

2005

UNIVERSITY OF CALIFORNIA - COOPERATIVE EXTENSION

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

FIGS



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

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INTRODUCTION

Sample costs to establish a fig orchard and produce mission figs for use in both paste and fresh markets 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 studies for calimyrna figs grown in this region are also available: “*Sample Costs To Establish A Fig Orchard And Produce Figs, Calimyrna Variety In the San Joaquin Valley - 2005*”

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ASSUMPTIONS

The following is a description of some general assumptions pertaining to sample costs of mission variety fig establishment and production of fig paste and fresh fruit in the San Joaquin Valley. Practices described should not be considered recommendations by the University of California, but rather represent production procedures considered typical for this crop and area. Some of these costs and practices may not be applicable to your situation nor used during every production year. Additional ones not indicated may be needed. Establishment and production practices for figs vary by grower and region and can be significant. The practices and inputs used in this cost study serve only as a sample or guide. These costs are represented on an annual, per acre basis. *The use of trade names 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.*

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 \$3,500 per acre.

Trees: The specific variety of fig trees planted in this study are black mission. 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.

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.

Year	AcIn/Year
1	4
2	9
3	16
4	18
5+	24

ORCHARD ESTABLISHMENT CULTURAL PRACTICES AND MATERIAL INPUTS

Orchard Development: This 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 on a class I soil. The orchard site is not leveled, thus requiring a drip or sprinkler irrigation system.

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 the ripping, the ground is first disced and 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 operations that prepare the orchard for planting, are done in the first year.

Planting: Planting starts by marking the tree location with a stake, holes are then dug and the trees are 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 performed in the fall 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 shred prunings and control vegetation in the center of the tree rows. Mowing is performed four times in all years. Mowing used to manage orchard floor vegetation and the prepare the floor to be packed, leveled, and flattened. This operation produces a smooth, hard surface free of debris for efficient mechanical harvesting.

Pest Management: Pest control in fig orchards is limited to controlling rodents. 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.

Fertilization: Nitrogen is the major nutrient required for proper tree growth and optimum fruit yields. Nitrogen fertilizer is spread in a granular form of ammonium nitrate (34-0-0) at increasing rates during orchard establishment and is shown in Table B.

Year	Pounds Of N/Acre
1	20
2	40
3	60
4	80
5+	100

PRODUCTION CULTURAL PRACTICES AND MATERIAL INPUTS

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

Fertilization: Nitrogen 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. Nitrogen is applied at a rate of 100 pounds of N per acre.

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 are sprayed in a strip along the tree rows to control weeds there throughout the season. Tree row middles are mowed once in the spring 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 row middles are mowed three more time during the year for weed control and receive two spot sprays of a contact herbicide during spring and summer.

Insect And Disease Management: Arthropods and diseases pests are commonly not serious enough in a well managed fig orchard to warrant treatment. The only pests that requires 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 starts in the third year after the orchard is planted. The number of times that the orchard is harvested changes in each year. In the third year the orchard is harvested three times; in the fourth year, four times; the fifth year, five times and from the sixth year on, figs are harvested six times per year. As the yields increase the cost to harvest also increases, until yield maturity is reached in the tenth year. In this cost study the crop is harvested and sorted by the grower.

Fig harvesting begins as the fruit naturally falls to the ground. In the late season crop some figs may cling 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 495 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. All of the grower performed harvest and packing costs would be subtracted from Harvest costs in Table 1 and 2.

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 Black Mission variety is measured in pounds for paste figs and pounds and/or tons for cull fruit. Typical cull percentages for Mission figs have ranged between 3 – 6%. This study uses a 6% cull rate. The yields shown in Table C are from the third year of orchard establishment to maturity.

Table C. Mission Figs Annual Yield Per Acre

Year	Tons/Acre	Total	Figs - Pounds/Acre	
			Merchantable	Cull
3	0.08	160	150	10
4	0.24	480	451	29
5	0.50	1,000	960	40
6	0.80	1,600	1,504	96
7	1.20	2,380	2,237	143
8	1.50	3,000	2,820	180
9	1.80	3,600	3,384	216
10+	2.00	4,000	3,760	240

Returns: Mission figs are used in the dried (paste) and fresh markets. In this study Mission figs sold for dried fruit a price of \$0.50 per pound is used. Mission figs can also be sold for the fresh market when available. Culled fruit is normally 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 categories, prices, and yields. It calculates returns above three levels of cost: operating, cash, and total.

