

TITLE: COSTS FOR PRODUCING LEMONS
 VENTURA COUNTY - 1977
 80 ACRE ORCHARD

Lemons #381

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
LEMONS	TON	210.000	7.500	1575.00	
TOTAL RECEIPTS:				\$ 1575.00	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	TREE	2.300	75.000	172.50	
NITROGEN	LBS.	0.180	500.000	90.00	
HERBICIDE	ACRE	40.000	1.000	40.00	
INSECTICIDE	ACRE	50.000	1.000	50.00	
FUNGICIDE	ACRE	50.000	1.000	50.00	
HEDGE & SHRED	TREE	0.500	150.000	75.00	
MISCL EXPENSE	ACRE	20.000	1.000	20.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			3.85	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			3.89	
IRRIGATION POWER COST	ACRE			50.94	
IRRIGATION (LUBE-REPAIRS)	ACRE			50.72	
IRRIGATION WATER APPLIED	ACIN	2.905	35.000		
MACHINERY LABOR	HOUR	5.100	4.723	24.09	
MACHINE CREW LABOR	HOUR	3.500	0.904	3.17	
INTEREST ON OPERATING CAP.	DOL.	0.086	214.414	18.23	
TOTAL PREHARVEST COSTS:				\$ 652.38	
PREHARVEST COST PER TON				\$ 86.98	
HARVEST:					
CUSTOM HARVEST	TON	24.200	7.500	181.50	
CUSTOM HAULING	TON	2.700	7.500	20.25	
INTEREST ON OPERATING CAP.	DOL.	0.086	33.625	2.90	
TOTAL HARVEST COSTS:				\$ 204.65	
HARVEST COST PER TON				\$ 27.29	
TOTAL VARIABLE COSTS:				\$ 857.03	
VARIABLE COST PER TON				\$ 114.27	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 717.97	
				\$ 95.73	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				47.25	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				21.43	
TOTAL CASH OVERHEAD:				\$ 68.68	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 649.29	
				\$ 86.57	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			13.09	
IRRIGATION SYSTEM	ACRE			36.99	
TREES, VINES OR STAND	ACRE			43.33	
TOTAL DEPRECIATION:				\$ 93.41	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.086	122.752	10.59	
IRRIGATION SYSTEM		0.086	365.645	31.56	
TREES, VINES OR STAND		0.086	1300.000	112.19	
LAND		0.083	1600.000	132.00	
TOTAL INTEREST CHARGE:				\$ 286.34	
TOTAL FIXED COSTS:				\$ 379.75	
FIXED COST PER TON				\$ 50.63	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 1305.46	
				174.06	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 269.54	
				35.94	

TREES HEDGED EVERY YEAR
 DRIP IRRIGATED - 150 TREES/AC

UPDATED 11/09/78

BUDGET IDENTIFICATION NUMBER 2495600720 752 1
 DATE PRINTED: 03/22/79

BUDGET RECORD NUMBER 381
 HARVEST MONTH: 3

MONTHLY SUMMARY OF RECEIPTS AND EXPENSES

CATEGORY	UNIT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL RECEIPTS	\$/AC	315.00	315.00	315.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315.00	315.00	1575.00
OPERATING EXPENSES														
PRUNING	\$/AC	0.00	0.00	172.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172.50
NITROGEN	\$/AC	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.00
HERBICIDE	\$/AC	0.00	0.00	0.00	13.60	0.00	13.20	0.00	0.00	13.20	0.00	0.00	0.00	40.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
FUNGICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	25.00	0.00	0.00	0.00	50.00
HEDGE & SHRED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	0.00	75.00
MISCL EXPENSE	\$/AC	4.00	4.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	20.00
CUSTOM HARVEST	\$/AC	36.30	36.30	36.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.30	36.30	181.50
CUSTOM HAULING	\$/AC	4.05	4.05	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.05	4.05	20.25
MACHINE LABOR COST	\$/AC	3.12	5.05	4.54	1.91	2.47	1.91	1.66	0.65	2.32	0.25	0.25	3.12	27.26
INTEREST ON OPER. CAP.	\$/AC	0.68	0.98	0.00	2.15	4.91	1.93	0.96	2.02	2.37	0.52	3.58	1.03	21.13
TRACTOR COST	\$/AC	0.00	0.69	0.51	0.33	0.80	0.35	0.51	0.14	0.50	0.00	0.00	0.00	3.85
EQUIPMENT COST	\$/AC	0.28	0.42	0.35	0.14	0.93	0.14	0.16	0.47	0.53	0.08	0.08	0.28	3.89
IRRIGATION COST	\$/AC	0.00	0.00	0.00	7.26	14.52	14.52	14.52	14.52	14.52	14.52	7.26	0.00	101.66
TOTAL EXPENSES	\$/AC	46.44	141.49	218.25	29.42	73.63	32.06	17.80	42.81	58.44	15.38	130.53	48.78	857.03

