

TITLE: LEAON PRODUCTION  
TUARE COUNTY  
1980

BY JOHN PEHRSON  
FARM ADVISOR  
300 - 50 LB. BOXES PER ACRE

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
LEMONS	BOX	3.550	300.000	\$ 1065.00	
<b>TOTAL RECEIPTS:</b>				\$ 1065.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
PRUNING	TREE	\$ 1.200	108.000	\$ 129.60	
CALCIUM-NITRATE	LBS.	0.060	600.000	36.00	
HERBICIDE	ACRE	30.000	1.000	30.00	
INSECTICIDE	ACRE	13.500	1.500	20.25	
FUNGICIDE	ACRE	25.000	1.000	25.00	
HEDGE & SHRED	TREE	0.500	108.000	54.00	
RISCL EXPENSE	ACRE	20.000	1.000	20.00	
RED SCALE TREATM	ACRE	40.000	1.000	40.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			7.61	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			7.87	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			4.89	
IRRIGATION (POWER-LUBE-REP)	ACRE	2.034	30.000	61.03	
MACHINERY LABOR	ACRE	4.300	5.272	22.67	
MACHINE CREW LABOR	ACRE	3.900	0.580	2.26	
IRRIGATION LABOR	ACRE	3.900	11.050	43.10	
INTEREST ON OPERATING CAP.	DOL.	0.120	305.374	36.03	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 540.30	
<b>PREHARVEST COST PER BOX</b>				\$ 1.8010	
<b>HARVEST:</b>					
CUSTOM HARVEST	BOX	0.900	310.000	279.00	
CUSTOM HAULING	BOX	0.250	300.000	75.00	
INTEREST ON OPERATING CAP.	DOL.	0.120	153.167	18.38	
<b>TOTAL HARVEST COSTS:</b>				\$ 372.38	
<b>HARVEST COST PER BOX</b>				\$ 1.2413	
<b>TOTAL VARIABLE COSTS:</b>				\$ 912.68	
<b>VARIABLE COST PER BOX</b>				\$ 3.0423	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER BOX</b>				\$ 152.32	\$ 0.5077
<b>4. CASH OVERHEAD:</b>					
REAL PROPERTY TAXES:				70.00	
MISC. OFFICE & BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)				22.82	
<b>TOTAL CASH OVERHEAD:</b>				\$ 92.82	
<b>OVERHEAD COST PER BOX</b>				0.3094	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
<b>INCOME PER BOX</b>				\$ 59.50	\$ 0.1983
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			19.00	
IRRIGATION SYSTEM	ACRE			29.01	
BUILDINGS	ACRE			19.81	
TREES, VINES OR STAND	ACRE			73.33	
<b>TOTAL DEPRECIATION:</b>				\$ 141.15	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY&EQUIPMENT	0.120	178.087		21.37	
IRRIGATION SYSTEM	0.120	273.405		32.81	
BUILDINGS	0.098	343.125		33.45	
TREES, VINES OR STAND	0.098	2200.000		107.25	
LAND	0.098	2750.000		268.13	
<b>TOTAL INTEREST CHARGE:</b>				\$ 463.01	
<b>TOTAL FIXED COSTS:</b>				\$ 604.16	
<b>FIXED COST PER BOX</b>				2.0139	
<b>7. TOTAL OF ABOVE COSTS:</b>					
<b>TOTAL COST PER BOX</b>				\$ 1609.66	5.3655
<b>8. NET RETURNS:</b>					
<b>NET RETURNS PER BOX</b>				\$ -544.66	-1.8155

80 ACRE ORCHARD/BOX PRICE NOT DISCOUNTED FOR HARVEST COSTS  
108 TREES PER ACRE TREES HEDGED EVERY YEAR  
DRIP IRRIGATION -GROUND WATER

UPDATED 02/28/80

BUDGET IDENTIFICATION NUMBER 2495400000 760 1  
DATE PRINTED: 02/28/80 1979 default data

