

PROJECTED COSTS OF ESTABLISHING AND OPERATING A CITRUS GROVE

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The authors express their appreciation to people who assisted in the completion of this work

- B.Sc. Marco Velástegui entered the data into the budget generator
- Drs. Seth Johnson and Boris Castro reviewed pesticide and fungicide recommendations
- Citrus growers in Plaquemines parish provided information on production practices

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PROJECTED COSTS OF ESTABLISHING AND OPERATING A CITRUS GROVE

Roger A. Hinson, James E. Boudreaux and Alan Vaughn

Citrus produced in Louisiana is a niche product. It is marketed in local supermarkets, through roadside stands and peddlers. Through informal distribution networks such as oilfield workers who regularly travel through the production region, Louisiana citrus moves into the subregion. Before Hurricane Katrina, there were about 500 acres of trees, indicating the limited availability of Louisiana citrus.

Most Louisiana citrus groves have fewer than 600 trees. Most of the growers have other jobs and grow citrus as a sideline, or are retired. They usually are landowners. They and their families provide most of the labor, so some activities may be completed in a somewhat less than optimal time frame because of other commitments. They are experienced producers, and generally follow Extension's recommended practices.

The purpose of this research is to provide estimates of cost of production and net returns for a typical grower. Though a citrus grove has a productive life of many years, we have chosen to produce budgets for the first 5 years of the enterprise. After 5 years, progress is being made toward recovery of the initial investment in orchard establishment, and budgets for succeeding years would be similar to the 5th year budget.

The situation chosen for budgeting is the small grower with about 550 trees, or about 5 acres. Capital for operating expenses is owned, and a long term interest rate is charged as an opportunity cost. Capital availability for expansion or reinvestment in weather damaged groves may be more problematic,

because older growers may choose not to reinvest due to the long planning horizon, while lenders may be cautious about production risks. Hours of management/owner labor are charged at \$15.30, and all other hours of labor are charged at \$ 9.60 (based on scheduled increases in minimum wage and the insurance premiums for SSI and unemployment compensation) even though the grower may expect to do most or all the work himself. Multiple categories for labor are created to identify functions, as in the distinction between planting labor and pruning labor. The categories also denote skill levels, as between tractor driving and hand spraying.

Access to land for citrus production is an important consideration. This access can happen through ownership, lease, or other arrangement. **Because of the variation in land values and these alternatives in acquiring land, that cost is not considered in this budget. A user of this information should determine an appropriate cost and reduce the net returns by that value.**

An appropriate machinery set is based on the acreage assumed as the basis of the typical farm. Two-row machinery was chosen as the basic machinery size, with specific items such as subsoiler and hipper being the smaller one-row size. The power unit is a tractor of about 50 horsepower.

Both Navel orange and Satsuma are popular products, though the Navel is better known. Production practices for the two groves are very similar. Satsuma mature a bit earlier than oranges. We assume that about half the Satsuma crop is harvested in October and half in November, and about half the Navel orange crop is harvested in November and half in December. Since Navel oranges can maintain their quality on the tree for most of the winter, the harvest can continue through the winter months. However, we assume that the grower's time frame for marketing is the holiday season. Production of a combination of the two products spreads the harvest activity over more days, and

provides some risk protection through diversification. In a typical grove, half the acreage would be planted to Satsuma and half to orange.

Software to Calculate Budgets

Due to the detailed nature of cost computations, a computerized budget generator (Mississippi State Budget Generator, or MSBG, version 6.0) program was utilized. MSBG provides a standard format for crop and livestock budgets. Its computational procedures are widely accepted. The procedure can be updated easily for budgeting, or for considering alternative farm situations. MSBG consists of a computer program which specifies a system of computational procedures for calculating costs and returns. A copy of MSBG can be downloaded from the website of the Department of Agricultural Economics at Mississippi State University (<http://www.agecon.msstate.edu/laughlin/msbg.php>). Files required to run these budgets are available from the authors.

Data Files

Several data files, including powered equipment, implements, other durable equipment, and operating inputs, must be available to MSBG. The user specifies data required to prepare a budget, such as interest rates, performance rates and input prices. The responsibility for selection of appropriate data to calculate a budget rests with the user.

A conservative approach in decisions about values in the data files is appropriate. An example of this conservativeness is using new machinery and equipment costs in budget development. Fixed costs are higher because interest charges and depreciation are calculated from the purchase price. Some growers may feel that their own costs are lower because they bought used machinery or are using

older, depreciated machinery. These arguments are reasonable, but the assumption of new machinery probably is valid for a planning situation.

Operating inputs such as fertilizers, insecticides, herbicides, packing boxes and other similar items comprise another file. Most prices are provided with the program, and are appropriate to the commercial-sized production unit. Some specialized chemical and other input prices, relevant to citrus farmers, were collected as required to supplement the standard data file.

Determination of a Set of Production Activities

For a complete budget, the user must specify the activities that occur, when they occur, the machinery or equipment used, and the operating inputs included. Economic engineering was chosen to approach this problem. The basic premise is that a planning budget can be prepared with adequate precision through consultation with knowledgeable individuals and experts in the industry. These individuals, by definition, are familiar with the situation faced by potential entrants into citrus production or those interested in expanding their operations. Decisions (such as whether to plant or replant) occur as independent investment choices or after some natural disturbance, such as freeze or wind damage. The expert knowledge assumed in the economic engineering approach can suggest a set of activities and associated inputs that generally represents an array of farmers. **These budgets were prepared based on the knowledge base of LSU AgCenter Extension Horticulturalists and county agents in citrus production areas. These experts specified the production activities (planting, application of crop protection products), timing of product application, performance rates for machinery and equipment, and yields. These assumptions represent a logical system of**

production that may be used by producers. However, many other combinations of activities, products and performance rates are possible ways to produce citrus and would result in different estimates of cost.

Once the basic budget has been created, it is an easy process to alter the budget to represent other general situations or to tailor the budget to a specific farming operation.

Cost of Production Budgets

Cost budgets provided here include the establishment year through the 5th year. Trees begin to bear fruit in the 3rd year. Yields increase in the 4th year, and approach mature tree production level in the 5th year. Harvest costs differ between Navel Orange and Satsuma. Separate budgets reflect these differences beginning with the 3rd year.

As an introduction to the budget results, we provide a summary of costs, revenues, and the accumulation of these over the first 5 years of the citrus enterprise. During the first 2 years of production, costs accumulate and there is no revenue (Tables 1 and 2). For the first year of harvest (year 3), costs and revenues are approximately the same. By the end of year 5, accumulated net revenues and costs are about -\$1873.78 for Navel and about -\$3214.46 for Satsuma. Under these assumptions, the groves are progressing toward payoff of the investment. These values account for interest charges within the annual budget. However, interest charges from year to year on the invested capital are not included, and the user should consider the implications of the opportunity cost of owned capital.

Table 1. Estimated Accumulated Costs And Returns Per Acre Citrus
(Navel Orange) Production, Louisiana, 2006.

Year	Cost	Revenue	Profit	Accumulated
-----dollars-----				
Year 1	1,950.02	0	-1,950.02	-1,950.02
Year 2	974.26	0	-974.26	-2,924.28
Year 3	2,914.60	2,760	-154.60	-3,078.88
Year 4	4,020.81	4,200	179.19	-2899.69
Year 5	4,734.09	5,760	1,025.91	-1873.78

Table 2. Estimated Accumulated Costs And Returns Per Acre Citrus
(Satsuma) Production, Louisiana, 2006.

Year	Cost	Revenue	Profit	Accumulated
-----dollars-----				
Year 1	1,950.02	0	-1,950.02	-1,950.02
Year 2	974.26	0	-974.26	-2,924.28
Year 3	3,401.33	3,000	-401.33	-3,325.61
Year 4	4,715.52	4,500	-215.52	-3,541.13
Year 5	5,673.33	6,000	326.67	-3,214.46

Planting Year Budgets

The calendar year adequately represents the crop year. Table 5A provides production activities along with activity and total cost estimates. The initial activity is row layout, followed by marking/making rows, disking, sub-soiling, and contouring beds. Trees are planted into hand-dug holes in March, watered-in (by hand) and a fungicide is applied. Subsequent maintenance activities include mowing, applications of insecticides and herbicides, and pruning. It is assumed that 10% of trees must be replanted. Major costs are tractor cost, equipment cost, allocated labor, and operating inputs. Total cost with required hours of labor charged was \$1950.02.

Table 5B is a summary statement of planting year expenses. In MSBG, each operating input is assigned to a general category. For example, the cost of any chemical classified as an insecticide will be included in the general category of insecticides. The table shows the expense categories and the amount of expense incurred in each category. For the planting year, purchase and planting of nursery stock are the largest expenses.

A significant number of labor hours is required. Labor may be a non-cash expense item when work is performed and not paid directly, as with either grower or unpaid family labor. In the budget, all these hours are charged to the citrus enterprise because of their opportunity cost (using a resource, such as an hour of labor, in citrus production means it cannot be used for any other purpose, so it should be charged at the rate of the best alternative).

In this small producer situation, however, the grower's perception may be that unpaid labor is part of the profit from an enterprise. This point of view may be used in decision-making even though some resources used in the production process have not been paid. Decisions based on this perception of profit could lead to different decisions about investment. In the second table for each year (the 'B' table), labor expense is distinguished from other expenses. Another component of the budget is depreciation, a cost that sometimes is ignored until capital goods must be replaced. MSBG uses the straight-line depreciation method, where the same proportion of capital cost is written off each year over the life of the item.

Cash flows (Tables 5.C through 12.C) are calculated on a monthly basis to emphasize cash (or loan) requirements during the time period.

Second Year Budgets

This budget differs from the planting year primarily in the absence of planting expenses. Recurring maintenance activities include applications of fertilizer, insecticide, fungicide, and herbicide, and mowing. Scouting identifies emerging problems. Trees are branch and rootstock pruned. They produce a small amount of fruit that is stripped off to encourage tree growth. Total specified cost in the second year is \$974.26 (Table 6A). From Table 6B, herbicides and hired labor are the largest expense categories. About one third of second year expense is labor.

Third Year Budgets

The level of tree maintenance activity increases in the third year, but the activities are those specified for year 2 - scouting for problems, a continued regular program of mowing and herbicide application, and insecticide and fungicide applications. Because the trees are substantially larger, an air blast sprayer (30 inch fan, 100 gallon tank) powered by the tractor's power take-off is needed for acceptable coverage. Total specified cost is \$3401.33 for Satsuma and \$2914.60 for Navel, and herbicides are an important expense component. The increase in cost stems from the first fruit harvest.

Description of Harvest Costs

Satsuma harvest is in October and November. We assume harvest and sale of 300 boxes in the 3rd year. Harvest equipment includes harvest sacks and clippers, plastic field boxes, a grade/pack line, and packing boxes and/or sacks. Fifty field boxes, purchased as needed, should be available at the beginning of the harvest in October. About 10 percent of field boxes are replaced annually due to

wear, breakage, or other loss. In the field, stems are clipped, fruit are placed in field boxes, and hauled to the packing shed. The harvest piece rate is \$2.25 per box. At the shed, fruits are cleaned, graded, and packed into the consumer container.

