

# *Uso de presupuestos para evaluar empresas agrícolas*



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*Ag in Uncertain Times – En Español 24 de Marzo 2010*

# *Presupuestos en la Agricultura*

- Los presupuestos son herramientas básicas que se utilizan para tomar decisiones en su operación agrícola.
- Hay cuatro tipos de presupuestos:
  - ✓ De toda la operación
  - ✓ De una empresa
  - ✓ Parcial
  - ✓ De Capital

***El tipo de presupuesto a utilizar depende de las necesidades de cada empresa u operación agrícola***

***Presupuestos de toda la empresa*** – para evaluar toda la operación agrícola

***Presupuestos de una empresa*** – útil para determinar el potencial de rentabilidad de un cultivo específico

***Presupuestos parciales*** – ayuda a examinar el impacto financiero de cambios en un sistema de cultivo o práctica, por ejemplo cambio de programa de manejo de pesticidas

***Presupuestos de capital*** - evaluar el impacto de cambios en el largo plazo, como la compra de más tierra o equipos

# *El uso de presupuestos & La diversificación de cultivos y el manejo de riesgos*

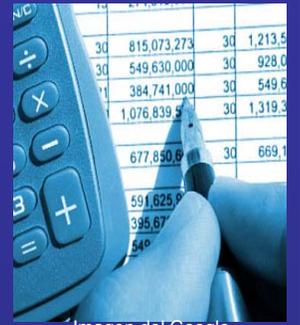
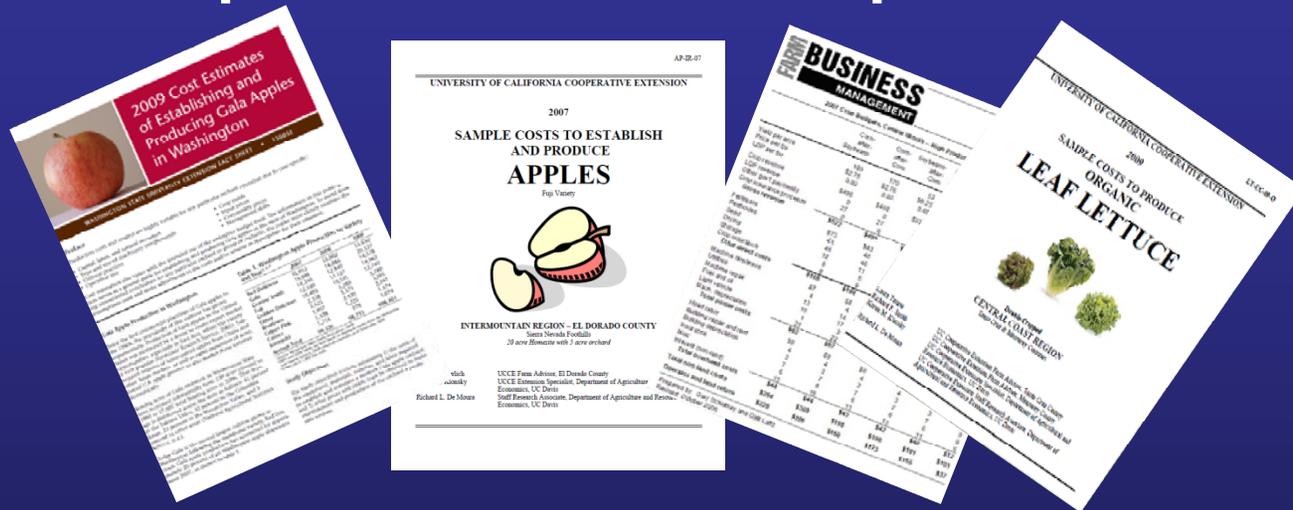


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- Los presupuestos son herramientas
- Diversificar la operación con cultivos nuevos
  - El tener una referencia ayudará a desarrollar presupuestos para cultivos nuevos
  - Permite apreciar la imagen completa, enfocándonos en cultivos que son complementarios y no competidores a nivel de requerimiento de recursos

