

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
WALNUTS	TON	758.000	1.500	1137.00	
TOTAL RECEIPTS:				\$ 1137.00	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	ACRE	40.000	1.000	40.00	
BRUSH REMOVAL	ACRE	7.630	1.000	7.63	
NITROGEN	LBS.	0.300	200.000	60.00	
INSECTICIDE	GAL.	0.040	800.000	32.00	
NEMATODE CONTROL	GAL.	0.040	800.000	32.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			5.43	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			5.21	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			2.67	
IRRIGATION POWER COST	ACRE			27.18	
IRRIGATION (LUBE-REPAIRS)	ACRE			10.93	
IRRIGATION WATER APPLIED	ACIN	1.588	24.000		
MACHINERY LABOR	HOUR	4.750	3.167	15.04	
IRRIGATION LABOR	HOUR	2.920	8.000	23.36	
INTEREST ON OPERATING CAP.	DOL.	0.086	146.186	12.44	
TOTAL PREHARVEST COSTS:				\$ 273.89	
PREHARVEST COST PER TON				\$ 182.59	
HARVEST:					
HULLING	TON	30.000	1.500	45.00	
CUSTOM DRYING	TON	30.000	1.500	45.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			0.27	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			34.15	
MACHINERY LABOR	HOUR	4.750	8.546	40.60	
INTEREST ON OPERATING CAP.	DOL.	0.086	6.876	0.59	
TOTAL HARVEST COSTS:				\$ 165.62	
HARVEST COST PER TON				\$ 110.41	
TOTAL VARIABLE COSTS:				\$ 439.51	
VARIABLE COST PER TON				\$ 293.00	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 697.49	
				\$ 465.00	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				90.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				10.97	
TOTAL CASH OVERHEAD:				\$ 100.97	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 396.51	
				\$ 397.67	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			57.62	
IRRIGATION SYSTEM	ACRE			10.32	
BUILDINGS	ACRE			13.60	
TREES, VINES OR STAND	ACRE			45.00	
TOTAL DEPRECIATION:				\$ 126.53	
CAPITAL & INTEREST:					
MACHINERY&EQUIPMENT		0.086	461.706	39.85	
IRRIGATION SYSTEM		0.086	103.602	8.94	
BUILDINGS		0.086	267.376	23.07	
TREES, VINES OR STAND		0.086	1350.000	116.51	
LAND		0.083	1000.000	148.50	
TOTAL INTEREST CHARGE:				\$ 336.87	
TOTAL FIXED COSTS:				\$ 463.39	
FIXED COST PER TON				308.93	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 1003.89	
				669.26	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 133.11	
				88.74	

