2019 Peach Budget Spreadsheet

Matt Ernst

These budget estimates are based on the best and most accurate input cost information and crop price projections available at the time of release. Further, costs and returns are based on production practices and yield levels thought to be representative of typical growers in Kentucky given normal growing conditions. This publication allows producers to change prices and quantities for easy adaptation of the budgets to their own farming situation. Because price, cost and yield expectations change over time, and because each producer will have unique cost, production and management levels, these budgets can serve only as a template for estimating expenses. This tool is neither a production recommendation nor an estimate of financial returns but is intended to be changed and adapted to match each individual farm or orchard situation.



Center for Crop Diversification Budget CCD-BG-13

Hired Labor Operator Labor	\$ \$	12.50 15.00	Other Soil Test Grass Seed Beehive Rental	\$ \$ \$	15.00 3.00 100.00	pound
Interest Rate Opportunity Cost of Land Real Estate Tax per Acre	\$ \$	6% 100.00 10.00				
Trees per acre Peach Tree Cost per tree	\$	110 10.00	Irrigation	Monthly vai	riable cost 41.33	Annual Fixed Cost \$ 257.14 Assumes \$1800 fixed cost depreciated over 7 years
Harvest Variables						
PRICE Per Bushel Container Cost Refrigeration (annual) Refrigeration (daily) Harvest Days Marketing Charge (% of gross sales)	\$ \$ \$ \$	40.00 0.05 550.00 1.22 30.00 10%				
Quantity Harvested (Bushels) Year 4 (First Fruiting) Year 5 (Second Fruiting) Year 6 (Full Production)		100 200 300				

The author gratefully acknowledges contributions and reviews from UK Extension Fruit Specialist John Strang, UK Extension Plant Pathologist Nicole Gauthier, and UK Extension Entomologist Ric Bessin.



For more info visit:

www.uky.edu/ccd

Cooperative Extension Service | Agriculture and Natural Resources | Family and Consumer Sciences | 4-H Youth Development | Community and Economic Development

¹Matt Ernst is an independent contractor with the Center for Crop Diversification.

PEACHES, Kentucky, 2019 Soil Buildup Year Summary

	Quantity	Unit	\$	/Unit		Total	Your Estimate
GROSS RETURNS							
VARIABLE COSTS							
PRODUCTION			•	4= 00	•	1	
Soil Test		assays	\$	15.00	\$	30.00	
Herbicide		acre	\$	18.00	\$	18.00	
Grass Seed	15 l		\$	3.00	\$	45.00	
Fertilizer & Lime		acre		143.80		143.80	
Variable Machinery Costs	l č	acre	\$	37.75	\$	37.75	
Interest					\$	8.24	
TOTAL PRODUCTION COST					\$	282.79	
RETURN ABOVE VARIABLE COSTS						282.79	
RETURN ABOVE VARIABLE COSTS					Φ	202.79	
FIXED COSTS							
Fixed Machinery & Equipment Costs	1 a	acre	\$	34.74	\$	34.74	
TOTAL FIXED COST					\$	24.74	
TOTAL FIXED COST					Ф	34.74	
TOTAL COSTS					\$	317.53	
					-		
RETURN TO OPERATOR LABOR, LAND,	CAPITAL, AN	D MGT.			\$	(317.53)	
Operator and Uppeid Camilly Labor	2.00 1	aro	φ	15.00	Ф	20.00	
Operator and Unpaid Family Labor	2.00 h	IIS	\$	15.00	\$	30.00	
						L	
TOTAL OPERATOR AND UNPAID FAMILY	LABOR				\$	30.00	
						•	
DETURN TO LAND, CARITAL AND MAN	A OFMENIT					(247.50)	1
RETURN TO LAND, CAPITAL, AND MAN	AGEMENI				Þ	(347.53)	