BUDGET RECORD NUMBER 348  
HARVEST MONTH: 1

IDENTIFICATION NUMBER 249540000 760 1  
LEMON PRODUCTION  
TULARE COUNTY  
1980

HARVEST MONTH 1  
BY JOHN PEHRSON  
FARM ADVISOR  
300 - 50 LB. BOXES PER ACRE

BUDGET RECORD NUMBER 348

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	248.50	248.50	213.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.50	177.50	1065.00
<b>OPERATING EXPENSES</b>														
PRUNING	\$/AC	0.00	0.00	129.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.60
CALCIUM-NITRATE	\$/AC	0.00	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.00
HERBICIDE	\$/AC	0.00	0.00	0.00	3.75	0.00	3.75	0.00	0.00	22.50	0.00	0.00	0.00	30.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	13.50	6.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.25
FUNGICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	25.00
HEDGE & SHRED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	54.00	0.00	0.00	0.00	0.00	0.00	54.00
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	63.00	63.00	63.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	45.00	279.00
CUSTOM HAULING	\$/AC	17.50	17.50	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50	12.50	75.00
RED SCALE TREATM	\$/AC	0.00	0.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00
MACHINE LABOR COST	\$/AC	2.55	4.17	3.74	2.40	1.66	3.76	1.32	0.13	1.72	0.13	0.81	2.55	24.93
INTEREST ON OPER. CAP.	\$/AC	0.04	13.92	21.18	3.05	1.93	4.72	4.28	0.84	1.62	0.43	1.75	0.64	54.41
TRACTOR COST	\$/AC	0.00	1.08	0.79	1.01	1.02	1.91	0.79	0.00	0.55	0.00	0.45	0.00	7.61
EQUIPMENT COST	\$/AC	0.49	0.62	0.56	0.98	0.60	2.54	0.21	0.14	0.20	0.14	0.92	0.49	7.87
BLDG OPER. COST	\$/AC	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	4.89
IRRIGATION COST	\$/AC	0.00	0.00	0.00	5.09	7.63	10.17	10.17	10.17	10.17	7.63	0.00	0.00	61.03
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	3.31	6.63	6.63	6.63	6.63	6.63	6.63	0.00	0.00	43.10
TOTAL EXPENSES	\$/AC	87.99	140.70	234.27	37.49	26.63	73.89	77.82	18.32	43.79	15.36	90.84	65.59	912.68

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
WATER LABOR	HR/AC	0.59	0.97	0.87	0.38	0.39	0.70	0.31	0.03	0.22	0.03	0.19	0.59	5.27
MACH. CREW LABOR	HR/AC	0.00	0.00	0.00	0.19	0.00	0.19	0.00	0.00	0.19	0.00	0.00	0.00	0.58
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.85	1.70	1.70	1.70	1.70	1.70	1.70	0.00	0.00	11.05
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	2.50	3.75	5.00	5.00	5.00	5.00	3.75	0.00	0.00	30.00

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	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 35 HP	3	35.0	8300.	15.	300.	3.59	4.80	0.67	9.06	5.34	0.80	1.48	7.61	2.420
PICKUP 3/4 TON	15	0.8	8500.	7.	435.	0.62	0.44	0.06	1.12	1.26	0.19	0.21	1.66	0.300
IRR PUMP 30 HP#	21	1.0	7038.	25.	6400.	1.21	2.15	0.33	3.68	17.75	0.27	2.68	20.69	30.000
WIND MACHINES	38	1.0	5000.	15.	150.	3.77	4.11	0.62	8.50	1.18	0.18	0.04	1.40	1.875
DRIP IRRIG SYST#	56	1.0	65750.	10.	5000.	27.80	30.66	3.94	62.40	0.00	0.79	39.55	40.34	30.000
FERTILIZER APLIC	85	10.0	800.	15.	60.	0.25	0.27	0.04	0.57	0.00	0.00	0.13	0.13	0.313
WD SPRYR 200 GAL	88	35.0	1700.	15.	60.	0.82	0.89	0.14	1.85	0.00	0.00	0.17	0.18	0.480
500 GAL SPD SPRA	91	35.0	15000.	15.	80.	8.14	8.88	1.35	18.37	0.00	0.08	4.20	4.29	0.720
ROTOY CHOPPER	125	9.0	2400.	15.	55.	1.81	1.97	0.30	4.08	0.00	0.00	0.21	0.21	0.688
FARM SHOP	2		36000.	35.		11.57	24.13	4.50	40.20	4.50		0.19	4.69	
SHOP TOOLS&EQUIP	4		10500.	15.		6.13	8.32	1.31	15.76	0.00		0.17	0.17	
MISCL ORCH EQUIP	55		1500.	8.		2.11	1.01	0.19	3.30	0.00		0.02	0.02	
MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE			2031.			67.81	87.63	13.46	168.90	30.02	2.32	49.06	81.40	
TOTAL INVESTMENT			162488.											

