Economic Feasibility of Growing High-Density Fuji Apples

in Southwestern Idaho



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Robert Smathers & Michael Colt

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Introduction

Commercial apple production is a relatively minor agricultural crop in Idaho in comparison to commodities like potatoes, sugarbeets, and grain, but is a significant crop in the southwestern region of the state. Ninety-three percent of the 68.7 million pounds of apples produced in Idaho in 1992 (Census of Agriculture, 1992) were grown in a three-county area including Canyon, Gem, and Payette counties. Cultivars of apples commonly grown in these counties include Red Delicious, Jonathans, and Romes. Newer cultivars such as Fuji and Gala are also becoming more common as markets for these varieties continue to grow.

The objective of this study is to estimate the cost of replanting a 10-acre block of existing trees to a high-density Fuji stand. While the acreage and cultural practices may not fit all situations, they are representative of current trends.

Trends in the Apple Industry

Production and financial risks are greater for orchard crops than for other types of agricultural crops because of the time lag between planting and full production. There is a lag of 5 to 10 years before income is earned from new trees, resulting in high capital costs. Lenders have been reluctant to finance new orchard establishment because of this lag; therefore, many growers are only able to finance replacing small blocks of trees.

The recent trend of planting high-density apple stands has taken some of the "bite" out of financing new establishments. It shortens the time between planting and first production, and the time it takes growers to recover their initial investment. High-density plantings (more trees per acre), using appropriate rootstocks, results in accelerated production, lower labor requirements, and increased efficiency. A disadvantage is higher initial investment.

A second beneficial trend in the commercial apple industry is greater varietal diversification. New varieties of apples that differ in shape, texture, color, and taste have been developed and proven successful in the marketplace. This

-1-

success has prompted gradual replacement by growers of older tree varieties and strains with newer varieties. This replacement, however, is costly and risky because the time lag mentioned above makes it difficult for growers to finance such investments. With the growth of markets for these newer cultivars, and the high initial cost of replanting, growers should be careful to assess the economics of keeping existing blocks of apples versus planting newer varieties.

Assumptions

The assumptions used in this study were based upon the experience of Idaho growers and extension specialists, and information published by other Northwest universities. The cultural practices and chemicals specified are representative of typical operations. The inputs and levels of inputs are not University of Idaho recommendations.

Due to variations in individual orchards (site characteristics, size, degree of technology, tree densities, age of equipment, varietal selection, etc.) the costs associated with establishment and production will differ. The costs and returns for producing apples in this study are based on the following assumptions.

- The size of orchard is 100 acres, with 50 acres in Red Delicious apples, 15 acres in Jonathans, 25 acres in Romes, and 10 acres to be replanted to Fujis.
- 2. Based on recent trends in the apple industry, a high density stand was used. A dwarfing rootstock adaptable to the soil, site, and climactic conditions prevalent in southwest Idaho is planted in 5 X 14 foot spaces, resulting in 622 trees per planted acre. The selected apple variety and rootstock will produce smaller trees that will reach bearing age more quickly, but will require intensive managerial expertise, extensive supports, and greater capital outlay. However, these trees will generate a positive cash flow much sooner and will generally be easier to prune, thin, spray, and harvest. Since the new trees will be planted into old orchard ground, it will be necessary to fumigate, remove trees and roots, and cleanup.

 All hourly labor in the operation is valued at \$7.20 per hour and includes a base wage plus 20 percent for Social Security, Medicare, unemployment insurance, and other labor overhead expenses. A charge for management is not included in this study.

The orchard will use migrant labor, but will not supply housing.

4. Table 1 lists the machinery and equipment used in the orchard operation. All items are valued at new replacement cost. Fuel costs are based on a diesel price of \$.88 per gallon and an unleaded gasoline price of \$1.38.

A miscellaneous category includes tools, bins, and other equipment.

5. Interest on operating capital is charged at 10.25 percent from the time inputs are used until the month that capital is recovered. Interest on investment capital is calculated at a rate of 10 percent. Interest on carryover in the cost and return tables (Tables B2 through B5, Appendix B) is interest on accumulated investment in establishing the orchard. This interest is incurred as an expense from the beginning of year 2 until the first year of full production. It is then added to other establishment costs and allocated over the full production years (15 years). This pro-rated cost is labeled amortized establishment cost in years 6 through 20, (Table B6).

| Description | 1997 Purchase Price (\$) | Expected Years Life | Annual Use |
|----------------------------------|--------------------------|---------------------|--|
| Machinery | | | |
| Narrow profile 65 HP tractor | 35,000 | 15 | 550 hours |
| 30 HP 2wd tractor | 22,000 | 15 | 700 hours |
| 65 HP 2wd tractor | 29,200 | 15 | 550 hours |
| Blast sprayer 400 gallon-2 units | 11,000 | 10 | 200 hours |
| Weed sprayer w/boom - 100 ga | llon 2,100 | 15 | 190 hours |
| Fertilizer spreader | 3,100 | 15 | 20 hours |
| Rotary mower, 6' | 4,000 | 7 | 100 hours |
| Pickup, 1/2 ton | 26,500 | 6 | 12,000 miles |
| Truck, 5 ton (used) | 30,000 | 15 | 2,700 miles |
| Equipment and Buildings | | | |
| ATV | 5,000 | 5 | |
| Backfork | 1,200 | 15 | |
| Bin trailer (2 units) | 5,400 | 15 | |
| Bins (1,200 units) | 48,600 | 15 | |
| Pole pruners (6 chainsaw units) | 3,600 | 5 | |
| Irrigation system (includes pump | os) 162,000 | 20 | |
| Ladders (35 - 6', and 35 - 8') | 5,000 | 20 | |
| Picking equipment (25 bags) | 600 | 5 | |
| Machine shed and shop | 30,000 | 20 | 5 |
| Tools | 10,000 | 15 | |
| Miscellaneous | 2,000 | 20 | |
| Wind machines (3 units) | 50,000 | 20 | |
| Trellis system | 117,500 | 20 | |
| Land | 200,000 | | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 |

Sources for equipment and building information include growers and extension specialists.

- 6. An opportunity cost for land is included in the cost and return estimate, based on an interest rate of 10 percent and a land value of \$2,000 per acre. A cost is also included for land taxes.
- Fuji apples in this study are valued at \$160.00 per bin. The average price in recent years has been considerably above this level for Fujis, but may trend downward in future years as more Fuji acres are established.
- Herbicides for strip maintenance are applied on one third of each acre and formulations reflect this coverage.
- 9. A trellis system with a 20-year useful life is installed in year 1 to support the new trees. Installation cost excluding stringing wires is included.
- 10. An underground solid set irrigation system is installed the same year and capital recovery is used to calculate depreciation and interest (Appendix A). The system has a 20-year useful life with no salvage value at the end. Labor to install the system is included in its cost.
- 11. Three wind machines, including smudge pots for frost protection, are included and valued at \$50,000.

Labor Requirements

An adequate labor supply is essential for pruning and training branches, and thinning apples. Pruning and training are generally performed during the winter and spring months. Thinning can start as early as August and end in October, depending on the variety of apple.

Pruning and training costs vary with the age of the tree. In the early years, it is crucial that time is spent training and pruning for a certain tree shape. This is needed to achieve optimum light penetration, which leads to higher quality and quantity of fruit. The shape of the tree should be complete when full bearing is reached, requiring only a maintenance program for pruning. Smaller rootstocks make pruning, tree training, thinning, and harvesting more efficient and easier to perform. This provides an important advantage in an uncertain labor market. See Table 2 for labor requirements.

As trees come into bearing, growers must thin apples for optimum size and quality standards. In the past, chemical thinners worked effectively in thinning clusters of apples to singles or doubles which resulted in large-size, higher quality fruit in the marketplace. However, the Environmental Protection Agency has limited the use of certain chemical thinners, and growers must now rely on hand labor to thin apple clusters that the current chemical thinners do not thin. The size of the crop determines the amount of labor required to thin the apples.

| Appress | - a Share Share FE | The second parts | | | | |
|---------|-------------------------------------|--|---|---|---|---|
| Year I | Year 2 | Year 3 | Year 4 | Year 5 | Years 6-20 | |
| | | (hours | per acre) | | | |
| 4 | 6 | 16 | 21 | 21 | 21 | |
| 24 | 28 | 28 | 21 | 0 | 0 | |
| 0 | 0 | 12 | 19 | 32 | 43 | |
| 80 | 54 | 53 | 47 | 55 | 58 | |
| 108 | 88 | 109 | 108 | 108 | 122 | |
| | Year I 4 24 0 80 108 | Year I Year 2 4 6 24 28 0 0 80 54 108 88 | Year I Year 2 Year 3 4 6 16 24 28 28 0 0 12 80 54 53 108 88 109 | Year I Year 2 Year 3 Year 4 (hours per acre) (hours per acre) (hours per acre) 4 6 16 21 24 28 28 21 0 0 12 19 80 54 53 47 108 88 109 108 | Year I Year 2 Year 3 Year 4 Year 5 (hours per acre) (hours per acre) 21 21 24 28 28 21 0 0 0 12 19 32 80 54 53 47 55 108 88 109 108 108 | Year I Year 2 Year 3 Year 4 Year 5 Years 6-20 (hours per acre) 4 6 16 21 21 21 24 28 28 21 0 0 0 0 12 19 32 43 80 54 53 47 55 58 108 88 109 108 108 122 |

Table 2. Labor Requirements for Pruning, Training, and Thinning Medium-Density Fuji Apples.¹

¹Harvest labor costs are not included in this table because they are computed on a cost per-bin basis.

See tables B2-B6 for a summary of all labor costs.

²Other labor includes labor to apply inputs, irrigate trees, mow orchard floor, etc.

³Sources for labor information included growers and extension specialists.

Harvest labor requirements also increase with the size of the crop. Pickers are usually paid by the bin to remove apples from the tree and place them into a bin. This study uses a rate of \$25 per bin. Occasionally, pickers are paid by the hour to reduce fruit bruising when placing the apples into a bin or to slow down harvest so that apples can be picked for color to maximize profits to the grower. Additional harvest labor includes tractor drivers to move bins to and from the field, workers to load bins onto trucks, and supervisors. These laborers are paid by the hour. Hourly paid labor also increases with the size of the crop.

There are also labor requirements to apply chemicals, irrigate trees, mow the orchard floor, and fertilize. However, the largest amount of labor hours are spent to prune, train, thin and harvest the apples. Typical of the tree fruit industry is the need for large amounts of labor for a short period of time: February and March for pruning; June and July for training; June for thinning apples; and August and September for harvesting.

Marketing

A packinghouse will market the fruit for the grower. They find brokers, buyers and merchandisers to buy the fruit. The packinghouse charges the grower a fee to unload the trucks, store, pack, and sell the apples. These fees are subtracted from F.O.B. prices received by the packinghouse, which results in a grower return on a per box basis. The grower usually receives an advance to pay the pickers at delivery of the apples, and additional money is gradually dispersed to the growers when the apples are sold and usually all apples are sold by July the following year.

Costs and Returns Estimates

The costs and returns estimates developed in this study for Fuji apples are shown in Appendix B. These include separate budgets for five years of establishment and one year of full production, Tables B1-B6. The establishment years are characterized by high capital costs and zero-to-moderate yields. Fuji production is negligible until year 3, when 10 bins of apples are produced, but gradually increases until year 6, when it peaks at 45 bins per acre. Apple yields will average 45 bins per acre through year 20, given proper management.

The costs in Tables B1 - B6 (Appendix B), are categorized as operating and ownership costs. Operating costs are the costs that occur because of the day-to-day maintenance and operations of the orchard. These costs include items such as fertilizer, chemicals, hired labor, fuel, training materials, and repair costs. Ownership costs are costs that pertain to ownership of machinery, equipment, buildings, land, tools, and so forth. These costs are depreciation, interest on investment, property taxes, and property insurance. Even if production does not take place, the costs associated with ownership are still incurred.