To simplify the budgeting process, we assume that the output is marketed in 40 pound boxes, though some portion probably would be sold in smaller quantities. Growers typically use a multi-purpose shelter for grading and storage, though some have more specialized facilities. Harvest labor, grading and packing items are the largest annual expense (Table 7B).

Navel orange harvest begins in November and yield is assumed to be 230 boxes. Navels are easier to harvest than Satsuma so the piece rate charge (\$1.75) is lower, and the grade/pack function is faster. These are included in the budget as different parameters on the packing line, resulting in lower cost per unit. In addition, Navel typically sells for a premium of about 25% to Satsuma.

3rd Year Costs and Returns

We report direct costs and net returns above direct costs as measures of cost and profit. The total cost (net returns) were estimated to be \$3401.33 (-\$401.33) for Satsuma (Table 7B) and \$2914.60 (-\$154.60) for Navels (Table 8B).

Fourth and Fifth Year Budgets

Maintenance activities in the fourth and subsequent years remain at essentially the year 3 level. The budgets change to reflect 4th year per acre yields of 450 boxes for Satsuma and 350 boxes for Navel orange, with total costs (net returns) estimates of \$4715.52 (-\$215.52) and \$4020.81 (\$179.19), respectively. Packing line parameters were increased from the lower requirements of the 3rd

year yields, with an impact on both estimated costs and returns. In the 5th year, mature tree yields of 600 boxes for Satsuma and 480 boxes for Navel orange, and resulted in total costs (net returns) estimates of \$5673.33 (\$326.67) and \$4734.09 (\$1025.91), respectively. The 5th year values would be representative of outcomes for a period of years or until some event significantly affects the status of the grove. The overall status of repayment of the investment was described in Table 1 and 2.

One evaluation of financial risk taken on by a grove owner is net returns at different possible levels of price and yield. This information is presented in Table 3 and Table 4. We use the 5th year as an example, where yield is almost at the mature orchard level. The base level price (\$10.00 for Satsuma and \$12.00 for Navel Orange) is changed in two increments of \$1.50 above and below the base. A similar procedure is used to create a range of yields, creating a range from 400 boxes per acre to 800, varying from the expected yield of 600 boxes. In the cases of both Satsuma and Navel orange, the difference between the least optimistic outcome (lowest yield and price) and the most optimistic outcome (highest yield and price) is about \$6,000. The outcomes are higher for Navel orange compared to Satsuma.

Table 3. Effects of Yields and Prices on Net Returns per Acre of Citrus (Satsuma), 5th Year Grove, above Total Direct Expenses, Louisiana, 2006.

Yield (Boxes)	-----Price Per Box-----				
	\$7.00	\$8.50	\$10.00	\$11.50	\$13.00
	-----Net Returns Per Acre-----				
400.00	-1924.54	-1324.54	-724.54	-124.54	475.46
500.00	-1574.54	-824.54	-74.54	675.46	1425.46
600.00	-1224.54	-324.54	575.46	1475.46	2375.46
700.00	-874.54	175.46	1225.46	2275.46	3325.46
800.00	-524.54	675.46	1875.46	3075.46	4275.46

Table 4. Effects of Yields and Prices on Net Returns per Acre of Citrus (Navel Orange), 5th Year Grove, Above Total Direct Expenses, Louisiana, 2006.

Yield (Boxes)	-----Price Per Box-----				
	\$9.00	\$10.50	\$12.00	\$13.50	\$15.00
	-----Net Returns Per Acre-----				
320.00	-1122.49	-642.49	-162.49	317.51	797.51
400.00	-642.49	-42.49	557.51	1157.51	1757.51
480.00	-162.49	557.51	1277.51	1997.51	2717.51
560.00	317.51	1157.51	1997.51	2837.51	3677.51
640.00	797.51	1757.51	2717.51	3677.51	4637.51

Cash Flow Analysis

Cash flows (Tables 5.C through 12.C) are calculated on a monthly basis to emphasize cash (or loan) requirements during the time period.

Marketing

This cost of production budget ends when product is packaged and ready to be moved to the customer. However, unlike commodities such as grains, there is no delivery point where farmers sell an entire crop. Instead, selling is another of the grower's jobs. There are many marketing options, each typically used to sell a portion of output. The total marketing bill depends on kind and amount of advertising, kind of market pursued, and other factors. Some of the market outlets are:

- local grocers, and to a lesser extent regional and national grocers in the New Orleans area
- farmers' markets
- roadside stands
- tailgate sales
- agents who take citrus to other areas of the state and region for resale.

Each of these has its advantages and disadvantages. Growers prefer selling premium quality product to the high priced end of the market, and minimizing the number of middlemen. Selling to customers who are willing to pay a high price requires a substantial involvement on the part of the grower. Upscale markets require a premium pack, which is difficult even for experienced growers because of weather and other variables. Some shops and stores in New Orleans cater to upscale shoppers. High-quality, unique gift packs are shipped to many points in the US, particularly at Christmas time. This outlet offers good returns, but is demanding in terms of the order-taking process, grading to meet higher standards, and preparation for shipping. An effective plan for marketing is essential to obtaining the prices assumed in the budgets.

Table 5.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Navel Orange And Satsuma), Grove Establishment Year, 6' Machinery, Louisiana, 2006.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST		
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST			
						-----dollars-----						dollars			-----dollars-----		
Mark Rows Labor	hour			1.00	Aug							2.0000	9.60	19.20	19.20		
Disk 1R	6 ft	2WD 50 hp	0.570	2.00	Sep	9.30	3.53	1.25	1.93	1.14	17.44				33.45		
Disk 1R	6 ft	2WD 50 hp	0.570	2.00	Oct	9.30	3.53	1.25	1.93	1.14	17.44				33.45		
Mark Rows Labor	hour			1.00	Oct							2.0000	9.60	19.20	19.20		
Hipper 1Row	3 ft	2WD 50 hp	0.750	2.00	Oct	12.24	4.64	0.83	1.27	1.50	22.95				41.93		
Sub-soiler	1-Shank	2WD 50 hp	0.500	1.00	Oct	4.08	1.55	0.30	0.47	0.50	7.65				14.05		
Plow (bottom) LA	6 ft	2WD 50 hp	1.515	1.00	Oct	12.36	4.69	0.79	1.22	1.51	23.18				42.24		
Blade	6 ft.	2WD 50 hp	2.500	1.00	Oct	20.39	7.73	4.40	10.58	2.50	38.25				81.35		
Trailer Utility	10 ft	2WD 50 hp	0.640	1.00	Mar	5.22	1.98	0.26	1.03	0.64	9.79				18.28		
Citrus Trees	each											115.0000	8.00	920.00	920.00		
Ridomil Gold MZ	lb											1.6000	11.84	18.94	18.94		
Plant Trees Labor	hour											20.0000	9.60	192.00	192.00		
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12				12.14		
Ut. Vehicle lite use	20 hp		0.500	1.00	Apr	1.70	1.55			0.50	7.65				10.90		
Fert 13-13-13	cwt											0.5000	15.50	7.75	7.75		
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20		
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Apr	8.16	3.09	2.37	2.91	1.00	15.30				31.83		
Glyphosate	gal											1.0000	20.00	20.00	20.00		
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	May	3.27	1.24	0.37	1.14	0.40	6.12				12.14		
Ut. Vehicle lite use	20 hp		0.500	1.00	May	1.70	1.55			0.50	7.65				10.90		
Fert 13-13-13	cwt											0.5000	15.50	7.75	7.75		
Apply Nutrient Labor	hour											1.0000	9.60	9.60	9.60		
Prune Labor	hour			1.00	May							3.0000	9.60	28.80	28.80		
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14		
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jun	2.53	1.03	0.76	1.55	0.33	5.10				10.97		
Ultra Fine Oil	gal											1.0000	9.24	9.24	9.24		
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jun	2.53	1.03	0.76	1.55	0.33	5.10				10.97		
SpinTor 2SC	oz											4.0000	4.36	17.44	17.44		
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30				31.83		
Glyphosate	gal											0.5000	20.00	10.00	10.00		
Ut. Vehicle lite use	20 hp		0.500	1.00	Jun	1.70	1.55			0.50	7.65				10.90		
Fert 13-13-13	cwt											1.0000	15.50	15.50	15.50		
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20		
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12				12.14		
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12				12.14		
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10				10.97		
Malathion 57EC	pt											1.7500	3.21	5.62	5.62		
Prune Labor	hour			1.00	Aug							1.5000	9.60	14.40	14.40		
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30				31.83		
Glyphosate	gal											0.5000	20.00	10.00	10.00		
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Sep	3.27	1.24	0.37	1.14	0.40	6.12				12.14		
TOTALS						129.68	52.10	20.69	38.65	16.83	257.57			1363.84	1862.53		
INTEREST ON OPERATING CAPITAL															87.49		
TOTAL SPECIFIED COST															1950.02		

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 5.B Estimated Costs And Returns Per Acre Citrus (Navel Orange And Satsuma), Grove Establishment Year, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
Fert 13-13-13	cwt	15.50	2.0000	31.00	_____
FUNGICIDES					
Ridomil Gold MZ	lb	11.84	1.6000	18.94	_____
HERBICIDES					
Glyphosate	gal	20.00	2.0000	40.00	_____
INSECTICIDES					
Ultra Fine Oil	gal	9.24	1.0000	9.24	_____
SpinTor 2SC	oz	4.36	4.0000	17.44	_____
Malathion 57EC	pt	3.21	1.7500	5.62	_____
PLANTS					
Citrus Trees	each	8.00	115.0000	920.00	_____
LABOR					
Mark Rows Labor	hour	9.60	4.0000	38.40	_____
Plant Trees Labor	hour	9.60	20.0000	192.00	_____
Apply Nutrient Labor	hour	9.60	5.0000	48.00	_____
Prune Labor	hour	9.60	4.5000	43.20	_____
Operator Labor					
Tractors	hour	15.30	15.3351	234.62	_____
Self-Propelled	hour	15.30	1.5000	22.95	_____
DIESEL FUEL					
Tractors	gal	2.23	39.2091	87.46	_____
GASOLINE					
Self-Propelled	gal	2.63	0.9000	2.37	_____
REPAIR & MAINTENANCE					
Implements	acre	20.69	1.0000	20.69	_____
Tractors	acre	37.12	1.0000	37.12	_____
Self-Propelled	acre	2.73	1.0000	2.73	_____
INTEREST ON OP. CAP.	acre	87.49	1.0000	87.49	_____

TOTAL DIRECT EXPENSES				1859.27	_____
RETURNS ABOVE DIRECT EXPENSES				-1859.27	_____
FIXED EXPENSES					
Implements	acre	38.65	1.0000	38.65	_____
Tractors	acre	47.45	1.0000	47.45	_____
Self-Propelled	acre	4.65	1.0000	4.65	_____