Pickup/ATV Use. The study assumes a business use mileage of 150 miles per acre per year or 15,000 miles for the farm. The ATV is used for spot spraying and is included in those specific costs. Use of the ATV for

monitoring the orchard, spraying, and checking the irrigation lines is shown under the ATV operation and assumes a use of 285 hours per acre.

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.

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.

Wages for management are not included as a cash cost. Any return above total costs is considered a return to management and risk. However, growers wanting to account for management may wish to add a fee. The manager makes all production decisions including cultural practices, action to be taken on pest management recommendations, and labor.

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, leaf analysis, and investment repairs. Cash overhead costs are found in Tables 1, 2, 3, 4, and 5.

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.

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 \$915 for the entire farm or \$1.83 per acre.

Sanitation Services: Sanitation services provide portable toilets for the orchard and cost the farm \$1,410 annually. The cost for this includes delivery and servicing of field toilets.

Leaf Analysis: Analysis for nutrients needed for proper tree growth and fruit development is performed on leaf petiole samples. A cost of \$25 per acre covers this service. Many fertilization program are based in part on leaf analysis.

Equipment Operating Costs. Repair costs are based on purchase price, annual hours of use, total hours of life, and repair coefficients formulated by American Society of Agricultural Engineers (ASAE). Fuel and lubrication costs are also determined by ASAE equations based on maximum Power Take Off (PTO) horsepower, and fuel type. Prices for on-farm delivery of diesel and gasoline are \$1.51 and \$2.05 per gallon, respectively. The cost includes a 2% local sales tax on diesel fuel and 8% sales tax on gasoline. Gasoline also includes federal and state excise tax, which are refundable for on-farm use when filing your income tax. The fuel, lube, and repair cost per acre for each operation in Table 3 is determined by multiplying the total hourly operating cost in Table 8 for each piece of equipment used for the selected operation 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.

NON-CASH OVERHEAD COSTS

Non-cash overhead is comprised of depreciation and interest charged on equipment and other investments. Most of the equipment inventory in typical fig orchards in the San Joaquin Valley is purchased both new and used. This study shows current purchase price for new equipment adjusted to 60% of new value to indicate a mix of new and used equipment. Annual equipment and investments costs are shown in Tables 1, 2, and 5. They represent depreciation and opportunity cost for each investment on an annual per acre basis.

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:

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

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 35 of the 40 acres are planted with olives, 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 \$3,515 per acre or \$1,739,500 for the 495 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: Appreciation is expressed to the California Fig Advisory Board, California Fig Institute, and the fig growers in the San Joaquin Valley who participated in this study. Their generously provided information and expertise helped make the production of this study possible.

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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
 MISSION VARIETY