Returns above operating costs are necessary for the producer to stay in business in the short-run. If returns received by the producer do not equal or exceed his operating costs, then producing apples becomes uneconomical in the short-run, not to mention the long-run. In other words, the added costs of producing apples are greater than the added returns in the short-run.

In the long-run, returns must meet or exceed both operating and ownership costs for the orchard to be economically viable. If returns are just equal to the sum of operating and ownership costs (total costs) which means the enterprise is at break-even, then the grower is recovering all out-of-pocket expenses and realizing a competitive return on his capital invested in land, equipment, trees, and buildings. Failure to meet this breakeven means that the grower could earn a better return on his investment in an alternative use. If the breakeven is exceeded, the grower earns a residual to management and risk.

Year I

- 4 ---

The 10-acre site to be planted was previously in apple production, so tree removal, burning, tillage, and fumigation are required to prepare the site.

Young Fuji trees are planted in 5 X 14 feet spaces, with 622 trees per acre. In addition, 56 pollenizing trees are also planted on each acre of ground. The trees are taken from a dwarfing rootstock that limits growth to 10 to 12 feet high. Management's goal is to grow trees no taller than the width of the row to allow maximum light penetration. Trees are planted with a rented planter and labor provided by the orchard. The planter cost is \$102.25 per acre and tree cost is \$3,732 per acre.

After planting trees, a solid set irrigation system is installed at a cost of \$1,620 per acre for materials and labor. A trellis system is also installed at a cost of \$1,175 per acre for materials and labor. Grass is seeded between the tree rows after irrigation and trellis systems are installed in 8 to 9 feet wide strips. Grass is not mowed in the establishment year, but will be in subsequent years with a tractor and rotary mower.

Weed spraying is necessary to maintain the strips under the trees where grass is not planted. The cash cost for each spray operation is about \$17.52 per acre including machinery, labor, and materials. The orchard is sprayed three times in year 1. See Tables C1-C6 (Appendix C), for monthly cash expense summaries for orchard operations.

Fertilizer is applied in one operation during year 1. The quantities reported in this study are based on surveys with Idaho growers, but may differ given site specific soil fertility. Soil testing should always be done to determine fertilizer needs. The cash cost in year 1 for application, labor, machinery, and materials, as shown in Table C1, is \$70.14 per acre.

Additional labor is required in year 1 to layout and stake plantings, hoe around trees, install tree wraps, train trees, tie leaders for the trellis system, prune, irrigate, and control rodents. Total labor cost for the year is \$780, (Table B1).

Total cost of establishing the orchard in year 1 is \$7,222 per acre as shown in Table B1.

Year 2

Table B2 shows the projected costs and returns for establishment of Fuji apples in year 2. Five bins of apples are produced in year 2 and sold at an average price of \$160.00 per bin for projected gross returns of \$800 per acre. Orchard operations performed in year 2 include fertilization, spraying, and mowing. Fertilizer application is split between two seasonal operations: spring and summer, and applied at a cash cost of \$48.55 for machinery, labor, and materials (Table C2). Dormant spray is applied in April with a blast sprayer and tractor at a cash cost of \$40.80 per acre. Insecticides and fungicides are also applied to control insects and mildew.

Herbicide is sprayed on strips three times in year 2 for weed control. This is accomplished with a 100-gallon weed sprayer pulled by a 65horsepower tractor. The cash cost for the machinery, labor, and materials is \$17.52 per acre for each spray operation.

Micronutrients are applied two times per year at a cost of \$31.54 per acre for each operation.

Mowing is done using the 65-horsepower tractor and an 6 foot rotary mower. Row centers are mowed two times in year 2 at a cost of \$5.34 per acre for each operation. Additional labor is used throughout year 2 for pruning, tree training, picking apples, and controlling rodents. Apples are picked in September at a labor cost of \$25 per bin. Additional labor for hauling bins and supervising pickers is also used.

Total operating and ownership costs per acre in year 2 are \$1,325 and \$1,665 respectively. Total costs per acre (the sum of operating and ownership costs) are \$2,990. Interest on the costs carried over from year 1 (\$722 per acre) is included in non-cash ownership costs.

Year 3

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Fuji apple production in year 3 increases to 10 bins per acre resulting in a projected gross return of \$1,600 (Table B3).

The number of orchard operations performed and the costs per operation for fertilizing, spraying, and mowing are not significantly different from year 2 with the exception of an additional cover spray. However, labor costs are significantly higher than year 2 because of additional harvest labor. Total labor costs in year 3 are \$946 compared to \$726 in year 2. Total operating and ownership costs in year 3 are \$1,468 and \$1,903 per acre, respectively, with a total cost of \$3,371. Interest on expenses carried over from years 1 and 2 is \$869 per acre.

Year 4

In year 4, Fuji apple production grows to 25 bins per acre resulting in projected gross returns of \$4,000 per acre (Table B4).

Most orchard operations remain unchanged from year 3, with the exception of one additional cover spray operation for insects. The narrow-base tractor is used to pull the blast sprayer starting in years 3 and 4 because the high density tree spacing limits access. The machinery, labor, and material costs are \$28.31 per acre for each insect spray operation, as shown in table C4.

Labor cost in year 4 is \$1,405 per acre. Most of the difference from year 3 is additional harvest and thinning labor.

Total operating and ownership costs in year 4 are \$2,002 and \$2,028 respectively, resulting in a total cost of \$4,030 per acre. Interest on capital carried over from previous years is \$959.

Year 5

Year 5 is the final year of establishing the Fuji apple orchard before full production is reached. The yield in year 5, shown in Table B5, is now up to 35 bins per acre, with projected gross returns of \$5,600. This is the first year that projected returns exceed projected costs.

Orchard operations are unchanged from year 4, with the exception of a chemical thinning

operation. This operation uses the narrow-base tractor and blast sprayer and costs \$14.53 per acre, as shown in table C5.

Orchard labor is up \$250 per acre from year 4 to \$1,655. Most of the difference is again due to an increase in harvest and hand thinning costs.

Total operating and ownership costs in year 5 are \$2,331 and \$1,972 respectively, for a total cost of \$4,303 per acre. Interest on capital carried over from previous years is \$866.

Year 6

Year 6 is the first year of full production. The average yield for years 6 through 20 is 45 bins per acre (Table B6). At \$160 per bin, the projected gross return is \$7,200 per acre. It is assumed that a yield of 45 bins will be maintained through the next 15 years of the orchard's life. Pruning, thinning, fertilizer, and herbicide programs remain unchanged from year 5. The insecticide and thinning spray programs changed slightly and harvest costs increased due to the increase in orchard production.

Total net establishment cost for years 1 through 5 is \$9,916 per acre. This represents the total net investment required to establish one acre of Fuji apples. The projected annual cost of this investment in the orchard over 15 years of production is \$1,304 per acre and includes stand depreciation plus interest on investment. This is calculated using the capital recovery approach shown in Appendix A and labeled as amortized establishment cost in the full production budget (Table B6).

Total annual operating and ownership costs in years 6 through 20 are about \$2,689 and \$2,436

| Table 3. Cash Flow Analysis, Fuji Apples in Southwestern Idaho*, per acre. | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--|
| Item | Year I | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | |
| Gross Income | 0 | 800 | 1,600 | 4,000 | 5,600 | 7,200 | |
| Cash Operating Costs | 6,292 | 1,325 | 1,468 | 2,002 | 2,331 | 2,689 | |
| Cash Ownership Costs | 282 | 168 | 182 | 197 | 207 | 217 | |
| Total Cash Costs | 6,574 | 1,493 | 1,650 | 2,199 | 2,538 | 2,906 | |
| Annual Cash Flow | -6,574 | -693 | -50 | 1,801 | 3,062 | 4,294 | |
| Cumulative Cash Flow | -6,574 | -7,267 | -7,317 | -5,516 | -2,454 | 1,840 | |

*The total cost of trees are included in this cash flow analysis.

respectively, for a total annual cost of \$5,125 per acre. The average net return for Fuji apples over the 15 production years is projected at \$2,075 per acre. (Note that this analysis does not take into account inflation.)

Summary

The analysis in Table 3, generated from Tables C1-C6, summarizes the first six years of cash flows for an acre of high-density Fuji apples grown in southwestern Idaho. As shown in Table 3, the enterprise does not generate a positive annual cash flow until year 4. This is the first year during establishment that gross income exceeds total cash costs. It's not until

year 6 that cumulative gross returns exceed cumulative cash costs. This is not to declare year 6 as the economic break-even point; it's simply the year that initial cash investment is fully recovered.

A cash flow analysis is a good indicator of the cash requirements needed to establish an acre of apples and when sufficient income will be available to recover initial cash investment. Enterprise profit or the economic break-even point cannot be projected using a cash flow analysis because non-cash items such as depreciation and interest are not included.

Table 4 is a summary of the economic costs presented in Tables B1-B5. It summarizes

¹ Economic breakeven occurs in the years when cumulative net returns reaches zero.

Table 4. Economic Costs and Returns of Establishing High-Density Fuji Apples Using a Three-Wire Trellis System in Southwestern Idaho, per acre.

| ltem | Year I | Year 2 | Year 3 | Year 4 | Year 5 | Total cumulative costs and returns |
|------------------------|--------|--------|---------|---------|---------|------------------------------------|
| Gross income | \$0 | \$800 | \$1,600 | \$4,000 | \$5,600 | \$12,000 |
| Operating costs | 6,292 | 1,325 | 1,468 | 2,002 | 2,331 | 13,418 |
| Ownership costs | 930 | 1,665 | 1,904 | 2,028 | 1,972 | 8,498 |
| Total costs | 7,222 | 2,990 | 3,371 | 4,030 | 4,303 | 21,916 |
| Net Projected Returns | -7,222 | -2,190 | -1,771 | -30 | 1,297 | (14.3) <u>***</u> #523 |
| Cumulative net returns | -7,222 | -9,412 | -11,183 | -11,213 | -9,916 | |

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projected gross income, total costs, net projected returns, and cumulative net returns. Total costs to establish Fuji apples (the sum of cumulative operating and ownership costs) are \$21,916 per acre. Cumulative net returns are the sum of net projected returns and amount to the cumulative net cost of establishment. The economic break-even point occurs in the year that cumulative net returns become positive, which is about year 10, as shown in Figure 1. This is the year when total costs of establishing the orchard (\$21,916 per acre) are fully recovered.

Conclusion

The production and financial risks associated with apple production are well known by those in the industry. Considerable time lags between planting trees and realization of profits make it difficult and risky to finance orchard renewal. The availability of new "quicker yielding apple varieties" and more diverse varieties has helped, but the capital needs are still considerable. Because of the expense and risk associated with orchard renewal, growers should be careful to assess the economics of keeping versus replacing older blocks of trees.

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Appendix A. Ownership Cost Calculations

Ownership costs for an asset lasting more than one year must be allocated over its useful life to derive an annual ownership cost. Ownership costs include both the decline in value over time based on expected use or obsolescence (depreciation) and the opportunity interest on the value of the asset. Ownership costs also include property tax and casualty insurance.

The following methods for calculating depreciation and interest and for calculating taxes and insurance are consistent with the recommendations of the National Task Force on Commodity Costs and Returns Measurement Methods sponsored by the American Agricultural Economics Association. Consistent with their recommendations, a real rather than a nominal interest rate is used.