TOTAL FIXED EXPENSES				90.75	_____

TOTAL SPECIFIED EXPENSES				1950.02	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 5.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Navel Orange And Satsuma), Grove Establishment Year, 6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECT EXPENSES												
FERTILIZERS	0.00	0.00	0.00	7.75	7.75	15.50	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	18.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	20.00	0.00	10.00	0.00	10.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	26.68	0.00	5.62	0.00	0.00	0.00	0.00
PLANTS	0.00	0.00	920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	192.00	19.20	38.40	19.20	0.00	33.60	0.00	19.20	0.00	0.00
LABOR	0.00	0.00	9.79	29.07	13.77	39.27	6.12	26.52	23.56	109.47	0.00	0.00
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	3.67	8.83	3.09	12.27	2.30	9.76	8.84	41.07	0.00	0.00
REPAIR & MAINTENANCE	0.00	0.00	1.81	7.04	2.25	10.18	1.34	7.70	5.35	24.87	0.00	0.00
INTEREST ON OP. CAP.	0.00	0.00	66.86	4.83	3.05	5.42	0.34	2.70	0.88	3.41	0.00	0.00
TOTAL DIRECT EXPENSES	0.00	0.00	1213.07	96.72	68.31	138.52	10.10	95.90	38.63	198.02	0.00	0.00
NET INCOME	0.00	0.00	-1213.07	-96.72	-68.31	-138.52	-10.10	-95.90	-38.63	-198.02	0.00	0.00
NET INCOME TO DATE	0.00	0.00	-1213.07	-1309.79	-1378.10	-1516.62	-1526.72	-1622.62	-1661.25	-1859.27	-1859.27	-1859.27

Table 6.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Navel Orange And Satsuma), 2nd Year Grove, 6' Machinery, Louisiana, 2006.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Ut. Vehicle lite use	20 hp		0.500	1.00	Feb	1.70	1.55			0.50	7.65				10.90
Fert 13-13-13	cwt											1.5000	15.50	23.25	23.25
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Feb	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											0.5000	20.00	10.00	10.00
Goal 2XL	pt											8.0000	11.23	89.84	89.84
Ut. Vehicle lite use	20 hp		0.500	1.00	Mar	1.70	1.55			0.50	7.65				10.90
Citrus Trees	each											10.0000	8.00	80.00	80.00
Plant Trees Labor	hour											3.0000	9.60	28.80	28.80
Prune Labor	hour			1.00	Mar							2.0000	9.60	19.20	19.20
Ut. Vehicle lite use	20 hp		0.500	1.00	Mar	1.70	1.55			0.50	7.65				10.90
Fert 13-13-13	cwt											1.5000	15.50	23.25	23.25
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Ultra Fine Oil	gal											1.0000	9.24	9.24	9.24
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Apr	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											0.5000	20.00	10.00	10.00
Ut. Vehicle lite use	20 hp		0.500	1.00	May	1.70	1.55			0.50	7.65				10.90
Fert 13-13-13	cwt											1.5000	15.50	23.25	23.25
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	May	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Prune Labor	hour			1.00	Jun							2.0000	9.60	19.20	19.20
Strip Fruit Labor	hour			1.00	Jun							1.0000	9.60	9.60	9.60
Ut. Vehicle lite use	20 hp		0.500	1.00	Jun	1.70	1.55			0.50	7.65				10.90
Fert 13-13-13	cwt											1.5000	15.50	23.25	23.25
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											0.5000	20.00	10.00	10.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jul	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Malathion 57EC	pt											1.5000	3.21	4.81	4.81
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Ultra Fine Oil	gal											1.0000	9.24	9.24	9.24
SpinTor 2SC	oz											4.0000	4.36	17.44	17.44
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											0.5000	20.00	10.00	10.00
Goal 2XL	pt											8.0000	11.23	89.84	89.84
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Sep	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Ut. Vehicle lite use	20 hp		0.500	1.00	Oct	1.70	1.55			0.50	7.65				10.90
Scout Labor	hour											5.0000	9.60	48.00	48.00
TOTALS						70.05	32.19	13.98	23.13	10.40	159.12			635.01	933.48
INTEREST ON OPERATING CAPITAL															40.78
TOTAL SPECIFIED COST															974.26

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 6.B Estimated Costs And Returns Per Acre Citrus (Navel Orange And Satsuma), 2nd Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
Fert 13-13-13	cwt	15.50	6.0000	93.00	_____
HERBICIDES					
Glyphosate	gal	20.00	2.0000	40.00	_____
Goal 2XL	pt	11.23	16.0000	179.68	_____
INSECTICIDES					
Ultra Fine Oil	gal	9.24	2.0000	18.48	_____
Malathion 57EC	pt	3.21	1.5000	4.81	_____
SpinTor 2SC	oz	4.36	4.0000	17.44	_____
PLANTS					
Citrus Trees	each	8.00	10.0000	80.00	_____
LABOR					
Apply Nutrient Labor	hour	9.60	8.0000	76.80	_____
Plant Trees Labor	hour	9.60	3.0000	28.80	_____
Prune Labor	hour	9.60	4.0000	38.40	_____
Strip Fruit Labor	hour	9.60	1.0000	9.60	_____
Scout Labor	hour	9.60	5.0000	48.00	_____
Operator Labor					
Tractors	hour	15.30	7.3999	113.22	_____
Self-Propelled	hour	15.30	3.0000	45.90	_____
DIESEL FUEL					
Tractors	gal	2.23	18.7872	41.92	_____
GASOLINE					
Self-Propelled	gal	2.63	1.8000	4.74	_____
REPAIR & MAINTENANCE					
Implements	acre	13.98	1.0000	13.98	_____
Tractors	acre	17.93	1.0000	17.93	_____
Self-Propelled	acre	5.46	1.0000	5.46	_____
INTEREST ON OP. CAP.	acre	40.78	1.0000	40.78	_____

TOTAL DIRECT EXPENSES				918.94	_____
RETURNS ABOVE DIRECT EXPENSES				-918.94	_____
FIXED EXPENSES					
Implements	acre	23.13	1.0000	23.13	_____
Tractors	acre	22.89	1.0000	22.89	_____
Self-Propelled	acre	9.30	1.0000	9.30	_____

TOTAL FIXED EXPENSES				55.32	_____

TOTAL SPECIFIED EXPENSES				974.26	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 6.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Navel Orange And Satsuma), 2nd Year Grove,
6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECT EXPENSES												
FERTILIZERS	0.00	23.25	23.25	0.00	23.25	23.25	0.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	99.84	0.00	10.00	0.00	10.00	0.00	99.84	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	9.24	0.00	0.00	4.81	26.68	0.00	0.00	0.00	0.00
PLANTS	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	19.20	67.20	0.00	19.20	48.00	0.00	0.00	0.00	48.00	0.00	0.00
LABOR	0.00	22.95	15.30	26.52	13.77	29.07	11.22	26.52	6.12	7.65	0.00	0.00
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	6.53	1.58	9.76	3.09	8.83	4.02	9.76	2.30	0.79	0.00	0.00
REPAIR & MAINTENANCE	0.00	5.70	1.82	7.70	2.25	7.04	2.91	7.70	1.34	0.91	0.00	0.00
INTEREST ON OP. CAP.	0.00	11.38	11.05	3.33	2.89	5.14	0.80	4.96	0.23	1.00	0.00	0.00
TOTAL DIRECT EXPENSES	0.00	188.85	200.20	66.55	64.45	131.33	23.76	175.46	9.99	58.35	0.00	0.00
NET INCOME	0.00	-188.85	-200.20	-66.55	-64.45	-131.33	-23.76	-175.46	-9.99	-58.35	0.00	0.00
NET INCOME TO DATE	0.00	-188.85	-389.05	-455.60	-520.05	-651.38	-675.14	-850.60	-860.59	-918.94	-918.94	-918.94

Table 7.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Satsuma), 3rd Year Grove, 6' Machinery, Louisiana, 2006.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Ut. Vehicle lite use	20 hp		0.500	1.00	Feb	1.70	1.55			0.50	7.65				10.90
Fert 13-13-13	cwt											1.5000	15.50	23.25	23.25
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Feb	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Krovar 53WP	lbs											4.0000	12.00	48.00	48.00
Glyphosate	gal											0.5000	20.00	10.00	10.00
Prune Labor	hour			1.00	Feb							5.0000	9.60	48.00	48.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Kocide DF	lb											2.0000	2.42	4.84	4.84
Ut. Vehicle lite use	20 hp		0.500	1.00	Mar	1.70	1.55			0.50	7.65				10.90
Fert 13-13-13	cwt											1.5000	15.50	23.25	23.25
Apply Nutrient Labor	hour											1.0000	9.60	9.60	9.60
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Ridomil Gold MZ	lb											1.6000	11.84	18.94	18.94
Ut. Vehicle lite use	20 hp		0.500	1.00	May	1.70	1.55			0.50	7.65				10.90
Amm Nitrate (34%)	cwt											0.5000	16.00	8.00	8.00
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Ut. Vehicle lite use	20 hp		0.500	1.00	Jun	1.70	1.55			0.50	7.65				10.90
Amm Nitrate (34%)	cwt											0.5000	16.00	8.00	8.00
Apply Nutrient Labor	hour											2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											0.5000	20.00	10.00	10.00
Ut. Vehicle lite use	20 hp		0.500	1.00	Jul	1.70	1.55			0.50	7.65				10.90
Scout Labor	hour											3.0000	9.60	28.80	28.80
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jul	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Summer Oil	gal											1.0000	8.00	8.00	8.00
Malathion 57EC	pt											3.0000	3.21	9.63	9.63
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Agri-mek 0.15 EC	oz											5.0000	5.62	28.10	28.10
Ultra Fine Oil	gal											1.0000	9.24	9.24	9.24
Ut. Vehicle lite use	20 hp		0.500	1.00	Aug	1.70	1.55			0.50	7.65				10.90
Scout Labor	hour											1.0000	9.60	9.60	9.60
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Krovar 53WP	lbs											4.0000	12.00	48.00	48.00
Glyphosate	gal											0.5000	20.00	10.00	10.00
Ut. Vehicle lite use	20 hp		0.500	1.00	Oct	1.70	1.55			0.50	7.65				10.90
Scout Labor	hour											2.0000	9.60	19.20	19.20
Trailer Utility	10 ft	2WD 50 hp	1.000	2.00	Nov	16.32	6.18	0.67	2.65	2.00	30.60				56.42
Field Box	each											10.0000	12.00	120.00	120.00
Harvest container	each											10.0000	2.00	20.00	20.00
Harvest Satsumas	box											300.0000	2.25	675.00	675.00
Bushel Box	each											300.0000	1.25	375.00	375.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Baythroid 2	oz											2.0000	2.67	5.34	5.34
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Allette	lb											5.0000	20.00	100.00	100.00
Topsin M	lb											1.5000	19.50	29.25	29.25
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Malathion 57EC	pt											3.0000	3.21	9.63	9.63
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Dec	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Topsin M	lb											1.0000	19.50	19.50	19.50
Pk line satsuma low	each			1.00	Nov							0.1000			141.02
Application 1	acre			1.00	Nov							1.0000			1031.00
TOTALS						89.29	40.74	86.71	170.50	113.16	1161.45			1793.77	3342.46
INTEREST ON OPERATING CAPITAL															58.87
TOTAL SPECIFIED COST															3401.33