Labor Rate: \$8.04/hr. machine labor
 \$6.04/hr. non-machine labor

Trees Per Acre: 155
 Long Term Interest Rate: 3.72%

Year	Cost Per Acre				
	1st	2nd	3rd	4th	5th
Drie/Paste: Pounds Per Acre			150	451	960
Culls:Pounds Per Acre			10	29	40
Planting Costs:					
Land Preparation - Subsoil: contract	\$185				
Land Preparation - Disc 2X: contract	52				
Land Preparation - Float	3				
Survey, Dig Hole, Stake	217				
Trees: 155 Per Acre (4% Replant In 2nd Year)	698	\$72			
Plant Trees	98	10			
TOTAL PLANTING COSTS	1,253	82			
Cultural Costs:					
Weed Control - Fall Strip Spray	22	22	\$79	\$79	\$79
Prune, Train, & Sucker	106	88	133	176	196
Irrigate	55	140	218	246	328
Fertilize - Nitrogen	12	14	26	40	49
Mow Tree Row Centers 4X	45	45	45	45	45
Hand Hoe & Remove Suckers	28	28	28	28	28
Weed Control - Spot Spray 2X	13	13	38	38	38
Pest Control - Rodents	7	7	7	7	7
Smooth & Level Orchard Floor			7	7	7
Leaf Analysis	25	25	25	25	25
Pickup Truck Use	13	13	13	13	13
ATV Truck Use	11	11	11	11	11
TOTAL CULTURAL COSTS	337	406	630	715	826
Harvest Costs:					
Hand Knock Trees			7	10	14
Windrow Fruit			22	30	39
Pickup Fruit			44	64	75
Haul Fruit			4	12	24
Sort Fruit			14	41	70
TOTAL HARVEST COSTS			91	157	222
Assessment Costs:					
California Fig Advisory Board			2	6	12
California Fig Institute			1	1	3
TOTAL ASSESSMENT COSTS			3	7	15
Interest On Operating Capital @ 7.65%	118	27	26	29	37
TOTAL OPERATING COSTS/ACRE	1,708	515	747	901	1,085
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	64	65	64
Property Insurance	31	31	44	45	44
Investment Repairs	3	3	3	3	3
TOTAL CASH OVERHEAD COSTS	184	184	216	218	216
TOTAL CASH COSTS/ACRE	1,892	699	963	1,119	1,301
INCOME/ACRE FROM PRODUCTION			75	226	481
NET CASH COSTS/ACRE FOR THE YEAR	1,892	699	888	893	820
PROFIT/ACRE ABOVE CASH COSTS					
ACCUMULATED NET CASH COSTS/ACRE	1,892	2,591	3,479	4,371	5,191

U.C. COOPERATIVE EXTENSION
Table 1. continued

Year	Cost Per Acre				
	1st	2nd	3rd	4th	5th
Dried/Paste: Pounds Per Acre			150	451	960
Culls:Pounds Per Acre			10	29	40
Capital Recovery Cost:					
Drip Irrigation System	82	82	82	82	82
Land @ \$5,500 Per Producing Acre	212	212	212	212	212
Orchard Establishment Cost			226	226	226
Fuel Tanks & Pumps	1	1	1	1	1
Shop Building	4	4	4	4	4
Packing Shed	39	39	39	39	39
Shop Tools	1	1	1	1	1
Equipment	<u>20</u>	<u>20</u>	<u>51</u>	<u>64</u>	<u>44</u>
TOTAL CAPITAL RECOVERY COST	359	359	616	629	609
TOTAL COST/ACRE FOR THE YEAR	2,251	1,058	1,579	1,748	1,910
INCOME/ACRE FROM PRODUCTION			75	226	481
TOTAL NET COST/ACRE FOR THE YEAR	2,251	1,058	1,504	1,522	1,429
NET PROFIT/ACRE ABOVE TOTAL COST					
TOTAL ACCUMULATED NET COST/ACRE	2,251	3,309	4,813	6,334	7,763

Table 2.