Depreciation and Interest

Depreciation and interest were calculated using the annual equivalent capital recovery technique. This method is recommended over the estimation technique using straight-line depreciation (repayment) plus return on the average investment.

| Depreciation and Interest | = | $B(a'_p) - V(a'_f)$ |
|---|---|--|
| where: B | = | initial investment |
| v | = | salvage value |
| i | = | interest rate in decimal form |
| n | = | years of useful life |
| $\binom{a}{p} = i(1+i)^{n}/[(1+i)^{n}-1]$ | = | uniform series end-of-period amount (a) equivalent to present sum (p); or capital recovery factor. |
| $\binom{a}{f} = i/[(1+i)^n - 1]$ | = | uniform series end of period amount (a) equivalent to future sum (f); or sinking fund factor. |

Source: Thuesen, H. G., W. J. Fabrycky, an G. J. Thuesen. 1971. Engineering Economy. New York: Prentice-Hall.

Taxes and Insurance

Insurance

The property tax and insurance cost calculations were made using rates of 1.0 and 0.6 percent, respectively, applied to the average level of investment.

| Insurance | = | I[(B +V)/2] | Taxes | = | T[B+V/2] |
|-----------|---|--------------------|----------|---|----------------------------|
| where: B | = | initial investment | where: B | = | initial investment |
| v | = | salvage value | V | = | salvage value |
| 1 | = | insurance rate | Т | = | personal property tax rate |

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Appendix B. Costs and Returns Estimates

Table B1. Costs And Returns Per Acre to Establish Fuji Apples - Year 1

| | Quantity Per Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|--|----------------------|--------|-----------------------|-----------------------|-----------------------|
| Gross Returns | Section - | 1000 | | | A STATES |
| Fuji Apples | 0.00 | bin | 160.00 | 0.00 | |
| Total Gross Returns for Fuji Apples | | | | 0.00 | 100 2.3 |
| Operating Costs | | | | | 1.600 |
| Custom: | | | | | |
| Tree removal | 1.00 | acre | 250.00 | 250.00 | |
| Root removal | 1.00 | acre | 50.00 | 50.00 | |
| Ripping | 1.00 | acre | 110.00 | 110.00 | 1000 |
| Plow | 1.00 | acre | 21.50 | 21.50 | Carl States |
| Disc | 2.00 | acre | 8.00 | 16.00 | |
| Seed and harrow | 1.00 | acre | 9.00 | 9.00 | 2010/25 |
| Fertilizer: | | | | | 1000 |
| Nitrogen | 100.00 | lb | 0.35 | 35.00 | |
| Phosphate | 60.00 | lb | 0.24 | 14.40 | |
| Sulfur | 60.00 | lb | 0.15 | 9.00 | |
| Potash | 70.00 | lb | 0.14 | 9.80 | Contraction of the |
| Fumigant: | | | | | |
| Vapam | 90.00 | gal | 3.65 | 328 50 | |
| Rent: | | gui | 0.00 | 010.00 | STATISTICS. |
| Bent tree planter | 1.00 | acre | 102 25 | 102.25 | |
| Tree' | 1.00 | uoro | TOLLO | 106.20 | |
| Trees | 622.00 | tree | 6.00 | 3732.00 | |
| Pollinizing trees | 56.00 | tree | 4 50 | 252.00 | |
| Training: | 50.00 | uce | 4.50 | 202.00 | |
| Trae wrape | 602.00 | trac | 0.06 | 27.22 | |
| Training material | 1.00 | 2010 | 25.00 | 25.00 | |
| Mator | 1.00 | acre | 25.00 | 20.00 | |
| Irrigation power | 36.00 | acin | 0.60 | 04.94 | |
| Water accessment | 1.00 | acin | 0.09 | 24.04 | |
| Water assessment | 1.00 | acie | 30.00 | 30.00 | |
| Herbicide: | 1 90 | | 0.70 | 10 50 | |
| Gramoxone | 1.69 | qt | 0.78 | 10.59 | |
| Seed: | 00.00 | | 4.55 | 01.00 | |
| Grass seed | 20.00 | ID | 1.55 | 31.00 | |
| Rodenticide: | 1.00 | | 5.00 | | |
| Rodent control | 1.00 | acre | 5.00 | 5.00 | A AND |
| Labor (machine) | 7.20 | nrs | 7.20 | 51.84 | Contraction and |
| Labor (non-machine) | 101.20 | hrs | 7.20 | 728.64 | |
| Fuel - diesel | 15.25 | gal | 0.88 | 13.42 | |
| Lube | | | | 2.01 | 1 |
| Machinery Repair | | | | 14.00 | 100 A |
| Interest on Operating Capital @ 10.25% | | | | 373.04 | 1. 11 St. 1. |
| Total Operating Costs/Acre | | | | 6292.17 | S. S. S. |
| Net Returns Above Operating Costs | i - Star | | Sec. Mark | -6292.17 | |
| Cash Ownership Costs | States and | 1000 | | STATE MARK | a contraction |
| Overhead | | | | 160.33 | |
| Property taxes (machinery) | | | | 30.45 | - 15 10 |
| Property insurance | | | | 9.28 | 144 1213 |
| Investment repairs | | | | 81.54 | |
| Total Cash Ownership Costs/Acre | | | | 281.60 | 2120,00 |
| Non-Cash Ownership Costs (Depreciation a | nd Interest) | C | 1 | | 1 |
| Irrigation system | ina interesty | | | 190.28 | |
| Miscellaneous tools and equipment | | | | 37 79 | the second second |
| Machine shed and shen | | | | 24.71 | |
| Land | | | | 200.00 | |
| Trollis custom | | | | 120.00 | and the second second |
| Machinon | | | | 47.40 | |
| Total Nep Cook Ourscrable Coots/Acre | | | | 47.40 | |
| Total Non-Cash Ownership Costs/Acre | 1851 221 | 20.03 | | 048.25 | |
| Total Costs/Acre | 13.3 B. W. S. | 1200 | | 7222.01 | |
| Returns to Risk and Management | 1.1.1 | 5.56 8 | 15000 | -7222.01 | 1.510.59 |

Table B2. Costs And Returns Per Acre to Establish Fuji Apples - Year 2

| | Quantity Per Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|--|---------------------------------------|-------------|-----------------------|-----------------------|---------------------------|
| Gross Returns | | | | | |
| Fuji Apples | 5.00 | bin | 160.00 | 800.00 | 1.1.1.1.1.1.1.1 |
| Total Gross Returns for Fuji Apples | | | | 800.00 | |
| Operating Costs | | 1. 4 3 M | | | |
| Fungicide: | | | | | 1 - A - 1 - 2 |
| Microthiol | 12.00 | lb | 0.65 | 7.80 | 6 |
| Rally 40W | 6.00 | oz | 4.50 | 27.00 | 8 V 70 78 V |
| Fertilizer: | | | | | |
| Nitrogen | 100.00 | lb | 0.35 | 35.00 | |
| Phosphate | 60.00 | lb | 0.24 | 14.40 | S. L. Star |
| Potash | 60.00 | lb | 0.14 | 8.40 | 1. 1. 1. 1. |
| Sulfur | 70.00 | lb | 0.15 | 10.50 | 11 S 1 2 2 2 2 2 |
| Micro nutrients | 2.50 | acre | 24.00 | 60.00 | |
| Tree: | | | | 70.00 | |
| Tree replacement | 12.00 | acre | 6.00 | 72.00 | Contraction of the second |
| Insecticide: | | Star Barris | 10.10 | 04.00 | |
| Lorsban 4E | 2.00 | qt | 12.13 | 24.26 | - in the second |
| Oil | 3.00 | gai | 3.00 | 9.00 | 13676 301 |
| Gutnion | 1.00 | D | 7.10 | 7.10 | |
| Stopit calcium | 0.50 | gai | 0.50 | 3.25 | |
| Provado | 2.00 | 02 | 3.52 | 1.04 | |
| Herbicide: | 1.00 | | 0.70 | 10 50 | |
| Gramoxone | 1.09 | dr | 0.70 | 10.59 | |
| Rent. | 4.00 | oach | 15.00 | 60.00 | |
| Bee nives | 4.00 | each | 12.00 | 12.00 | |
| Forkin, rental | 1.00 | acre | 12.00 | 12.00 | |
| Training. | 0.50 | 0126 | 50.00 | 25.00 | |
| Matar | 0.50 | dure | 50.00 | 25.00 | |
| Irrigation power | 36.00 | acin | 0.60 | 24.84 | |
| Water assessment | 1.00 | acin | 30.00 | 30.00 | |
| Hanvest cost. | 1.00 | uoro | 00.00 | 00.00 | CHERRY CONTRACTOR |
| Pick apples | 5.00 | bin | 25.00 | 125.00 | |
| Bodenticide: | 0.00 | Unit | 20.00 | 120.00 | to the state of |
| Bodent control | 1.00 | acre | 5.00 | 5.00 | 1250 |
| Labor (machine) | 13.18 | hrs | 7.20 | 94,90 | CAR BURG |
| Labor (non-machine) | 75.27 | hrs | 7.20 | 541.94 | Service Service |
| Fuel - diesel | 32.72 | gal | 0.88 | 28.80 | |
| Lube | | | | 4.32 | |
| Machinery Repair | | | | 26.26 | |
| Interest on Operating Capital @ 10.25% | | | | 44.88 | 17 - TO - TO |
| Total Operating Costs/Acre | | | | 1325.28 | 1000 |
| | and the second | 7 | State of the second | End BEAU | |
| Net Returns Above Operating Costs | 1 States | -1. Carte | | -525.28 | |
| Cash Ownership Costs | | | | | |
| Overhead | | | | 36.42 | 1000 |
| Property taxes (machinery) | | | | 35.53 | AL 111201 |
| Property insurance | | | | 11.82 | |
| Investment repairs | | | | 84.14 | 1244 1644 |
| Total Cash Ownership Costs/Acre | | | | 167.91 | 555 TO 00 |
| Non-Cash Ownership Costs (Depreciation a | nd Interest) | 100 A 100 A | The second second | States of the second | |
| Irrigation system | | | | 190.28 | |
| Miscellaneous tools and equipment | | | | 116.24 | The State State |
| Machine shed | | | | 34.71 | Stores and |
| Land | | | | 200.00 | SIG CALLER |
| Trellis system | | | | 138.01 | - Verner |
| Interest on carryover | A A A A A A A A A A A A A A A A A A A | | | 722.00 | |
| Machinery | | | | 95.48 | 一方 モルティー 10 |
| Total Non-Cash Ownership Costs/Acre | | | | 1496.72 | State in the |
| Total Costs/Acro | 112 4 3 3 3 4 | | | 2080.01 | |
| Total Costs/Bin | | | | 597.98 | |
| Returns to Risk and Management | STATES ADA | | 1 A | -2189.91 | 10000 |

