

2005

UNIVERSITY OF CALIFORNIA - COOPERATIVE EXTENSION

**SAMPLE COSTS
TO ESTABLISH A FIG ORCHARD AND PRODUCE**

FIGS



**IN THE SAN JOAQUIN VALLEY
Calimyrna Variety - 2005**

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INTRODUCTION

Sample costs to establish a fig orchard and produce calimyrna variety of figs in the San Joaquin Valley are presented in this study. This study is intended as a guide only and can be used to make production decisions, determine potential returns, prepare budgets, and evaluate production loans. Practices described are based on production practices considered typical for the crop and area, but will not apply to every situation. Sample costs for labor, materials, equipment, and custom services are based on current figures. A blank column, “*Your Costs*”, in Tables 2 and 3 is provided for your convenience.

The hypothetical farm operation, production practices, overhead, and calculations are described under the assumptions. For additional information or an explanation of the calculations used in the study call the Department of Agricultural and Resource Economics, University of California, Davis, 530-752-2414 or your local UC Cooperative Extension office.

Sample Cost of Production Studies for many commodities can be downloaded at <http://coststudies.ucdavis.edu>, requested through the Department of Agricultural and Resource Economics, UC Davis, (530) 752-4424 or obtained from the local county UC Cooperative Extension offices. Some archived studies are also available on the website.

An additional cost of production study for Mission variety of figs grown in this region is also available: “*Sample Costs To Establish A Fig Orchard And Produce Figs, Mission Variety In the San Joaquin Valley - 2005*”.

ASSUMPTIONS

The assumptions refer to Tables 1 to 9 and pertain to sample costs to establish a fig orchard and produce calimyrna figs for paste in the San Joaquin Valley. Practices described represent production practices and materials considered typical of a well-managed orchard in the region. Costs, materials, and practices in this study will not apply to all situations. Establishment and cultural practices vary among growers within the region. *The use of trade names and cultural practices in this report does not constitute an endorsement or recommendation by the University of California nor is any criticism implied by omission of other similar products or cultural practices.*

Land: The farm consists of 500 acres of land. There are 80 acres currently being established in the actual fig orchard with another 415 acres on which figs are grown and 5 acres of roads and farmstead. No other crops are grown. Land is valued at \$5,000 per acre and is not depreciated.

Trees: The specific variety of fig tree planted in this study is calimyrna. The trees are planted at 15' X 20' spacing, with 155 trees per acre. Fig trees have a very long production life if they are well maintained. Some fig orchards in the San Joaquin Valley that are still producing a commercial crop are over 75 years old. The life of the orchard at the time of planting is estimated to be 50 years.

ORCHARD ESTABLISHMENT CULTURAL PRACTICES AND MATERIAL INPUTS

Site Preparation. The orchard is established on ground that has not been previously planted to trees or vines. The land is assumed to be slightly rolling and not a class I soil. The orchard site is not leveled, thus requiring a drip or sprinkler irrigation system.

Irrigation: Pumped water (plus labor) is the irrigation cost. The cost is based on system pumping 24 acre-inches of water 350 feet in a 500 foot well over 500 acres. Water is pumped to the orchard after running through a filtration station into a permanent drip system in the tree rows. The cost of the irrigation system is for the installation of a new pump, well, filtration system, and permanent drip lines. The new irrigation system is installed after the orchard has been laid out and prior to planting. The life of the irrigation system is estimated at 30 years.

Price per acre foot of water will vary by grower in this region depending on power source, cost, various well characteristics, and other irrigation factors. In this study, water is estimated to cost \$76.92 per acre foot. No assumption is made about effective rainfall. The amount of water applied to the orchard being established varies each year and is shown in Table A.

Table A. Applied Irrigation Water	
Year	Acln/Year
1	4
2	9
3	16
4	18
5+	24

Land Preparation: Land preparation begins with a deep ripping, going down five to six feet in order to break up underlying hardpans which would affect root and water penetration. The ripping is performed by contract operators. Following ripping the ground is disced then floated by the orchard owner. This helps to break up large clods of soil and smooth the ground in advance of planting the trees. All of the land preparation operations are done in the year prior to planting, but in this study, costs are shown in the first year.

Planting: Planting starts by marking the tree location with a stake, then holes are dug, and trees planted. The young trees are pruned back soon after planting. Regular pruning and sucker removal begins in the second year and hours required to perform these tasks as well as costs increase annually. Pruning is normally performed in

the winter months. Removing the suckers is usually performed while weeding crews hand hoe the orchard. In the second year 10% of the trees or 16 trees per acre will have to be replanted.

Orchard Floor Management: Weed control for the orchard begins in the fall with a residual herbicide sprayed along the tree rows. The same chemicals are used for this control during the life of the orchard, but only half of the full rate is used in the first two years and increases to the full rate in the third. In spring a contact herbicide is used to control vegetation in the middle of the tree rows with two applications. In the first two seasons, a full rate of the spot spray is used only on 25% of the acreage. Beginning in the third year, full rates are again used, but this time on 100% of the acreage.

Mowing is also used to control vegetation and is performed four times in all years. Not only is mowing used to manage orchard floor vegetation, but it also is used to shred pruned limbs during the first mowing in spring. The soil is tilled in preparation for harvest by packing, leveling, and smoothing the ground. This operation produces a smooth, hard surface free of debris for efficient mechanical harvesting.

Pest Management: During typical years pest control in fig orchards is limited to controlling rodents, but in exceptionally cool weather a rapid build up of insect pests can occur which may require treatment. Baits are applied through the orchard at bait stations. Arthropod pests are typically not a problem in fig orchards, but serious infestations can occur and may require pest control. No insecticide or disease sprays are assumed to be used for the orchard in this study.

Fertilizer: Nitrogen is the major nutrient required for proper tree growth and optimum fruit yields. Nitrogen fertilizer is spread in a granular form at increasing rates during orchard establishment and is shown in Table B.

Year	Pounds Of N/Acre
1	10
2	20
3	30
4	40
5+	50

Pollination: Caprification or pollination of the figs occurs once a year in late May or early June and is supplemented by additional wasps contracted from an outside pollinator service. For further information see Pollination in the Production Cultural Practices and Material Inputs section.

