

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
CORN, FIELD	CWT.	6.120	70.000	\$ 428.40	
TOTAL RECEIPTS:				\$ 428.40	
2. VARIABLE COSTS:					
PREHARVEST:					
FIELD CORN SEED	LBS.	0.800	16.000	12.80	
NITROGEN	LBS.	0.200	200.000	40.00	
HERBICIDE	ACRE	12.500	1.000	12.50	
CUSTOM AIR HERB	ACRE	6.000	1.000	6.00	
IRRIG DIST WATER	ACIN	0.580	46.000	26.68	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			15.84	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			4.39	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			1.33	
IRRIGATION (LUBE-REPAIRS)	ACRE			2.25	
IRRIGATION WATER APPLIED	ACIN	0.049	46.000		
MACHINERY LABOR	HOURL	4.800	2.623	12.59	
IRRIGATION LABOR	HOURL	3.900	10.500	40.95	
INTEREST ON OPERATING CAP.	DOL.	0.119	84.802	9.82	
TOTAL PREHARVEST COSTS:				\$ 185.15	
PREHARVEST COST PER CWT.				\$ 2.65	
HARVEST:					
CUSTOM HARVEST	TON	5.000	3.500	17.50	
CUSTOM HAULING	TON	3.100	3.500	10.85	
CUSTOM DRYING	TON	3.000	3.500	10.50	
CUSTOM HARVEST	ACRE	14.000	1.000	14.00	
INTEREST ON OPERATING CAP.	DOL.	0.119	4.404	0.52	
TOTAL HARVEST COSTS:				\$ 53.37	
HARVEST COST PER CWT.				\$ 0.76	
TOTAL VARIABLE COSTS:				\$ 238.53	
VARIABLE COST PER CWT.				\$ 3.41	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER CWT.				\$ 189.87	
INCOME PER CWT.				\$ 2.71	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				17.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				5.96	
TOTAL CASH OVERHEAD:				\$ 22.96	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER CWT.				\$ 166.91	
INCOME PER CWT.				\$ 2.38	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			24.94	
IRRIGATION SYSTEM	ACRE			12.40	
BUILDINGS	ACRE			6.80	
TOTAL DEPRECIATION:				\$ 44.13	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.119	270.561	32.20	
IRRIGATION SYSTEM		0.119	113.961	13.56	
BUILDINGS		0.119	133.688	15.91	
LAND		0.100	1500.000	150.00	
TOTAL INTEREST CHARGE:				\$ 211.67	
TOTAL FIXED COSTS:				\$ 255.80	
FIXED COST PER CWT.				3.65	
TOTAL OF ABOVE COSTS:				\$ 517.29	
TOTAL COST PER CWT.				7.39	
8. NET RETURNS:					
NET RETURNS PER CWT.				\$ -88.89	
NET RETURNS PER CWT.				-1.27	

BASED ON 100 ACRES OF CORN FURROW IRRIGATED
 YIELD OF 70 CWT PER ACRE ON CLASS 11 SOIL.