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 HARVEST OR SALE MONTH 1

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LEMON PRODUCTION  
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 300 - 50 LB. BOXES PER ACRE

COSTS AND RETURNS WILL BE  
 DIVIDED BY 300.0 BOX  
 TO OBTAIN PER BOX COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITER	TYPE	XXXX		
1 LERONS	70.00	70.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	3.550	0.000	26.	49.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT												PRICE	SHARE	UNIT	ITER	TYPE	HARV		
														RENT	CODE	CODE		CODE		
6 PRUNING	0.00	0.00	108.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.200	0.000	24.	340.	3.	0.		
7 CALCIUM-NITRATE	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.060	0.000	12.	219.	3.	0.		
8 HERBICIDE	0.00	0.00	0.00	0.13	0.00	0.13	0.00	0.00	0.75	0.00	0.00	0.00	30.000	0.000	7.	250.	3.	0.		
9 INSECTICIDE	0.00	0.00	0.00	1.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.500	0.000	7.	240.	3.	0.		
10 FUNGICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	25.000	0.000	7.	241.	3.	0.		
11 HEDGE & SHRED	0.00	0.00	0.00	0.00	0.00	0.00	108.00	0.00	0.00	0.00	0.00	0.00	0.500	0.000	24.	394.	3.	0.		
12 MISCL EXPENSE	0.20	0.20	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.20	20.000	0.000	7.	400.	3.	0.		
13 CUSTOM HARVEST	70.00	70.00	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.900	0.000	26.	304.	3.	9.		
14 CUSTOM HAULING	70.00	70.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.250	0.000	26.	306.	3.	9.		
15 RED SCALE TREAT	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	40.000	0.000	7.	249.	3.	0.		
MACHINERY REQUIREMENTS																				
	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												A CREW		POWER	MACH	TYPE	HARV		
													LABOR	UNIT	CODE		CODE			
26 FERTILIZER APLIC	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	85.	4.	0.		
27 WD SPRYR 200 GAL	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	1.000	3.	88.	4.	0.		
28 500 GAL SPD SPRA	0.00	0.00	0.00	1.00	0.50	3.00	0.00	0.00	0.00	0.00	1.00	0.00	0.000	0.000	3.	91.	4.	0.		
29 RY CHOPPER	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	125.	4.	0.		
30 MACHINE*	0.47	0.47	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.000	0.000	0.	38.	4.	0.		
31 TRUCK 3/4 TON	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.000	0.000	0.	15.	4.	0.		
													SHARE	SHARE	POWER	SYSA				
													FIXED	VAR	UNIT	CODE	LIFT			
49 ACIN IRRIG WATER	0.00	0.00	0.00	2.50	3.75	5.00	5.00	5.00	5.00	3.75	0.00	0.00	0.00	0.00	0.00	21.	56.	90.		
50 NO. TIMES IRRIG	0.00	0.00	0.00	0.50	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00								
EQUIPMENT REQUIREMENTS																				
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX		
													UNITS	OF COST		CODE				
51 FARM SHOP													1.000	1.000	0.	2.	5.	0.		
52 SHOP TOOLS&EQUIP													1.000	1.000	0.	4.	5.	0.		
53 MISCL ORCH EQUIP													1.000	1.000	0.	55.	5.	0.		
LAND REQUIREMENTS																				
	CHARGE	NUMBER			VALUE OR		TAXES		PERENNIAL CROPS											
	METHOD	OF ACRES			COST/ACRE		PER ACRE		YRS LIFE		COST/ACRE									
71	1.	80.00			2750.00		70.00		30.0		2200.00									
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108 TREES PER ACRE TREES HEDGED EVERY YEAR																				
DRIP IRRIGATION -GROUND WATER																				
MACHINERY COMPLEMENT 7																				
EQUIPMENT COMPLEMENT 1																				
UPDATED 02/28/80																				
LINE CHANGE																				
GENERAL NAME CHANGE->219	CALCIUM-NITRATE	LINE CHANGE			394		HEDGE & SHRED		LINE CHANGE		249		RED SCALE TREATA		LINE CHANGE					
MACHNRY NAME CHANGE-> 91	500 GAL SPD SPRA																			
PARAMETER CHGS->18.	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE		
		1.700000	10.	4.300000	11.	3.900000	12.	3.900000												