Table B3. Costs And Returns Per Acre to Establish Fuji Apples - Year 3

| | Quantity Per Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|--|----------------------|------------------|-----------------------|--|--|
| Gross Returns | | 12 1 1 1 1 1 1 | the second | 22.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2 | 12112 |
| Fuji Apples | 10.00 | bin | 160.00 | 1600.00 | |
| Total Gross Returns for Fuji Apples | | | | 1600.00 | 1.000 |
| Operating Costs | 12 AND 27 2 | 1. S. 1. | | | 1 |
| Fungicide: | | | | | |
| Microthiol | 18.00 | lb | 0.65 | 11.70 | |
| Rally 40W | 9.00 | oz | 4.50 | 40.50 | the second second |
| Fertilizer: | | | | | |
| Nitrogen | 60.00 | lb. | 0.35 | 21.00 | |
| Phosphate | 60.00 | lb | 0.24 | 14.40 | States . |
| Potash | 60.00 | lb | 0.14 | 8.40 | State State |
| Sulfur | 60.00 | lb | 0.15 | 9.00 | 100000000 |
| Micro nutrients | 2.00 | acre | 24.00 | 48.00 | |
| Tree: | 0.00 | | | | |
| I ree replacement | 3.00 | acre | 7.00 | 21.00 | 1.1.1.1.2.22 |
| Insecticide: | | | 10.10 | | |
| Lorsban 4E | 2.00 | qt | 12.13 | 24.26 | and the second |
| Drawada | 3.00 | gai | 3.00 | 9.00 | Laster and |
| Provado | 3.00 | oz | 3.52 | 10.56 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 |
| Guthion | 2.00 | ID | 7.10 | 14.20 | AND DR. |
| Stopit calcium | 1.00 | gai | 6.50 | 6.50 | |
| Herbicide: | 1.00 | | | | |
| Gramoxone | 1.89 | qt | 8.78 | 16.59 | |
| Training: | 1.00 | | 50.00 | 50.00 | |
| Training material | 1.00 | acre | 50.00 | 50.00 | |
| Rent: | 0.00 | anah | 15.00 | 00.00 | |
| Beenives | 2.00 | eacn | 15.00 | 30.00 | |
| water. | 26.00 | anin | 0.00 | 04.04 | |
| Water economent | 30.00 | acin | 0.69 | 24.84 | |
| Pedenticide: | 1.00 | acre | 30.00 | 30.00 | |
| Rodenticide: | 1.00 | | E 00 | 5.00 | |
| Honert control | 1.00 | acre | 5.00 | 5.00 | - Aller |
| Pick applas | 10.00 | hin | 25.00 | 250.00 | |
| Pick apples Post forklift | 1.00 | DIT | 12.00 | 250.00 | |
| Labor (machina) | 17.00 | bre | 7.20 | 122.00 | |
| Labor (machine) | 79.77 | hre | 7.20 | 574.24 | |
| Eucl - diasel | 40.94 | al | 0.88 | 36.03 | - Contraction |
| Lube | 40.94 | yai | 0.00 | 5.40 | State of the second |
| Machinery Benair | | | | 30.35 | - |
| Interest on Operating Capital @ 10.25% | | | | 42.03 | SPUT 25 |
| Total Operating Costs/Acre | | | | 1467.50 | |
| | and the second | the state of the | | 1407.50 | Provide State |
| Net Returns Above Operating Costs | | | Sec. Parts | 132.50 | 14 10 V 14 |
| Cash Ownership Costs | | | | | |
| Overhead | | | | 40.24 | |
| Property taxes (machinery) | | | | 39.20 | 1 |
| Property insurance | | | | 13.65 | 1. 5. 5. 10 |
| Investment repairs | | | | 89.14 | and the second |
| Total Cash Ownership Costs/Acre | | | | 182.22 | |
| Non-Cash Ownership Costs (Depreciation a | nd Interest) | | WYSER OF STR | 1000201 | S. C. S. |
| Irrigation system | | | | 190.28 | |
| Miscellaneous tools and equipment | | | | 174.10 | - designed |
| Machine shed | | | | 34.71 | 111 19 19 19 19 |
| Land | | | | 200.00 | 1 |
| Interest on carryover | | | | 869.00 | Sections. |
| Trellis system | | | | 138.01 | |
| Machinery | | | | 115.30 | A DECEMBER |
| Total Non-Cash Ownership Costs/Acre | | | | 1721.40 | |
| Total Conta/Anna | | | | 0071 10 | 1 1 1 1 A |
| Total Costs/Bin | | | | 3371.12 | - 6 |
| | 1. 1. 1. 1. 1. | N/L 320 525 | | 007.11 | |
| Returns to Risk and Management | | | | -1771.12 | |

Table B4. Costs And Returns Per Acre to Establish Fuji Apples - Year 4

| | Quantity Per Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|--|--|----------------|-----------------------|-----------------------|----------------------|
| Gross Returns | The states | Sec. Sec. | | | |
| Fuji Apples | 25.00 | bin | 160.00 | 4000.00 | 0.6.5 |
| Total Gross Returns for Fuji Apples | | | | 4000.00 | |
| Operating Costs | Sec. 1 | | | Sec. Salarda | |
| Fungicide: | | | | | |
| Microthiol | 24.00 | lb | 0.65 | 15.60 | 01212-22 |
| Rally 40W | 12.00 | oz | 4.50 | 54.00 | Definition of the |
| Fertilizer: | 1. S. M. G. C. | | | | |
| Nitrogen | 40.00 | lb. | 0.35 | 14.00 | |
| Phosphate | 60.00 | lb | 0.24 | 14.40 | |
| Potash | 30.00 | lb | 0.14 | 4.20 | 12 10 10 20 |
| Sulfur | 60.00 | lb | 0.15 | 9.00 | 1.1.1 |
| Micro nutrients | 2.00 | acre | 24.00 | 48.00 | 1 2 3 4 |
| Insecticide: | | | | | |
| Lorsban 4E | 2.00 | qt | 12.13 | 24.26 | 75-34 |
| Oil | 3.00 | gal | 3.00 | 9.00 | and the second |
| Provado | 4.00 | oz | 3.52 | 14.08 | |
| Guthion | 6.00 | lb | 7.10 | 42.60 | S. Stiller |
| Stopit calcium | 3.00 | gal | 6.50 | 19.50 | |
| Herbicide: | | | | | |
| Gramoxone | 1.89 | qt | 8.78 | 16.59 | 100 - 10 - 12 |
| Rent: | | | and the states of | SALES LEADER | - 3 - S - 1 - 1 |
| Bee hives | 2.00 | each | 15.00 | 30,00 | Sec. Selle |
| Bins | 10.00 | bin | 4.00 | 40.00 | 2012220 |
| Forklift, rental | 2.00 | acre | 12.00 | 24.00 | distant a |
| Water: | | | | | |
| Irrigation power | 36.00 | acin | 0.69 | 24.84 | |
| Water assessment | 1.00 | acre | 30.00 | 30.00 | |
| Training: | | Service and | The start of the | | |
| Training material | 1.00 | acre | 25.00 | 25.00 | 12 2 2 |
| Harvest cost: | | | | | |
| Pick apples | 25.00 | bin | 25.00 | 625.00 | |
| Rodenticide: | | | | | |
| Rodent control | 1.00 | acre | 5.00 | 5.00 | B-BY A |
| Labor (machine) | 20.28 | hrs | 7.20 | 146.02 | VIII I WAR |
| Labor (non-machine) | 88.10 | hrs | 7.20 | 634.32 | 1.25 |
| Fuel - diesel | 46.42 | gal | 0.88 | 40.85 | 1.1.1 |
| Lube | | | | 6.12 | |
| Machinery Repair | | | | 35.18 | 32 152 2 |
| Interest on Operating Capital @ 10.25% | | | | 50.59 | A BALLES |
| Total Operating Costs/Acre | | | | 2002.14 | 201 100 |
| Net Petures Above Operating Costs | | Carlo and | State of State | 1997.86 | |
| Net Heldins Above Operating Costs | | 9-3-4-4-4 | | | - |
| Cash Ownership Costs | | | | 52.64 | |
| Overhead | | | | 40.12 | the second |
| Property taxes (machinery) | | | | 40.12 | 1 Contraction of the |
| Property insurance | | | | 80.14 | |
| investment repairs | | 1. 1. 1. 1. 1. | | 107.01 | 1-1 |
| Total Cash Ownership Costs/Acre | 115 2 3 3 3 | | | 197.01 | |
| Non-Cash Ownership Costs (Depreciation a | ind Interest) | | | 100.00 | |
| Irrigation system | | | | 190.28 | 20115 |
| Miscellaneous | | | | 174.09 | 13 67.1 |
| Land | | | | 200.00 | Action in |
| Interest on carryover | | | | 959.00 | |
| Trellis system | | | | 138.01 | 1 - Carrielle |
| Machine shed | | | | 34.71 | 100 |
| Machinery | | | | 135.15 | in welling |
| Total Non-Cash Ownership Costs/Acre | | | | 1831.25 | 10000 |
| Total Costs/Acre | A STATE OF | 120 6 4 3 4 | Stant and | 4030.40 | A 35.14 |
| Total Costs/Bin | | | | 161.22 | ST I ST I ST |
| Patients to Disk and Management | 10 10 10 10 10 10 10 10 10 10 10 10 10 1 | 1.11 | State of the state | -30.40 | |
| Heturns to Hisk and Management | | | | -00.40 | |

Table B5. Costs And Returns Per Acre to Establish Fuji Apples - Year 5

| | Quantity Per Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|--|----------------------|--|-----------------------|--|--|
| Gross Returns | | 1000 | | | |
| Fuji Apples | 35.00 | bin | 160.00 | 5600.00 | |
| Total Gross Returns for Fuji Apples | | | | 5600.00 | |
| Operating Costs | 1. A. S. S. | 10000000 | | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | |
| Fungicide: | | | | | |
| Microthiol | 30.00 | lb | 0.65 | 19.50 | |
| Rally 40W | 15.00 | oz | 4.50 | 67.50 | |
| Fertilizer: | | | | | |
| Nitrogen | 20.00 | lb. | 0.35 | 7.00 | 1. |
| Phosphate | 60.00 | lb | 0.24 | 14.40 | 1 |
| Potash | 30.00 | ID | 0.14 | 4.20 | and the second |
| Sultur | 60.00 | ID | 0.15 | 9.00 | |
| Micro nutrients | 3.00 | acre | 24.00 | 72.00 | |
| | 0.00 | | 10.10 | 04.00 | |
| Lorsban 4E | 2.00 | qt | 12.13 | 24.26 | - Start Mar |
| Broundo | 5.00 | gai | 2.00 | 0.00 | - les pet |
| Guthion | 5.00 | lb | 7.10 | 17.00 | |
| Thiodan | 2.00 | lb | 6.65 | 12.00 | |
| Stopit calcium | 3.00 | len | 6.50 | 19.00 | 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- |
| Chemical thin: | 0.00 | yai | 0.00 | 19.00 | - |
| Sevin | 1.00 | lb | 3.00 | 3.00 | |
| NAA 200 | 1.33 | pint | 11.88 | 15.80 | |
| Herbicide: | 1.00 | pure | 11.00 | 10.00 | - |
| Boundup | 2.25 | at | 13.25 | 29.81 | |
| Rent: | | | | 20.01 | |
| Bee hives | 2.00 | each | 15.00 | 30.00 | |
| Bins | 10.00 | bin | 4.00 | 40.00 | |
| Forklift, rental | 2.00 | acre | 12.00 | 24.00 | |
| Water: | | | | | C. C |
| Irrigation power | 36.00 | acin | 0.69 | 24.84 | |
| Water assessment | 1.00 | acre | 30.00 | 30.00 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 |
| Harvest cost: | | | | | and and a start of |
| Pick apples | 35.00 | bin | 25.00 | 875.00 | |
| Rodenticide: | | | | | 1.17.57 |
| Rodent control | 1.00 | acre | 5.00 | 5.00 | 1.4 |
| Labor (machine) | 24.24 | hrs | 7.20 | 174.53 | Contration . |
| Labor (non-machine) | 84.06 | hrs | 7.20 | 605.23 | 1. |
| Fuel - diesel | 57.07 | gal | 0.88 | 50.22 | in the second |
| Lube | | | | 7.53 | |
| Machinery Repair | | | | 42.19 | a state of the |
| Interest on Operating Capital @ 10.25% | | | | 54.66 | |
| Total Operating Costs/Acre | | | | 2330.70 | |
| Net Returns Above Operating Costs | | Sector Sector | and the second | 3269.30 | S States |
| Cash Ownership Costs | | 1. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. | A State | | 201202 |
| Overboad | | | | 61.00 | |
| Property taxes (machinen/) | | | | 41 35 | |
| Property insurance | | | | 14 73 | 200 |
| Investment repairs | | | | 89 14 | - |
| Total Cash Ownership Costs/Acre | | | | 207.12 | |
| | | and the second | | | - |
| Non-Cash Ownership Costs (Depreciation a | nd Interest) | | | 100.09 | |
| Irrigation system | | | | 190.28 | |
| Miscellaneous tools and equipment | | | | 174.08 | Here the |
| Land | | | | 200.00 | 1. S. M. O. |
| Interest on carryover | | | | 128.01 | |
| Machina shad | | | | 24.71 | |
| Machinany | | | | 161 72 | Contraction of the second |
| Total Non-Cash Ownership Costs/Acre | | | | 1764.92 | |
| Total Non-Cash Ownership Costs/Acre | 105 01 2 2 | 10-14 11 12 12 12 12 12 12 12 12 12 12 12 12 | | 1704.02 | - |
| Total Costs/Acre | | | 14.00 | 4302.63 | |
| Total Costs/Bin | | | | 122.93 | ALCOROL |
| Returns to Risk and Management | 100 P. 2 | 1.1.1. | 1 - 1 - 1 | 1297.37 | 21213 |
| | | | | | and the second s |