PEACHES, Kentucky 2019Planting Year Summary

	Quantity	Unit	\$	/Unit		Total	Your Estimate
GROSS RETURNS							
VARIABLE COSTS							
PRODUCTION							
Herbicide		acre	\$	93.80	\$	93.80	
Trees		trees	\$	10.00	\$	1,100.00	
Tree Guards	110	trees	\$	1.55	\$	170.50	
Fertilizer		acre		47.30		47.30	
Fungicide	1	lbs	\$	70.50	\$	70.50	
Insecticide	1	acre	\$	54.80	\$	54.80	
Hired Labor						'	
Planting & Weed Control	20.00	houre	\$	12.50		ĺ	
TOTAL HIRED LABOR		hours	\$	12.50	\$	250.00	
TO TAL TIINED LABOR	20	nours	Ψ	12.00	Ψ	200.00	
Irrigation (Drip Tape, etc.)	1	acre	\$	247.98	\$	247.98	
Variable Machinery Costs		acre	\$	89.83	\$	89.83	
·							
Interest	1	acre	\$	63.74	\$	63.74	
TOTAL PRODUCTION COST					\$	2,188.45	
RETURN ABOVE VARIABLE COSTS	\$	(2,188.45)					
FIXED COSTS							
Fixed Machinery Costs	1	acre	\$	30.11	\$	30.11	
Fixed Costs on Irrigation System		year		257.14	\$	257.14	
rixed Costs on impation System	ı	yeai	Ψ	237.14	φ	237.14	
TOTAL FIXED COST					\$	287.25	
TOTAL COSTS					\$	2,475.70	
RETURN TO OPERATOR LABOR, LAND	l s	(2,475.70)					
TETORITO OF ETUTION ET EDUT, ETTE	, 0, 11, 12, 7 11	3 1001.			ΙΨ	(2, 17 0.7 0)	
Occupation and Harmaid Franchistan	44.45	l	•	45.00	•	474 75	
Operator and Unpaid Family Labor	11.45	nrs	\$	15.00	Þ	171.75	
TOTAL OPERATOR AND UNPAID FAMIL	VIAROR				\$	171.75	
TOTAL OF ENATORIAND UNFAID FAMIL	I LADON				φ	17 1.73	
DETLIDA TO LAND CADITAL AND MA	NACEMENT				٦	(2 647 45)	
RETURN TO LAND, CAPITAL, AND MA	NAGEWEN				Ф	(2,647.45)	

PEACHES, Kentucky 2019 Non-Bearing Years 2-3 Summary

	Quantity	Unit		/Unit		Total	Your Estimate
GROSS RETURNS							
VARIABLE COSTS							
PRODUCTION Fertilizer	1 acre	_	\$	87.30	\$	87.30	1
Herbicide	1 acre			111.90		111.90	
Insecticide	1 acre		\$	54.80	\$	54.80	
Fungicide	1 acre	•	\$	70.50	\$	70.50	
					\$	- [
Hired Labor							
Pruning, Weeding	18.00 hou	rs	\$	12.50		[
TOTAL HIRED LABOR	18 hou	rs	\$	12.50	\$	225.00	
Irrigation	0 mor	nths	\$	41.33	\$	- [
Variable Machinery Costs	1 acre	•	\$	17.34	\$	17.34	
Interest	1 acre)	\$	17.01	\$	17.01	
TOTAL PRODUCTION COST					\$	583.85	
RETURN ABOVE VARIABLE COSTS	\$	(583.85)					
FIXED COSTS							
Fixed Machinery Costs	1 acre	_	\$	23.74	\$	23.74	
Fixed Costs on Irrigation System	1 yea			257.14	\$	257.14	
	. you	•					
TOTAL FIXED COST					\$	280.88	
						ı	
TOTAL COSTS					\$	864.73	
RETURN TO OPERATOR LABOR, LAND, CAPITAL, AND MGT.						(004.70)	
RETURN TO OPERATOR LABOR, LAND,	CAPITAL, AND IVI	GI.			\$	(864.73)	
Operator and Unpaid Family Labor	12.00 hrs		\$	15.00	\$	180.00	
TOTAL OPERATOR AND UNPAID FAMILY	LABOR				\$	180.00	
RETURN TO LAND, CAPITAL, AND MAN	AGEMENT				\$	(1,044.73)	

PEACHES, Kentucky 2019 First Bearing Year Summary (Year 4)