1979 default data

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TUARE COUNTY  
1980

BY JOHN PEHRSON  
FARM ADVISOR  
300 - 50 LB. BOXES PER ACRE

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
LEMONS	BOX	3.550	300.000	1065.00	
<b>TOTAL RECEIPTS:</b>				\$ 1065.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
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CALCIUM-NITRATE	LBS.	0.060	600.000	36.00	
HERBICIDE	ACRE	30.000	1.000	30.00	
INSECTICIDE	ACRE	13.500	1.500	20.25	
FUNGICIDE	ACRE	25.000	1.000	25.00	
HEDGE & SHRED	TREE	0.500	108.000	54.00	
MISCL EXPENSE	ACRE	20.000	1.000	20.00	
RED SCALE TREATM	ACRE	40.000	1.000	40.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			7.61	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			7.87	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			4.89	
IRRIGATION (POWER-LUBE-REP)	ACIN	2.034	30.000	61.03	
MACHINERY LABOR	HOUR	4.300	5.272	22.67	
MACHINE CREW LABOR	HOUR	3.900	0.580	2.26	
IRRIGATION LABOR	HOUR	3.900	11.050	43.10	
INTEREST ON OPERATING CAP.	DOL.	0.120	303.374	36.03	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 540.30	
<b>PREHARVEST COST PER BOX</b>				\$ 1.8010	
<b>HARVEST:</b>					
CUSTOM HARVEST	BOX	0.900	310.000	279.00	
CUSTOM HAULING	BOX	0.250	300.000	75.00	
INTEREST ON OPERATING CAP.	DOL.	0.120	153.167	18.38	
<b>TOTAL HARVEST COSTS:</b>				\$ 372.38	
<b>HARVEST COST PER BOX</b>				\$ 1.2413	
<b>TOTAL VARIABLE COSTS:</b>				\$ 912.68	
<b>VARIABLE COST PER BOX</b>				\$ 3.0423	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER BOX</b>				\$ 152.32	
				\$ 0.5077	
<b>4. CASH OVERHEAD:</b>					
<b>REAL PROPERTY TAXES:</b>				70.00	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)</b>				22.82	
<b>TOTAL CASH OVERHEAD:</b>				\$ 92.82	
<b>OVERHEAD COST PER BOX</b>				0.3094	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
<b>INCOME PER BOX</b>				\$ 59.50	
				\$ 0.1983	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			19.00	
IRRIGATION SYSTEM	ACRE			29.01	
BUILDINGS	ACRE			19.81	
TREES, VINES OR STAND	ACRE			73.33	
<b>TOTAL DEPRECIATION:</b>				\$ 141.15	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY&EQUIPMENT		0.120	178.087	21.37	
IRRIGATION SYSTEM		0.120	273.405	32.81	
BUILDINGS		0.098	343.125	33.45	
TREES, VINES OR STAND		0.098	2200.000	107.25	
LAND		0.098	2750.000	268.13	
<b>TOTAL INTEREST CHARGE:</b>				\$ 463.01	
<b>TOTAL FIXED COSTS:</b>				\$ 604.16	
<b>FIXED COST PER BOX</b>				2.0139	
<b>7. TOTAL OF ABOVE COSTS:</b>					
<b>TOTAL COST PER BOX</b>				\$ 1609.66	
				5.3655	
<b>8. NET RETURNS:</b>					
<b>NET RETURNS PER BOX</b>				\$ -544.66	
				-1.8155	

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108 TREES PER ACRE TREES HEDGED EVERY YEAR  
DRIP IRRIGATION -GROUND WATER

UPDATED 02/28/80

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HARVEST MONTH: 1

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 HARVEST OR SALE MONTH 1

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LEMON PRODUCTION  
 TULARE COUNTY  
 1980