45 TREES/ACRE
 YIELD: 1.5 TONS/ACRE
 TYPICAL CULTIVATOR PRACTICES REPRESENTED

DATE: UPDATED 11/10/78

BUDGET IDENTIFICATION NUMBER 263 700420 772 1
 DATE PRINTED: 03/22/79

BUDGET RECORD NUMBER 330
 HARVEST MONTH: 10

IDENTIFICATION NUMBER 263 700420 772 1
 SAMPLE COSTS TO PRODUCE WALNUTS
 CONTRA COSTA COUNTY - 1977
 LANDOWNER BASIS

HARVEST MONTH 10

BUDGET RECORD NUMBER 330

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	568.50	568.50	0.00	0.00	1137.00
OPERATING EXPENSES														
PRUNING	\$/AC	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	40.00
BRUSH REMOVAL	\$/AC	7.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.63
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	60.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	32.00
NEMATODE CONTROL	\$/AC	0.00	0.00	16.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.00
HULLING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.50	22.50	0.00	0.00	45.00
CUSTOM DRYING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.50	22.50	0.00	0.00	45.00
MACHINE LABOR COST	\$/AC	0.00	0.14	0.90	1.65	2.17	2.17	2.92	2.17	20.73	20.73	0.14	1.94	35.64
INTEREST ON OPER. CAP.	\$/AC	1.79	0.03	0.91	1.53	0.67	0.53	0.77	0.27	0.60	0.00	0.62	5.92	13.04
TRACTOR COST	\$/AC	0.00	0.00	0.32	0.65	0.84	0.84	1.16	0.84	0.14	0.14	0.00	0.77	5.70
EQUIPMENT COST	\$/AC	0.00	0.08	0.66	1.64	0.26	0.26	1.04	0.26	17.32	17.32	0.08	0.22	39.36
BLDG OPER. COST	\$/AC	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	2.67
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.00	9.53	9.53	9.53	9.53	0.00	0.00	0.00	0.00	38.11
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	0.00	5.84	5.84	5.84	5.84	0.00	0.00	0.00	0.00	23.36
TOTAL EXPENSES	\$/AC	29.64	0.48	19.21	37.69	19.53	19.39	37.49	19.13	84.01	83.41	0.47	89.07	439.51

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	0.03	0.19	0.35	0.46	0.46	0.61	0.46	4.36	4.36	0.03	0.41	11.71
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	8.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	0.00	6.00	6.00	6.00	6.00	0.00	0.00	0.00	0.00	24.00

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 & IRS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 35 HP	3	35.0	8300.	15.	300.	0.20	0.19	0.04	0.43	0.16	0.02	0.08	0.27	0.134
TRACTOR 50 HP	4	50.0	13300.	15.	300.	5.75	5.52	1.20	12.47	2.67	0.40	2.36	5.43	2.415
PICKUP 1/2 TON	14	0.5	7500.	7.	435.	0.78	0.40	0.08	1.26	0.99	0.15	0.26	1.39	0.425
IRR PUMP 75 HP*	23	2.0	11368.	25.	3200.	1.56	2.00	0.48	4.04	27.18	0.41	0.99	28.57	12.000
FRUIT-NUT PKUP*	28	1.0	12500.	10.	215.	7.28	4.38	0.98	12.65	1.12	0.17	7.07	8.36	1.500
FRUIT-NUT RAKE*	30	0.6	13000.	10.	215.	12.62	7.66	1.70	21.92	1.09	0.16	15.61	16.86	2.500
NUT SHAKER*	31	0.5	12000.	10.	215.	13.98	8.42	1.88	24.28	1.31	0.20	7.44	8.94	3.000
LGE NUT CART	42	5.0	960.	10.	200.	0.05	0.03	0.01	0.08	0.00	0.00	0.00	0.00	0.122
HOSE DRAG SYST*	55	2.0	51750.	10.	5000.	8.75	6.94	1.40	17.09	0.00	0.19	9.34	9.52	12.000
ROLLER	75	21.0	3500.	15.	25.	5.74	4.50	1.07	11.32	0.00	0.00	0.21	0.22	0.680
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
SPD SPYR 300 GAL	91	35.0	15000.	15.	80.	5.92	4.64	1.10	11.67	0.00	0.06	3.06	3.12	0.524
FLOAT	105	12.0	3700.	15.	30.	5.05	3.96	0.94	9.95	0.00	0.01	0.34	0.34	0.679
FARM SHOP	2		12240.	35.		6.29	11.62	2.75	20.67	2.45		0.10	2.55	
SHOP TOOLS&EQUIP	4		3570.	15.		3.33	4.01	0.80	8.14	0.00		0.10	0.10	
STORAGE SHED	8		7650.	35.		3.93	7.26	1.72	12.92	0.00		0.02	0.02	
FUELTANK 550 GAL	18		136.	30.		0.04	0.19	0.03	0.25	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 177294.
 MACHINERY & EQUIPMENT 3546.
 INVESTMENT PER ACRE

81.53 71.66 16.25 169.64 36.96 1.77 47.11 65.84

45 TREES/ACRE
 YIELD: 1.5 TONS/ACRE
 TYPICAL CULTIVATOR PRACTICES REPRESENTED

DATE: UPDATED 11/10/78