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

Labor Rate: \$8.04/hr. machine labor
 \$6.04/hr. non-machine labor

Interest Rate: 7.89 %
 Yield per Acre: 4,000 Lb

Operation	Operation Time (Hrs/A)	Labor Cost	Fuel, Lube & Repairs	----- Cash and Labor Costs per Acre -----			Total Cost	Your Cost
				Material Cost	Custom/ Rent			
Cultural:								
Weed Control - Strip Spray	0.09	2	0	77	0	79		
Irrigate	9.60	134	0	193	0	328		
Prune And Train	14.00	196	0	0	0	196		
Fertilize - Nitrogen	0.18	3	1	44	0	49		
Mow Tree Row Centers - 4X	1.18	23	21	0	0	45		
Smooth & Level Orchard Floor	0.19	4	2	0	0	6		
Hand Hoe And Remove Suckers	2.00	28	0	0	0	28		
Weed Control - Spot Spray 2X	0.18	4	1	34	0	38		
Pest Control - Rodents	0.05	1	0	6	0	7		
Leaf Analysis	0.00	0	0	0	25	25		
Pickup Truck Use	3.08	61	21	0	0	82		
ATV Use	0.49	10	1	0	0	11		
TOTAL CULTURAL COSTS	31.03	466	48	355	25	894		
Harvest:								
Hand Knock Trees - 5X	0.68	10	0	0	0	10		
Windrow Fruit - 5X	1.25	53	10	0	0	63		
Pickup Fruit - 5X	2.93	80	25	0	45	151		
Haul To Shed - 5X	0.00	0	0	0	94	94		
Sort Figs - 5X	0.00	0	0	0	274	274		
TOTAL HARVEST COSTS	4.86	143	35	0	413	592		
Assessment:								
Marketing Order Assessment	0.00	0	0	49	0	49		
Research & Administration Asse	0.00	0	0	10	0	10		
TOTAL ASSESSMENT COSTS	0.00	0	0	59	0	59		
Interest on operating capital @ 7.65%						56		
TOTAL OPERATING COSTS/ACRE		609	83	414	438	1,601		
TOTAL OPERATING COSTS/LB						0.43		
CASH OVERHEAD:								
Office Expense						100		
Sanitation Fees						3		
Liability Insurance						2		
Property Taxes						73		
Property Insurance						50		
Investment Repairs						3		
TOTAL CASH OVERHEAD COSTS						230		
TOTAL CASH COSTS/ACRE						1,832		
TOTAL CASH COSTS/LB						0.49		
NON-CASH OVERHEAD:								
Investment		Per producing		-- Annual Cost --				
Drip Irrigation System		<u>Acre</u>		<u>Capital Recovery</u>				
		966		82		82		
Land		3,535		212		212		
Mission Fig Establishment Cost		3,514		226		226		
Fuel Tank: 1 - 100 Gallon		3		0		0		
Buildings		51		4		4		
Packing Shed		620		39		39		
Shop Tools		4		1		1		
Equipment		<u>1,797</u>		<u>214</u>		<u>214</u>		
TOTAL NON-CASH OVERHEAD COSTS		10,491		778		778		
TOTAL COSTS/ACRE						2,610		
TOTAL COSTS/LB						0.69		

Table 3.

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

Labor Rate: \$8.04/hr. machine labor
 \$6.04/hr. non-machine labor

Interest Rate: 7.89 %
 Yield per Acre: 4,000 Lb

	Quantity/Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
GROSS RETURNS					
Dried/Paste	3,760	Lb	0.50	1,880	
Cull	240	Lb	0.03	<u>7</u>	
TOTAL GROSS RETURNS FOR MISSION FIGS				1,887	
OPERATING COSTS					
Herbicide:					
Surflan 4 AS	2.50	Pint	14.52	36	
Goal 2XL	2.50	Pint	16.46	41	
Roundup Ultra Max	4.00	Pint	8.58	34	
Water:					
Water	24.00	AcIn	8.06	193	
Fertilizer:					
34-0-0	100	Lb N	0.441	44	
Rent:					
Bin Rental	30	Bin	1.50	45	
Contract:					
Haul Figs	3,760	Lb	0.025	94	
Custom:					
Sort Figs	3,008	Lb	0.085	256	
PCA Fees	1.00	Acre	25.00	25	
Haul Figs	752	Lb	0.03	19	
Assessments:					
CFAB Assessment	1.88	Ton	26.00	49	
CFI Assessment	1.88	Ton	5.50	10	
Rodenticide:					
Rodent Bait	2.00	Lb	2.90	6	
Labor (machine)	14.05	Hrs	16.59	233	
Labor (non-machine)	26.88	Hrs	13.99	376	
Fuel - Gas	10.20	Gal	2.05	21	
Fuel - Diesel	17.61	Gal	1.51	27	
Lube				7	
Machinery repair				29	
Interest on operating capital @ 7.65%				<u>56</u>	
TOTAL OPERATING COSTS/ACRE				1,601	
TOTAL OPERATING COSTS/LB				0.43	
NET RETURNS ABOVE OPERATING COSTS				286	
CASH OVERHEAD COSTS:					
Office Expense				100	
Sanitation Fees				3	
Liability Insurance				2	
Property Taxes				73	
Property Insurance				50	
Investment Repairs				<u>3</u>	
TOTAL CASH OVERHEAD COSTS/ACRE				230	
TOTAL CASH COSTS/ACRE				1,832	
TOTAL CASH COSTS/LB				0.49	
NON-CASH OVERHEAD COSTS (CAPITAL RECOVERY):					
Drip Irrigation System				82	
Land				212	
Mission Fig Establishment Cost				226	
Fuel Tank: 1 - 100 Gallon				0	
Buildings				4	
Packing Shed				39	
Shop Tools				1	
Equipment				<u>214</u>	
TOTAL NON-CASH OVERHEAD COSTS/ACRE				778	
TOTAL COSTS/ACRE				2,610	
TOTAL COSTS/LB				0.69	
NET RETURNS ABOVE TOTAL COSTS				-722	

Table 4.