-14 --

Table B6. Costs And Returns Per Acre to Produce Fuji Apples - Full Production

| Gross Returns 45.00 bin 160.00 7200.00 Total Gross Returns for Full Apples 7200.00 7200.00 7200.00 Operating Costs Full Apples 7200.00 7200.00 Mitrogen 50.00 Ib 0.65 19.50 Prospitate 50.00 Ib 0.35 7.50 Prospitate 50.00 Ib 0.35 7.50 Full Apple 20.00 Ib 0.35 7.50 Fordilater 20.00 Ib 0.35 7.50 Interclicide: 20.00 Ib 0.15 9.00 Interclicide: 20.00 gal 2.86 6.55 Oit 3.00 gal 2.56 13.30 50 Stopt calcium 3.00 gal 6.55 13.30 50 Chemical thin: 5.00 0.00 3.60 3.60 560 Stopt calcium 3.00 a.65 13.30 560 Ben hives 2.00 eacre | | Quantity Per Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|--|--|---|--|-----------------------|-----------------------|--|
| Full Apples 45.00 bin 160.00 7200.00 Constant Gross Revenues for Full Apples 7200.00 7200.00 7200.00 Operating Costs Funglicite: 7200.00 7200.00 7200.00 Marchtoid 30.00 Ib 0.65 19.50 7200.00 Marchtoid 15.00 ox 4.50 67.50 700 Phosphate 90.00 Ib 0.45 7.00 700.00 Potash 30.00 Ib 0.14 4.20 700 Suffur 60.00 Ib 0.15 9.00 700 Insecticide: 200 qt 12.13 24.26 700 Insecticide: 200 gt 13.30 25.2 17.60 Guthion 6.00 Ib 7.10 42.60 71.60 Swin 1.23 part 11.85 15.80 71.60 Swin 1.20 Ib 6.55 19.00 71.60 Swin 1.23 </td <td>Gross Returns</td> <td>State of</td> <td>24. 228.</td> <td></td> <td>S</td> <td>The second</td> | Gross Returns | State of | 24. 228. | | S | The second |
| Total Gross Returns for Fuji Apples 7200.00 Operating Cotis | Fuji Apples | 45.00 | bin | 160.00 | 7200.00 | |
| Operating Costs Final State Fundition 30.00 Ib 0.65 19.50 Hally 40W 15.00 oz 4.50 67.50 | Total Gross Returns for Fuji Apples | | | | 7200.00 | A CARLES |
| Fingledic | Operating Costs | | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | | STATE 1917 | 20.000 |
| Microphia 30.00 ib 0.65 19.50 Fertilizer: | Fungicide: | | | | | |
| Raily 40W 15.00 oz 4.50 67.50 Nitrogen 20.00 ib 0.35 7.00 Phosphate 60.00 ib 0.24 14.40 Potash 30.00 ib 0.14 4.20 Suffur 60.00 ib 0.15 9.00 Micro nutrients 3.00 accre 22.00 66.00 Insecticide: | Microthiol | 30.00 | lb | 0.65 | 19.50 | 1 |
| Fertilizer: | Rally 40W | 15.00 | oz | 4.50 | 67.50 | |
| Nitrogen 20.00 ID 0.35 7.00 Phosphale 60.00 ID 0.24 14.40 Potash 30.00 ID 0.115 9.00 Micro nutrients 3.00 accre 22.00 66.00 Incettidid: | Fertilizer: | | | | | |
| Protash 00.00 ib 0.14 4.4.00 Sultur 60.00 ib 0.15 9.00 Insecticide: 22.00 qt 12.13 24.26 Oil 3.00 gall 2.85 8.55 Oil 3.00 gall 2.85 17.60 Guthion 6.00 ib 7.10 42.60 Oil 3.00 gall 6.50 19.00 Chenkan Hin: 3.00 gall 6.50 19.00 Chenkan Hin: 3.00 gall 6.50 19.00 Chenkan Hin: 3.00 3.60 3.60 3.60 AVA 200 1.33 pint 11.88 15.80 Horbicle: | Nitrogen | 20.00 | lb | 0.35 | 7.00 | 1 C FR Part |
| Protein 3.000 ib 0.14 4.20 Suffur 60.00 ib 0.15 3.00 acre 22.00 66.00 Incerticide: 2 2 22.00 66.00 22.00 60.00 Incerticide: 2 2 22.85 55.5 2 2 Oil 3.00 gal 2.85 5.5 2 2 3 2 3 3 2 3 3 2 3 3 2 3 3 2 3 </td <td>Phosphate</td> <td>60.00</td> <td>ID</td> <td>0.24</td> <td>14.40</td> <td>1</td> | Phosphate | 60.00 | ID | 0.24 | 14.40 | 1 |
| Sutury CO.0 D C.15 S.00 Insecticide: 22.00 66.00 | Potash | 30.00 | ID | 0.14 | 4.20 | the second |
| Interface 3.00 at the 2.2.00 decide Lorsban 4E 2.00 qt 12.13 24.26 Oil 3.00 gal 2.85 8.55 Provado 5.00 oz 3.52 17.60 Guthion 6.00 ib 7.60 1.26 Stopt calcium 3.00 gal 6.50 19.00 Chemical thin: Sevin 1.20 ib 3.00 3.60 Sevin 1.20 ib 3.00 3.60 1.85 Ben hives 2.00 each 15.00 30.00 1.85 Bins 10.00 acre 12.00 24.00 1.00 Vator 36.00 acin 0.69 24.84 1.00 Vator 36.00 acin 0.69 24.84 1.00 acre 3.00 3.00 Harvest coat: 1.00 acre 5.00 5.00 1.00 Acre 3.00 1.00 Acre < | Sulfur Micro putriente | 2.00 | ID | 0.15 | 9.00 | |
| Insectation 12:13 24:26 Oil 3:00 gal 2.85 8:55 Provado 5:00 oz 3:52 17:60 Gurthon 6:00 ib 7:10 42:60 Christant 3:00 gal 6:50 19:00 Chemical thin: 3:00 gal 6:50 19:00 Sevin 1:20 ib 3:00 3:60 NAA 200 1:33 pint 1:88 15:80 Rent: Be hives 2:00 each 15:00 30:00 Bins 10:00 bin 4:00 40:00 10:00 Water 1:00 acre 3:00 3:00 10:00 Water assessment 1:00 acre 5:00 1125:00 125:00 Rodent control 1:00 acre 5:00 5:00 125:00 Rodent control 1:00 acre 5:00 5:00 125:00 Rodent control 1:00 | Insecticide: | 3.00 | acre | 22.00 | 00.00 | - |
| One 3.00 gal 2.85 8.55 Provado 5.00 oz 3.52 17.50 Guthion 6.00 ib 7.10 42.60 Stopit calcium 3.00 gal 6.55 19.00 Chemical thin: 560 19.00 3.60 560 Sevin 1.20 ib 3.00 3.60 560 NAA 200 1.33 pint 11.88 15.80 560 Horbickie: 560 3.00 3.60 560 Ben hives 2.00 each 15.00 30.00 560 360 560 30.00 560 360.00 360 360 360 360 360.00 360 360.00 360 360.00 360 360.00 360 360.00 360 <td>Lorshan 4F</td> <td>2.00</td> <td>at</td> <td>12 13</td> <td>24.26</td> <td></td> | Lorshan 4F | 2.00 | at | 12 13 | 24.26 | |
| Provado 5.00 oz 3.82 17.60 Guthon 6.00 b 7.10 42.60 Stopit calcium 3.00 gal 6.50 19.00 Chemical film: 3.00 gal 6.50 19.00 Sevin 1.20 ib 3.00 3.60 NAA 200 1.33 pint 11.88 15.80 Herbicide: | Oil | 3.00 | gal | 2.85 | 8.55 | The second second |
| Guthion 6.00 ib 7.10 42.60 Thiodan 2.00 ib 6.55 13.00 Stopt calcium 3.00 gal 6.50 19.00 Chemical thin: | Provado | 5.00 | OZ | 3.52 | 17.60 | A CONTRACTOR OF THE OWNER |
| Thodan 2.00 b 6.65 13.30 Stopit calcium 3.00 gal 6.50 19.00 Chemical fibrit 1.20 lb 3.00 3.60 Sevin 1.20 lb 3.00 3.60 NAA 200 1.33 pint 11.88 15.80 Herbicide: | Guthion | 6.00 | lb | 7.10 | 42.60 | 2 00 10 00 00 00 00 00 00 00 00 00 00 00 |
| Stepit calcium 3.00 gal 6.50 19.00 Chemical thin: 1.20 lb 3.00 3.60 NAA 200 1.33 pint 11.88 15.80 Hothicide: 11.88 15.80 15.80 Ront: 11.325 29.81 15.80 Bene hives 2.00 each 15.00 30.00 Forkiff, rental 2.00 acre 12.00 24.00 Water: 1rigation power 36.00 acin 0.69 24.84 Water assessment 1.00 acre 30.00 30.00 Water assessment 1.00 acre 5.00 1125.00 Pick apples 45.00 bin 25.00 1125.00 Rodenticote: 7.20 hrs 7.20 194.40 Labor (machine) 27.00 hrs 7.20 194.40 Labor (machine) 25.99 hrs 7.20 194.40 Labor (machine) 25.93 hrs 7.20 | Thiodan | 2.00 | lb | 6.65 | 13.30 | Section of the |
| Chemical thin: 1.20 b 3.00 3.60 NAA 200 1.33 pint 11.88 15.80 Roundup 2.25 qt 13.25 29.81 Rent: | Stopit calcium | 3.00 | gal | 6.50 | 19.00 | Care and |
| Servin 1.20 b 3.00 3.60 NAA 200 1.33 pint 11.88 15.80 Herbicide: | Chemical thin: | | | | | 10000 |
| NAA 200 1.33 pint 11.88 15.80 Herbicide: Roundup 2.25 qt 13.25 29.81 Rent: Bee hives 2.00 each 15.00 30.00 Bins 10.00 bin 4.00 440.00 Forklift, rental 2.00 each 15.00 30.00 Water Statistics 200 each 15.00 30.00 Water assessment 1.00 acre 30.00 30.00 30.00 Harvest cost: | Sevin | 1.20 | lb | 3.00 | 3.60 | |
| Herbicide: 2.25 qt 13.25 29.81 Rent: | NAA 200 | 1.33 | pint | 11.88 | 15.80 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 |
| Roundup 2.25 qt 13.25 29.81 Rent: Be hives 2.00 each 15.00 30.00 Bins 10.00 bin 4.00 40.00 Forklift, rental 2.00 acre 12.00 24.00 Water acre 12.00 24.00 acre Irrigation power 36.00 acin 0.69 24.84 Water assessment 1.00 acre 30.00 30.00 Harvest cost: | Herbicide: | | | A State of the series | | 1. |
| Rent: See hives 2.00 each 15.00 30.00 Bins 10.00 bin 4.00 40.00 | Roundup | 2.25 | qt | 13.25 | 29.81 | |
| Bee hives 2.00 each 15.00 30.00 Bins 10.00 bin 4.00 40.00 Forklift, rental 2.00 acre 12.00 24.00 Water | Rent: | | | | | 5-13- F. |
| Bins 10.00 bin 4.00 40.00 Forklift, rental 2.00 acre 12.00 24.00 Water: | Bee hives | 2.00 | each | 15.00 | 30.00 | |
| Forklift, rental 2.00 acre 12.00 24.00 Water: irrigation power 36.00 acin 0.69 24.84 Water assessment 1.00 acre 30.00 30.00 Harvest cost: | Bins | 10.00 | bin | 4.00 | 40.00 | |
| Water: 44.84 Irrigation power 36.00 acin 0.69 24.84 Water assessment 1.00 acre 30.00 30.00 Harvest cost: | Forklift, rental | 2.00 | acre | 12.00 | 24.00 | |
| Irrigation power 36.00 acin 0.69 24.84 Water assessment 1.00 acre 30.00 | Water: | | | | | |
| Water assessment 1.00 acre 30.00 30.00 Harvest cost: | Irrigation power | 36.00 | acin | 0.69 | 24.84 | 1. <u></u> |
| Harvest cost: 1125.00 Pick apples 45.00 bin 25.00 1125.00 Rodent control 1.00 acre 5.00 5.00 Labor (machine) 27.00 hrs 7.20 194.40 Labor (machine) 95.09 hrs 7.20 684.65 Fuel - diesel 63.71 gal 0.88 56.06 Lube 8.40 45.22 1125.00 1125.00 Machinery Repair 45.22 1125.00 1125.00 1125.00 Machinery Repair 45.22 1125.00 1125.00 1125.00 Machinery Repair 45.22 1125.00 11125.00 1115.11 11 | Water assessment | 1.00 | acre | 30.00 | 30.00 | San States |
| Pick apples 45.00 Din 25.00 1125.00 Rodent control 1.00 acre 5.00 5.00 Labor (machine) 27.00 hrs 7.20 194.40 Labor (non-machine) 95.09 hrs 7.20 194.40 Labor (non-machine) 95.09 hrs 7.20 684.65 Fuel - diesel 63.71 gal 0.88 56.06 Lube 8.40 45.22 11111 1111 11111 11 | Harvest cost: | | Hard State | | | |