PRODUCTION CULTURAL PRACTICES AND MATERIAL INPUTS

Pruning: Pruning is done by hand in the winter months. Prunings are thrown into the center of the tree rows and shredded by a tractor and mower. Suckers are removed by hand crews as they hoe weeds during April.

Fertilization: Nitrogen (N) fertilizer is applied in summer/fall following harvest. Proper levels of N to be applied to the orchard are determined by leaf analysis. Sampling is usually done in July, prior to the application of fertilizer. In this study, nitrogen is applied at a rate of 50 pounds of N per acre in the form of ammonium nitrate (34-0-0).

Orchard Floor Management: Weeds in the mature orchard are controlled with chemical and cultural practices as used in the later years of orchard establishment. A combination of residual herbicides is sprayed in a strip along the tree rows to control weeds there throughout the season. Tree row middles are mowed four times in the spring and summer in order to manage resident vegetation on the orchard floor and to prepare the ground to be packed, leveled, and smoothed prior to the first harvest. Vegetation in the row middles that are not controlled by cultivation receives two sprays of a contact herbicide during spring and summer.

Pollination: Caprification refers to the pollination of Smyrna type figs, such as the calimyrna variety, by the

wasp specie (*Blastophaga psenes* L.) This wasp performs the function that bees and other pollinators normally provide, by crawling across the male flower (also known as a caprifig), covering itself with pollen, then entering the eye of the female fig (known as the Calimyrna fig) and dusting the flowers with pollen. Typically the fig wasp is put out in the orchard during June. Fig wasps are usually supplied to the orchard during these periods in order to ensure proper pollination and good fruit set. In this study, services for caprification are provided by another fig grower or company that supplies the wasps at an annual cost of \$125 per acre.

Pest Management: Arthropod and disease pests are commonly not serious enough in fig orchards to warrant treatment. The only pests that require control in this study are rodents. Commercially available baits are used in bait stations within the orchard in order to manage them during the growing season.

The pesticides and rates mentioned in this cost study are a few of those that are listed in the UC IPM Fig Pest Management Guidelines and can be accessed on the internet at <http://www.ipm.ucdavis.edu/PMG/crops-agriculture.html>. Written recommendations are required for most pesticides and are made by licensed pest control advisors. For information and pesticide use permits, contact the local county Agricultural Commissioner's office. For additional information contact the farm advisor in the county of interest.

Harvest: Harvesting may start in the third or fourth year after the orchard is planted. As the yields increase the cost to harvest also increases, until yield maturity is reached in the tenth year. The number of harvests per year also changes as the orchard matures. In the third year, three harvests are performed. The fourth year requires four, the fifth year figs are harvested five times, and from the sixth year on six harvests are completed annually. In this cost study, the crop is harvested and sorted by the grower, although some growers custom hire the harvest operation.

Fig harvesting begins as the fruit naturally falls to the ground. In the late season crop some fruit may cling to the trees, which require growers to use blowers to force those remaining fruit to fall. The sweeper windrows the figs into the middle of the orchard row so that the harvester can pick up the fruit and dump them into field bins. A hand crew may rake the figs that are lying next to the tree out to where a mechanical orchard sweeper can reach them. The figs are hauled from the field to a dry yard. A grower with 500 acres of figs in production is assumed to own their dry yard and would sort their figs. After sorting, the figs are sold to processors.

For growers that do not own harvesting and packing equipment, the needed equipment for harvesting and packing operations should be removed from the equipment and investment inventories on Table 5, and custom harvest and packing charges should be placed in Harvest costs in Tables 1 and 2, to replace grower performed harvest and packing costs.

Assessments: Under a state marketing order, mandatory assessment fees are collected by the California Fig Advisory Board (CFAB). These assessments are charged both to the grower and the processor to pay for fig marketing and advertising. Half of the fee of \$52 per ton of merchantable fruit (merchantable fruit is destined for dried or paste markets) is paid by the grower and is shown in this study, while the remaining \$26 is paid by the processor. Additionally, a voluntary assessment is also paid by fig growers for research and administration and is managed by the California Fig Institute (CFI). Though the assessment is voluntary it is currently supported by 100% of the growers. CFI charges growers \$5.50 per ton of merchantable fruit. Both of these assessments are shown as a harvest cost.

Yields: As noted above, figs most often begin bearing an economic crop in the third year after planting. Typical annual yields for the Calimyrna variety is measured in pounds merchantable figs and tons for cull fruit. Normal cull percentages for Calimyrna figs have decreased over past ten years from an historical average of 32% to 15% which resulted in increasing the amount of figs sold for higher value paste or dried fruit. This study uses a 30% cull rate. The yields shown in Table C are from the third year of orchard establishment to maturity.

Year	Tons/Acre	Figs - Pounds/Acre		
		Total	Dried/Paste	Cull
3	0.11	220	154	66
4	0.22	440	308	132
5	0.44	880	616	264
6	0.61	1,210	847	363
7	0.72	1,430	1,001	429
8	0.88	1,760	1,232	528
9	0.94	1,870	1,309	561
10+	0.99	1,980	1,386	594

Returns: Calimyrna figs command a higher price than the Mission variety. Return prices for calimyrnas over the past 10 years have ranged from \$0.35 to over \$1.00 per pound of merchantable fruit. For figs that are sold for dried fruit or paste a price of \$0.90 per pound is used. Culled fruit is sold for cattle feed with the grower receiving \$0.03 per pound in this study. Table 7 indicates returns to risk and management at various levels of fig prices and yields. It calculates returns above three levels of cost: operating, cash, and total.

Labor. Labor rates of \$16.59 per hour for machine operators and \$13.99 for general labor includes payroll overhead of 43%. The basic hourly wages are \$11.60 for machine operators and \$9.78 for general labor. The overhead includes the employers' share of federal and California state payroll taxes, workers' compensation insurance (code 0016), and a percentage for other possible benefits. Workers' compensation insurance costs will vary among growers, but for this study the cost is based upon the average industry final rate as of January 1, 2005 (California Department of Insurance). Labor for operations involving machinery are 20% higher than the operation time given in Table 2 to account for the extra labor involved in equipment set up, moving, maintenance, work breaks, and field repair.