# *Presupuestos en la agricultura* llamados también...

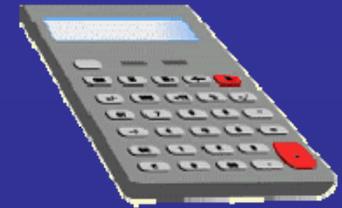
## Presupuesto de costos de producción



**Herramientas que permiten evaluar & estimar**

- Los gastos e ingresos
- El potencial de las ganancias

# *¿Por qué son necesarios?*



- Organizan y consolidan la información proveniente de varias fuentes
- Determinan la cantidad de insumos, flujo de dinero, necesidades de capital y crédito
- Permiten proyectar o estimar la producción anual, costos y ganancias.
- Ayudan a los agricultores a entender los riesgos y la rentabilidad de sus operaciones.
- Ayudan a los agricultores a tomar decisiones administrativas, perfeccionar los planes de trabajo y formular planes de contingencia.

# ¿Cómo se preparan?



- Determinar las características de la operación agrícola: tamaño del rancho/huerta, sistema de irrigación, salario de los trabajadores, cantidades a cosechar y precios
- Secuencia de las operaciones y practicas
- Desarrollar la lista de equipos, incluyendo precios de compra y cantidades
- Estimar el tiempo en horas/acre para cada operación
- Determinar los insumos a usar, costo por unidad y cantidades a aplicar por acre
- Determinar unidades de evaluación
- Determinar inversiones de capital y gastos generales por acre o en toda la operación

A small thumbnail image of a spreadsheet or financial table, showing various columns and rows of data, likely related to the cost analysis mentioned in the text.

# *Y el resultado final*

1. Los costos por acre por cada actividad
2. Costos por acre por cada insumo
3. Costos mensuales
4. Gastos generales y de inversión del negocio
5. Análisis de rentabilidad

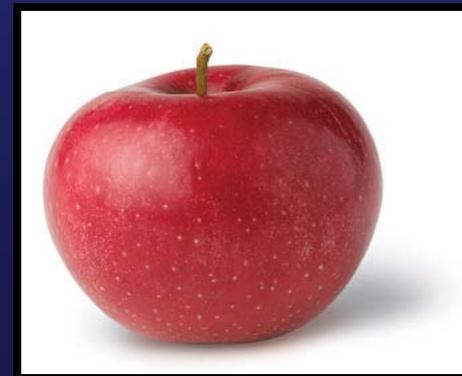
 ***Por lo general estos estudios  
están disponibles en archivo PDF y en EXCEL***

***Y también incluyen:***

***Narrativa/suposiciones usadas para calcular los costos y retornos***

## *Limitaciones de estos estudios*

- ✓ **Pueden tomar mucho tiempo**
- ✓ **Pueden no contener toda la información necesaria**
- ✓ **Pueden no tomar en cuenta los riesgos**



**Estos estudios están disponibles en las  
paginas web de las universidades o  
puede solicitarlos a la oficina de  
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Prior (no longer current, beginning in 1992) cost of production studies for various crops throughout California available for downloading.

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These spreadsheets calculate the value of a single tree or vine lost to any cause.

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- o [Olive Oil \[pdf\]](#)  
2007: San Joaquin Valley

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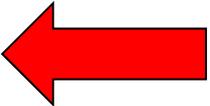
## Current Cost and Return Studies

Cost and return studies for fruit, vegetable, field, tree and vine crops, and animal commodities are available. To view the studies you may need to [download the Adobe Reader](#) for free.

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### Search Current Studies by Commodity, Location, or Year:

Commodity: lettuce | Region: all regions | County: all counties | Year: all years |



 [Search current studies using the map of California](#)

### Current Cost and Return Studies with Lettuce

Item No.	Commodity	Region	County	Year	Production Conditions
LT-CC-09-1	<a href="#">Lettuce [pdf]</a>	Central Coast	<a href="#">see map</a>	2009	Romaine Hearts (leaf lettuce), 80-inch beds.
LT-CC-09-2	<a href="#">Lettuce [pdf]</a>	Central Coast	<a href="#">see map</a>	2009	Iceberg (head lettuce), 40-inch beds.
LT-CC-09-0	<a href="#">Lettuce [pdf]</a>	Central Coast	Santa Cruz/Monterey	2009	ORGANIC Leaf Lettuce

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For questions regarding the cost study releases, contact Rich De Moura, (530) 752-3589, [rdemoura@ucdavis.edu](mailto:rdemoura@ucdavis.edu), or Pete Livingston, (530) 752-...