BY JOHN PEHRSON  
 FARM ADVISOR  
 300 - 50 LB. BOXES PER ACRE

COSTS AND RETURNS WILL BE  
 DIVIDED BY 300.0 BOX  
 TO OBTAIN PER BOX COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX
1 LEMONS	70.00	70.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	3.550	0.000	26.	49.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	SHARE	UNIT	ITEM	TYPE	HARV
													RENT	CODE	CODE	CODE	CODE	
6 PRUNING	0.00	0.00	108.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.200	0.000	24.	340.	3.	0.
7 CALCIUM-NITRATE	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.060	0.000	12.	219.	3.	0.
8 HERBICIDE	0.00	0.00	0.00	0.13	0.00	0.13	0.00	0.00	0.75	0.00	0.00	0.00	30.000	0.000	7.	250.	3.	0.
9 INSECTICIDE	0.00	0.00	0.00	1.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.500	0.000	7.	240.	3.	0.
10 FUNGICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	25.000	0.000	7.	241.	3.	0.
11 HEDGE & SHRED	0.00	0.00	0.00	0.00	0.00	0.00	108.00	0.00	0.00	0.00	0.00	0.00	0.500	0.000	24.	394.	3.	0.
12 MISCL EXPENSE	0.20	0.20	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.20	20.000	0.000	7.	400.	3.	0.
13 CUSTOM HARVEST	70.00	70.00	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.900	0.000	26.	304.	3.	9.
14 CUSTOM HAULING	70.00	70.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	0.250	0.000	26.	306.	3.	9.
15 RED SCALE TREATM	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	40.000	0.000	7.	249.	3.	0.
MACHINERY REQUIREMENTS																		
	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												A CREW		POWER	MACH	TYPE	HARV
													LABOR	UNIT	CODE	CODE	CODE	
26 FERTILIZER APLIC	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	85.	4.	0.
27 WD SPRYR 200 GAL	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	1.000	3.	88.	4.	0.
28 500 GAL SPD SPRA	0.00	0.00	0.00	1.00	0.50	3.00	0.00	0.00	0.00	0.00	1.00	0.00	0.000	0.000	3.	91.	4.	0.
29 CHOPPER	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	125.	4.	0.
30 MACHINE	0.47	0.47	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.000	0.000	0.	38.	4.	0.
31 PICKUP 3/4 TON	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.000	0.000	0.	15.	4.	0.
SHARE SHARE POWER SYSA																		
													FIXED Z	VAR Z	UNIT	CODE	LIFT	
49 ACIN IRRIG WATER	0.00	0.00	0.00	2.50	3.75	5.00	5.00	5.00	5.00	3.75	0.00	0.00	0.00	0.00	0.00	21.	56.	90.
50 NO. TIRAS IRRIG	0.00	0.00	0.00	0.50	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00						

EQUIPMENT REQUIREMENTS	NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
	UNITS	OF COST		CODE		
51 FARM SHOP	1.000	1.000	0.	2.	5.	0.
52 SHOP TOOLS&EQUIP	1.000	1.000	0.	4.	5.	0.
53 MISCL ORCH EQUIP	1.000	1.000	0.	55.	5.	0.

LAND REQUIREMENTS	CHARGE	NUMBER	VALUE OR	TAXES	PERENNIAL CROPS
	METHOD	OF ACRES	COST/ACRE	PER ACRE	YRS LIFE COST/ACRE
71	1.	80.00	2750.00	70.00	30.0 2200.00

80 ACRE ORCHARD/BOX PRICE NOT DISCOUNTED FOR HARVEST COSTS  
 108 TREES PER ACRE TREES HEDGED EVERY YEAR  
 DRIP IRRIGATION -GROUND WATER

MACHINERY COMPLEMENT 7  
 EQUIPMENT COMPLEMENT 1

UPDATED 02/28/80

GENERAL NAME CHANGE-->	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE
219 CALCIUM-NITRATE	394 HEDGE & SHRED	249 RED SCALE TREATM			
MACHNRY NAME CHANGE--> 91	500 GAL SPD SPRA				

PARAMETER CHGS-->	SW CL	VALUE	SW CL	VALUE	SW CL	VALUE	SW CL	VALUE	SW CL	VALUE
18.		1.700000	10.	4.300000	11.	3.900000	12.	3.900000		