Management. Wages for management are not included as a cash overhead cost. The owner farms the orchard and the returns above total costs are considered a return to management. Additional management costs ranging from \$75 to \$125 per acre may occur if practices are contracted.

Equipment Operating Costs. Repair costs are based on purchase price, annual hours of use, total hours of life, and repair coefficients formulated by the American Society of Agricultural Engineers (ASAE). Fuel and lubrication costs are also determined by ASAE equations based on maximum PTO horsepower and fuel type. Prices for on-farm delivery of diesel and gasoline are \$1.51 and \$2.05 per gallon, respectively. The fuel prices are a January 2005 average based on four California delivery locations plus \$0.24 per gallon, which is one-half the high – low price range for regular gasoline in 2004 from the California State Automobile Association Monthly Survey. The cost includes a 2.25% sales tax (effective September 2001) on diesel fuel and 7.25% sales tax on gasoline. Gasoline also includes federal and state excise tax, which can be refunded for on-farm use when filing your income tax. The fuel, lube, and repair cost per acre for each operation in the “Cost Per Acre to Produce” table is determined by multiplying the total hourly operating cost in the “Hourly Equipment Costs” table for each piece of equipment used from the Operation Time (hours/acre) column by the hours per acre. Tractor time is 10% higher than implement time for a given operation to account for setup, travel and down time.

Risk: Risk is caused by various sources of uncertainty which include production, price, and financial. Examples of these are insect damage, a decrease in price, and increase in interest rates. The risks associated

with fig production should not be underestimated. While this study makes every effort to model a production system based on typical, real world practices, it cannot fully represent financial, agronomic and market risks which affect the profitability and economic viability of fig production. Due to the risk involved, access to a market is crucial. A market channel should be determined before any fig orchards are planted and brought into production.

CASH OVERHEAD COSTS

Cash overhead consists of various cash expenses paid out during the year that are assigned to the whole farm and not to a particular operation. These costs include property taxes, interest on operating capital, office expense, liability and property insurance, sanitation services, and investment repairs.

Property Tax: Counties charge a base property tax rate of 1% on the assessed value of the property. In some counties special assessment districts exist and charge additional taxes on property including equipment, buildings, and improvements. County taxes are calculated as 1% of the average value of the property for this study. Average value equals new cost plus salvage value divided by 2 on a per acre basis.

Interest On Operating Capital: Interest on operating capital is based on cash operating costs and is calculated monthly until harvest at a nominal rate of 7.65% per year. A nominal interest rate is the going market cost of borrowed funds. The interest cost of post harvest operations is discounted back to the last harvest month using a negative interest charge.

Office Expense: Office and business expenses are estimated at \$100 per acre. These expenses include office supplies, telephones, bookkeeping, accounting, legal fees, road maintenance, etc.

Insurance: Insurance for farm investments vary depending on the assets covered and the amount of coverage. Property insurance provides coverage for property loss and is charged at 0.69% of the average value of the assets over their useful life. Liability insurance covers accidents on the farm and costs \$917 for the entire farm or \$1.83 per acre.

Sanitation: Sanitation services provide portable toilets for the orchard and cost the farm \$1,410 annually. Cash overhead costs are found in Tables 1, 2, 3, 4, and 5.

NON-CASH OVERHEAD COSTS

Non-cash overhead is calculated as the capital recovery cost for equipment and other farm investments.

Capital Recovery Costs. Capital recovery cost is the annual depreciation and interest costs for a capital investment. It is the amount of money required each year to recover the difference between the purchase price and salvage value (unrecovered capital). It is equivalent to the annual payment on a loan for the investment with the down payment equal to the discounted salvage value. This is a more complex method of calculating ownership costs than straight-line depreciation and opportunity costs, but more accurately represents the annual costs of ownership because it takes the time value of money into account (Boehlje and Eidman). The formula for the calculation of the annual capital recovery costs is:

$$\left[\left(\frac{\text{Purchase Price} - \text{Salvage Value}}{\text{Factor}} \right) \times \left(\frac{\text{Capital Recovery}}{\text{Factor}} \right) \right] + \left[\frac{\text{Salvage Value} \times \text{Interest Rate}}{\text{Factor}} \right]$$

Salvage Value. Salvage value is an estimate of the remaining value of an investment at the end of its useful life. For farm machinery (tractors and implements) the remaining value is a percentage of the new cost of the investment (Boehlje and Eidman). The percent remaining value is calculated from equations developed by the American Society of Agricultural Engineers (ASAE) based on equipment type and years of life. The life in years is estimated by dividing the wear out life, as given by ASAE by the annual hours of use in this operation. For other investments including irrigation systems, buildings, and miscellaneous equipment, the value at the end of its useful life is zero. The salvage value for land is the purchase price because land does not depreciate. The purchase price and salvage value for equipment and investments are shown in the tables.

Capital Recovery Factor. Capital recovery factor is the amortization factor or annual payment whose present value at compound interest is 1. The amortization factor is a table value that corresponds to the interest rate used and the life of the machine.

Interest Rate. The interest rate of 6.01% used to calculate capital recovery cost is the USDA-ERS's ten-year average of California's agricultural sector long-run rate of return to production assets from current income. It is used to reflect the long-term realized rate of return to these specialized resources that can only be used effectively in the agricultural sector.

Building. The shop building is a 1,800 square foot metal building or buildings on a cement slab.

Land. Land cost \$3,500 per acre. Because only 495 of the 500 acres are planted with figs, the land is valued at \$3,535 per producing acre.

Field/Shop. This orchard includes a shop, shop tools, and field tools.

Fuel Tanks. A single 100-gallon fuel tank using gravity feed is on a metal stands. The tank is setup in a cement containment pad that meets federal, state, and county regulations.

Irrigation System. The micro-sprinkler irrigation system is laid out and installed prior to planting and the labor cost is included in the system cost. The irrigation system consists of a pump, filtration and pressure system connected to a micro-sprinkler system.