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LT-CC-09-0

UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION

2009

SAMPLE COSTS TO PRODUCE  
ORGANIC  
**LEAF LETTUCE**



Double-Cropped  
CENTRAL COAST REGION  
Santa Cruz & Monterey Counties

Laura Tourte UC Cooperative Extension Farm Advisor, Santa Cruz County  
Richard F. Smith UC Cooperative Extension Farm Advisor, Monterey County  
Karen M. Klonsky UC Cooperative Extension Specialist, Department of Agricultural and Resource Economics, UC Davis  
Richard L. De Moura UC Cooperative Extension Staff Research Associate, Department of Agricultural and Resource Economics, UC Davis

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UC COOPERATIVE EXTENSION  
Table 1. COST PER ACRE TO PRODUCE ORGANIC LEAF LETTUCE  
CENTRAL COAST 2009

Operation	Operation Time (Hrs/A)	Cash and Labor Costs per Acre					Total Cost	Year Cost
		Labor Cost	Fuel, Labor & Repairs	Material Cost	Contractor Cost	Other Cost		
<b>Cultivar:</b>								
Fertilize: Oryzox/Compost (1/2 cost to lettuce)	0.00	0	0	121	30	151		
Land Prep: Sub Soil (1/2 cost to lettuce)	0.61	13	51	0	0	64		
Land Prep: Disc & Roll 2X (1/2 cost to lettuce)	0.29	6	25	0	0	31		
Land Prep: Chisel 2X (1/2 cost to lettuce)	0.35	7	20	0	0	27		
Land Prep: Land plane field 2X (1/2 cost to lettuce)	0.24	5	21	0	0	26		
Cover Crop: Plant 1X/2Yr (1/4 cost to lettuce)	0.04	1	2	36	0	39		
Cover Crop: Mow 1X/2Yr (1/4 cost to lettuce)	0.04	1	2	0	0	3		
Cover Crop: Disc 2X/2Yr (1/4 cost to lettuce)	0.07	2	6	0	0	8		
Land Prep: Disc & Roll 1X	0.14	3	13	0	0	16		
Land Prep: List Beds/Fertilize (Pellet Chicken Manure)	0.00	0	0	250	25	275		
Irrigate: Postirrigate - Sprinkle	2.00	27	0	17	0	44		
Weed: Cultivate 2X (Rolling Cultivator)	0.21	5	9	0	0	14		
Land Prep: Shape beds & rot	0.23	5	10	0	0	15		
Plant Lettuce	0.28	9	13	148	0	169		
Insect: Plant Insectary (Alyssum Seed)	0.07	1	2	1	0	4		
Irrigate: Sprinkle 2X	3.00	41	0	25	0	65		
Seed Establishment: Thin, Weed: Hand flow	16.25	219	0	0	0	219		
Weed: Cultivate	0.11	2	4	0	0	7		
Irrigate: Lay drip line and laterals (drip tape)	1.00	63	43	196	0	301		
Fertilize: Side Dress 1X (Bloodmeal)	0.20	4	5	338	0	347		
Irrigate: Drip 2X	0.75	10	0	100	0	110		
Fertilize: through drip (Phytanin)	0.00	0	0	87	0	87		
Put: Worms (Dipel)/Aphid (Pyganic)	0.00	0	0	66	25	91		
Weed: Cultivate/Farrow 2X (Break Bottoms)	0.21	5	9	0	0	13		
Weed: Hand flow	12.00	162	0	0	0	162		
Irrigate: Retriever Drip and Laterals	1.50	113	62	0	0	175		
Put: Pest Management Consultant	0.00	0	0	0	30	30		
Pickup use	1.43	30	26	0	0	56		
<b>TOTAL CULTURAL COSTS</b>	<b>41.02</b>	<b>732</b>	<b>331</b>	<b>1,384</b>	<b>110</b>	<b>2,557</b>		
<b>Harvest:</b>								
Cut, Pack, Hand	0.00	0	0	0	3,113	3,113		
Cool, Palletize, Sell	0.00	0	0	0	1,725	1,725		
<b>TOTAL HARVEST COSTS</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,838</b>	<b>4,838</b>		
<b>Postharvest:</b>								
Chop stubble	0	3	7	0	0	11		
<b>TOTAL POSTHARVEST COSTS</b>	<b>0</b>	<b>3</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>11</b>		
<b>Interest on operating capital @ 5.75%</b>						<b>80</b>		
<b>TOTAL OPERATING COSTS/ACRE</b>	<b>735</b>	<b>338</b>	<b>1,384</b>	<b>4,948</b>	<b>7,485</b>			
<b>CASH OVERHEAD:</b>								
Land Rent						1,200		
Office Expense						127		
Field Services						63		
Liability Insurance						2		
Annual Organic Certification Fees						90		
Property Taxes						7		
Property Insurance						6		
Investment Expense						12		
<b>TOTAL CASH OVERHEAD COSTS</b>						<b>1,509</b>		
<b>TOTAL CASH COSTS/ACRE</b>						<b>8,994</b>		