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 7.B Estimated Costs And Returns Per Acre Citrus (Satsuma), 3rd Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Satsuma	box	10.00	300.0000	3000.00	_____
TOTAL INCOME				3000.00	_____
DIRECT EXPENSES					
HARVEST AID					
Field Box	each	12.00	10.0000	120.00	_____
Harvest container	each	2.00	10.0000	20.00	_____
FERTILIZERS					
Fert 13-13-13	cwt	15.50	3.0000	46.50	_____
Amm Nitrate (34%)	cwt	16.00	1.0000	16.00	_____
FUNGICIDES					
Kocide DF	lb	2.42	2.0000	4.84	_____
Ridomil Gold MZ	lb	11.84	1.6000	18.94	_____
Aliette	lb	20.00	5.0000	100.00	_____
Topsin M	lb	19.50	2.5000	48.75	_____
HERBICIDES					
Krovar 53WP	lbs	12.00	8.0000	96.00	_____
Glyphosate	gal	20.00	1.5000	30.00	_____
INSECTICIDES					
Summer Oil	gal	8.00	1.0000	8.00	_____
Malathion 57EC	pt	3.21	6.0000	19.26	_____
Agri-mek 0.15 EC	oz	5.62	5.0000	28.10	_____
Ultra Fine Oil	gal	9.24	1.0000	9.24	_____
Baythroid 2	oz	2.67	2.0000	5.34	_____
HARVEST LABOR					
Harvest Satsumas	box	2.25	300.0000	675.00	_____
HARVEST					
Bushel Box	each	1.25	300.0000	375.00	_____
LABOR					
Apply Nutrient Labor	hour	9.60	7.0000	67.20	_____
Prune Labor	hour	9.60	5.0000	48.00	_____
Scout Labor	hour	9.60	6.0000	57.60	_____
Operator Labor					
Tractors	hour	15.30	9.6666	147.90	_____
Self-Propelled	hour	15.30	3.5000	53.55	_____
Grade & Pack Labor					
Pk line satsuma low	hour	9.60	100.0000	960.00	_____
DIESEL FUEL					
Tractors	gal	2.23	24.1918	53.96	_____
ELECTRICITY					
Pk line satsuma low	kWh	0.12	175.0000	21.00	_____
GASOLINE					
Self-Propelled	gal	2.63	2.1000	5.53	_____
REPAIR & MAINTENANCE					
Implements	acre	15.71	1.0000	15.71	_____
Tractors	acre	23.43	1.0000	23.43	_____
Self-Propelled	acre	6.37	1.0000	6.37	_____
Pk line satsuma low	acre	50.00	1.0000	50.00	_____
INTEREST ON OP. CAP.	acre	58.87	1.0000	58.87	_____
TOTAL DIRECT EXPENSES				3190.09	_____
RETURNS ABOVE DIRECT EXPENSES				-190.09	_____
FIXED EXPENSES					
Implements	acre	29.48	1.0000	29.48	_____
Tractors	acre	29.89	1.0000	29.89	_____
Self-Propelled	acre	10.85	1.0000	10.85	_____
Pk line satsuma low	each	1410.20	0.1000	141.02	_____
TOTAL FIXED EXPENSES				211.24	_____
TOTAL SPECIFIED EXPENSES				3401.33	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-401.33	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 7.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Satsuma), 3rd Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	-----dollars-----											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3000.00	0.00
DIRECT EXPENSES												
HARVEST AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	0.00
FERTILIZERS	0.00	23.25	23.25	0.00	8.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	4.84	0.00	18.94	0.00	0.00	0.00	0.00	0.00	0.00	129.25	19.50
HERBICIDES	0.00	58.00	0.00	0.00	0.00	10.00	0.00	58.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	17.63	37.34	0.00	0.00	14.97	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	675.00	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00	0.00
LABOR	0.00	67.20	9.60	0.00	19.20	19.20	28.80	9.60	0.00	19.20	0.00	0.00
LABOR	0.00	28.05	7.65	11.22	13.77	29.07	18.87	34.17	0.00	7.65	1005.90	5.10
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	8.25	0.79	4.02	3.09	8.83	4.81	10.55	0.00	0.79	37.64	1.72
REPAIR & MAINTENANCE	0.00	7.27	0.91	2.91	2.25	7.04	3.82	8.61	0.00	0.91	60.22	1.57
INTEREST ON OP. CAP.	0.00	12.63	2.47	1.94	2.17	3.35	2.59	4.60	0.00	0.50	28.46	0.16
TOTAL DIRECT EXPENSES	0.00	209.49	44.67	39.03	48.48	85.49	76.52	162.87	0.00	29.05	2466.44	28.05
NET INCOME	0.00	-209.49	-44.67	-39.03	-48.48	-85.49	-76.52	-162.87	0.00	-29.05	533.56	-28.05
NET INCOME TO DATE	0.00	-209.49	-254.16	-293.19	-341.67	-427.16	-503.68	-666.55	-666.55	-695.60	-162.04	-190.09

Table 8.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Navel Orange), 3rd Year Grove, 6' Machinery, Louisiana, 2006.

OPERATION/ OPERATING	INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST	
							DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE		COST
Ut. Vehicle lite use	20 hp			0.500	1.00	Feb	1.70	1.55			0.50	7.65			10.90	
Fert 13-13-13	cwt												1.5000	15.50	23.25	
Apply Nutrient Labor	hour												2.0000	9.60	19.20	
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Feb	8.16	3.09	2.37	2.91	1.00	15.30				31.83	
Krovar 53WP	lbs												4.0000	12.00	48.00	
Glyphosate	gal												0.5000	20.00	10.00	
Prune Labor	hour				1.00	Feb							5.0000	9.60	48.00	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Kocide DF	lb												2.0000	2.42	4.84	
Ut. Vehicle lite use	20 hp			0.500	1.00	Mar	1.70	1.55		0.50	7.65				10.90	
Fert 13-13-13	cwt												1.5000	15.50	23.25	
Apply Nutrient Labor	hour												2.0000	9.60	19.20	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Mar	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Topsin M	lb												1.5000	19.50	29.25	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Nexter 75 WP	oz												6.6000	6.85	45.21	
Kocide DF	lb												2.0000	2.42	4.84	
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12				12.14	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Ridomil Gold MZ	lb												1.6000	11.84	18.94	
Ut. Vehicle lite use	20 hp			0.500	1.00	May	1.70	1.55		0.50	7.65				10.90	
Amm Nitrate (34%)	cwt												0.5000	16.00	8.00	
Apply Nutrient Labor	hour												2.0000	9.60	19.20	
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	May	3.27	1.24	0.37	1.14	0.40	6.12				12.14	
Ut. Vehicle lite use	20 hp			0.500	1.00	Jun	1.70	1.55		0.50	7.65				10.90	
Amm Nitrate (34%)	cwt												0.5000	16.00	8.00	
Apply Nutrient Labor	hour												2.0000	9.60	19.20	
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14	
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30				31.83	
Glyphosate	gal												0.5000	20.00	10.00	
Ut. Vehicle lite use	20 hp			0.500	1.00	Jul	1.70	1.55		0.50	7.65				10.90	
Scout Labor	hour												3.0000	9.60	28.80	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jul	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Summer Oil	gal												1.0000	8.00	8.00	
Malathion 57EC	pt												3.0000	3.21	9.63	
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12				12.14	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Agri-mek 0.15 EC	oz												5.0000	5.62	28.10	
Ultra Fine Oil	gal												1.0000	9.24	9.24	
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12				12.14	
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30				31.83	
Krovar 53WP	lbs												4.0000	12.00	48.00	
Glyphosate	gal												0.5000	20.00	10.00	
Ut. Vehicle lite use	20 hp			0.500	1.00	Sep	1.70	1.55		0.50	7.65				10.90	
Scout Labor	hour												1.0000	9.60	9.60	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Baythroid 2	oz												2.0000	2.67	5.34	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Alliette	lb												5.0000	20.00	100.00	
Topsin M	lb												1.5000	19.50	29.25	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Malathion 57EC	pt												3.0000	3.21	9.63	
Trailer Utility	10 ft	2WD 50 hp	1.000	2.00	Dec	16.32	6.18	0.67	2.65	2.00	30.60				56.42	
Field Box	each												10.0000	12.00	120.00	
Harvest container	each												10.0000	2.00	20.00	
Harvest Oranges	box												230.0000	1.75	402.50	
Bushel Box	each												230.0000	1.25	287.50	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Dec	2.53	1.03	0.76	1.55	0.33	5.10				10.97	
Topsin M	lb												1.0000	19.50	19.50	
Pk line orange low	each				1.00	Dec							0.1000		141.02	
Application 1	acre				1.00	Dec							1.0000		834.80	
TOTALS							92.65	41.25	84.03	173.60	93.33	972.00			1503.47	2867.00
INTEREST ON OPERATING CAPITAL																47.60
TOTAL SPECIFIED COST																2914.60

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 8.B Estimated Costs And Returns Per Acre Citrus (Navel Orange),
3rd Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Orange	box	12.00	230.0000	2760.00	_____

TOTAL INCOME				2760.00	_____
DIRECT EXPENSES					
HARVEST AID					
Field Box	each	12.00	10.0000	120.00	_____
Harvest container	each	2.00	10.0000	20.00	_____
FERTILIZERS					
Fert 13-13-13	cwt	15.50	3.0000	46.50	_____
Amm Nitrate (34%)	cwt	16.00	1.0000	16.00	_____
FUNGICIDES					
Kocide DF	lb	2.42	4.0000	9.68	_____
Topsin M	lb	19.50	4.0000	78.00	_____
Ridomil Gold MZ	lb	11.84	1.6000	18.94	_____
Aliette	lb	20.00	5.0000	100.00	_____
HERBICIDES					
Krovar 53WP	lbs	12.00	8.0000	96.00	_____
Glyphosate	gal	20.00	1.5000	30.00	_____
INSECTICIDES					
Nexter 75 WP	oz	6.85	6.6000	45.21	_____
Summer Oil	gal	8.00	1.0000	8.00	_____
Malathion 57EC	pt	3.21	6.0000	19.26	_____
Agri-mek 0.15 EC	oz	5.62	5.0000	28.10	_____
Ultra Fine Oil	gal	9.24	1.0000	9.24	_____
Baythroid 2	oz	2.67	2.0000	5.34	_____
HARVEST LABOR					
Harvest Oranges	box	1.75	230.0000	402.50	_____
HARVEST					
Bushel Box	each	1.25	230.0000	287.50	_____
LABOR					
Apply Nutrient Labor	hour	9.60	8.0000	76.80	_____
Prune Labor	hour	9.60	5.0000	48.00	_____
Scout Labor	hour	9.60	4.0000	38.40	_____
Operator Labor					
Tractors	hour	15.30	10.3333	158.10	_____
Self-Propelled	hour	15.30	3.0000	45.90	_____
Grade & Pack Labor					
Pk line orange low	hour	9.60	80.0000	768.00	_____
DIESEL FUEL					
Tractors	gal	2.23	25.7359	57.40	_____
ELECTRICITY					
Pk line orange low	kWh	0.12	140.0000	16.80	_____
GASOLINE					
Self-Propelled	gal	2.63	1.8000	4.74	_____
REPAIR & MAINTENANCE					
Implements	acre	17.23	1.0000	17.23	_____
Tractors	acre	25.05	1.0000	25.05	_____
Self-Propelled	acre	5.46	1.0000	5.46	_____
Pk line orange low	acre	50.00	1.0000	50.00	_____
INTEREST ON OP. CAP.	acre	47.60	1.0000	47.60	_____