VARIABLE COSTS PRODUCTION Fertilizer Herbicide Insecticide Fungicide Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COST FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers	1 1 1 5 1 1 5	acre acre acre acre months hive acre hours acre	* * * * * * * * * * * * * * * * * * * *	40.00 132.00 124.00 184.11 349.22 41.33 100.00 33.59 12.50 35.76	\$	4,000.00 132.00 124.00 184.11 349.22 206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
PRODUCTION Fertilizer Herbicide Insecticide Fungicide Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COST Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs Refrigeration Costs	1 1 5 1 1 5 1 1	acre acre months hive acre hours acre	\$	124.00 184.11 349.22 41.33 100.00 33.59 12.50 35.76	\$	124.00 184.11 349.22 206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
PRODUCTION Fertilizer Herbicide Insecticide Fungicide Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COST FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs Refrigeration Costs	1 1 5 1 1 5 1 1	acre acre months hive acre hours acre	\$	124.00 184.11 349.22 41.33 100.00 33.59 12.50 35.76	\$	124.00 184.11 349.22 206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Fertilizer Herbicide Insecticide Fungicide Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL FIXED COST HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs Refrigeration Costs	1 1 5 1 1 5 1 1	acre acre months hive acre hours acre	\$	124.00 184.11 349.22 41.33 100.00 33.59 12.50 35.76	\$	124.00 184.11 349.22 206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Herbicide Insecticide Fungicide Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs Refrigeration Costs	1 1 5 1 1 5 1 1	acre acre months hive acre hours acre	\$	124.00 184.11 349.22 41.33 100.00 33.59 12.50 35.76	\$	124.00 184.11 349.22 206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Insecticide Fungicide Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1 5 1 1 5 1 TS	acre acre months hive acre hours acre acre	\$	184.11 349.22 41.33 100.00 33.59 12.50 35.76	\$	184.11 349.22 206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Fungicide Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1 5 1 1 5 1 TS	acre months hive acre hours acre	\$ \$ \$ \$ \$ \$ \$	349.22 41.33 100.00 33.59 12.50 35.76	\$\$\$\$\$ \$ \$ \$ \$ \$	349.22 206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Irrigation Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	5 1 1 5 1 1	months hive acre hours acre	\$ \$ \$ \$ \$ \$ \$	41.33 100.00 33.59 12.50 35.76 42.85 257.14	\$\$\$\$ \$ \$ \$ \$ \$	206.65 100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Pollination Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1 1 5 TS	hours acre acre acre acre	\$ \$ \$ \$ \$	100.00 33.59 12.50 35.76 42.85 257.14	\$\$ \$ \$ \$ \$	100.00 33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Variable Machinery Costs Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1 5 1 1 1 1	acre hours acre acre acre	\$ \$ \$	33.59 12.50 35.76 42.85 257.14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	33.59 62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Hired Labor Pest Control, Thinning Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	5 1 TS	acre acre acre	\$ \$	12.50 35.76 42.85 257.14	\$ \$ \$ \$ \$ \$ \$ \$ \$	62.50 35.76 1,227.83 2,772.17 42.85 257.14 550.00	
Interest TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COS FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1 TS	acre acre acre	\$	35.76 42.85 257.14	\$ \$ \$ \$ \$	35.76 1,227.83 2,772.17 42.85 257.14 550.00	
TOTAL PRODUCTION COST RETURN ABOVE PREHARVEST VARIABLE COST FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	TS 1 1	acre acre	\$	42.85 257.14	\$ \$ \$ \$	1,227.83 2,772.17 42.85 257.14 550.00	
FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1	acre acre	\$	257.14	\$ \$ \$	42.85 257.14 550.00	
FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1	acre acre	\$	257.14	\$ \$ \$	42.85 257.14 550.00	
FIXED COSTS Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1	acre acre	\$	257.14	\$ \$ \$	42.85 257.14 550.00	
Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1	acre	\$	257.14	\$ \$	257.14 550.00	
Fixed Machinery Costs Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1	acre	\$	257.14	\$ \$	257.14 550.00	
Fixed Irrigation Costs Fixed Costs on Refrigeration System TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1	acre	\$	257.14	\$ \$	257.14 550.00	
TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs					\$	550.00	
TOTAL FIXED COST TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs	1	year	\$	550.00			
TOTAL PREHARVEST COSTS HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs					\$	849.99	
HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs							
HARVESTING AND MARKETING Hired Labor Containers Marketing Costs Refrigeration Costs					_		_
Hired Labor Containers Marketing Costs Refrigeration Costs					\$	2,077.82	
Hired Labor Containers Marketing Costs Refrigeration Costs							
Containers Marketing Costs 1 Refrigeration Costs							
Marketing Costs 1 Refrigeration Costs		hours	\$	12.50		250.00	
Refrigeration Costs		bags	\$	0.05	\$	40.00	
		gross		4,000.00	\$	400.00	
Total Harvest and Marketing Variable Costs	30	days	\$	1.22	\$	36.60	
					\$	726.60	
Total Harvoet Costs					¢	726.60	
Total Harvest Costs					\$		
TOTAL COSTS					\$	2,804.42	
Operator and Unpaid Family Labor 64.	75	hrs	\$	15.00	\$	971.25	
includes 48 hrs pruning & thinning							
RETURN TO LAND, CAPITAL, AND MANAGEMENT							

PEACHES, Kentucky 2019 Second Bearing Year Summary (Year 5)