# Sitio web para los estudios hechos por la Universidad del Estado de Washington [http://www.farm-mgmt.wsu.edu/publication\\_lists.htm](http://www.farm-mgmt.wsu.edu/publication_lists.htm)

The screenshot shows a web browser window displaying the 'Farm Management Resources Publication Lists' page. The browser's address bar shows the URL [http://www.farm-mgmt.wsu.edu/publication\\_lists.htm](http://www.farm-mgmt.wsu.edu/publication_lists.htm). The page header includes the Washington State University logo and the text 'School of Economic Sciences Farm Management'. A navigation menu on the left lists various links, with a red arrow pointing to 'EB2022 Undercutter'. The main content area is titled 'Publication Lists' and includes a note about abstracts, an 'Order Form' link, and three main categories: 'CROPS', 'LIVESTOCK', and 'OTHER'. Each category has a list of sub-links. A 'RELATED LINKS' section at the bottom provides additional information about the 'Cost and Returns Estimation Website'.

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Western Farm Management

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## Publication Lists

NOTE: Publication numbers (EB number) that are underlined have an abstract attached to them (click on the EB number). You may also order other related publications from <http://pubs.wsu.edu>.

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### CROPS

- [Tree Fruits, Grapes and Berries](#)
- [Nonirrigated Crops](#)
- [Irrigated Crops](#)
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- [Dairy](#)
- [Beef, Sheep, and Horse](#)
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- [Land](#)
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### RELATED LINKS

- [Cost and Returns Estimation Website](#) - Of particular interest is the [Budgets](#) link that "connects to links to as many University and Extension crop and livestock budget sites as possible as well as CARE databases for each of 63 Production Regions of the US (the same regions used in the Agricultural Sector Model) including conventional, minimal till, and no till budgets for each major crop. Just click on your state to bring up the known budgets for that state."

Some WSU Extension web sites provide links to external sites for the convenience of users. These external sites are not

# Y para Arboles Frutales ...

## <http://www.farm-mgmt.wsu.edu/treefruits.htm>

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### Tree Fruits, Grapes, and Berries