UPDATED 06/13/79

UC Cooperative Extension

BUDGET IDENTIFICATION NUMBER 2162400000 162 1

BUDGET RECORD NUMBER 109

DATE PRINTED: 06/15/79 1979 default data

HARVEST MONTH: 10

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
TOTAL RECEIPTS	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428.40	0.00	0.00	0.00	428.40
OPERATING EXPENSES															
FIELD CORN SEED	\$/AC	0.00	0.00	12.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.80
NITROGEN	\$/AC	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00
HERBICIDE	\$/AC	0.00	0.00	0.00	12.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50
CUSTOM AIR HERB	\$/AC	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
CUSTOM HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	0.00	0.00	0.00	17.50
CUSTOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.85	0.00	0.00	0.00	10.85
CUSTOM DRYING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.50	0.00	0.00	0.00	10.50
CUSTOM HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	0.00	14.00
IRRIG DIST WATER	\$/AC	0.00	0.00	3.48	3.48	3.48	5.80	6.96	3.48	0.00	0.00	0.00	0.00	0.00	26.68
MACHINE LABOR COST	\$/AC	0.00	4.50	3.82	1.92	1.92	0.10	0.10	0.10	0.10	0.00	0.00	0.00	0.00	12.59
INTEREST ON OPER. CAP.	\$/AC	0.00	1.17	4.88	1.86	0.66	0.48	0.56	0.19	0.53	0.00	0.00	0.00	0.00	10.35
TRACTOR COST	\$/AC	0.00	8.24	4.36	1.62	1.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.84
EQUIPMENT COST	\$/AC	0.00	2.14	1.22	0.36	0.36	0.08	0.08	0.08	0.08	0.00	0.00	0.00	0.00	4.39
BLDG OPER. COST	\$/AC	0.00	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.00	0.00	0.00	0.00	1.33
IRRIGATION COST	\$/AC	0.00	0.00	0.29	0.29	0.29	0.49	0.59	0.29	0.00	0.00	0.00	0.00	0.00	2.25
IRRIG LABOR COST	\$/AC	0.00	0.00	5.85	5.85	5.85	5.85	11.70	5.85	0.00	0.00	0.00	0.00	0.00	40.95
TOTAL EXPENSES	\$/AC	0.00	16.22	76.88	34.05	14.35	12.97	20.16	10.17	53.73	0.00	0.00	0.00	0.00	238.53

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	0.94	0.80	0.40	0.40	0.02	0.02	0.02	0.02	0.00	0.00	0.00	2.62
IRRIGATION LABOR	HR/AC	0.00	0.00	1.50	1.50	1.50	1.50	3.00	1.50	0.00	0.00	0.00	0.00	10.50
IRRIG. WATER APPLIED	ACIN	0.00	0.00	6.00	6.00	6.00	10.00	12.00	6.00	0.00	0.00	0.00	0.00	46.00

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 30 HP	1	30.0	6900.	20.	300.	0.03	0.04	0.01	0.07	0.03	0.01	0.02	0.06	0.027
TRACTOR 90 HP	5	90.0	23000.	20.	300.	2.27	3.50	0.52	6.29	1.64	0.25	1.33	3.21	0.680
TRACTOR 120 HP	7	120.0	30000.	20.	300.	3.03	4.67	0.70	8.39	2.24	0.34	1.77	4.34	0.695
TRACT 4WD 175HP	8	135.0	52000.	20.	300.	6.23	9.59	1.43	17.24	4.51	0.68	3.03	8.22	0.824
PICKUP 1/2 T	14	0.5	7500.	8.	500.	0.21	0.16	0.02	0.39	0.42	0.06	0.15	0.63	0.145
CHISEL	43	12.0	3600.	15.	60.	0.97	1.05	0.16	2.19	0.00	0.01	0.50	0.51	0.270
CULTIVATOR 4 ROW	52	10.0	2200.	15.	56.	1.46	1.58	0.24	3.29	0.00	0.01	0.55	0.56	0.618
DISC OFFSET HDY	63	21.0	9300.	15.	30.	5.56	6.02	0.92	12.50	0.00	0.03	1.27	1.30	0.298
FERTILZR INJECTOR	70	10.0	2360.	15.	40.	1.12	1.20	0.18	2.50	0.00	0.01	0.33	0.34	0.313
LYSTER 4 ROW	82	10.0	1200.	15.	75.	0.25	0.27	0.04	0.56	0.00	0.00	0.13	0.14	0.259
LANDPLANE 16X60	86	16.0	12100.	15.	80.	1.66	1.79	0.28	3.73	0.00	0.00	0.24	0.24	0.182
PLANTER 6ROW	109	15.0	3450.	15.	37.	2.10	2.27	0.35	4.71	0.00	0.01	0.65	0.66	0.373
FURROW IRIG SYS*	132	2.0	38250.	10.	5000.	12.40	13.56	1.76	27.72	0.00	0.04	2.20	2.25	23.000
IMPL CARRIER	150	5.0	3500.	15.	100.	0.05	0.06	0.01	0.12	0.00	0.00	0.01	0.01	0.024
FARM SHOP	2		12240.	35.		3.15	8.01	1.22	12.38	1.22		0.05	1.28	
SHOP TOOLS&EQUIP	4		3570.	15.		1.67	2.76	0.36	4.78	0.00		0.05	0.05	
STORAGE SHED	8		7650.	35.		1.97	5.01	0.77	7.74	0.00		0.01	0.01	
FUELTANK 550 GAL	18		136.	30.		0.02	0.13	0.01	0.16	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 218956.
 MACHINERY & EQUIPMENT 2190.
 INVESTMENT PER ACRE 44.13 61.67 8.98 114.78 10.07 1.45 12.29 23.81