TOTAL DIRECT EXPENSES				2699.75	_____
RETURNS ABOVE DIRECT EXPENSES				60.25	_____
FIXED EXPENSES					
Implements	acre	32.58	1.0000	32.58	_____
Tractors	acre	31.95	1.0000	31.95	_____
Self-Propelled	acre	9.30	1.0000	9.30	_____
Pk line orange low	each	1410.20	0.1000	141.02	_____

TOTAL FIXED EXPENSES				214.85	_____

TOTAL SPECIFIED EXPENSES				2914.60	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-154.60	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 8.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Navel Orange), 3 Rd Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2760.00
DIRECT EXPENSES												
HARVEST AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00
FERTILIZERS	0.00	23.25	23.25	0.00	8.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	4.84	29.25	23.78	0.00	0.00	0.00	0.00	0.00	0.00	129.25	19.50
HERBICIDES	0.00	58.00	0.00	0.00	0.00	10.00	0.00	58.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	45.21	0.00	0.00	17.63	37.34	0.00	0.00	14.97	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402.50
HARVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287.50
LABOR	0.00	67.20	19.20	0.00	19.20	19.20	28.80	0.00	9.60	0.00	0.00	0.00
LABOR	0.00	28.05	12.75	16.32	13.77	29.07	18.87	26.52	7.65	0.00	15.30	803.70
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	8.25	2.51	5.74	3.09	8.83	4.81	9.76	0.79	0.00	5.16	30.00
REPAIR & MAINTENANCE	0.00	7.27	2.48	4.48	2.25	7.04	3.82	7.70	0.91	0.00	4.71	57.08
INTEREST ON OP. CAP.	0.00	12.63	5.23	5.00	2.17	3.35	2.59	4.05	0.44	0.00	1.98	10.16
TOTAL DIRECT EXPENSES	0.00	209.49	94.67	100.53	48.48	85.49	76.52	143.37	19.39	0.00	171.37	1750.44
NET INCOME	0.00	-209.49	-94.67	-100.53	-48.48	-85.49	-76.52	-143.37	-19.39	0.00	-171.37	1009.56
NET INCOME TO DATE	0.00	-209.49	-304.16	-404.69	-453.17	-538.66	-615.18	-758.55	-777.94	-777.94	-949.31	60.25

Table 9.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Satsuma), 4th Year Grove, 6' Machinery, Louisiana, 2006.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Sulphur 80%	lb											24.0000	0.30	7.20
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Feb	3.20	1.21	4.36	19.12	0.39	6.01			33.90
Fert 13-13-13	cwt											8.0000	15.50	124.00
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Feb	8.16	3.09	2.37	2.91	1.00	15.30			31.83
Krovar 53WP	lbs											4.0000	12.00	48.00
Glyphosate	gal											1.0000	20.00	20.00
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Kocide DF	lb											2.0000	2.42	4.84
Scout Labor	hour			2.00	Feb							2.0000	9.60	19.20
Prune Labor	hour			1.00	Mar							1.0000	9.60	9.60
Scout Labor	hour			2.00	Mar							2.0000	9.60	19.20
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Nexter 75 WP	oz											6.6000	6.85	45.21
Abound 2.08 F	oz											14.0000	1.84	25.76
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12			12.14
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Ridomil Gold MZ	lb											1.6000	11.84	18.94
Scout Labor	hour			2.00	Apr							2.0000	9.60	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	May	3.27	1.24	0.37	1.14	0.40	6.12			12.14
Scout Labor	hour			2.00	May							2.0000	9.60	19.20
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Jun	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Abound 2.08 F	oz											14.0000	1.84	25.76
Nexter 75 WP	oz											6.6000	6.85	45.21
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Jun	3.20	1.21	4.36	19.12	0.39	6.01			33.90
Amm Nitrate (34%)	cwt											1.2000	16.00	19.20
Prune Labor	hour			1.00	Jun							0.5000	9.60	4.80
Scout Labor	hour			2.00	Jun							2.0000	9.60	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12			12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30			31.83
Glyphosate	gal											0.5000	20.00	10.00
Scout Labor	hour			2.00	Jul							2.0000	9.60	19.20
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Jul	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Summer Oil	gal											1.0000	8.00	8.00
Malathion 57EC	pt											6.0000	3.21	19.26
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12			12.14
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Agri-mek 0.15 EC	oz											5.0000	5.62	28.10
Ultra Fine Oil	gal											1.0000	9.24	9.24
Scout Labor	hour			2.00	Aug							2.0000	9.60	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12			12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30			31.83
Krovar 53WP	lbs											4.0000	12.00	48.00
Glyphosate	gal											0.5000	20.00	10.00
Scout Labor	hour			2.00	Sep							2.0000	9.60	19.20
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	2.00	Oct	5.05	2.06	1.51	3.10	0.66	10.20			21.92
Baythroid 2	oz											4.0000	2.67	10.68
Trailer Utility	10 ft	2WD 50 hp	1.000	2.00	Nov	16.32	6.18	0.67	2.65	2.00	30.60			56.42
Field Box	each											10.0000	12.00	120.00
Harvest Satsumas	box											450.0000	2.25	1012.50
Bushel Box	each											450.0000	1.25	562.50
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Alliette	lb											5.0000	20.00	100.00
Topsin M	lb											1.0000	19.50	19.50
Scout Labor	hour			2.00	Nov							2.0000	9.60	19.20
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Malathion 57EC	pt											6.0000	3.21	19.26
Sprayer Air Blast 16'	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10			10.97
Topsin M	lb											1.0000	19.50	19.50
Pk line Satsuma med	each			1.00	Nov				141.02			0.1000		141.02
Application 1	acre			1.00	Nov							1.0000		1511.00
TOTALS						93.90	36.43	98.46	214.94	161.78	1620.32			2567.86
INTEREST ON OPERATING CAPITAL														83.61
TOTAL SPECIFIED COST														4715.52

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 9.B Estimated Costs And Returns Per Acre Citrus (Satsuma), 4th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Satsuma	box	10.00	450.0000	4500.00	_____
TOTAL INCOME				4500.00	_____
DIRECT EXPENSES					
HARVEST AID					
Field Box	each	12.00	10.0000	120.00	_____
FERTILIZERS					
Fert 13-13-13	cwt	15.50	8.0000	124.00	_____
Amm Nitrate (34%)	cwt	16.00	1.2000	19.20	_____
FUNGICIDES					
Kocide DF	lb	2.42	2.0000	4.84	_____
Abound 2.08 F	oz	1.84	28.0000	51.52	_____
Ridomil Gold MZ	lb	11.84	1.6000	18.94	_____
Aliette	lb	20.00	5.0000	100.00	_____
Topsin M	lb	19.50	2.0000	39.00	_____
HERBICIDES					
Krovar 53WP	lbs	12.00	8.0000	96.00	_____
Glyphosate	gal	20.00	2.0000	40.00	_____
INSECTICIDES					
Sulphur 80%	lb	0.30	24.0000	7.20	_____
Nexter 75 WP	oz	6.85	13.2000	90.42	_____
Summer Oil	gal	8.00	1.0000	8.00	_____
Malathion 57EC	pt	3.21	12.0000	38.52	_____
Agri-mek 0.15 EC	oz	5.62	5.0000	28.10	_____
Ultra Fine Oil	gal	9.24	1.0000	9.24	_____
Baythroid 2	oz	2.67	4.0000	10.68	_____
HARVEST LABOR					
Harvest Satsumas	box	2.25	450.0000	1012.50	_____
HARVEST					
Bushel Box	each	1.25	450.0000	562.50	_____
LABOR					
Scout Labor	hour	9.60	18.0000	172.80	_____
Prune Labor	hour	9.60	1.5000	14.40	_____
Operator Labor					
Tractors	hour	15.30	11.7857	180.32	_____
Grade & Pack Labor					
Pk line Satsuma med	hour	9.60	150.0000	1440.00	_____
DIESEL FUEL					
Tractors	gal	2.23	29.3022	65.34	_____
ELECTRICITY					
Pk line Satsuma med	kWh	0.12	175.0000	21.00	_____
REPAIR & MAINTENANCE					
Implements	acre	27.46	1.0000	27.46	_____
Tractors	acre	28.56	1.0000	28.56	_____
Pk line Satsuma med	acre	50.00	1.0000	50.00	_____
INTEREST ON OP. CAP.	acre	83.61	1.0000	83.61	_____
TOTAL DIRECT EXPENSES				4464.15	_____
RETURNS ABOVE DIRECT EXPENSES				35.85	_____
FIXED EXPENSES					
Implements	acre	73.92	1.0000	73.92	_____
Tractors	acre	36.43	1.0000	36.43	_____
Pk line Satsuma med	each	1410.20	0.1000	141.02	_____
TOTAL FIXED EXPENSES				251.37	_____
TOTAL SPECIFIED EXPENSES				4715.52	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-215.52	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 9.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Satsuma), 4th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4500.00	0.00
DIRECT EXPENSES												
HARVEST AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	0.00
FERTILIZERS	0.00	124.00	0.00	0.00	0.00	19.20	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	4.84	0.00	44.70	0.00	25.76	0.00	0.00	0.00	0.00	139.00	0.00
HERBICIDES	0.00	68.00	0.00	0.00	0.00	10.00	0.00	58.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	7.20	0.00	45.21	0.00	45.21	27.26	37.34	0.00	10.68	19.26	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1012.50	0.00
HARVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	562.50	0.00
LABOR	0.00	19.20	28.80	19.20	19.20	24.00	19.20	19.20	19.20	0.00	19.20	0.00
LABOR	0.00	31.51	0.00	16.32	6.12	32.53	11.22	26.52	0.00	10.20	1485.90	0.00
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	11.43	0.00	5.74	2.30	12.01	4.02	9.76	0.00	3.44	37.64	0.00
REPAIR & MAINTENANCE	0.00	13.24	0.00	4.48	1.34	13.01	2.91	7.70	0.00	3.12	60.22	0.00
INTEREST ON OP. CAP.	0.00	17.93	1.68	7.11	1.36	7.41	2.25	4.61	0.45	0.48	40.33	0.00
TOTAL DIRECT EXPENSES	0.00	297.35	30.48	142.76	30.32	189.13	66.86	163.13	19.65	27.92	3496.55	0.00
NET INCOME	0.00	-297.35	-30.48	-142.76	-30.32	-189.13	-66.86	-163.13	-19.65	-27.92	1003.45	0.00
NET INCOME TO DATE	0.00	-297.35	-327.83	-470.59	-500.91	-690.04	-756.90	-920.03	-939.68	-967.60	35.85	35.85