Pub.#	Title	Price Each
<a href="#">FS005E Spreadsheet</a>	Cost Estimates of Establishing and Producing Gala Apples in Washington, 2009	On-Line
<a href="#">EB2026E</a>	<a href="#">Cost of Establishing and Producing Sweet Cherries in Central Washington in 2007</a>	On-Line
<a href="#">EB1996E</a> ✓	<a href="#">Small Winery Investment and Operating Costs, August 2005</a>	On-Line
<a href="#">EB1957E</a> ✓	<a href="#">Cost of Establishing and Producing Sweet Cherries in Central Washington in 2003</a>	On-Line Only
<a href="#">EB1955</a> ✓	<a href="#">Wine Grape Establishment and Production Costs in Washington, 2003</a>	1.00
<a href="#">XB1041</a> ✓	<a href="#">A Cost of Production Analysis of Conventional vs. Integrated vs. Organic Apple Production Systems, 2002</a>	Free
<a href="#">EB1909</a>	Costs of Investment and Operation in Various Sizes of Premium Table Wine Wineries in Washington State, 2001.	Out of Print Unavailable
<a href="#">EB1878</a> ✓	<a href="#">Estimated Capital Requirements and Profitability of Establishing and Producing a High Density Fuji Apple Orchard in Eastern Washington, 1998</a>	On-Line Only
<a href="#">EB1877</a> ✓	<a href="#">Cost of Establishing and Producing Sweet Cherries in Central Washington in 1998</a>	On-Line Only
<a href="#">EB1823</a> ✓	<a href="#">Concord Grape Establishment and Production Costs in Washington, 1996</a>	On-Line Only

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# Estudio de Costos y Retornos para manzanas Gala 2009 en versión PDF

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## 2009 Cost Estimates of Establishing and Producing Gala Apples in Washington

WASHINGTON STATE UNIVERSITY EXTENSION FACT SHEET • FS005E

### Preface

Production costs and returns are highly variable for any particular orchard operation due to case-specific:

- Capital, labor, and natural resources
- Type and size of machinery complements
- Cultural practices
- Operation size
- Crop yields
- Input prices
- Commodity prices
- Management skills

Cost estimation also varies with the intended use of the enterprise budget itself. The information in this publication serves as a general guide for establishing and producing Gala apples in the state of Washington. To avoid drawing unwarranted conclusions for any particular orchard or group of orchards, the reader must closely examine the assumptions used and make adjustments in the costs and/or returns as appropriate for their situation.

### Gala Apple Production in Washington

Since the first commercial plantings of Gala apples in the 1980s, the popularity of this cultivar has grown exponentially. Production of Gala apples in the United States was motivated by a desire to create export market opportunities, especially in East Asia, where the variety is very popular (Economic Research Service, 2005). Subsequent imports of lower-priced apples from China and other Asian markets, as well as rapid expansion of acres, forced U.S. apple growers to also market these varieties domestically.

Bearing acres of Gala rootstock in Washington State have increased substantially from 230 acres planted in 1986 to 27,807 total bearing acres in 2006. That acreage is distributed across the state as follows: 41 percent in the Yakima Valley, 32 percent in the Columbia Basin, 23 percent in the Wenatchee Valley, and 3 percent in other areas (National Agricultural Statistics Service, n.d.).

Today Gala is the second largest cultivar grown in Washington following the traditional variety, Red Delicious. Gala apple production has accounted for approximately 20 percent of all Washington apple shipments since 2007, as shown in table 1.

### Table 1. Washington Apple Production by Variety and Year<sup>1, 2, 3</sup>

	2007	2008	2009
Red Delicious	35,913	33,002	33,930
Gala	15,890	18,886	20,327
Granny Smith	14,246	12,849	14,578
Fuji	12,560	12,127	14,962
Golden Delicious	10,403	10,595	12,740
Other	2,338	3,280	3,780
Braeburn	3,525	3,373	3,295
Cripps Pink	1,907	2,420	2,241
Cameo	1,328	1,225	1,374
Jonagold	1,216	978	1,074
<b>Annual Total</b>	<b>99,326</b>	<b>98,735</b>	<b>108,301</b>

<sup>1</sup>Source: Wenatchee Valley Traffic Association, 2009  
<sup>2</sup>2007 and 2008 values are final based on shipment reports from the Wenatchee and Yakima districts; 2009 values are estimates as of November 2009.  
<sup>3</sup>Values are in 1,000 box units.

### Study Objectives

The study objectives include estimating 1) the costs of the equipment, materials, supplies, and labor required to establish and maintain a modern Gala apple orchard; and 2) what prices and yields must be obtained to make establishment and production of the orchard a profitable venture.