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

Beginning DEC 04 Ending NOV 05	DEC 04	JAN 05	FEB 05	MAR 05	APR 05	MAY 05	JUN 05	JUL 05	AUG 05	SEP 05	OCT 05	NOV 05	TOTAL
Cultural:													
Weed Control - Strip Spray	79												79
Irrigate			109	55		55	55	27	27				328
Prune And Train			196										196
Fertilize - Nitrogen			49										49
Mow Tree Row Centers - 4X				11		11	11	11					45
Smooth & Level Orchard Floor				6									6
Hand Hoe And Remove Suckers					28								28
Weed Control - Spot Spray 2X					19		19						38
Pest Control - Rodents						7							7
Leaf Analysis								25					25
Pickup Truck Use	8	8	8	8	8	8	8	8	8	8			82
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>11</u>
TOTAL CULTURAL COSTS	89	9	363	81	56	82	94	73	37	9			894
Harvest:													
Hand Knock Trees - 5X					5		5						10
Windrow Fruit - 5X					27		27			9			63
Pickup Fruit - 5X					70		58			22			151
Haul To Shed - 5X					38		38			19			94
Sort Figs - 5X					<u>128</u>		<u>128</u>			<u>19</u>			<u>274</u>
TOTAL HARVEST COSTS					268		256			69			592
Assessment:													
Marketing Order Assessmen					20		20			10			49
Research & Administration					<u>4</u>		<u>4</u>			<u>2</u>			<u>10</u>
TOTAL ASSESSMENT COSTS					24		24			12			59
Interest on Operating Capital @ 7.65%	1	1	3	3	6	6	9	9	9	10			56
TOTAL OPERATING COSTS/ACRE	89	10	366	84	353	89	382	82	46	100			1,601
TOTAL OPERATING COSTS/LB	0.02	0.00	0.10	0.02	0.09	0.02	0.10	0.02	0.01	0.03			0.43
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			3
Liability Insurance		2											2
Property Taxes			36					36					73
Property Insurance		50											50
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	11	63	47	11	11	11	11	47	11	11	0	0	230
TOTAL CASH COSTS/ACRE	100	72	413	95	364	99	393	129	56	110	0	0	1,832
TOTAL CASH COSTS/LB	0.03	0.02	0.11	0.03	0.10	0.03	0.10	0.03	0.01	0.03	0.00	0.00	0.49

Table 5.

U.C. COOPERATIVE EXTENSION
 WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, AND BUSINESS OVERHEAD COSTS
 SAN JOAQUIN VALLEY - 2005
 MISSION 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	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	Harvester – SP ¹	71,879	10	12,711	8,807	292	423	9,522
05	Harvester – SP ¹	71,879	10	12,711	8,807	292	423	9,522
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 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
TOTAL		404,184		82,578	47,856	1,679	2,434	51,969
60% of New Cost ²		242,510		49,547	28,714	1,008	1,460	31,181

¹ SP = self propelled

² 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	50	1,750,000	105,175	12,075	17,500	0	134,750
Mission Fig Establishment Cost	1,739,500	47		111,736	6,001	8,697	0	126,435
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	4,311,642		1,832,214	279,887	21,196	30,719	1,399	333,202

ANNUAL BUSINESS OVERHEAD COSTS

Description	Units/		Price/ Unit	Total Cost
	Farm	Unit		
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
 BLACK MISSION VARIETY