Table 10.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Navel Orange), 4th Year Grove, 6' Machinery Louisiana, 2006.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Sulphur 80%	lb											24.0000	0.30	7.20	7.20
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Feb	3.20	1.21	4.36	19.12	0.39	6.01				33.90
Fert 13-13-13	cwt											8.0000	15.50	124.00	124.00
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Feb	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Krovar 53WP	lbs											4.0000	12.00	48.00	48.00
Glyphosate	gal											0.5000	20.00	10.00	10.00
Prune Labor	hour											5.0000	9.60	48.00	48.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Kocide DF	lb											2.0000	2.42	4.84	4.84
Scout Labor	hour			2.00	Feb							2.0000	9.60	19.20	19.20
Prune Labor	hour			1.00	Mar							1.0000	9.60	9.60	9.60
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	2.00	Mar	5.05	2.06	1.51	3.10	0.66	10.20				21.92
Topsin M	lb											4.0000	19.50	78.00	78.00
Scout Labor	hour			2.00	Mar							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Nexter 75 WP	oz											6.6000	6.85	45.21	45.21
Abound 2.08 F	oz											14.0000	1.84	25.76	25.76
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Ridomil Gold MZ	lb											1.6000	11.84	18.94	18.94
Scout Labor	hour			2.00	Apr							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	May	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Scout Labor	hour			2.00	May							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jun	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Abound 2.08 F	oz											14.0000	1.84	25.76	25.76
Nexter 75 WP	oz											6.6000	6.85	45.21	45.21
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Jun	3.20	1.21	4.36	19.12	0.39	6.01				33.90
Amm Nitrate (34%)	cwt											1.2000	16.00	19.20	19.20
Prune Labor	hour			1.00	Jun							0.5000	9.60	4.80	4.80
Scout Labor	hour			2.00	Jun							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											0.5000	20.00	10.00	10.00
Scout Labor	hour			2.00	Jul							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jul	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Summer Oil	gal											1.0000	8.00	8.00	8.00
Malathion 57EC	pt											6.0000	3.21	19.26	19.26
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Agri-mek 0.15 EC	oz											5.0000	5.62	28.10	28.10
Ultra Fine Oil	gal											1.0000	9.24	9.24	9.24
Scout Labor	hour			2.00	Aug							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Krovar 53WP	lbs											4.0000	12.00	48.00	48.00
Glyphosate	gal											0.5000	20.00	10.00	10.00

Table 10.A Continued.

Scout Labor	hour				2.00	Sep								2.0000	9.60	19.20	19.20	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Oct	2.53	1.03	0.76	1.55	0.33	5.10						10.97	
Baythroid 2	oz													2.0000	2.67	5.34	5.34	
Scout Labor	hour													1.0000	9.60	9.60	9.60	
Trailer Utility	10 ft	2WD 50 hp	1.000	2.00	Nov	16.32	6.18	0.67	2.65	2.00	30.60						56.42	
Field Box	each													10.0000	12.00	120.00	120.00	
Harvest Oranges	box													350.0000	1.75	612.50	612.50	
Bushel Box	each													350.0000	1.25	437.50	437.50	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10						10.97	
Aliette	lb													5.0000	20.00	100.00	100.00	
Topsin M	lb													1.0000	19.50	19.50	19.50	
Scout Labor	hour			2.00	Nov									2.0000	9.60	19.20	19.20	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10						10.97	
Malathion 57EC	pt													6.0000	3.21	19.26	19.26	
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10						10.97	
Topsin M	lb													1.0000	19.50	19.50	19.50	
Pk line orange med	each			1.00	Dec									0.1000			141.02	
Application 1	acre			1.00	Dec			66.80						1.0000			1218.80	
							96.43	37.46	95.02	216.49	132.11	1337.42				2163.12	3945.94	
TOTALS																		
INTEREST ON OPERATING CAPITAL																		74.87
TOTAL SPECIFIED COST																		4020.81

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 10.B Estimated Costs And Returns Per Acre Citrus (Navel Orange),
4th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Orange	box	12.00	350.0000	4200.00	_____
TOTAL INCOME				4200.00	_____
DIRECT EXPENSES					
HARVEST AID					
Field Box	each	12.00	10.0000	120.00	_____
FERTILIZERS					
Fert 13-13-13	cwt	15.50	8.0000	124.00	_____
Amm Nitrate (34%)	cwt	16.00	1.2000	19.20	_____
FUNGICIDES					
Kocide DF	lb	2.42	2.0000	4.84	_____
Topsin M	lb	19.50	6.0000	117.00	_____
Abound 2.08 F	oz	1.84	28.0000	51.52	_____
Ridomil Gold MZ	lb	11.84	1.6000	18.94	_____
Aliette	lb	20.00	5.0000	100.00	_____
HERBICIDES					
Krovar 53WP	lbs	12.00	8.0000	96.00	_____
Glyphosate	gal	20.00	1.5000	30.00	_____
INSECTICIDES					
Sulphur 80%	lb	0.30	24.0000	7.20	_____
Nexter 75 WP	oz	6.85	13.2000	90.42	_____
Summer Oil	gal	8.00	1.0000	8.00	_____
Malathion 57EC	pt	3.21	12.0000	38.52	_____
Agri-mek 0.15 EC	oz	5.62	5.0000	28.10	_____
Ultra Fine Oil	gal	9.24	1.0000	9.24	_____
Baythroid 2	oz	2.67	2.0000	5.34	_____
HARVEST LABOR					
Harvest Oranges	box	1.75	350.0000	612.50	_____
HARVEST					
Bushel Box	each	1.25	350.0000	437.50	_____
LABOR					
Prune Labor	hour	9.60	6.5000	62.40	_____
Scout Labor	hour	9.60	19.0000	182.40	_____
Operator Labor					
Tractors	hour	15.30	12.1190	185.42	_____
Grade & Pack Labor					
Pk line orange med	hour	9.60	120.0000	1152.00	_____
DIESEL FUEL					
Tractors	gal	2.23	30.0743	67.06	_____
ELECTRICITY					
Pk line orange med	kWh	0.12	140.0000	16.80	_____
REPAIR & MAINTENANCE					
Implements	acre	28.22	1.0000	28.22	_____
Tractors	acre	29.37	1.0000	29.37	_____
Pk line orange med	acre	50.00	1.0000	50.00	_____
INTEREST ON OP. CAP.	acre	74.87	1.0000	74.87	_____
TOTAL DIRECT EXPENSES				3766.86	_____
RETURNS ABOVE DIRECT EXPENSES				433.14	_____
FIXED EXPENSES					
Implements	acre	75.47	1.0000	75.47	_____
Tractors	acre	37.46	1.0000	37.46	_____
Pk line orange med	each	1410.20	0.1000	141.02	_____
TOTAL FIXED EXPENSES				253.95	_____
TOTAL SPECIFIED EXPENSES				4020.81	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				179.19	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 10.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Navel Orange), 4th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4200.00
DIRECT EXPENSES												
HARVEST AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	0.00
FERTILIZERS	0.00	124.00	0.00	0.00	0.00	19.20	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	4.84	78.00	44.70	0.00	25.76	0.00	0.00	0.00	0.00	139.00	0.00
HERBICIDES	0.00	58.00	0.00	0.00	0.00	10.00	0.00	58.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	7.20	0.00	45.21	0.00	45.21	27.26	37.34	0.00	5.34	19.26	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	612.50	0.00
HARVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437.50	0.00
LABOR	0.00	67.20	28.80	19.20	19.20	24.00	19.20	19.20	19.20	9.60	19.20	0.00
LABOR	0.00	31.51	10.20	16.32	6.12	32.53	11.22	26.52	0.00	5.10	45.90	1152.00
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	11.43	3.44	5.74	2.30	12.01	4.02	9.76	0.00	1.72	16.64	16.80
REPAIR & MAINTENANCE	0.00	13.24	3.12	4.48	1.34	13.01	2.91	7.70	0.00	1.57	10.22	50.00
INTEREST ON OP. CAP.	0.00	20.37	7.21	7.11	1.36	7.41	2.25	4.61	0.45	0.41	16.58	7.11
TOTAL DIRECT EXPENSES	0.00	337.79	130.77	142.76	30.32	189.13	66.86	163.13	19.65	23.74	1436.80	1225.91
NET INCOME	0.00	-337.79	-130.77	-142.76	-30.32	-189.13	-66.86	-163.13	-19.65	-23.74	-1436.80	2974.09
NET INCOME TO DATE	0.00	-337.79	-468.56	-611.32	-641.64	-830.77	-897.63	-1060.76	-1080.41	-1104.15	-2540.95	433.14

Table 11.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Satsuma), 5th Year Grove, 6' Machinery, Louisiana, 2006.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Sulphur 80%	lb											24.0000	0.30	7.20	7.20
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Feb	3.20	1.21	4.36	19.12	0.39	6.01				33.90
Fert 13-13-13	cwt											10.0000	15.50	155.00	155.00
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Feb	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Krovar 53WP	lbs											4.0000	12.00	48.00	48.00
Glyphosate	gal											0.5000	20.00	10.00	10.00
Prune Labor	hour											5.0000	9.60	48.00	48.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Kocide DF	lb											2.0000	2.42	4.84	4.84
Scout Labor	hour			2.00	Feb							2.0000	9.60	19.20	19.20
Prune Labor	hour			1.00	Mar							1.0000	9.60	9.60	9.60
Scout Labor	hour			2.00	Mar							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Nexter 75 WP	oz											6.6000	6.85	45.21	45.21
Abound 2.08 F	oz											14.0000	1.84	25.76	25.76
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Ridomil Gold MZ	lb											2.0000	11.84	23.68	23.68
Scout Labor	hour			2.00	Apr							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	May	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Scout Labor	hour			2.00	May							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jun	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Nexter 75 WP	oz											6.6000	6.85	45.21	45.21
Abound 2.08 F	oz											14.0000	1.84	25.76	25.76
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Jun	3.20	1.21	4.36	19.12	0.39	6.01				33.90
Amm Nitrate (34%)	cwt											1.5000	16.00	24.00	24.00
Prune Labor	hour			1.00	Jun							0.5000	9.60	4.80	4.80
Scout Labor	hour			2.00	Jun							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											1.0000	20.00	20.00	20.00
Scout Labor	hour			2.00	Jul							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jul	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Summer Oil	gal											1.5000	8.00	12.00	12.00
Malathion 57EC	pt											6.0000	3.21	19.26	19.26
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Agri-mek 0.15 EC	oz											5.0000	5.62	28.10	28.10
Ultra Fine Oil	gal											1.0000	9.24	9.24	9.24
Scout Labor	hour			2.00	Aug							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12				12.14