Establishment Cost. The cost to establish the orchard is used to determine non-cash overhead expenses, depreciation, and interest on investment for production years. The establishment cost is the sum of cash costs for land preparation, planting, trees, production expenses, and cash overhead for growing fig trees from planting until the end of the first year fruit is harvested. The *Accumulated Net Cash Cost/Acre* in the third year shown in Table 1 represents the establishment cost per acre. For this study, this cost is \$3,825 per acre or \$1,912,500 for the 500 acre orchard. Establishment cost is depreciated beginning in the fourth year over the remaining 47 of the 50 years that the orchard is assumed to be in production.

Equipment. Farm equipment is purchased new or used, but the study shows the current purchase price for new equipment. The new purchase price is adjusted to 60% to indicate a mix of new and used equipment. Equipment costs are composed of three parts: non-cash overhead, cash overhead, and operating costs. Both of the overhead factors have been discussed in previous sections. The operating costs consist of repairs, fuel, and lubrication and are discussed under operating costs.

Table Values. Due to rounding, the totals may be slightly different from the sum of the components.

Acknowledgment. Assistance provided by local producers, agencies, and suppliers was greatly appreciated.

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For information concerning the above mentioned University of California publications contact UC DANR Communications Services (1-800-994-8849) or your local county Cooperative Extension office.

Table 1.

U.C. COOPERATIVE EXTENSION
 SAMPLE COSTS PER ACRE TO ESTABLISH A FIG ORCHARD
 SAN JOAQUIN VALLEY - 2005
 CALIMYRNA VARIETY

Year	Cost Per Acre				
	1st	2nd	3rd	4th	5th
Dried/Paste: Pounds Per Acre			154	308	616
Cull: Pounds Per Acre			66	132	264
Planting Costs:					
Land Preparation - Subsoil: contract	\$185				
Land Preparation - Disc 2X: contract	48				
Land Preparation - Float	3				
Survey & Mark Orchard	217				
Trees: 155 Per Acre (4% Replant In 2nd Year)	1,085	\$112			
Dig & Plant Trees	<u>78</u>	<u>8</u>			
TOTAL PLANTING COSTS	1,616	120			
Cultural Costs:					
Weed Control - Strip Spray	41	41	\$79	\$79	\$79
Prune & Train	106	88	133	176	196
Fertilize - Nitrogen	9	14	18	23	27
Irrigate	55	109	218	246	328
Weed Control - Mow Tree Row Centers - 4X	40	40	40	40	40
Caprification			30	42	125
Hand Hoe & Sucker	28	28	28	28	28
Weed Control - Spot Spray - 2X	10	10	29	29	29
Smooth & Level Orchard Floor			6	6	6
Pest Control - Rodents	7	7	7	7	7
Leaf Analysis	25	25	25	25	25
Pickup Truck Use	13	13	13	13	13
ATV Truck Use	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
TOTAL CULTURAL COSTS	345	386	637	725	914
Harvest Costs:					
Hand Knock Trees			7	12	10
Windrow Fruit			18	30	37
Pickup Fruit			48	67	110
Haul to Packing Shed			6	8	21
Sort Figs			19	37	70
CFAB Assessment Fee			2	5	9
CFI Assessment Fee			<u>0</u>	<u>1</u>	<u>2</u>
TOTAL HARVEST COSTS			100	160	259
Interest On Operating Capital @ 7.65%	143	22	11	13	5
TOTAL OPERATING COSTS/ACRE	2,104	528	748	898	1,178
Cash Overhead Costs:					
Office Expense	100	100	100	100	100
Sanitation Fees	3	3	3	3	3
Liability Insurance	2	2	2	2	2
Property Taxes	45	45	65	66	67
Property Insurance	31	31	45	46	46
Investment Repairs	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL CASH OVERHEAD COSTS	184	184	218	220	221
TOTAL CASH COSTS/ACRE	2,288	712	966	1,118	1,399
INCOME/ACRE FROM PRODUCTION			141	281	562
NET CASH COSTS/ACRE FOR THE YEAR	2,288	712	825	837	837
PROFIT/ACRE ABOVE CASH COSTS					
ACCUMULATED NET CASH COSTS/ACRE	2,288	3,000	3,825	4,662	5,499

U.C. COOPERATIVE EXTENSION
 CALIMYRNA VARIETY
 Table 1. continued

Year	Cost Per Acre				
	1st	2nd	3rd	4th	5th
Dried/Paste: Pounds Per Acre			154	308	616
Cull: Pounds Per Acre			66	132	264
Capital Recovery Cost:					
Drip Irrigation System	82	82	82	82	82
Land @ \$5,555 Per Producing Acre	212	212	212	212	212
Calimyrna Fig Orchard Establishment			238	238	238
Fuel Tanks & Pumps	0	0	0	0	0
Shop Building	4	4	4	4	4
Packing Shed	40	39	39	39	39
Shop Tools	1	1	1	1	1
Equipment	21	19	49	66	84
TOTAL CAPITAL RECOVERY COST	360	357	625	642	660
TOTAL COST/ACRE FOR THE YEAR	2,648	1,069	1,591	1,760	2,059
INCOME/ACRE FROM PRODUCTION			141	281	562
TOTAL NET COST/ACRE FOR THE YEAR	2,648	1,069	1,450	1,479	1,497
NET PROFIT/ACRE ABOVE TOTAL COST					
TOTAL ACCUMULATED NET COST/ACRE	2,648	3,717	5,167	6,646	8,143

Table 2.