UC Cooperative Extension

BASED ON 100 ACRES OF CORN FURROW IRRIGATED
 YIELD OF 70 CWT PER ACRE ON CLASS 11 SOIL.

UPDATED 06/13/79

COSTS AND RETURNS FOR FIELD CORN
MERCED AND MADERA COUNTIES - 1979

BY FARM ADVISORS: BILL WEIR
RON VARGAS
ED YEARY

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
CHISEL	8,	43 FEB	1.00	0.326	0.270	3.47	8.40
DISC OFFSET HDTY	8,	63 FEB	2.00	0.360	0.298	4.56	19.35
LANDPLANE 16X60	8,	86 FEB	1.00	0.220	0.182	2.24	7.91
IMPL CARRIER	1,150	FEB	0.20	0.010	0.008	0.02	0.06
PICKUP 1/2 T	14	FEB	1.00	0.022	0.018	0.08	0.05
LISTER 4 ROW	7,	82 MAR	1.00	0.313	0.259	1.92	4.00
PLANTER 6ROW	7,109	MAR	1.00	0.451	0.373	3.23	9.67
FERTILZR INJECTOR	70	MAR	1.00	0.000	0.313	0.34	2.50
IMPL CARRIER	1,150	MAR	0.20	0.010	0.008	0.02	0.06
PICKUP 1/2 T	14	MAR	1.00	0.022	0.018	0.08	0.05
CULTIVATOR 4 ROW	5,	52 APR	1.00	0.374	0.309	1.89	4.79
IMPL CARRIER	1,150	APR	0.10	0.005	0.004	0.01	0.03
PICKUP 1/2 T	14	APR	1.00	0.022	0.018	0.08	0.05
CULTIVATOR 4 ROW	5,	52 MAY	1.00	0.374	0.309	1.89	4.79
IMPL CARRIER	1,150	MAY	0.10	0.005	0.004	0.01	0.03
PICKUP 1/2 T	14	MAY	1.00	0.022	0.018	0.08	0.05
PICKUP 1/2 T	14	JUNE	1.00	0.022	0.018	0.08	0.05
PICKUP 1/2 T	14	JULY	1.00	0.022	0.018	0.08	0.05
PICKUP 1/2 T	14	AUG	1.00	0.022	0.018	0.08	0.05
PICKUP 1/2 T	14	SEPT	1.00	0.022	0.018	0.08	0.05
TOTALS				2.623	2.482	20.22	61.99

BASED ON 100 ACRES OF CORN FURROW IRRIGATED
YIELD OF 70 CWT PER ACRE ON CLASS 11 SOIL.

UPDATED 06/13/79

BUDGET IDENTIFICATION NUMBER---
ANNUAL CAPITAL MONTH 10

2162400000 162 1
BUDGET RECORD NUMBER 109

UC Cooperative Extension

INCOME ABOVE VARIABLE COSTS

**WHEN THE PRICE OF CORN, FIELD
AND THE QUANTITY OF CORN, FIELD**

**RANGES FROM
RANGES FROM**

**5.12 TO
60.00 TO**

**7.12
80.00**

PRICE OF CORN, FIELD

5.12

5.62

6.12

6.62

7.12

**QUANTITY OF
CORN, FIELD**

	60.00	65.00	70.00	75.00	80.00	
	* 68.67	* 94.27	* 119.87	* 145.47	* 171.07	* 188.67
	* 98.67	* 126.77	* 154.87	* 182.97	* 211.07	* 224.27
	* 128.67	* 159.27	* 189.87	* 220.47	* 251.07	* 259.87
	* 158.67	* 191.77	* 224.87	* 257.97	* 291.07	* 295.47
	* 188.67	* 224.27	* 259.87	* 295.47	* 331.07	