Table 11.A Continued

Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Krovar 53WP	lbs											4.0000	12.00	48.00	48.00
Glyphosate	gal											0.5000	20.00	10.00	10.00
Scout Labor	hour			2.00	Sep							2.0000	9.60	19.20	19.20
Scout Labor	hour			2.00	Oct							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Oct	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Baythroid 2	oz											2.0000	2.67	5.34	5.34
Trailer Utility	10 ft	2WD 50 hp	1.000	2.00	Nov	16.32	6.18	0.67	2.65	2.00	30.60				56.42
Field Box	each											10.0000	12.00	120.00	120.00
Harvest container	each											10.0000	2.00	20.00	20.00
Harvest Satsumas	box											600.0000	2.25	1350.00	1350.00
Bushel Box	each											600.0000	1.25	750.00	750.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Aliette	lb											5.0000	20.00	100.00	100.00
Topsin M	lb											1.5000	19.50	29.25	29.25
Scout Labor	hour			2.00	Nov							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Malathion 57EC	pt											6.0000	3.21	19.26	19.26
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Topsin M	lb											1.0000	19.50	19.50	19.50
Pk line Satsuma full	each			1.00	Nov				141.02			0.1000			141.02
Application 1	acre			1.00	Nov			75.20		180.00	1728.00	1.0000			1803.20
						-----	-----	-----	-----	-----	-----				-----
TOTALS						91.38	35.40	101.91	213.39	191.45	1903.22			3229.01	5574.31
INTEREST ON OPERATING CAPITAL															99.02
TOTAL SPECIFIED COST															5673.33

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 11.B Estimated Costs And Returns Per Acre Citrus (Satsuma), 5th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Satsuma	box	10.00	600.0000	6000.00	_____
TOTAL INCOME				6000.00	_____
DIRECT EXPENSES					
HARVEST AID					
Field Box	each	12.00	10.0000	120.00	_____
Harvest container	each	2.00	10.0000	20.00	_____
FERTILIZERS					
Fert 13-13-13	cwt	15.50	10.0000	155.00	_____
Amm Nitrate (34%)	cwt	16.00	1.5000	24.00	_____
FUNGICIDES					
Kocide DF	lb	2.42	2.0000	4.84	_____
Abound 2.08 F	oz	1.84	28.0000	51.52	_____
Ridomil Gold MZ	lb	11.84	2.0000	23.68	_____
Aliette	lb	20.00	5.0000	100.00	_____
Topsin M	lb	19.50	2.5000	48.75	_____
HERBICIDES					
Krovar 53WP	lbs	12.00	8.0000	96.00	_____
Glyphosate	gal	20.00	2.0000	40.00	_____
INSECTICIDES					
Sulphur 80%	lb	0.30	24.0000	7.20	_____
Nexter 75 WP	oz	6.85	13.2000	90.42	_____
Summer Oil	gal	8.00	1.5000	12.00	_____
Malathion 57EC	pt	3.21	12.0000	38.52	_____
Agri-mek 0.15 EC	oz	5.62	5.0000	28.10	_____
Ultra Fine Oil	gal	9.24	1.0000	9.24	_____
Baythroid 2	oz	2.67	2.0000	5.34	_____
HARVEST LABOR					
Harvest Satsumas	box	2.25	600.0000	1350.00	_____
HARVEST					
Bushel Box	each	1.25	600.0000	750.00	_____
LABOR					
Prune Labor	hour	9.60	6.5000	62.40	_____
Scout Labor	hour	9.60	20.0000	192.00	_____
Operator Labor					
Tractors	hour	15.30	11.4523	175.22	_____
Grade & Pack Labor					
Pk line Satsuma full	hour	9.60	180.0000	1728.00	_____
DIESEL FUEL					
Tractors	gal	2.23	28.5302	63.62	_____
ELECTRICITY					
Pk line Satsuma full	kWh	0.12	210.0000	25.20	_____
REPAIR & MAINTENANCE					
Implements	acre	26.71	1.0000	26.71	_____
Tractors	acre	27.76	1.0000	27.76	_____
Pk line Satsuma full	acre	50.00	1.0000	50.00	_____
INTEREST ON OP. CAP.	acre	99.02	1.0000	99.02	_____
TOTAL DIRECT EXPENSES				5424.54	_____
RETURNS ABOVE DIRECT EXPENSES				575.46	_____
FIXED EXPENSES					
Implements	acre	72.37	1.0000	72.37	_____
Tractors	acre	35.40	1.0000	35.40	_____
Pk line Satsuma full	each	1410.20	0.1000	141.02	_____
TOTAL FIXED EXPENSES				248.79	_____
TOTAL SPECIFIED EXPENSES				5673.33	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				326.67	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 11.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Satsuma), 5th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6000.00	0.00
DIRECT EXPENSES												
HARVEST AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	0.00
FERTILIZERS	0.00	155.00	0.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	4.84	0.00	49.44	0.00	25.76	0.00	0.00	0.00	0.00	148.75	0.00
HERBICIDES	0.00	58.00	0.00	0.00	0.00	20.00	0.00	58.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	7.20	0.00	45.21	0.00	45.21	31.26	37.34	0.00	5.34	19.26	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1350.00	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	0.00
LABOR	0.00	67.20	28.80	19.20	19.20	24.00	19.20	19.20	19.20	19.20	19.20	0.00
LABOR	0.00	31.51	0.00	16.32	6.12	32.53	11.22	26.52	0.00	5.10	1773.90	0.00
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	11.43	0.00	5.74	2.30	12.01	4.02	9.76	0.00	1.72	41.84	0.00
REPAIR & MAINTENANCE	0.00	13.24	0.00	4.48	1.34	13.01	2.91	7.70	0.00	1.57	60.22	0.00
INTEREST ON OP. CAP.	0.00	22.36	1.68	7.36	1.36	8.02	2.39	4.61	0.45	0.58	50.21	0.00
TOTAL DIRECT EXPENSES	0.00	370.78	30.48	147.75	30.32	204.54	71.00	163.13	19.65	33.51	4353.38	0.00
NET INCOME	0.00	-370.78	-30.48	-147.75	-30.32	-204.54	-71.00	-163.13	-19.65	-33.51	1646.62	0.00
NET INCOME TO DATE	0.00	-370.78	-401.26	-549.01	-579.33	-783.87	-854.87	-1018.00	-1037.65	-1071.16	575.46	575.46

Table 12.A Estimated Resource Use And Costs For Field Operations, Per Acre Citrus (Navel Orange), 5th Year Grove, 6' Machinery, Louisiana, 2006.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Sulphur 80%	lb											24.0000	0.30	7.20	7.20
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Feb	3.20	1.21	4.36	19.12	0.39	6.01				33.90
Fert 13-13-13	cwt											10.0000	15.50	155.00	155.00
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Feb	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Krovar 53WP	lbs											4.0000	12.00	48.00	48.00
Glyphosate	gal											0.5000	20.00	10.00	10.00
Prune Labor	hour											5.0000	9.60	48.00	48.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Feb	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Kocide DF	lb											2.0000	2.42	4.84	4.84
Scout Labor	hour			2.00	Feb							2.0000	9.60	19.20	19.20
Prune Labor	hour			1.00	Mar							1.0000	9.60	9.60	9.60
Sprayer Air Blast 16	16' spray	MFWD 50 hp	0.333	1.00	Mar	2.71	1.26	0.76	1.55	0.33	5.10				11.38
Topsin M	lb											2.0000	19.50	39.00	39.00
Scout Labor	hour			2.00	Mar							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Nexter 75 WP	oz											6.6000	6.85	45.21	45.21
Abound 2.08 F	oz											14.0000	1.84	25.76	25.76
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Apr	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Apr	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Ridomil Gold MZ	lb											2.0000	11.84	23.68	23.68
Scout Labor	hour			2.00	Apr							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	May	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Scout Labor	hour			2.00	May							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jun	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Nexter 75 WP	oz											6.6000	6.85	45.21	45.21
Abound 2.08 F	oz											14.0000	1.84	25.76	25.76
Fert Sprd Pull Type	6 ft	2WD 50 hp	0.392	1.00	Jun	3.20	1.21	4.36	19.12	0.39	6.01				33.90
Amm Nitrate (34%)	cwt											1.5000	16.00	24.00	24.00
Prune Labor	hour			1.00	Jun							0.5000	9.60	4.80	4.80
Scout Labor	hour			2.00	Jun							2.0000	9.60	19.20	19.20
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jun	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Jun	8.16	3.09	2.37	2.91	1.00	15.30				31.83
Glyphosate	gal											0.5000	20.00	10.00	10.00
Scout Labor	hour			2.00	Jul							2.0000	9.60	19.20	19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Jul	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Summer Oil	gal											1.5000	8.00	12.00	12.00
Malathion 57EC	pt											6.0000	3.21	19.26	19.26
Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Jul	3.27	1.24	0.37	1.14	0.40	6.12				12.14
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Aug	2.53	1.03	0.76	1.55	0.33	5.10				10.97
Agri-mek 0.15 EC	oz											5.0000	5.62	28.10	28.10
Ultra Fine Oil	gal											1.0000	9.24	9.24	9.24
Scout Labor	hour			2.00	Aug							2.0000	9.60	19.20	19.20

Table 12.A Continued

Rotary Mower	6.7 ft	2WD 50 hp	0.400	1.00	Aug	3.27	1.24	0.37	1.14	0.40	6.12						12.14
Sprayer Boom 1 aph	1-Row	2WD 50 hp	1.000	1.00	Aug	8.16	3.09	2.37	2.91	1.00	15.30						31.83
Krovar 53WP	lbs											4.0000	12.00	48.00			48.00
Glyphosate	gal											0.5000	20.00	10.00			10.00
Scout Labor	hour			2.00	Sep							2.0000	9.60	19.20			19.20
Scout Labor	hour			2.00	Oct							2.0000	9.60	19.20			19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Oct	2.53	1.03	0.76	1.55	0.33	5.10						10.97
Baythroid 2	oz											2.0000	2.67	5.34			5.34
Trailer Utility	10 ft	2WD 50 hp	1.000	2.00	Nov	16.32	6.18	0.67	2.65	2.00	30.60						56.42
Field Box	each											10.0000	12.00	120.00			120.00
Harvest container	each											10.0000	2.00	20.00			20.00
Harvest Oranges	box											480.0000	1.75	840.00			840.00
Bushel Box	each											480.0000	1.25	600.00			600.00
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10						10.97
Aliette	lb											5.0000	20.00	100.00			100.00
Topsin M	lb											1.0000	19.50	19.50			19.50
Scout Labor	hour			2.00	Nov							2.0000	9.60	19.20			19.20
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10						10.97
Malathion 57EC	pt											6.0000	3.21	19.26			19.26
Sprayer Air Blast 16	16' spray	2WD 50 hp	0.333	1.00	Nov	2.53	1.03	0.76	1.55	0.33	5.10						10.97
Topsin M	lb											1.0000	19.50	19.50			19.50
Pk line orange full	each			1.00	Dec				141.02			0.1000					141.02
Application 1	acre			1.00	Dec			71.00		150.00	1440.00	1.0000					1511.00
						-----						-----					
TOTALS						94.09	36.66	98.47	214.94	161.78	1620.32			2588.26			4652.74
INTEREST ON OPERATING CAPITAL																	81.35
TOTAL SPECIFIED COST																	4734.09