Yr	Description	----- COSTS PER HOUR -----							Total Costs/Hr.
		Actual Hours Used	Capital Recovery	- Cash Overhead - Insur- ance	Taxes	Repairs	----- Operating ----- Fuel & Lube	Total Oper.	
05	20 Gal Sprayer - ATV	149.4	0.24	0.01	0.01	0.13	0.00	0.13	0.40
05	62 HP 2WD Tractor	58.7	45.10	1.86	2.70	1.88	5.29	7.17	56.83
05	62 HP 2WD Tractor	1,046.0	2.53	0.10	0.15	1.88	5.29	7.17	9.96
05	ATV 4WD	316.4	1.59	0.06	0.08	0.46	2.36	2.82	4.54
05	Bin Trailer	142.7	0.51	0.02	0.03	0.01	0.00	0.01	0.57
05	Bin Trailer	142.7	0.51	0.02	0.03	0.01	0.00	0.01	0.57
05	Bin Trailer	53.3	1.35	0.05	0.08	0.01	0.00	0.01	1.49
05	Bin Trailer	53.3	1.35	0.05	0.08	0.01	0.00	0.01	1.49
05	Forklift - 4 Ton	340.3	3.10	0.10	0.15	0.14	4.71	4.85	8.21
05	Forklift - 4 Ton	58.7	17.98	0.60	0.86	0.14	4.71	4.85	24.30
05	Harvester - SP ¹	158.8	33.27	1.10	1.60	1.44	3.47	4.91	40.89
05	Harvester - SP ¹	38.1	138.55	4.59	6.65	1.44	3.47	4.91	154.71
05	Mower - Flail 10'	199.4	9.10	0.30	0.44	10.24	0.00	10.24	20.07
05	Orchard Leveler	132.5	6.82	0.26	0.38	1.69	0.00	1.69	9.15
05	Pickup Truck - 1/2 Ton	515.0	4.22	0.15	0.22	1.99	4.71	6.70	11.29
05	Spinner Spreader - 3 Point	60.0	1.31	0.06	0.08	0.56	0.00	0.56	2.00
05	Sweeper - SP ¹	277.0	8.92	0.30	0.43	0.50	3.47	3.97	13.62
05	Sweeper - SP ¹	88.0	28.09	0.93	1.35	0.50	3.47	3.97	34.35

¹ SP = self propelled

Table 7.

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

COSTS PER ACRE AT VARYING YIELDS TO PRODUCE MISSION FIGS ¹							
	YIELD (LBS/ACRE)						
	2,632	3,008	3,384	3,760	4,136	4,512	4,888
Dried/Paste							
Cull	168	192	216	240	264	288	312
OPERATING COSTS/ACRE:							
Cultural Cost	894	894	894	894	894	894	894
Harvest Cost	420	477	534	592	649	707	764
Assessment Cost	59	59	59	59	59	59	59
Interest on operating capital	51	53	55	56	58	60	61
TOTAL OPERATING COSTS/ACRE	1,424	1,483	1,542	1,601	1,660	1,720	1,779
TOTAL OPERATING COSTS/LB	0.54	0.49	0.46	0.43	0.40	0.38	0.36
CASH OVERHEAD COSTS/ACRE	230	230	230	230	231	231	231
TOTAL CASH COSTS/ACRE	1,654	1,713	1,773	1,832	1,891	1,950	2,010
TOTAL CASH COSTS/LB	0.63	0.57	0.52	0.49	0.46	0.43	0.41
NON-CASH OVERHEAD COSTS/ACRE	769	772	775	778	780	783	785
TOTAL COSTS/ACRE	2,423	2,486	2,548	2,610	2,671	2,733	2,794
TOTAL COSTS/LB	0.92	0.83	0.75	0.69	0.65	0.61	0.57

NET RETURNS PER ACRE ABOVE OPERATING COSTS FOR MISSION FIGS ¹								
PRICE (DOLLARS/LB)		YIELD (LBS/ACRE)						
Dried	Cull	2,632	3,008	3,384	3,760	4,136	4,512	4,888
		168	192	216	240	264	288	312
0.35	0.03	-498	-425	-351	-278	-205	-132	-58
0.40	0.03	-366	-274	-182	-90	2	94	186
0.45	0.03	-235	-124	-13	98	209	319	430
0.50	0.03	-103	26	156	286	415	545	675
0.55	0.03	28	177	325	474	622	771	919
0.60	0.03	160	327	495	662	829	996	1,164
0.65	0.03	292	478	664	850	1,036	1,222	1,408