1979 default data

IDENTIFICATION NUMBER 249540000 760 1  
 LEMON PRODUCTION  
 TULARE COUNTY  
 1980

HARVEST MONTH 1  
 BY JOHN PEHRSON  
 FARM ADVISOR  
 300 - 50 LB. BOXES PER ACRE

BUDGET RECORD NUMBER 348

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	248.50	248.50	213.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.50	177.50	1065.00
<b>OPERATING EXPENSES</b>														
PRUNING	\$/AC	0.00	0.00	129.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.60
CALCIUM-NITRATE	\$/AC	0.00	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.00
HERBICIDE	\$/AC	0.00	0.00	0.00	3.75	0.00	3.75	0.00	0.00	22.50	0.00	0.00	0.00	30.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	13.50	6.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.25
FUNGICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	25.00
HEDGE & SHRED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	54.00	0.00	0.00	0.00	0.00	0.00	54.00
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	63.00	63.00	63.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	45.00	279.00
CUSTOM HAULING	\$/AC	17.50	17.50	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50	12.50	75.00
RED SCALE TREATM	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	40.00
MACHINE LABOR COST	\$/AC	2.55	4.17	3.74	2.40	1.66	3.76	1.32	0.13	1.72	0.13	0.81	2.55	24.93
INTEREST ON OPER. CAP.	\$/AC	0.04	13.92	21.18	3.05	1.93	4.72	4.28	0.84	1.62	0.43	1.75	0.64	54.41
TRACTOR COST	\$/AC	0.00	1.08	0.79	1.01	1.02	1.91	0.79	0.00	0.55	0.00	0.45	0.00	7.61
EQUIPMENT COST	\$/AC	0.49	0.62	0.56	0.98	0.60	2.54	0.21	0.14	0.20	0.14	0.92	0.49	7.87
BLDG OPER. COST	\$/AC	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	4.89
IRRIGATION COST	\$/AC	0.00	0.00	0.00	5.09	7.63	10.17	10.17	10.17	10.17	7.63	0.00	0.00	61.03
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	3.31	6.63	6.63	6.63	6.63	6.63	6.63	0.00	0.00	43.10
TOTAL EXPENSES	\$/AC	87.99	140.70	234.27	37.49	26.63	73.89	77.82	18.32	43.79	15.36	90.84	65.59	912.68

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.59	0.97	0.87	0.38	0.39	0.70	0.31	0.03	0.22	0.03	0.19	0.59	5.27
MACH. CREW LABOR	HR/AC	0.00	0.00	0.00	0.19	0.00	0.19	0.00	0.00	0.19	0.00	0.00	0.00	0.58
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.85	1.70	1.70	1.70	1.70	1.70	1.70	0.00	0.00	11.05
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	2.50	3.75	5.00	5.00	5.00	5.00	3.75	0.00	0.00	30.00

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.	3.59	4.80	0.67	9.06	5.34	0.80	1.48	7.61	2.420
PICKUP 3/4 TON	15	0.8	8500.	7.	435.	0.62	0.44	0.06	1.12	1.26	0.19	0.21	1.66	0.300
IRR PUMP 30 HP#	21	1.0	7038.	25.	6400.	1.21	2.15	0.33	3.68	17.75	0.27	2.68	20.69	30.000
WIND MACHINE#	38	1.0	5000.	15.	150.	3.77	4.11	0.62	8.50	1.18	0.18	0.04	1.40	1.875
DRIP IRRIG SYST#	56	1.0	65750.	10.	5000.	27.80	30.66	3.94	62.40	0.00	0.79	39.55	40.34	30.000
FERTILIZER APLIC	85	10.0	800.	15.	60.	0.25	0.27	0.04	0.57	0.00	0.00	0.13	0.13	0.313
WD SPRYR 200 GAL	88	35.0	1700.	15.	60.	0.82	0.89	0.14	1.85	0.00	0.00	0.17	0.18	0.480
500 GAL SPD SPRA	91	35.0	15000.	15.	80.	8.14	8.88	1.35	18.37	0.00	0.08	4.20	4.29	0.720
ROTARY CHOPPER	125	9.0	2400.	15.	55.	1.81	1.97	0.30	4.08	0.00	0.00	0.21	0.21	0.688
FARM SHOP	2		36000.	35.		11.57	24.13	4.50	40.20	4.50		0.19	4.69	
SHOP TOOLS&EQUIP	4		10500.	15.		6.13	8.32	1.31	15.76	0.00		0.17	0.17	
MISCL ORCH EQUIP	55		1500.	8.		2.11	1.01	0.19	3.30	0.00		0.02	0.02	
MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE			2031.			67.81	87.63	13.46	168.90	30.02	2.32	49.06	81.40	

TOTAL INVESTMENT 162488.

80 ACRE ORCHARD/BOX PRICE NOT DISCOUNTED FOR HARVEST COSTS  
 108 TREES PER ACRE TREES HEDGED EVERY YEAR  
 DRIP IRRIGATION -GROUND WATER

UPDATED 02/28/80