**BASED ON 100 ACRES OF CORN FURROW IRRIGATED
YIELD OF 70 CWT PER ACRE ON CLASS 11 SOIL.**

UPDATED 06/13/79

COSTS AND RETURNS FOR FIELD CORN
 MERCED AND MADERA COUNTIES - 1979

BY FARM ADVISORS: BILL WEIR
 RON VARGAS
 ED YEARY

COSTS AND RETURNS WILL BE
 DIVIDED BY 70.0 CMT.
 TO OBTAIN PER CWT. COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX	
PRODUCTION					NUMBER OF UNITS														
1 CORN, FIELD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	6.120	0.000	16.	16.	2.	0.	
OPERATING INPUTS					RATE/UNIT								PRICE	SHARE	UNIT	ITEM	TYPE	HARV	
6 FIELD CORN SEED	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.800	0.000	12.	116.	3.	0.	
7 NITROGEN	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.200	0.000	12.	211.	3.	0.	
8 HERBICIDE	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.500	0.000	7.	250.	3.	0.	
9 CUSTOM AIR HERB	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.000	0.000	7.	373.	3.	0.	
12 CUSTOM HARVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	0.00	0.00	0.00	5.000	0.000	3.	304.	3.	9.	
13 CUSTOM HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	0.00	0.00	0.00	3.100	0.000	3.	306.	3.	9.	
14 CUSTOM DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	0.00	0.00	0.00	3.000	0.000	3.	312.	3.	9.	
15 CUSTOM HARVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	14.000	0.000	7.	304.	3.	9.	
16 IRRIG DIST WATER	0.00	0.00	6.00	6.00	6.00	10.00	12.00	6.00	0.00	0.00	0.00	0.00	0.580	0.000	11.	323.	3.	0.	
MACHINERY REQUIREMENTS	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												# CREW		POWER	MACH	TYPE	HARV	
													LABOR	UNIT	CODE				CODE
26 CHISEL	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	8.	43.	4.	0.	
27 DISC OFFSET HDY	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	8.	63.	4.	0.	
28 LANDPLANE 16X60	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	8.	86.	4.	0.	
29 LISTER 4 ROW	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	7.	82.	4.	0.	
30 PLANTER 6ROW	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	7.	109.	4.	0.	
31 FERTILZR INJECTOR	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	70.	4.	0.	
32 CULTIVATOR 4 ROW	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	5.	52.	4.	0.	
33 IMPL CARRIER	0.00	0.20	0.20	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	1.	150.	4.	0.	
34 PICKUP 1/2 T	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.000	0.000	0.	14.	4.	0.	
49 ACIN IRRIG WATER	0.00	0.00	6.00	6.00	6.00	10.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.	132.		0.	
50 NO. TIMES IRRIG	0.00	0.00	1.00	1.00	1.00	1.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.				

EQUIPMENT REQUIREMENTS

- 51 FARM SHOP
- 52 SHOP TOOLS&EQUIP
- 53 STORAGE SHED
- 54 FUELTANK 550 GAL

NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
UNITS	OF COST		CODE		
1.000	0.340	0.	2.	5.	0.
1.000	0.340	0.	4.	5.	0.
1.000	0.340	0.	8.	5.	0.
1.000	0.340	0.	18.	5.	0.

LAND REQUIREMENTS

CHARGE	NUMBER	VALUE OR	TAXES	PERENNIAL CROPS
METHOD	OF ACRES	COST/ACRE	PER ACRE	YRS LIFE
1.	100.00	1500.00	17.00	0.0

BASED ON 100 ACRES OF CORN FURROW IRRIGATED
 YIELD OF 70 CWT PER ACRE ON CLASS 11 SOIL.

MACHINERY COMPLEMENT 1
 EQUIPMENT COMPLEMENT 1

UPDATED 06/13/79

NO NAME CHANGES HAVE BEEN STORED WITH THIS BUDGET

PARAMETER CHGS-->	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE
11.		3.000000	10.		4.800000	12.		3.900000		

1979 default data