| Hodenticide: 5.00 5.00 Rodent control 1.00 acre 5.00 5.00 Labor (machine) 27.00 hrs 7.20 194.40 Labor (non-machine) 95.09 hrs 7.20 684.65 Fuel - diesel 63.71 gal 0.88 56.06 Lube 8.40 8.40 Machinery Repair 45.22 1 Interest on Operating Capital @ 10.25% 59.63 1 Total Operating Costs/Acre 2689.30 1 Overhead 70.81 1 Property taxes (machinery) 42.11 1 Overhead 70.81 1 Property taxes (machinery) 42.11 1 Property taxes (machinery) 15.11 1 Investment repairs 89.14 1 Total Cash Ownership Costs (Depreciation and Interest) 190.28 1 Irigation system 190.28 | Pick apples | 45.00 | bin | 25.00 | 1125.00 | 1. Cara 2. 24 |
| Hodent control 1.00 acree 5.00 5.00 Labor (machine) 27.00 hrs 7.20 194.40 | Hodenticide: | 1.00 | | F 00 | F 00 | |
| Labor (machine) 27.00 Ins 7.20 194.40 Labor (non-machine) 95.09 hrs 7.20 684.65 Fuel - diesel 63.71 gal 0.88 56.06 Lube 8.40 8.40 Machinery Repair 45.22 | Hodent control | 1.00 | acre | 5.00 | 5.00 | A CALLER |
| Fuel - diesel 63.71 gal 0.88 56.06 Lube 84.0 84.0 Machinery Repair 45.22 Interest on Operating Capital @ 10.25% 59.63 Total Operating Costs/Acre 2689.30 Net Returns Above Operating Costs 4510.70 Cash Ownership Costs 4510.70 Cash Ownership Costs 4510.70 Cash Ownership Costs 99.14 Property taxes (machinery) 42.11 Property insurance 15.11 Investment repairs 89.14 Total Cash Ownership Costs (Depreciation and Interest) 174.09 Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amachinery 1303.74 Trellis system 1303.74 Machinery 177.69 Total Costs/Acre 2218.52 Total Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Labor (machine) | 27.00 | hrs | 7.20 | 194.40 694.65 | |
| Lube 8.0.71 gai 0.000 8.000 Machinery Repair 45.22 1 Interest on Operating Capital @ 10.25% 59.63 1 Total Operating Costs/Acre 2689.30 1 Net Returns Above Operating Costs 4510.70 1 Cash Ownership Costs 4510.70 1 Cash Ownership Costs 4510.70 1 Cash Ownership Costs 15.11 1 Property taxes (machinery) 42.11 1 Property insurance 15.11 1 Investment repairs 89.14 1 Total Cash Ownership Costs (Depreciation and Interest) 1 1 Irrigation system 190.28 1 Miscellaneous tools and equipment 174.09 1 Land 200.00 1 1 Machinery 177.69 1 1 Total Costs/Acre 2218.52 1 1 Total Costs/Acre 2218.52 1 1 1 Non-Cash Ownership Costs/Acre 2218.52 1 1 1 1 Total Costs/Acre | Evol discol | 63.71 | cal | 0.88 | 56.06 | |
| Los0.40Machinery Repair45.22Interest on Operating Capital @ 10.25%59.63Total Operating Costs/Acre2689.30Net Returns Above Operating Costs4510.70Cash Ownership Costs4510.70Overhead70.81Property taxes (machinery)42.11Property insurance15.11Investment repairs89.14Total Cash Ownership Costs (Depreciation and Interest)190.28Irrigation system190.28Miscellaneous tools and equipment174.09Land200.00Arrelis system1303.74Trellis system138.01Machinery177.69Total Costs/Acre2218.52Total Costs/Acre5124.99Total Costs/Bin113.89 | Lubo | 03.71 | yai | 0.00 | 8.40 | and the second |
| Interest on Operating Capital @ 10.25% 59.63 Total Operating Costs/Acre 2689.30 Net Returns Above Operating Costs 4510.70 Cash Ownership Costs Overhead 70.81 Property taxes (machinery) 42.11 Property insurance 15.11 Investment repairs 89.14 Total Cash Ownership Costs/Acre 217.17 Non-Cash Ownership Costs (Depreciation and Interest) Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 133.74 Trellis system 138.01 Machinery 177.69 Total Costs/Acre 5124.99 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Machinery Benair | | | | 45.22 | |
| Total Operating Costs/Acre2689.30Total Operating Costs/Acre2689.30Net Returns Above Operating Costs4510.70Cash Ownership Costs70.81Overhead70.81Property taxes (machinery)42.11Property insurance15.11Investment repairs89.14Total Cash Ownership Costs (Depreciation and Interest)171.17Irrigation system190.28Miscellaneous tools and equipment174.09Land200.00Amortized establishment cost138.01Machine shed34.71Machinery177.69Total Costs/Acre2218.52Total Costs/Acre5124.99Total Costs/Bin113.89Returns to Risk and Management2075.01 | Interest on Operating Capital @ 10.25% | | | | 59.63 | Contraction of the second |
| Net Returns Above Operating Costs 4510.70 Cash Ownership Costs 70.81 Overhead 70.81 Property taxes (machinery) 42.11 Property insurance 15.11 Investment repairs 89.14 Total Cash Ownership Costs/Acre 217.17 Non-Cash Ownership Costs (Depreciation and Interest) 190.28 Itrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Arnortized establishment cost 1303.74 Trellis system 138.01 Machinery 177.69 Total Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Total Operating Costs/Acre | | | | 2689 30 | 1 |
| Net Returns Above Operating Costs 4510.70 Cash Ownership Costs 70.81 Overhead 70.81 Property taxes (machinery) 42.11 Property insurance 15.11 Investment repairs 89.14 Total Cash Ownership Costs (Depreciation and Interest) 190.28 Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machinery 177.69 Total Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Acre 5124.99 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Total Operating Costs/Acre | | | | 2003.50 | |
| Cash Ownership Costs 70.81 Overhead 70.81 Property taxes (machinery) 42.11 Property insurance 15.11 Investment repairs 89.14 Total Cash Ownership Costs/Acre 217.17 Non-Cash Ownership Costs (Depreciation and Interest) 190.28 Irrigation system 190.28 Miscellaneous tools and equipment 200.00 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Net Returns Above Operating Costs | | | and the second | 4510.70 | S. Marting |
| Overhead 70.81 Property taxes (machinery) 42.11 Property insurance 15.11 Investment repairs 89.14 Total Cash Ownership Costs/Acre 217.17 Non-Cash Ownership Costs (Depreciation and Interest) 174.09 Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 138.01 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Cash Ownership Costs | | | | | |
| Property taxes (machinery)42.11Property insurance15.11Investment repairs89.14Total Cash Ownership Costs/Acre217.17Non-Cash Ownership Costs (Depreciation and Interest)190.28Irrigation system190.28Miscellaneous tools and equipment174.09Land200.00Amortized establishment cost1303.74Trellis system138.01Machine shed34.71Machinery177.69Total Costs/Acre2218.52Total Costs/Acre5124.99Total Costs/Bin113.89Returns to Risk and Management2075.01 | Overhead | | | | 70.81 | |
| Property insurance 15.11 Investment repairs 89.14 Total Cash Ownership Costs/Acre 217.17 Non-Cash Ownership Costs (Depreciation and Interest) 190.28 Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Property taxes (machinery) | | | | 42.11 | |
| Investment repairs 89.14 Total Cash Ownership Costs/Acre 217.17 Non-Cash Ownership Costs (Depreciation and Interest) 190.28 Irrigation system 190.28 Miscellaneous tools and equipment 200.00 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 Returns to Risk and Management 2075.01 | Property insurance | | | | 15.11 | A CONTRACTOR |
| Total Cash Ownership Costs/Acre 217.17 Non-Cash Ownership Costs (Depreciation and Interest) 190.28 Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Investment repairs | | | | 89.14 | 1. <u>1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1</u> |
| Non-Cash Ownership Costs (Depreciation and Interest) 190.28 Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 Returns to Risk and Management 2075.01 | Total Cash Ownership Costs/Acre | | | | 217.17 | 19 <u>11</u> |
| Irrigation system 190.28 Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Non-Cash Ownership Costs (Depreciation a | nd Interest) | 2.50 65 | And the second | | le instantion |
| Miscellaneous tools and equipment 174.09 Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 Returns to Risk and Management 2075.01 | Irrigation system | | | | 190.28 | The Bar |
| Land 200.00 Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 Returns to Risk and Management 2075.01 | Miscellaneous tools and equipment | 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - | | | 174.09 | No. Calibra |
| Amortized establishment cost 1303.74 Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Land | | | A. 1. 2. 2. 1. 4 | 200.00 | 6 7 7 9 6 7 8 8 |
| Trellis system 138.01 Machine shed 34.71 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 Returns to Risk and Management 2075.01 | Amortized establishment cost | | | | 1303.74 | and the second sec |
| Machine shed 34.71 Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Trellis system | | | | 138.01 | |
| Machinery 177.69 Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 | Machine shed | | | | 34.71 | States and |
| Total Non-Cash Ownership Costs/Acre 2218.52 Total Costs/Acre 5124.99 Total Costs/Bin 113.89 Returns to Risk and Management 2075.01 | Machinery | | | | 177.69 | and the second |
| Total Costs/Acre 5124.99 Total Costs/Bin 113.89 Returns to Risk and Management 2075.01 | Total Non-Cash Ownership Costs/Acre | | | | 2218.52 | March 12 |
| Total Costs/Bin 113.89 | Total Costs/Acre | Statistics and | 19.00 | | 5124.99 | |
| Returns to Risk and Management 2075.01 | Total Costs/Bin | | | | 113.89 | Althurseite |
| | Returns to Risk and Management | 11. 11. 16 Your | Charles C | ANT STAT | 2075.01 | 11 11 (Law). |