U.C. COOPERATIVE EXTENSION
 COSTS PER ACRE TO PRODUCE FIGS
 SAN JOAQUIN VALLEY - 2005
 CALIMYRNA VARIETY

Labor Rate: \$16.59/hr. machine labor

Trees Per Acre: 155

\$13.99/hr. non-machine labor

Long Term Interest Rate: 6.01%

Operation	Operation Time (Hrs/A)	Labor Cost	Cash and Labor Costs per Acre				Total Cost	Your Cost
			Fuel, Lube & Repairs	Material Cost	Custom/ Rent			
Cultural:								
Irrigate	9.60	134	0	193	0	328		
Prune & Train	14.00	196	0	0	0	196		
Mow Tree Row Centers - 4X	1.18	23	21	0	0	45		
Fertilize - Nitrogen	0.18	3	1	22	0	27		
Smooth & Level Orchard Floor	0.19	4	2	0	0	6		
Hand Hoe & Remove Suckers	2.00	28	0	0	0	28		
Weed Control - Spot Spray - 2X	0.15	3	0	34	0	38		
Pest Control - Rodents	0.05	1	0	6	0	7		
Caprification	0.00	0	0	0	125	125		
Weed Control - Strip Spray	0.09	2	0	77	0	79		
Pickup Truck Use	0.57	11	4	0	0	15		
ATV Use	0.44	9	1	0	0	10		
TOTAL CULTURAL COSTS	28.46	415	31	333	125	904		
Harvest:								
Hand Knock Trees - 6X	1.00	14	0	0	0	14		
Windrow Fruit - 6X	0.38	31	5	0	0	36		
Pickup Fruit - 6X	1.40	54	61	0	36	151		
Haul To Shed - 6X	0.00	0	0	0	42	42		
Sort Figs - 6X	0.00	0	0	0	141	141		
TOTAL HARVEST COSTS	2.78	99	66	0	219	384		
Assessment:								
Marketing Order	0.00	0	0	20	0	20		
Research & Administration	0.00	0	0	5	0	5		
TOTAL ASSESSMENT COSTS	0.00	0	0	25	0	25		
Interest on operating capital @ 7.65%								
TOTAL OPERATING COSTS/ACRE		514	97	358	344	1,346		
TOTAL OPERATING COSTS/LB						0.97		
CASH OVERHEAD:								
Office Expense						100		
Sanitation Fees						3		
Liability Insurance						2		
Property Taxes						67		
Property Insurance						46		
Investment Repairs						3		
TOTAL CASH OVERHEAD COSTS						221		
TOTAL CASH COSTS/ACRE						1,567		
TOTAL CASH COSTS/LB						1.13		
NON-CASH OVERHEAD:								
		Per producing		-- Annual Cost --				
Investment		<u>Acres</u>		<u>Capital Recovery</u>				
Drip Irrigation System		966		82		82		
Land		3,500		210		210		
Orchard Establishment Cost		3,864		248		248		
Fuel Tank: 1-100 Gallon		3		0		0		
Buildings		51		4		4		
Packing Shed		620		39		39		
Shop Tools		4		1		1		
Equipment		608		75		75		
TOTAL NON-CASH OVERHEAD COSTS		9,616		659		659		
TOTAL COSTS/ACRE						2,226		
TOTAL COSTS/LB						1.61		

Table 3.

U.C. COOPERATIVE EXTENSION
 COSTS AND RETURNS PER ACRE TO PRODUCE FIGS
 SAN JOAQUIN VALLEY - 2005
 CALIMYRNA VARIETY

	Quantity/Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
Labor Rate: \$16.59/hr. machine labor \$13.99/hr. non-machine labor					
Long Term Interest Rate: 6.01%					
GROSS RETURNS					
Paste Figs	1,386	Lb	0.90	1,247	
Cull Figs	594	Lb	0.03	<u>18</u>	
TOTAL GROSS RETURNS FOR CALIMYRNA FIGS				1,265	
OPERATING COSTS					
Water:					
Water	24.00	AcIn	8.06	193	
Fertilizer:					
34-0-0	50.00	Lb N	0.44	22	
Herbicide:					
Roundup Ultra Max	4.00	Pint	8.58	34	
Surflan 4 AS	2.50	Pint	14.52	36	
Goal 2XL	2.50	Pint	16.46	41	
Rodenticide:					
Rodent Bait	2.00	Lb	2.90	6	
Contract:					
Caprification	1.00	Acre	125.00	125	
Haul Figs	1,662.90	Lb	0.03	42	
Sort figs	1,662.90	Lb	0.09	141	
Rent:					
Bin Rental	24.00	Bin	1.50	36	
Assessments:					
California Fig Advisory Board	0.84	Ton	24.00	20	
California Fig Institute	0.84	Ton	5.50	5	
Labor (machine)	8.02	Hrs	16.59	133	
Labor (non-machine)	27.20	Hrs	13.99	381	
Fuel - Gas	3.15	Gal	2.05	6	
Fuel - Diesel	23.04	Gal	1.51	35	
Lube				6	
Machinery repair				50	
Interest on operating capital @ 7.65%				<u>34</u>	
TOTAL OPERATING COSTS/ACRE				1,346	
TOTAL OPERATING COSTS/LB				0.68	
NET RETURNS ABOVE OPERATING COSTS				-81	
CASH OVERHEAD COSTS:					
Office Expense				100	
Sanitation Fees				3	
Liability Insurance				2	
Property Taxes				67	
Property Insurance				46	
Investment Repairs				<u>3</u>	
TOTAL CASH OVERHEAD COSTS/ACRE				221	
TOTAL CASH COSTS/ACRE				1,567	
TOTAL CASH COSTS/LB				0.79	
NON-CASH OVERHEAD COSTS (CAPITAL RECOVERY):					
Drip Irrigation System				82	
Land				210	
Orchard Establishment Cost				248	
Fuel Tank: 1 - 100 Gallon				0	
Buildings				4	
Packing Shed				39	
Shop Tools				1	
Equipment				<u>75</u>	
TOTAL NON-CASH OVERHEAD COST/ACRE				659	
TOTAL COSTS/ACRE				2,226	
TOTAL COSTS/LB				1.12	
NET RETURNS ABOVE TOTAL COSTS				-961	

Table 4.