NET RETURNS PER ACRE ABOVE CASH COSTS FOR MISSION FIGS ¹								
PRICE (DOLLARS/LB)		YIELD (LBS/ACRE)						
Dried	Cull	2,632	3,008	3,384	3,760	4,136	4,512	4,888
		168	192	216	240	264	288	312
0.35	0.03	-728	-655	-582	-509	-436	-363	-289
0.40	0.03	-596	-504	-413	-321	-229	-137	-45
0.45	0.03	-465	-354	-243	-133	-22	89	199
0.50	0.03	-333	-204	-74	55	185	314	444
0.55	0.03	-201	-53	95	243	392	540	688
0.60	0.03	-70	97	264	431	598	765	933
0.65	0.03	62	248	433	619	805	991	1,177

NET RETURNS PER ACRE ABOVE TOTAL COSTS FOR MISSION FIGS ¹								
PRICE (DOLLARS/LB)		YIELD (LBS/ACRE)						
Dried	Cull	2,632	3,008	3,384	3,760	4,136	4,512	4,888
		168	192	216	240	264	288	312
0.35	0.03	-1,497	-1,427	-1,357	-1,286	-1,216	-1,145	-1,074
0.40	0.03	-1,365	-1,277	-1,188	-1,098	-1,009	-919	-830
0.45	0.03	-1,234	-1,126	-1,018	-910	-802	-694	-585
0.50	0.03	-1,102	-976	-849	-722	-595	-468	-341
0.55	0.03	-971	-825	-680	-534	-389	-243	-97
0.60	0.03	-839	-675	-511	-346	-182	-17	148
0.65	0.03	-707	-525	-342	-158	25	209	392

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

Table 8.

U.C. COOPERATIVE EXTENSION
 COST AND RETURNS/BREAKEVEN ANALYSIS
 SAN JOAQUIN VALLEY - 2005
 MISSION FIGS

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							
Mission Figs ¹	1,887	1,601	286	1,832	55	2,610	-722

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							
Mission Figs ¹	150,976	128,115	22,861	146,549	4,427	208,764	-57,788

BREAKEVEN PRICES PER YIELD UNIT					
CROP	Base Yield (Units/Acre)	Yield Units	----- Breakeven Price To Cover -----		
			Operating Costs	Cash Costs	Total Costs
Mission Figs ¹	3,760	Lb	0.42	0.49	0.69

BREAKEVEN YIELDS PER ACRE					
CROP	Yield Units	Base Price (\$/Unit)	----- Breakeven Yield To Cover -----		
			Operating Costs	Cash Costs	Total Costs
Mission Figs ¹	Lb	0.50	3,191	3,650	5,199

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

Table 9.

U.C. COOPERATIVE EXTENSION
 DETAIL OF OPERATIONS
 SAN JOAQUIN VALLEY - 2005
 MISSION FIGS

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
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
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				
Pickup Fruit	October	Sweeper - SP				
	August	Pickup Machine - SP				
		Pickup Machine - SP				
		62 HP 2WD Tractor	Bin Trailers - 2 Each			
		62 HP 2WD Tractor	Bin Trailers - 2 Each			
		Forklift - 4 Ton -				
	September	Pickup Machine - SP				
		Pickup Machine - SP				
62 HP 2WD Tractor		Bin Trailers - 2 Each				
62 HP 2WD Tractor		Bin Trailers - 2 Each				
	Forklift - 4 Ton					
October	Pickup Machine - SP					
	62 HP 2WD Tractor	Bin Trailers - 2 Each				
	Forklift - 4 Ton					
Haul To Shed	August	Custom		554 Lbs of Figs	\$0.025	Lb
	September	Custom		554 Lbs of Figs	\$0.025	Lb
	October	Custom		554 Lbs of Figs	\$0.025	Lb
Sort Figs	August	Labor		554 Lbs of Figs	\$0.085	Lb
	September	Labor		554 Lbs of Figs	\$0.085	Lb
	October	Labor		554 Lbs of Figs	\$0.085	Lb
California Fig Advisory Board	August	Assessment		462 Lbs of Figs	\$26.00	Ton
	September	Assessment		462 Lbs of Figs	\$26.00	Ton
	October	Assessment		462 Lbs of Figs	\$26.00	Ton
California Fig Institute	August	Assessment		462 Lbs of Figs	\$5.50	Ton
	September	Assessment		462 Lbs of Figs	\$5.50	Ton
	October	Assessment		462 Lbs of Figs	\$5.50	Ton
Weed Control - 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					