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 12.B Estimated Costs And Returns Per Acre Citrus (Navel Orange),
5th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Orange	box	12.00	480.0000	5760.00	_____
TOTAL INCOME				5760.00	_____
DIRECT EXPENSES					
HARVEST AID					
Field Box	each	12.00	10.0000	120.00	_____
Harvest container	each	2.00	10.0000	20.00	_____
FERTILIZERS					
Fert 13-13-13	cwt	15.50	10.0000	155.00	_____
Amm Nitrate (34%)	cwt	16.00	1.5000	24.00	_____
FUNGICIDES					
Kocide DF	lb	2.42	2.0000	4.84	_____
Topsin M	lb	19.50	4.0000	78.00	_____
Abound 2.08 F	oz	1.84	28.0000	51.52	_____
Ridomil Gold MZ	lb	11.84	2.0000	23.68	_____
Aliette	lb	20.00	5.0000	100.00	_____
HERBICIDES					
Krovar 53WP	lbs	12.00	8.0000	96.00	_____
Glyphosate	gal	20.00	1.5000	30.00	_____
INSECTICIDES					
Sulphur 80%	lb	0.30	24.0000	7.20	_____
Nexter 75 WP	oz	6.85	13.2000	90.42	_____
Summer Oil	gal	8.00	1.5000	12.00	_____
Malathion 57EC	pt	3.21	12.0000	38.52	_____
Agri-mek 0.15 EC	oz	5.62	5.0000	28.10	_____
Ultra Fine Oil	gal	9.24	1.0000	9.24	_____
Baythroid 2	oz	2.67	2.0000	5.34	_____
HARVEST LABOR					
Harvest Oranges	box	1.75	480.0000	840.00	_____
HARVEST					
Bushel Box	each	1.25	480.0000	600.00	_____
LABOR					
Prune Labor	hour	9.60	6.5000	62.40	_____
Scout Labor	hour	9.60	20.0000	192.00	_____
Operator Labor					
Tractors	hour	15.30	11.7857	180.32	_____
Grade & Pack Labor					
Pk line orange full	hour	9.60	150.0000	1440.00	_____
DIESEL FUEL					
Tractors	gal	2.23	29.3022	65.34	_____
ELECTRICITY					
Pk line orange full	kWh	0.12	175.0000	21.00	_____
REPAIR & MAINTENANCE					
Implements	acre	27.47	1.0000	27.47	_____
Tractors	acre	28.75	1.0000	28.75	_____
Pk line orange full	acre	50.00	1.0000	50.00	_____
INTEREST ON OP. CAP.	acre	81.35	1.0000	81.35	_____
TOTAL DIRECT EXPENSES				4482.49	_____
RETURNS ABOVE DIRECT EXPENSES				1277.51	_____
FIXED EXPENSES					
Implements	acre	73.92	1.0000	73.92	_____
Tractors	acre	36.66	1.0000	36.66	_____
Pk line orange full	each	1410.20	0.1000	141.02	_____
TOTAL FIXED EXPENSES				251.60	_____
TOTAL SPECIFIED EXPENSES				4734.09	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				1025.91	_____

Notes: Brand names for crop protection chemicals are for budgeting purposes only, and do not constitute a brand recommendation by the LSU AgCenter.

Table 12.C Estimated Monthly Income And Expense Flows Per Acre Citrus (Navel Orange), 5th Year Grove, 6' Machinery, Louisiana, 2006.

ITEM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	-----dollars-----											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5760.00
DIRECT EXPENSES												
HARVEST AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	0.00
FERTILIZERS	0.00	155.00	0.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	4.84	39.00	49.44	0.00	25.76	0.00	0.00	0.00	0.00	139.00	0.00
HERBICIDES	0.00	58.00	0.00	0.00	0.00	10.00	0.00	58.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	7.20	0.00	45.21	0.00	45.21	31.26	37.34	0.00	5.34	19.26	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	840.00	0.00
HARVEST LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00
LABOR	0.00	67.20	28.80	19.20	19.20	24.00	19.20	19.20	19.20	19.20	19.20	0.00
LABOR	0.00	31.51	5.10	16.32	6.12	32.53	11.22	26.52	0.00	5.10	45.90	1440.00
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	11.43	1.72	5.74	2.30	12.01	4.02	9.76	0.00	1.72	16.64	21.00
REPAIR & MAINTENANCE	0.00	13.24	1.75	4.48	1.34	13.01	2.91	7.70	0.00	1.57	10.22	50.00
INTEREST ON OP. CAP.	0.00	22.36	4.46	7.36	1.36	7.61	2.39	4.61	0.45	0.58	21.36	8.81
TOTAL DIRECT EXPENSES	0.00	370.78	80.83	147.75	30.32	194.13	71.00	163.13	19.65	33.51	1851.58	1519.81
NET INCOME	0.00	-370.78	-80.83	-147.75	-30.32	-194.13	-71.00	-163.13	-19.65	-33.51	-1851.58	4240.19
NET INCOME TO DATE	0.00	-370.78	-451.61	-599.36	-629.68	-823.81	-894.81	-1057.94	-1077.59	-1111.10	-2962.68	1277.51

Appendix Table 1. Tractors and all-terrain vehicles: estimated purchase price, annual use, useful life, fuel use, and direct and fixed cost per hour, Louisiana, 2006.

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/ac	-----\$/acre-----					
Tractor (40-59hp)	2WD 50 hp	19,341	800	10	2.57		15.30	5.73	2.41	23.45	3.09	26.54
Ut. Vehicle lite use	20 hp	9,725	400	10	0.60	0.500	7.65	0.78	0.91	9.35	1.55	10.90

Notes: Labor includes allocated labor from power unit.
 Total Direct: Does not include interest on operating capital.

Appendix Table 2. Implements: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Louisiana, 2006.

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---	Total	--Fixed--	Total		
			dollars	hours	years	hr/ac	-----\$/acre-----							
							Imp.	P.U.	Direct	Imp.	P.U.	Cost		
Blade	6 ft.	2WD 50 hp	2,000	50	15	2.500	38.25	14.34	4.40	6.04	63.04	10.58	7.73	81.35
Disk 1R	6 ft	2WD 50 hp	2,500	200	10	0.570	8.72	3.27	0.62	1.37	13.99	0.96	1.76	16.72
Fert Sprd Pull Type	6 ft	2WD 75 hp	3,701	10	10	0.392	6.01	3.38	4.36	1.46	15.22	19.12	1.87	36.21
Hipper 1Row	3 ft	2WD 50 hp	1,250	200	10	0.750	11.47	4.30	0.41	1.81	18.00	0.63	2.31	20.95
Plow (bottom) LA	6 ft	2WD 50 hp	1,187	200	10	1.515	23.18	8.69	0.79	3.66	36.33	1.21	4.68	42.23
Rotary Mower	6.7 ft	2WD 50 hp	3,150	150	10	0.400	6.12	2.29	0.36	0.96	9.75	1.13	1.23	12.12
Sprayer Air Blast 16	16' spray	2WD 50 hp	9,084	200	16	0.333	5.09	1.91	0.75	0.80	8.57	1.54	1.03	11.15
Sprayer Boom 1 aph	1-Row	2WD 50 hp	2,150	100	10	1.000	15.30	5.73	2.36	2.41	25.82	2.90	3.09	31.81
Sub-soiler	1-Shank	2WD 50 hp	885	100	15	0.500	7.65	2.86	0.29	1.20	12.02	0.46	1.54	14.03
Trailer Utility	10 ft	2WD 50 hp	3,100	200	15	0.640	9.79	3.67	0.26	1.54	15.27	1.02	1.97	18.28

Notes: Labor includes allocated labor from power unit.
 Total Direct: Does not include interest on operating capital.

Appendix Table 3. Operating inputs: estimated prices, Louisiana, 2006.

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
dollars					
FERTILIZERS					
Amn Nitrate (34%)	cwt	16.00	Fert 13-13-13	cwt	15.50
FUNGICIDES					
Abound 2.08 F	oz	1.84	Kocide DF	lb	2.42
Ridomil Gold MZ	lb	11.84	Aliette	lb	20.00
Topsin M	lb	19.50			
HARVEST AID					
Field Box	each	12.00	Harvest container	each	2.00
HARVEST LABOR					
Harvest Oranges	box	1.75	Harvest Satsumas	box	2.25
HARVEST					
Bushel Box	each	1.25			
HERBICIDES					
Glyphosate	gal	20.00	Goal 2XL	pt	11.23
Krovar 53WP	lbs	12.00			
INSECTICIDES					
Agri-mek 0.15 EC	ozs	5.62	Malathion 57EC	pt	3.21
Nexter 75 WP	oz	6.85	SpinTor 2SC	oz	4.36
Sulphur 80%	lb	0.30	Summer Oil	gal	8.00
Ultra Fine Oil	gal	9.24	Baythroid 2	oz	2.67
LABOR					
Mark Rows Labor	hour	9.60	Prune Labor	hour	9.60
Plant Trees Labor	hour	9.60	Apply Nutrient Labor	hour	9.60
Strip Fruit Labor	hour	9.60	Scout Labor	hour	9.60
PLANTS					
Citrus Trees	each	8.00			

Appendix Table 4. Estimated investment cost for citrus production - tractors, self propelled equipment and implements - Louisiana, 2006.

Item Name	Size	Power by	Purchase Price
dollars			
TRACTORS			
Tractor (40-59hp)	2WD 50 hp		1,9341
SELF-PROPELLED MACHINES			
Ut. vehicle lite use	20 hp		9,725
IMPLEMENTS			
Sprayer Air Blast	16 16' spray	2WD 50 hp	9,084
Plow (bottom) LA	6 ft	2WD 50 hp	1,187
Blade	6 ft.	2WD 50 hp	2,000
Disk 1R	6 ft	2WD 50 hp	2,500
Hipper 1Row	3 ft	2WD 50 hp	1,250
Rotary Mower	6.7 ft	2WD 50 hp	3,150
Sprayer Boom	1 aph 1-Row	2WD 50 hp	2,150
Sub-soiler	1-Shank	2WD 50 hp	885
Trailer Utility	10 ft	2WD 50 hp	3,100
Fert Sprd Pull Type	6 ft	2WD 75 hp	3,701