U.C. COOPERATIVE EXTENSION
MONTHLY CASH COSTS PER ACRE TO PRODUCE FIGS
SAN JOAQUIN VALLEY - 2005
CALIMYRNA VARIETY

Beginning JAN 05	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Ending DEC 05	05	05	05	05	05	05	05	05	05	05	05	05	
Cultural:													
Irrigate	55		109		55	55	55						328
Prune And Train	98	98											196
Mow Tree Row Centers - 4X			11	11	11		11						45
Fertilize - Nitrogen			27										27
Smooth & Level Orchard Floor				6									6
Hand Hoe And Remove Suckers				14	14								28
Weed Control - Spot Spray 2X				19		19							38
Pest Control - Rodents					7								7
Caprification					125								125
Weed Control - Fall Strip Spray										79			79
Pickup Truck Use	1	1	1	1	1	1	1	1	1	1	1	1	15
ATV Use	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>10</u>
TOTAL CULTURAL COSTS	155	100	150	52	214	76	68	2	2	82	2	2	904
Harvest:													
Hand Knock Trees - 6X								12		2			14
Windrow Fruit - 6X								12	12	12			36
Pickup Fruit - 6X								50	50	50			151
Haul To Shed - 6X								14	14	14			42
Sort Figs - 6X								<u>47</u>	<u>47</u>	<u>47</u>			<u>141</u>
TOTAL HARVEST COSTS								135	123	126			384
Assessments:													
California Fig Advisory Board								7	7	7			20
California Fig Institute								<u>2</u>	<u>2</u>	<u>2</u>			<u>5</u>
TOTAL ASSESSMENT COSTS								8	8	8			25
Interest on Operating Capital @ 7.65%													
	1	2	3	3	4	5	5	6	7	-1	0	0	34
TOTAL OPERATING COSTS/ACRE	156	102	152	55	218	80	73	151	141	214	2	2	1,346
TOTAL OPERATING COSTS/LB	0	0	0	0	0	0	0	0	0	0	0	0	0.97
OVERHEAD:													
Office Expense	10	10	10	10	10	10	10	10	10	10			100
Sanitation Fees	0	0	0	0	0	0	0	0	0	0	0	0	3
Liability Insurance	2												2
Property Taxes		33					33						67
Property Insurance	46												46
Investment Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>
TOTAL CASH OVERHEAD COSTS	58	44	10	10	10	10	44	10	10	10	0	0	221
TOTAL CASH COSTS/ACRE	214	146	163	65	229	91	117	162	151	224	3	3	1,567
TOTAL CASH COSTS/LB	0	0	0	0	0	0	0	0	0	0	0	0	1.13

Table 5.

U.C. COOPERATIVE EXTENSION
WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, AND BUSINESS OVERHEAD COSTS
SAN JOAQUIN VALLEY - 2005
CALIMYRNA VARIETY

ANNUAL EQUIPMENT COSTS								
Yr	Description	Price	Yrs Life	Salvage Value	Capital Recovery	- Cash Overhead -		Total
						Insur- ance	Taxes	
05	20 Gal Sprayer - ATV	495	10	88	61	2	3	66
05	62 HP 2WD Tractor	42,191	12	10,548	4,410	182	264	4,856
05	62 HP 2WD Tractor	42,191	12	10,548	4,410	182	264	4,856
05	ATV 4WD	6,242	7	2,368	837	30	43	909
05	Bin Trailer	1,217	15	117	120	5	7	132
05	Bin Trailer	1,217	15	117	120	5	7	132
05	Bin Trailer	1,217	15	117	120	5	7	132
05	Bin Trailer	1,217	15	117	120	5	7	132
05	Bin Trailer	1,217	15	117	120	5	7	132
05	Forklift - 4 Ton	14,352	10	2,538	1,758	58	84	1,901
05	Forklift - 4 Ton	14,352	10	2,538	1,758	58	84	1,901
05	Mower - Flail 10'	24,684	10	4,365	3,024	100	145	3,270
05	Mower - Flail 10'	24,684	10	4,365	3,024	100	145	3,270
05	Orchard Leveler	15,222	15	1,461	1,506	58	83	1,647
05	Pickup Machine - SP ¹	61,133	10	6,113	7,846	232	336	8,415
05	Pickup Machine - SP ¹	61,133	10	6,113	7,846	232	336	8,415
05	Pickup Machine - SP ¹	61,133	10	6,113	7,846	232	336	8,415
05	Pickup Truck - 1/2 Ton	27,050	7	10,261	3,625	129	187	3,941
05	Spinner Spreader - 3 Point	1,521	20	79	131	6	8	144
05	Sweeper - SP ¹	33,629	10	5,947	4,120	137	198	4,455
05	Sweeper - SP ¹	33,629	10	5,947	4,120	137	198	4,455
05	Sweeper - SP ¹	33,629	10	5,947	4,120	137	198	4,455
TOTAL		504,572		86,041	61,167	2,038	2,953	66,158
60% of New Cost ²		302,743		51,625	36,700	1,223	1,772	39,695

¹ SP = self propelled² Used to reflect a mix of new and used equipment.

ANNUAL INVESTMENT COSTS								
Description	Price	Yrs Life	Salvage Value	Capital Recovery	----- Cash Overhead -----			Total
					Insur- ance	Taxes	Repairs	
INVESTMENT								
Buildings	25,500	20	2,550	2,156	97	140	70	2,463
Drip Irrigation System	483,000	20	48,300	40,833	1,833	2,657	664	45,986
Fuel Tank: 1 - 100 Gallon	1,561	20	156	132	6	9	30	176
Land	1,750,000	47	1,750,000	105,175	12,075	17,500	0	134,750
Orchard Establishment Cost	1,912,500	47		122,849	6,598	9,563	0	139,010
Packing Shed	310,000	50	31,000	19,589	1,176	1,705	620	23,090
Shop Tools	2,081	10	208	267	8	11	15	301
TOTAL INVESTMENT	4,484,642		1,832,214	291,000	21,793	31,584	1,399	345,777

ANNUAL BUSINESS OVERHEAD COSTS				
Description	Units/		Price/	Total
	Farm	Unit	Unit	Cost
Liability Insurance	500	Acre	1.83	915
Office Expense	500	Acre	100.00	50,000
Sanitation Fees	500	Acre	2.82	1,410

Table 6.