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Table 3. Cost Per Acre of Establishing and Producing Gala Apples on a 40-Acre Orchard Block

	Establishment Years				Full Production Years	Your Costs
	Year 1	Year 2	Year 3	Year 4		
Estimated Production (bins/acre)				35	50	
Estimated Price (\$/bin)				250.00	250.00	
<b>Total Return</b>				<b>8,750.00</b>	<b>12,500.00</b>	
<b>VARIABLE COSTS (\$/acre):</b>						
<b>Establishment</b>						
Soil Preparation	912.00					
Trees (including labor & painting)	7,677.45					
<b>Orchard Activities</b>						
Pruning & Training <sup>1</sup>	210.00	505.00	656.00	1,142.00	1,252.35	
Chemicals & Fertilizer	748.00	548.00	648.00	748.00	900.00	
Beehives				45.00	90.00	
General Farm Labor	500.00	500.00	500.00	500.00	500.00	
Irrigation/Electric Charge	100.00	100.00	100.00	100.00	100.00	
<b>Harvest Activities</b>						
Picking Labor				805.00	1,150.00	
Other Labor (checkers, tractor drivers)				175.00	250.00	
Hauling Apples				210.00	300.00	
<b>Maintenance and Repairs</b>						
Machinery Repair, Fuel & Lube	325.00	325.00	325.00	325.00	325.00	
Irrigation & Pump Repair	70.00	70.00	70.00	70.00	70.00	
Wind Machine & Alarm System Repair				40.00	40.00	
Pond Maintenance				50.00	50.00	
<b>Other Variable Costs</b>						
Crop Insurance					86.52	
Overhead (5% of VC)	527.12	102.40	114.95	210.50	255.69	
Interest (7% of VC) <sup>2</sup>	581.15	112.90	126.73	232.08	281.90	
<b>Total Variable Costs</b>	<b>11,650.73</b>	<b>2,263.30</b>	<b>2,540.68</b>	<b>4,652.58</b>	<b>5,651.47</b>	
<b>FIXED COSTS (\$/acre):</b>						
<b>Depreciation</b>						
Trellis	102.40	102.40	102.40	102.40	102.40	
Irrigation System	108.25	108.25	108.25	108.25	108.25	
Mainline & Pump	25.00	25.00	25.00	25.00	25.00	
Wind Machine				101.78	101.78	
Alarm System				1.40	1.40	
Pond				65.88	65.88	
Machinery & Building Annual Replacement Cost	218.75	218.75	218.75	218.75	218.75	
<b>Interest</b>						
Land	525.00	525.00	525.00	525.00	525.00	
Machinery & Buildings	71.23	71.23	71.23	71.23	71.23	
Irrigation System	83.35	83.35	83.35	83.35	83.35	
Wind Machine & Alarm System				98.50	98.50	
Pond				50.72	50.72	
Establishment Cost (7%)		931.68	1,271.46	1,654.43		
<b>Other Fixed Costs</b>						
Land and Property Taxes	75.00	75.00	75.00	75.00	75.00	
Insurance Cost (all farms)	50.00	50.00	50.00	50.00	50.00	
Management Cost	400.00	400.00	400.00	400.00	400.00	
Amortized Establishment Costs					4,256.62	
<b>Total Fixed Costs</b>	<b>1,658.98</b>	<b>2,590.66</b>	<b>2,930.43</b>	<b>3,631.68</b>	<b>6,233.87</b>	
<b>TOTAL COSTS</b>	<b>13,309.70</b>	<b>4,853.95</b>	<b>5,471.12</b>	<b>8,284.26</b>	<b>11,885.34</b>	
<b>ESTIMATED NET RETURNS</b>	<b>-13,309.70</b>	<b>-4,853.95</b>	<b>-5,471.12</b>	<b>465.74</b>	<b>614.66</b>	
<b>Accumulated Establishment Costs</b>	<b>-13,309.70</b>	<b>18,163.66</b>	<b>23,634.7</b>	<b>31,919.03</b>		

<sup>1</sup>Pruning costs are replaced by green fruit thinning costs in Year 5.  
<sup>2</sup>Interest expense on full year during establishment years and for 3/4 of a year during full production.