	Quantity	Unit		\$/Unit		Total	Your Estimate
GROSS RETURNS	200	bushels	\$	40.00	\$	8,000.00	
VARIABLE COSTS							
PRODUCTION	4		•	470.00	Φ.	470.00	
Fertilizer		acre	\$	176.00 349.22	\$	176.00 349.22	
Fungicide Insecticide		acre acre	\$	184.11	\$	184.11	
Herbicide		acre	\$ \$	124.00	\$ \$	124.00	
Irrigation		months	э \$	41.33	\$	206.65	
Pollination		hive	\$	100.00	\$	100.00	
Variable Machinery Costs		acre	\$	33.59	\$	33.59	
Hired Labor	'	acie	Ψ	33.33	Ψ	33.33	
Pest Control, Thinning	5	hours	\$	12.50	\$	62.50	
-			·		•		
Interest	1	acre	\$	37.08	\$	37.08	
TOTAL PRODUCTION COST					\$	1,273.15	
RETURN ABOVE PREHARVEST VARIAE	BLE COSTS				\$	6,726.85	
FIXED COSTS							
Fixed Machinery Costs	1	acre	\$	42.85	\$	42.85	
Fixed Irrigation Costs	1	acre	\$	257.14	\$	257.14	
Fixed Costs on Refrigeration System	1	year	\$	550.00	\$	550.00	
TOTAL FIXED COSTS					\$	849.99	
TOTAL PREHARVEST COSTS					\$	2,123.14	<u> </u>
TOTAL TREMARVEOT GOOTS						2,120.14	
LIADVECTING AND MADIZETING							
HARVESTING AND MARKETING	40	h a	•	10.50	Φ.	E00.00	
Hired Labor Containers		hours	\$	12.50 0.05	\$	500.00 80.00	
	1600	gross	\$	8,000.00	\$ \$	800.00	
Marketing Costs Refrigeration Costs		days	φ \$	1.22	φ \$	36.60	
Reingeration Costs	30	uays	φ	1.22	Φ	30.00	
Total Harvest and Marketing Variable Costs					\$	1,416.60	
Total Harvest Costs					\$	1,416.60	
TOTAL COSTS					\$	3,539.74	
0		L	•	4= 0=	•	4 454 05	
Operator and Unpaid Family Labor includes 60 hours pruning and thinning	76.75	nrs	\$	15.00	\$	1,151.25	
, 5 9							
DETUDNITO LAND CARITAL AND MANAGE	FMENT				ΙΛ	0.000.01	T
RETURN TO LAND, CAPITAL, AND MANAGI	EIVIEN Í				\$	3,309.01	

PEACHES, Kentucky 2019 Full Bearing Year Summary (Year 6)

	Quantity	Unit		\$/Unit		Total	Your Estimate
GROSS RETURNS	300	bushels	\$	40.00	\$	12,000.00	
VARIABLE COSTS							
PRODUCTION							
Fertilizer	1	acre	\$	220.00	\$	220.00	
Herbicide		acre	\$	124.00	\$	124.00	
Insecticide		acre	\$	184.11	\$	184.11	
Fungicide		acre	\$	349.22	\$	349.22	
Irrigation		months	\$	41.33	\$	206.65	
Pollination		hive	\$	100.00	\$	100.00	
Variable Machinery Costs		acre	\$	33.59	\$	33.59	
Hired Labor		acic	Ψ	00.00	Ψ	00.00	
Pest Control, Weeding	5	hours	\$	12.50	\$	62.50	
rest Control, Weeding	3	Hours	Ψ	12.50	Ψ	02.30	
Interest	1	acre	\$	31.80	\$	31.80	
TOTAL PRODUCTION COST					\$	1,311.87	
RETURN ABOVE PREHARVEST VARIAB	LE COSTS				\$ \$		
TETORICA BOVE I REMARKADO VARIAD	LL 00010				Ψ	10,000.10	
FIXED COSTS							
Fixed Machinery Costs	1	acre	\$	42.85	\$	42.85	
Fixed Machinery Costs Fixed Irrigation Costs		acre	э \$	257.14	\$	257.14	
			φ \$	550.00			
Fixed Costs on Refrigeration System	1	year	Ф	550.00	\$	550.00	
TOTAL FIXED COST					\$	849.99	
TOTAL PREHARVEST COSTS					\$	2,161.86	
HARVESTING AND MARKETING							
Hired Labor	60	hours	\$	12.50	\$	750.00	
Containers		bags	\$	0.05		120.00	
Marketing Costs		gross		12,000.00	\$	1,200.00	
Refrigeration Costs		days	\$	1.22	\$	36.60	
Telligeration 003ts	00	uays	Ψ	1.22	Ψ	30.00	
Total Harvest and Marketing Variable Costs					\$	2,106.60	
					_		
					\$	-	
Total Harvest Costs					\$	2,106.60	
					·		
TOTAL COSTS					\$	4,268.46	
Operator and Unpaid Family Labor	76.75	hrs	\$	15.00	\$	1,151.25	<u> </u>
includes 60 hours pruning and thinning	10.13	1113	Ψ	15.00	Ψ	1,101.20	L
RETURN TO LAND, CAPITAL, AND MANAGE	MENT				T \$	6,580.29	Ι
TETOTAL TO LAND, CAPITAL, AND WANAGE					ĮΨ	0,000.29	I