U.C. COOPERATIVE EXTENSION
HOURLY EQUIPMENT COSTS
SAN JOAQUIN VALLEY – 2005
CALIMYRNA VARIETY

Yr	Description	Actual Hours Used	Capital Recovery	----- COSTS PER HOUR -----						Total Costs/Hr.
				- Cash Overhead -			----- Operating -----			
				Insur- ance	Taxes	Repairs	Fuel & Lube	Total Oper.		
05	20 Gal Sprayer - ATV	149.8	0.24	0.01	0.01	0.13	0.00	0.13	0.39	
05	62 HP 2WD Tractor	999.3	2.65	0.11	0.16	1.88	5.29	7.17	10.09	
05	62 HP 2WD Tractor	999.6	2.65	0.11	0.16	1.88	5.29	7.17	10.09	
05	ATV 4WD	284.8	1.76	0.06	0.09	0.46	2.36	2.82	4.73	
05	Bin Trailer	124.5	0.58	0.02	0.03	0.01	0.00	0.01	0.65	
05	Bin Trailer	124.5	0.58	0.02	0.03	0.01	0.00	0.01	0.65	
05	Bin Trailer	124.5	0.58	0.02	0.03	0.01	0.00	0.01	0.65	
05	Bin Trailer	124.5	0.58	0.02	0.03	0.01	0.00	0.01	0.65	
05	Bin Trailer	124.5	0.58	0.02	0.03	0.01	0.00	0.01	0.65	
05	Forklift - 4 Ton	300.0	3.52	0.12	0.17	0.14	4.71	4.85	8.66	
05	Forklift - 4 Ton	300.0	3.52	0.12	0.17	0.14	4.71	4.85	8.66	
05	Mower - Flail 10'	244.9	7.41	0.25	0.36	10.24	0.00	10.24	18.25	
05	Mower - Flail 10'	244.9	7.41	0.25	0.36	10.24	0.00	10.24	18.25	
05	Orchard Leveler	107.5	8.40	0.32	0.47	1.69	0.00	1.69	10.88	
05	Pickup Machine – SP ¹	228.3	20.62	0.61	0.88	18.34	13.89	32.23	54.35	
05	Pickup Machine – SP ¹	228.3	20.62	0.61	0.88	18.34	13.89	32.23	54.35	
05	Pickup Machine – SP ¹	228.3	20.62	0.61	0.88	18.34	13.89	32.23	54.35	
05	Pickup Truck - 1/2 Ton	284.6	7.64	0.27	0.39	1.99	4.71	6.70	15.00	
05	Spinner Spreader - 3 Point	93.4	0.84	0.04	0.05	0.56	0.00	0.56	1.48	
05	Sweeper – SP ¹	199.2	12.41	0.41	0.60	0.50	3.47	3.97	17.39	
05	Sweeper – SP ¹	199.2	12.41	0.41	0.60	0.50	3.47	3.97	17.39	
05	Sweeper – SP ¹	199.2	12.41	0.41	0.60	0.50	3.47	3.97	17.39	

¹ SP = self propelled

Table 7.

U.C. COOPERATIVE EXTENSION
RANGING ANALYSIS
SAN JOAQUIN VALLEY – 2005

COSTS PER ACRE AT VARYING YIELDS TO PRODUCE CALIMYRNA FIGS ¹							
	YIELD (LBS/ACRE)						
Paste Figs	970	1,109	1,247	1,386	1,525	1,663	1,802
Cull Figs	416	475	535	594	653	713	772
OPERATING COSTS/ACRE:							
Cultural Cost	904	904	904	904	904	904	904
Harvest Cost	286	318	351	384	416	449	481
Assessment Cost	25	25	25	25	25	25	25
Interest on operating capital	34	34	34	34	34	34	34
TOTAL OPERATING COSTS/ACRE	1,248	1,281	1,313	1,346	1,379	1,412	1,445
TOTAL OPERATING COSTS/LB	1.29	1.15	1.05	0.97	0.90	0.85	0.80
CASH OVERHEAD COSTS/ACRE	220	220	220	221	221	221	221
TOTAL CASH COSTS/ACRE	1,468	1,501	1,534	1,567	1,600	1,632	1,665
TOTAL CASH COSTS/LB	1.51	1.35	1.23	1.13	1.05	0.98	0.92
NON-CASH OVERHEAD COSTS/ACRE	658	658	659	659	660	660	660
TOTAL COSTS/ACRE	2,126	2,160	2,193	2,226	2,259	2,292	2,325
TOTAL COSTS/LB	2.19	1.95	1.76	1.61	1.48	1.38	1.29

NET RETURNS PER ACRE ABOVE OPERATING COSTS FOR CALIMYRNA FIGS ¹								
PRICE (DOLLARS/LBS)		YIELD (LBS/ACRE)						
Paste Figs		970	1,109	1,247	1,386	1,525	1,663	1,802
	Cull Figs	416	475	535	594	653	713	772
0.60	0.03	-653	-601	-549	-497	-444	-392	-340
0.70	0.03	-556	-490	-424	-358	-292	-226	-160
0.80	0.03	-459	-379	-300	-220	-139	-60	20
0.90	0.03	-362	-268	-175	-81	13	106	200
1.00	0.03	-265	-158	-50	58	166	273	381
1.10	0.03	-168	-47	74	196	318	439	561
1.20	0.03	-71	64	199	335	471	605	741

NET RETURNS PER ACRE ABOVE CASH COSTS FOR CALIMYRNA FIGS ¹								
PRICE (DOLLARS/LBS)		YIELD (LBS/ACRE)						
Paste Figs		970	1,109	1,247	1,386	1,525	1,663	1,802
	Cull Figs	416	475	535	594	653	713	772
0.60	0.03	-874	-822	-770	-717	-665	-613	-561
0.70	0.03	-777	-711	-645	-579	-513	-447	-381
0.80	0.03	-680	-600	-520	-440	-360	-280	-200
0.90	0.03	-583	-489	-396	-302	-208	-114	-20
1.00	0.03	-486	-378	-271	-163	-55	52	160
1.10	0.03	-389	-267	-146	-24	97	218	340
1.20	0.03	-292	-156	-21	114	250	385	520

NET RETURNS PER ACRE ABOVE TOTAL COSTS FOR CALIMYRNA FIGS ¹								
PRICE (DOLLARS/LBS)		YIELD (LBS/ACRE)						
Paste Figs		970	1,109	1,247	1,386	1,525	1,663	1,802
	Cull Figs	416	475	535	594	653	713	772
0.60	0.03	-1,532	-1,480	-1,428	-1,377	-1,325	-1,273	-1,221
0.70	0.03	-1,435	-1,369	-1,304	-1,238	-1,172	-1,107	-1,041
0.80	0.03	-1,338	-1,258	-1,179	-1,099	-1,020	-940	-861
0.90	0.03	-1,241	-1,147	-1,054	-961	-867	-774	-680
1.00	0.03	-1,144	-1,036	-930	-822	-715	-608	-500
1.10	0.03	-1,047	-926	-805	-684	-562	-441	-320
1.20	0.03	-950	-815	-680	-545	-410	-275	-140

¹ Yields are a combination of both dried/paste and cull fig production.