3

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# Estos estudios también están accesibles en formato EXCEL

The screenshot displays the Microsoft Excel interface with the following content:

**2009 Cost Estimates of Establishing and Producing Gala Apples in Washington**

By Karina Gallardo, Mykel Taylor, and Herb Hinman

**Budget Assumptions and Information**

1. This budget is based on a 40 acre Gala block within a 160 acre orchard. It is assumed that 10% of the total acreage is not used for the direct production of tree fruit, rather it is dedicated to roads, a pond, loading area, etc. Therefore, the total productive area is 140 acres.
2. The irrigation system consists of overhead cooling and under tree drip, with two separate sub-main lines. Water is provided through a public irrigation district.
3. Labor is assumed to be hand and ladder, without use of platforms.
4. The Gala block specifications are as follows:

<b>Architecture</b>	Two dimensional system (planar canopy), randomly trained w/ 18" radius from tree center.
<b>In-row spacing</b>	4 feet
<b>Between row spacing</b>	10 feet
<b>Root stock</b>	Dwarf - 9 series
<b>Block size</b>	40 acres
<b>Trellis system</b>	Five-wire vertical system. Trellis is 11 ft high, with a 12 ft tree. Bottom wire is 18" from ground with 24" between each wire.

5. Values in orange are provided by the grower. Values in black are calculated using the input data and cannot be modified.

The Excel window title is "FS005EGalaCostsofProduction [Read-Only] [Compatibility Mode] - Microsoft Excel". The ribbon includes Home, Insert, Page Layout, Formulas, Data, Review, View, and Acrobat. The status bar at the bottom shows "Ready" and a taskbar with the Start button and several open applications.

# Detalles de costos durante años de establecimiento de la huerta de manzana

FS005EGalaCostsofProduction [Read-Only] [Compatibility Mode] - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Acrobat

Clipboard Font Alignment Number Styles Cells Editing

A1

Data on Costs During Establishment Years for a 40-Acre Gala Block						
	Cost per Unit (\$)	Units per Acre	Cost per Acre (\$)	Number of Acres	Total Cost Per Acre (\$)	Total Cost for Block (\$)
<b>Year 1</b>						
Land						
includes water rights <sup>[1]</sup>			7,500.00	45.70	7,500.00	342,750.00
Soil Preparation						
soil sample	12.00	40	912.00		912.00	36,480.00
fumigation	650.00					
rip ground	110.00					
broadcast fertilizer:						
materials	75.00					
operational expenses (tractor, labor)	15.00					
disk (twice)	50.00					
Trees						
full sized trees	6.50	1,089	7,078.50	40	7,677.45	307,098.00
planting labor (per tree)	0.50	1,089	544.50			
painting (per tree)	0.05	1,089	54.45			
Trellis System						
wire	50.00	5	250.00	40	2,048.00	81,920.00
posts <sup>[2]</sup>	8.00	110	968.00			
anchors	5.00	15	75.00			
end posts	12.00	15	180.00			
installation labor			575.00			
Irrigation						
laterals, sprinklers, sub-lines			1,465.00	40	2,165.00	86,600.00
installation labor			700.00			
Mainline & Pump			500.00	40	500.00	20,000.00
Pruning and Training			210.00	40	210.00	8,400.00
Chemicals and Fertilizer (includes labor)			748.00	40	748.00	29,920.00
General Farm Labor			500.00	40	500.00	20,000.00
Irrigation/Electric Charge			100.00	40	100.00	4,000.00
Machinery Repair, Fuel & Lube			325.00	40	325.00	13,000.00
Irrigation & Pump Repair			70.00	40	70.00	2,800.00
Land and property taxes			75.00	40	75.00	3,000.00
Insurance (all farm)			50.00	40	50.00	2,000.00
Management salaries			400.00	40	400.00	16,000.00

Ready

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*¡ Muchas Gracias !*



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