MONTHLY IRRIGATION AND LABOR REQUIREMENTS

MACHINE LABOR	HR/AC	0.59	0.97	0.87	0.22	0.47	0.22	0.31	0.11	0.30	0.03	0.03	0.59	4.72
MACH. CREW LABOR	HR/AC	0.03	0.03	0.03	0.22	0.03	0.22	0.03	0.03	0.22	0.03	0.03	0.03	0.90
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	2.50	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	35.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE			VARIABLE COST PER ACRE				HRS PER ACRE	
						DEPR.	INTER.	TAX \$INS	TOTAL	FUEL	LUBE	REPAIRS		TOTAL
TRACTOR 35 HP	3	35.0	8300.	15.	300.	2.85	2.73	0.60	6.17	2.33	0.35	1.17	3.85	1.916
PICKUP 3/4 TON	15	0.8	8500.	7.	435.	0.62	0.32	0.07	1.01	0.70	0.10	0.21	1.01	0.300
IRR PUMP 75 HP*	23	2.0	11388.	25.	3200.	4.56	5.83	1.40	11.79	50.94	0.76	2.90	54.60	35.000
WIND MACHINE*	38	1.0	5000.	15.	150.	3.78	2.96	0.71	7.45	0.65	0.10	0.04	0.80	1.880
DRIP IRRIG SYST*	56	1.0	65750.	10.	5000.	32.43	25.73	5.18	63.33	0.00	0.92	46.14	47.06	35.000
FERTILIZER APLIC	85	10.0	800.	15.	60.	0.25	0.20	0.05	0.50	0.00	0.00	0.13	0.13	0.313
WD SPRYR 200 GAL	88	35.0	1700.	15.	60.	0.82	0.64	0.15	1.61	0.00	0.00	0.17	0.18	0.480
SPD SPYR 300 GAL	91	35.0	15000.	15.	80.	2.96	2.32	0.55	5.83	0.00	0.03	1.53	1.56	0.262
ROTORY CHOPPER	125	9.0	2400.	15.	55.	1.61	1.42	0.34	3.56	0.00	0.60	0.21	0.21	0.688

TOTAL INVESTMENT OR COST	110838.					50.08	42.15	9.04	101.26	54.62	2.28	52.50	109.40
MACHINERY & EQUIPMENT	1485.												
INVESTMENT PER ACRE													

TREES HEDGED EVERY YEAR
 DRIP IRRIGATED - 150 TREES/AC

UPDATED 11/09/78

IDENTIFICATION NUMBER 2495600720 752 1
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HARVEST MONTH 3

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		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	315.00	315.00	315.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315.00	315.00	1575.00
OPERATING EXPENSES														
PRUNING	\$/AC	0.00	0.00	172.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172.50
NITROGEN	\$/AC	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.00
HERBICIDE	\$/AC	0.00	0.00	0.00	13.60	0.00	13.20	0.00	0.00	13.20	0.00	0.00	0.00	40.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
FUNGICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	25.00	0.00	0.00	0.00	50.00
HEDGE & SHRED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00	0.00	75.00
MISCL EXPENSE	\$/AC	4.00	4.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	20.00
CUSTOM HARVEST	\$/AC	36.30	36.30	36.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.30	36.30	181.50
CUSTOM HAULING	\$/AC	4.05	4.05	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.05	4.05	20.25
MACHINE LABOR COST	\$/AC	3.12	5.05	4.54	1.91	2.47	1.91	1.66	0.65	2.32	0.25	0.25	3.12	27.26
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IRRIGATION COST	\$/AC	0.00	0.00	0.00	7.26	14.52	14.52	14.52	14.52	14.52	14.52	7.26	0.00	101.66
TOTAL EXPENSES	\$/AC	48.44	141.49	218.25	29.42	73.63	32.06	17.80	42.81	58.44	15.38	130.53	48.78	857.03

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.59	0.97	0.87	0.22	0.47	0.22	0.31	0.11	0.30	0.03	0.03	0.59	4.72
MACH. CREW LABOR	HR/AC	0.03	0.03	0.03	0.22	0.03	0.22	0.03	0.03	0.22	0.03	0.03	0.03	0.90
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	2.50	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	35.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE			VARIABLE COST PER ACRE				HRS PER ACRE	
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IRR PUMP 75 HP*	23	2.0	11388.	25.	3200.	4.56	5.83	1.40	11.79	50.94	0.76	2.90	54.60	35.000
WIND MACHINE*	38	1.0	5000.	15.	150.	3.78	2.96	0.71	7.45	0.65	0.10	0.04	0.80	1.880
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FERTILIZER APLIC	85	10.0	800.	15.	60.	0.25	0.20	0.05	0.50	0.00	0.00	0.13	0.13	0.313
WD SPRYR 200 GAL	88	35.0	1700.	15.	60.	0.82	0.64	0.15	1.61	0.00	0.00	0.17	0.18	0.480
SPD SPYR 300 GAL	91	35.0	15000.	15.	80.	2.96	2.32	0.55	5.83	0.00	0.03	1.53	1.56	0.262
ROTARY CHOPPER	125	9.0	2400.	15.	55.	1.81	1.42	0.34	3.56	0.00	0.00	0.21	0.21	0.688

TOTAL INVESTMENT OR COST 118838.
 MACHINERY & EQUIPMENT 1485.
 INVESTMENT PER ACRE

TREES HEDGED EVERY YEAR
 DRIP IRRIGATED - 150 TREES/AC

UPDATED 11/09/78