Appendix C. Cash Flow, years 1-6 Table C1. Monthly Summary of Cash Expenses per Acre - Establishment Year 1

| | Oct 97 | Nov 97 | Dec 97 | Jan 98 | Feb 98 | Mar 98 | Apr 98 | May 98 | Jun 98 | Jul 98 | Aug 98 | Sep 98 | Total |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Prep: | 1-01 | S. 1995 | | 241.2 | 412.4 | 26.20 | | 51153 | | 1.6 | | | 3. 14. 14 |
| Tree removal | 300.00 | | | | | | | | | | | | 300.00 |
| Ripping | 110.00 | | | | | | | | | | | | 110.00 |
| Plow | 21.50 | | | | | | | | | | | | 21.50 |
| Disc | 16.00 | | | | | | | | | | | | 16.00 |
| Fumigate site | 363.06 | | | | | | | | | | | | 363.06 |
| Total Prep Costs | 810.56 | 9.36 | STR. | 1223 | 1.150 | | 1200 | | | 200 | C. C. S. | 1.10 | 810.56 |
| Cultural: | 121162 | | | - | 10.52 | | 1.0.5 | 22. 2 | 1000 | 1.00 | 1.18 | | 0.04 3 |
| Fertilize | 70.14 | | | | | | | | | | | | 70.14 |
| Layout and stake | | | | | | 25.20 | | | | | | | 25.20 |
| Plant trees | | | | | | 4237.45 | | | | | | | 4237.45 |
| Protect trees | | | | | | 87.72 | | | | | | | 87.72 |
| Tie leaders | | | | | | | | 129.60 | | | | | 129.60 |
| Prune trees | | | | | | | | 25.20 | | | | | 25.20 |
| Irrigate | | | | | | | | 112.44 | | | | | 112.44 |
| Weed control | | | | | | | | 17.52 | | 17.52 | 17.52 | | 52.57 |
| Tree training | | | | | | | | | 197.80 | | | | 197.80 |
| Hoe around trees | | | | | | | | | | 61.20 | | | 61.20 |
| Pickup use | | | | | | | | | | | 57.04 | | 57.04 |
| Plant grass seed | | | | | | | | | | | | 40.00 | 40.00 |
| Rodent control | | | | | | | | | | | | 12.20 | 12.20 |
| Total Cultural Costs | 70.14 | 115, 191 | 1995 | 12.0 | | 4350.37 | 15.5 | 284.76 | 197.80 | 78.72 | 74.56 | 52.20 | 5108.56 |
| Interest on Operating Capital | 7.52 | 7.52 | 7.52 | 7.52 | 7.52 | 44.68 | 44.68 | 47.11 | 48.80 | 49.48 | 50.11 | 50.56 | 373.04 |
| Operating Costs/Acre | 888.23 | 7.52 | 7.52 | 7.52 | 7.52 | 4395.05 | 44.68 | 331.88 | 246.60 | 128.20 | 124.68 | 102.76 | 6292.17 |
| Cash Ownership | 1.242 | 250 | | | 1000 | 1998 E.S. | 1.11 | 1000 | | | | 5 - C - C | |
| Cash overhead | | | | | | | | | 160.33 | | | | 160.33 |
| Property taxes (machinery) | | | 15.23 | | | | | | 15.23 | | | | 30.45 |
| Property insurance | | | 4.64 | | | | | | 4.64 | | | | 9.28 |
| Investment repairs | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 81.54 |
| Cash Ownership Costs | 6.80 | 6.80 | 26.66 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 186.99 | 6.80 | 6.80 | 6.80 | 281.60 |
| Total Cash Costs/Acre | 895.02 | 14.32 | 34.18 | 14.32 | 14.32 | 4401.85 | 51.48 | 338.67 | 433.59 | 134.99 | 131.47 | 109.55 | 6573.77 |

Table C2. Monthly Summary of Cash Expenses per Acre for Fuji Apples - Establishment Year 2

| | Feb 98 | Mar 98 | Apr 98 | May 98 | Jun 98 | Jul 98 | Aug 98 | Sep 98 | Oct 98 | Nov 98 | Dec 98 | Jan 99 | Total |
|-------------------------------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------|
| Cultural: | 200 | | 1.1. | - Grain | Sec. 1. | 19 miles | 1076-0 | | 2 | 12.20 | 1000 | Sec. 1 | Traches a |
| Prune trees | 39.60 | | | | | | | | | | | | 39.60 |
| Mildew spray | | 19.14 | 38.28 | | | | | | | | | | 57.42 |
| Fertilize | | 48.55 | | 48.55 | | | | | | | | | 97.10 |
| Replace dead trees | | 86.40 | | | | | | | | | | | 86.40 |
| Dormant spray | | 40.80 | | | | | | | | | | | 40.80 |
| Weed control | | | | 17.52 | | 17.52 | | 18.76 | | | | | 53.81 |
| Pollinate trees | | | | 60.00 | | | | | | | | | 60.00 |
| Cover spray | | | | | 17.89 | | | | | | | | 17.89 |
| Aphid spray | | | | | 14.58 | | | | | | | | 14.58 |
| Tree training | | | | | 226.60 | Section | Summer's | | | | | | 226.60 |
| Spray nutrients | | | | | 31.54 | 31.54 | 19.54 | | | | | | 82.62 |
| Hoe around trees | | | | | 144.00 | | | | | | | | 144.00 |
| Imgate | | | | | 112.44 | | | | | | | | 112.44 |
| Mow row centers | | | | | 5.34 | | | 5.34 | | | | | 10.68 |
| Pickup use | | | | | | | 57.04 | 10.00 | | | | | 57.04 |
| Hodent control | | | 100000 | | | 1 | | 12.20 | 1111 | 1.1-1-1-1 | 212/15 | ale in | 12.20 |
| Total Cultural Costs | 39.60 | 194.89 | 38.28 | 126.07 | 552.39 | 49.06 | 76.58 | 36.30 | 5.32 | 1.1.1 | 11113 | 125.5 | 1113.18 |
| Harvest: | | | | | | | | | | | | | |
| Pick fruit | | | | | | | | 164.67 | | | | | 164.67 |
| Haul fruit | 1212 | 1 | | | 1.1 | - 2. A.L. | 1.2. | 2.56 | STATES I | | | | 2.56 |
| Total Harvest Costs | | 1. S. S. S. | 1999 | 14.5 | 43.010 | | | 167.22 | | 0.000 | | | 167.22 |
| Interest on Operating Capital | 0.34 | 2.00 | 2.33 | 3.41 | 8.13 | 8.54 | 9.20 | 10.94 | | 1.6.1 | 1.7.2 | 199 | 44.88 |
| Operating Costs/Acre | 39.94 | 196.89 | 40.61 | 129.48 | 560.52 | 57.61 | 85.78 | 214.46 | 1.27 | 13/24 | 149 - P | in the second | 1325.28 |
| Cash Ownership | 19189 | 31 194.2 | 191 | 1.000 | 1.50 | 1.1.2 | 2.4 | -21 | | | 1.122 | 05.08 | 1000 |
| Cash overhead | | | | | 36.42 | | | | | | | | 36.42 |
| Property taxes (machinery) | | | | | 17.77 | | | | | | 17.77 | | 35.53 |
| Property insurance | | | | | 5.91 | | | | | | 5.91 | | 11.82 |
| Investment repairs | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 84.14 |
| Cash Ownership Costs | 7.01 | 7.01 | 7.01 | 7.01 | 67.11 | 7.01 | 7.01 | 7.01 | 7.01 | 7.01 | 30.69 | 7.01 | 167.91 |
| Total Cash Costs/Acre | 46.95 | 203.91 | 47.62 | 136.49 | 627.62 | 64.62 | 92.79 | 221.47 | 7.01 | 7.01 | 30.69 | 7.01 | 1493.19 |

Table C3. Monthly Summary of Cash Expenses per Acre for Fuji Apples - Establishment Year 3

| | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Total |
|------------------------------|--------|-------|--------|--------|---------|------------|--------|--------|-------|---------|----------------|--------|-----------|
| the second second | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 99 | 99 | 171 200 |
| Cultural: | | | | | | | | | | | | | |
| Mildew spray | 49.88 | 24.94 | | | | | | | | | | | 74.82 |
| Fertilize | 41.66 | | | 40.80 | | | | | | | | | 82.46 |
| Replace dead trees | 28.20 | | | | | | | | | | | | 28.20 |
| Dormant spray | | 40.87 | | | | | | | | | | | 40.87 |
| Weed control | | | 17.52 | | 17.52 | | 17.52 | | | | | | 52.57 |
| Tree training | | | 125.80 | | 125.80 | | | | | | 19.41 | | 251.60 |
| Pollinate trees | | | 30.00 | | | | | | | | | | 30,00 |
| Prune trees | | | | 115.20 | | | | | | | | | 115.20 |
| Irrigate | | | | 126.84 | | | | | | | 12.77 | | 126.84 |
| Mow row centers | | | | 5.34 | 5.39 | 5.39 | 5.39 | | | | | | 21.51 |
| Spray nutrients | | | | 31.61 | | 31.61 | | | | | | | 63.22 |
| Aphid spray | | | | 18.10 | | | | | | | 101.100 | | 18.10 |
| Hand thin | | | | 86.40 | | | | | | | | | 86.40 |
| Cover spray | | | | 17.96 | 17.96 | | | | | | | | 35.92 |
| Pickup use | | | | | | 57.04 | | | | | | | 57.04 |
| Rodent control | | | | | | | 12.20 | 1. 200 | | | | | 12.20 |
| Total Cultural Costs | 119.74 | 65.81 | 173.32 | 442.25 | 166.68 | 94.04 | 35,11 | 1.5.2 | 2941 | | | | 1096.97 |
| Harvest: | | | | | | 16 A.C. | | | | | as and | | P DICTOR |
| Pick fruit | | | | | | | 323.40 | | | | | | 323.40 |
| Haul fruit | | | | | | | 5.11 | | | | | | 5.11 |
| Total Harvest Costs | | 6.3.4 | | | 1.5 | The second | 328.51 | 17 52 | | | 341 583 | 1900 | 328.51 |
| Interest on Operating Capita | 1 1.02 | 1.58 | 3.07 | 6.84 | 8.27 | 9.07 | 12.18 | 825 | 1.6.1 | | 1500 | 15-5 | 42.03 |
| Operating Costs/Acre | 120.77 | 67.40 | 176.39 | 449.10 | 174.94 | 103.11 | 375.80 | | | 01 | | | 1467.50 |
| Cash Ownership | | | 00.20 | | 15-2-16 | 17232 | | | 200 | No. Was | and the second | 172.53 | a la como |
| Cash overhead | | | | 40.24 | | | | | | | | 447.13 | 40.24 |
| Property taxes (machinery) |) | | | 19.60 | | | | | | 19.60 | | 2.2.3 | 39.20 |
| Property insurance | | | | 6.82 | | | | | | 6.82 | | | 13.65 |
| Investment repairs | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 89.14 |
| Cash Ownership Costs | 7.43 | 7.43 | 7.43 | 74.09 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 33.85 | 7.43 | 7.43 | 182.22 |
| Total Cash Costs/Acre | 128.20 | 74.83 | 183.82 | 523.19 | 182.37 | 110.54 | 383.23 | 7.43 | 7.43 | 33.85 | 7.43 | 7.43 | 1649.73 |