Table 8.

U.C. COOPERATIVE EXTENSION
 COSTS AND RETURNS/BREAKEVEN ANALYSIS
 SAN JOAQUIN VALLEY – 2005
 CALIMYRNA VARIETY

COSTS AND RETURNS - PER ACRE BASIS

	1. Gross Returns	2. Operating Costs	3. Net Returns Above Oper. Costs (1-2)	4. Cash Costs	5. Net Returns Above Cash Costs (1-4)	6. Total Costs	7. Net Returns Above Total Costs (1-6)
Crop							
Calimyrna Figs	1,127	1,346	-220	1,567	-440	2,226	-1,099

COSTS AND RETURNS - TOTAL ACREAGE

	1. Gross Returns	2. Operating Costs	3. Net Returns Above Oper. Costs (1-2)	4. Cash Costs	5. Net Returns Above Cash Costs (1-4)	6. Total Costs	7. Net Returns Above Total Costs (1-6)
Crop							
Calimyrna Figs	467,547	558,682	-91,135	650,196	-182,649	923,766	-456,219

BREAKEVEN PRICES PER YIELD UNIT

CROP	Base Yield (Units/Acre)	Yield Units	----- Breakeven Price To Cover -----		
			Operating Costs	Cash Costs	Total Costs
			----- \$ per Yield Unit -----		
Calimyrna Figs	1,386	Lbs	0.96	1.11	1.58

BREAKEVEN YIELDS PER ACRE

CROP	Yield Units	Base Price (\$/Unit)	----- Breakeven Yield To Cover -----		
			Operating Costs	Cash Costs	Total Costs
			----- Yield Units / Acre -----		
Calimyrna Figs	Lbs	0.90	1,656	1,927	2,738

Table 9.

U.C. COOPERATIVE EXTENSION
 DETAILS OF OPERATIONS
 SAN JOAQUIN VALLEY – 2005
 CALIMYRNA VARIETY

Operation	Operation Month	Tractor/ Power Unit	Implement	Material	Broadcast Rate/acre	Material Unit
Cultural:						
Irrigate	January	Labor		Water	4.00	AcIn
	March	Labor		Water	8.00	AcIn
	May	Labor		Water	4.00	AcIn
	June	Labor		Water	4.00	AcIn
	July	Labor		Water	4.00	AcIn
	September	Labor		Water	6.00	AcIn
	October	Labor		Water	5.20	AcIn
Pruning & Sucker	January	Labor				
	February	Labor				
Mow Tree Row Centers - 4X	March	62 HP 2WD Tractor	Mower - Flail 10'			
	April	62 HP 2WD Tractor	Mower - Flail 10'			
	May	62 HP 2WD Tractor	Mower - Flail 10'			
	July	62 HP 2WD Tractor	Mower - Flail 10'			
Fertilizer - Nitrogen	March	62 HP 2WD Tractor	Spinner Spreader - 3 Point	34-0-0	50.00	Lb N
Smooth & Level Orchard Floor	April	62 HP 2WD Tractor	Orchard Leveler			
Hand Hoe & Remove Suckers	April	Labor				
	May	Labor				
Weed Control - Spot Spray 2X	May	ATV 4WD	20 Gal Sprayer - ATV	Roundup	2.00	Pint
	June	ATV 4WD	20 Gal Sprayer - ATV	Roundup	2.00	Pint
Pest Control - Rodents	May	Labor		Rodent Bait	2.00	Lbs
Caprification	May	Custom				
PCA Activities	July	Custom		PCA Fees	1.00	Acre
Hand Knock Trees	August	Labor				
	September	Labor				
	October	Labor				
Windrow Fruit	August	Sweeper - SP				
		Sweeper - SP				
	September	Sweeper - SP				
		Sweeper - SP				
	October	Sweeper - SP				
Pickup Fruit	August	Pickup Machine - SP				
		62 HP 2WD Tractor	Bin Trailer			
		62 HP 2WD Tractor	Bin Trailer			
		Forklift - 4 Ton				
		Forklift - 4 Ton				
	September	Pickup Machine - SP				
		62 HP 2WD Tractor	Bin Trailer			
		62 HP 2WD Tractor	Bin Trailer			
		Forklift - 4 Ton				
		Forklift - 4 Ton				
	October	Pickup Machine - SP				
		62 HP 2WD Tractor	Bin Trailer			
		Forklift - 4 Ton				
Haul To Shed	August	Custom		554 Lbs Figs	\$0.03	Lb
	September	Custom		554 Lbs Figs	\$0.03	Lb
	October	Custom		554 Lbs Figs	\$0.03	Lb
Sort Figs	August	Labor		554 Lbs Figs	\$0.09	Lb
	September	Labor		554 Lbs Figs	\$0.09	Lb
	October	Labor		554 Lbs Figs	\$0.09	Lb
California Fig Advisory Board	August	Assessment		462 Lbs Figs	\$24.00	Ton
	September	Assessment		462 Lbs Figs	\$24.00	Ton
	October	Assessment		462 Lbs Figs	\$24.00	Ton
California Fig Institute	August	Assessment		462 Lbs Figs	\$5.00	Ton
	September	Assessment		462 Lbs Figs	\$5.00	Ton
	October	Assessment		462 Lbs Figs	\$5.00	Ton
Weed Control - Winter Strip Spray	October	ATV 4WD	20 Gal Sprayer - ATV	Surflan	2.50	Pint
				Goal	2.50	Pint
Pickup Truck Use	All Months					
ATV Use	All Months					