Table C4. Monthly Summary of Cash Expenses per Acre for Fuji Apples - Establishment Year 4

| | Feb 98 | Mar 98 | Apr 98 | May 98 | Jun 98 | Jul 98 | Aug 98 | Sep 98 | Oct 98 | Nov 98 | Dec 98 | Jan 99 | Total |
|-------------------------------|-----------|-----------|-------------|-----------|-----------|--|--------------------|-----------|-----------------|-----------|----------------|-----------|-----------------|
| Cultural: | - 55 | 21.60 | 1000 | 12-8 | | a sala | | | 28.24 | | 3333 | 12214 | 32.21 |
| Prune trees | 151.20 | | | | | | | | | | | | 151.20 |
| Mildew spray | | 30.81 | 61.62 | | | | | | | | | | 92.44 |
| Fertilize | | 35.20 | | 36.06 | | | | | | | | | 71.26 |
| Dormant spray | | 40.87 | | | | | | | | | | | 40.87 |
| Weed control | | | | 17.52 | | 17.52 | | 17.52 | | | | | 52.57 |
| Pollinate trees | | | | 30.00 | | | | | | | | | 30.00 |
| Irrigate | | | | | 126.84 | | | | | | | 1.40 | 126.84 |
| Hand thin | | | | | 136.80 | | | | | | | | 136.80 |
| Mow row centers | | | | | 5.34 | 5.39 | 5.39 | 5,39 | | | | | 21.51 |
| Spray nutrients | | | | | 31.61 | | 31.61 | | | | | | 63.22 |
| Aphid spray | | | | | 21.69 | | | | | | | | 21.69 |
| Cover spray | | | | | 28.31 | 28.31 | 28.31 | | | | | | 84.94 |
| Tree training | | | | | | 176.20 | | | | | | | 176.20 |
| Pickup use | | | | | | | 57.04 | | | | | | 57.04 |
| Rodent control | | | | | | | | 12.20 | | | | | 12.20 |
| Total Cultural Costs | 151.20 | 106.88 | 61.62 | 83.59 | 350.60 | 227.43 | 122.35 | 35.11 | S. SVie | 1.5 | 1.00 | 2386 | 1138.78 |
| Harvest: | | | | | 10 | Stark. | | | 19 C | 57.2 | | | Ser Car |
| Pick fruit | | | | | | | | 800.84 | | | | | 800.84 |
| Haul fruit | | | | | | | * 167 | 11.93 | | | | | 11.93 |
| Total Harvest Costs | | | C.S.S.C. | 10.00 | 1200 | 1997-9 | 4. 6. | 812.77 | 22.2 | 21972 | 1 and | 2.1.7 | 812.77 |
| Interest on Operating Capital | 1 1.29 | 2.20 | 2.73 | 3.44 | 6.44 | 8.38 | 9.43 | 16.67 | fold 12 | 115 2 | S. S. | 1.00 | 50.59 |
| Operating Costs/Acre | 152.49 | 109.09 | 64.35 | 87.03 | 357.04 | 235.81 | 131.78 | 864.55 | | | h. pia | 154813 | 2002.14 |
| Cash Ownership | 2 -24 | 1000 | 2.24 | 10.18 | 1 440 | | S. 1998. | Toy at | 10.200 | | 9 8 | - Arita | 1200 |
| Cash overhead | | | | | 53.64 | | | | | | | | 53.64 |
| Property taxes (machinery) | 8-11-A | | | | 20.06 | | | | | | 20.06 | | 40.12 |
| Property insurance | | | | | 7.06 | | | | | | 7.06 | | 14.11 |
| Investment repairs | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 89.14 |
| Cash Ownership Costs | 7.43 | 7.43 | 7.43 | 7.43 | 88.19 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 34.55 | 7.43 | 197.01 |
| Total Cash Costs/Acre | 100.00 | 111-111 | PAGE STORES | 1.100 | | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | Contraction of the | | 1 1 1 1 1 1 1 1 | Mar PART | Contractor and | 10000 | Scotting of the |

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Table C5. Monthly Summary of Cash Expenses per Acre for Fuji Apples - Establishment Year 5

| | Feb 98 | Mar 98 | Apr 98 | May 98 | Jun 98 | Jul 98 | Aug 98 | Sep 98 | Oct 98 | Nov 98 | Dec 98 | Jan 99 | Total |
|-------------------------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Cultural: | | | 1.3.1.5 | 12/201 | 1.5 | See. St | | 1 | 12.17 | 1.5.2.5.5 | | 30.31 | 19930 |
| Prune trees | 151.20 | | | | | | | | | | | | 151.20 |
| Mildew spray | | 36.61 | 73.22 | | | | | | | | | | 109.84 |
| Fertilize | | 31.70 | | | 31.70 | | | | | | | | 63.40 |
| Dormant spray | | 40.42 | | | | | | | | | | | 40.42 |
| Thin with chemicals | | | | 14.53 | | | | | | | | | 14.53 |
| Weed control | | | | 21.93 | | 21.93 | | 21.93 | | | | | 65.79 |
| Pollinate trees | | | | 30.00 | | | | | | | | | 30.00 |
| Aphid spray | | | | | 25.21 | | | | | | | | 25.21 |
| Irrigate | 1. 1. 1. | | | | 126.84 | | | | | | | | 126.84 |
| Hand thin | | | | | 230.40 | | | | | | | | 230.40 |
| Mow row centers | | | 100.18 | | 5.39 | 5.39 | 5.39 | 5.39 | | | | | 21.56 |
| Spray nutrients | | | | | 31.61 | 31.61 | 31.61 | | | | | | 94.84 |
| Cover spray | | | | | 35.11 | 28.31 | 28.31 | | | | | | 91.74 |
| Pickup use | | | | | | | 57.04 | | | | | | 57.04 |
| Stop drop spray | | | | | | | 25.28 | | | | | | 25.28 |
| Rodent control | 1 | | | | and in | 122 | - | 12.20 | | 1100 | W. Stall | 100 | 12.20 |
| Total Cultural Costs | 151.20 | 108.73 | 73.22 | 66.46 | 486.27 | 87.24 | 147.63 | 39.52 | 1.11 | 1000 | All of | 71 2 | 1160.28 |
| Harvest: | | | | | | | | | | | | | |
| Pick fruit | | | | | | | | 1097.02 | | | | | 1097.02 |
| Haul fruit | | 1.2.2.1 | | 1.05 | 12.4-10 | | | 18.74 | | | | | 18.74 |
| Total Harvest Costs | | | | | | | | 1115.76 | 1.1.1 | 1.1 | | 151.7 | 1115.76 |
| Interest on Operating Capital | 1.29 | 2.22 | 2.85 | 3.41 | 7.57 | 8.31 | 9.57 | 19.44 | | | | 1.000 | 54.66 |
| Operating Costs/Acre | 152.49 | 110.95 | 76.07 | 69.87 | 493.83 | 95.56 | 157.20 | 1174.72 | 14.3 | 1000 | 1. 1. 24. | 1. | 2330.70 |
| Cash Ownership | 815123 | | 1 St. Cart | 1000 | 10000 | 1018-2 | 11195 | 1.55 | | 1.8.1 | 2015 | | 2.1.2.2. |
| Cash overhead | | | | | 61.90 | | | | | | | | 61.90 |
| Property taxes (machinery) | | | | | 20.68 | | | | | | 20.68 | | 41.35 |
| Property insurance | | | | | 7.36 | | | | | | 7.36 | | 14.73 |
| Investment repairs | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 89.14 |
| Cash Ownership Costs | 7.43 | 7.43 | 7.43 | 7.43 | 97.37 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 35.47 | 7.43 | 207.12 |
| Total Cash Costs/Acre | 159.92 | 118.38 | 83.50 | 77.30 | 591.20 | 102.98 | 164.63 | 1182.15 | 7.43 | 7.43 | 35.47 | 7.43 | 2537.82 |

Table C6. Monthly Summary of Cash Expenses per Acre for Fuji Apples - Full Production

| | Feb 98 | Mar 98 | Apr 98 | May 98 | Jun 98 | Jul 98 | Aug 98 | Sep 98 | Oct 98 | Nov 98 | Dec 98 | Jan 99 | Total |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|---------|
| Cultural: | 1.17 | 1 | 11.5.12 | 18.3 | | 15 1 2 | | | 1.1.5 | 19 380 | 100 100 | CE NUM | See. 2 |
| Prune trees | 151.20 | | RUIT | | | | | | | | | | 151.20 |
| Mildew spray | | 36.61 | 73.22 | | | | | | | | | | 109.84 |
| Fertilize | | 31.70 | | | 31.70 | | | | | | | | 63.40 |
| Dormant spray | | 40.42 | | | | | | | | | | | 40.42 |
| Thin with chemicals | | | | 15.13 | | | | | | | | | 15.13 |
| Weed control | | | | 21.93 | | 21.93 | | 21.93 | | | | | 65.79 |
| Pollinate trees | | | | 30.00 | | | | | | | | | 30.00 |
| Aphid spray | | | | | 25.21 | | | Sec. 2. 34 | | | | | 25.21 |
| Irrigate | | | | | 126.84 | | | | | | | | 126.84 |
| Hand thin | | | | | 309.60 | | | | | | | | 309.60 |
| Mow row centers | | | | | 5.39 | 5.39 | 5.39 | 5.39 | | | | | 21.56 |
| Spray nutrients | | | | | 29.61 | 29.61 | 29.61 | | | | | | 88.84 |
| Cover spray | | | | | 35.11 | 28.31 | 28.31 | | | | | | 91.74 |
| Pickup use | | | | | | | 57.04 | | | | | | 57.04 |
| Stop drop spray | | | | | | | 25.42 | | | | | | 25.42 |
| Rodent control | | | | 2.84 | | | | 12.20 | | | | | 12.20 |
| Total Cultural Costs | 151.20 | 108.73 | 73.22 | 67.06 | 563.47 | 85.24 | 145.77 | 39.52 | | | 2.219 | | 1234.22 |
| Harvest: | 10.00 | 15 184 | 1.108 | 1.2.2.2 | 1.4 | 1918 P.B. | | 6 6 1 1 | 1000 | 12 22 24 | | 1.2.1 | 2044 |
| Pick fruit | 1.1 | | | | | | | 1371.59 | | | | | 1371.59 |
| Haul fruit | | | | | | | | 23.85 | | | | | 23.85 |
| Total Harvest Costs | 12.5 | 5.582 | 20195 | 2 3 2 | 1911 | 1.25 | 1-20-3 | 1395.44 | 12.4.2.3 | 153.9 | | 1.1.5 | 1395.44 |
| Interest on Operating Capital | 1.29 | 2.22 | 2.85 | 3.42 | 8.23 | 8.96 | 10.20 | 22.46 | 1. | Se. 7 . 9 | 100 100 | 2.32 | 59.63 |
| Operating Costs/Acre | 152.49 | 110.95 | 76.07 | 70.48 | 571.70 | 94.20 | 155.98 | 1457.42 | | | | 1.1.1 | 2689.30 |
| Cash Ownership | 6.030 | 12. 4 | 11. | | 1000 | | A | | | | - | 2124 | |
| Cash overhead | | | | | 70.81 | | | | | | | | 70.81 |
| Property taxes (machinery) | | | | | 21.06 | | | | | | 21.06 | | 42.11 |
| Property insurance | | | | | 7.55 | | | | | | 7.55 | | 15.11 |
| Investment repairs | 7.43 | 7.43 | 7,43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 89.14 |
| Cash Ownership Costs | 7.43 | 7.43 | 7.43 | 7.43 | 106.85 | 7.43 | 7.43 | 7.43 | 7.43 | 7.43 | 36.04 | 7.43 | 217.17 |
| Total Cash Costs/Acre | 159.92 | 118.38 | 83.50 | 77.91 | 678.55 | 101.63 | 163.41 | 1464.85 | 7.43 | 7.43 | 36.04 | 7.43 | 2906.47 |

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