Updating Cost and Return Studies for California Prunes

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Cost StudiesTeam



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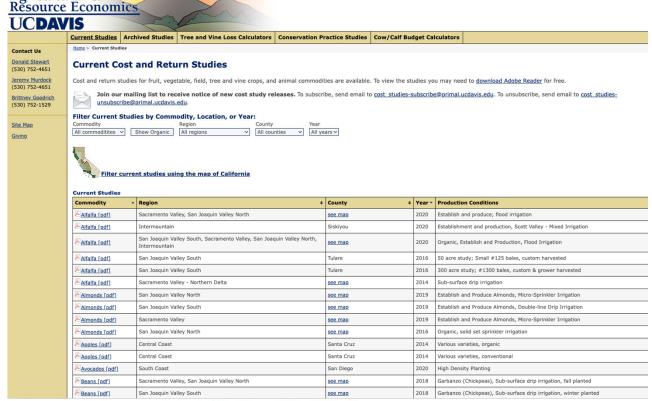
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Cost studies website: https://coststudies.ucdavis.edu/





Scan with smartphone camera to visit cost studies website



Agricultural &



Cost and Return Studies: The Process

- Meetings with UCCE advisors, specialists, growers, and UC ARE research staff to discuss production operations
 - Timing and materials for operations, custom services, etc.
- Define hypothetical farm
 - Use a "Typical, Well Managed" farm based on Best Management Practices for that region
- Interest rates, fuel costs, material costs, hourly wages, payroll overhead, and land price are updated
- Narrative section is written in collaboration with UCCE advisors and specialists
- Data is entered into Budget Planner Computer Program
 - Calculates cost and return totals and summary data
- Drafts exchanged with advisors, specialists and others for review





Cost studies directly impact California's agricultural producers

- Cost studies are used by:
 - USDA RMA to determine crop insurance policies (premiums, indemnities, etc.)
 - USDA NRCS to determine amounts to pay growers for conservation programs, e.g., EQIP
 - USDA FSA to determine payment amounts for disaster programs, loans, etc.
 - Lenders to determine whether loans should be approved
 - Researchers to conduct research, provide policy recommendations, assess the economic viability of new practices, etc.
 - The list goes on and on...





Current Status of Prune Cost and Returns Studies

- 2022 Sacramento Valley:
 - Funded by CA Prune Board
 - Published online in April 2023
 - Excel version available
- 2023 Southern San Joaquin Valley:
 - Funded through USDA Risk Management Agency contract
 - Draft undergoing final reviews-will be published in January 2024
 - Excel version available shortly after posting
 - Last SJV Prune study: 1997





Cost Study Downloads

2023 Studies

2023 Totals:

Downloads: 35,063

Users: 17,004

Commodity	Downloads	Users
Apples	103	94
Broccoli	310	256
Lettuce	518	402
Table Olives	323	235
Processing Tomatoes	641	486
Sac Valley Prunes	219	157







Draft Results 2023 Southern San Joaquin Valley Prunes **French Variety**





2023 San Joaquin Valley Prune Study Assumptions

- 40 Acres
- Planting 151 trees per acre (18'x16')
 - 'Improved French' on Krymsk-86 rootstock
- Flood irrigation
- Life of orchard at planting: 25 years
- Production year yield: 9 green/3 dry tons per acre
 - Cost of drying 9 green tons: \$1860
- Price: \$2,200 per dry ton
- Labor costs:
 - Equipment operator: \$25.38/hour
 - Non-equipment: \$22.48/hour
- Interest rates:
 - Operating: 8.5%
 - Long-term: 7%





First Year of Establishment

	Year:	1st
	Dry Tons Per Acre:	0
Pre-Planting Costs:		
Orchard Removal/Grind/Spread		1,500
Rip, Disk, Float		600
Fumigate: Telone II (Full)		1,800
Build Berms		79
TOTAL PRE-PLANTING COSTS		3,979
Planting Costs:		•
Layout Orchard: Dig, Plant, Wrap, Paint		485
Trees: 151 Per Acre, M-40 (2% replant in 2nd year)		1,661
Weeds: Strip Spray post-planting (Roundup)		22
TOTAL PLANTING COSTS		2,168





Total Establishment Costs

- Pre-plant and planting costs
- Accumulated net cash costs for non-bearing years (Years 1-4)
- 2023 Total Establishment Costs: \$14,832/acre
 - Amortize over rest of useful life of orchard (21 years) at 7% interest
 - Annual establishment costs: \$1,369 /acre





Sac Valley and SJV Comparison-Operating Costs

		2022 9	Sac Valley			20	23 SJV		Difference
	Qty/Acre	Unit	\$/Unit \$	/Acre	Qty/Acre	Unit	Cost/Unit\$/	Acre	(Sac-SJV)
TOTAL GROSS RETURNS	3.	5 Ton	2000	7,000		3Ton	2200	6,600	6%
OPERATING COSTS									
Herbicide				98				190	-48%
Insecticide				96				41	134%
Fungicide				122				69	77%
Rodenticide				17				150	-89%
Fertilizer				449				447	0%
Pollination Fee		1 Hive	30	30				0	
Water - Pumped	30.1	1AcIn	16.67	502	42	.1AcIn	12.5	532	-6%
Pruning and Thinning (Custom)				451				600	-25%
Harvest (Shake, Size, Haul and Dry)				2414				2391	1%
Cal Prune Board Assessment				151				130	16%
PCA/CCA & Custom Application				30				320	-91%
Labor				388				251	55%
Machinery				189				75	152%
Other				31				25	24%
Interest on Operating Capital	at	7.00%		70	•	at 8.5%)	98	-29%
TOTAL OPERATING COSTS/ACRE				5,038				5,319	-5%
TOTAL OPERATING COSTS/TON				1,439				1,773	-20%
NET RETURNS ABOVE OPERATING COST	ΓS			1,962				1,281	53%





SJV Cash Overhead

Cash overhead: various cash expenses paid out during the year that are assigned to the whole farm and not to a particular operation.

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
CASH OVERHEAD COSTS	,	•	•	•	•
Liability Insurance				16	
Office Expense				100	
Sanitation Fee				9	
Regulatory Fees				20	
Crop Insurance (65% Coverage)				114	
Property Taxes				311	
Property Insurance				22	
Investment Repairs				138	
TOTAL CASH OVERHEAD COSTS/ACRE	·			730	
TOTAL CASH OVERHEAD COSTS/TON	•		•	243	





SJV Non-cash Overhead

Non-cash overhead: Capital recovery cost for equipment and other farm investment (depreciation and interest)

NON-CASH OVERHEAD COSTS (Capital Recovery)		
Fuel Storage Tanks & Pumps	22	
Well/Pumps/Filters	501	
Land-Prunes	1,400	
Shop/Field Tools	35	
Orchard Establishment	1,369	
Pressure Chamber Instrument	4	
Equipment	42	
TOTAL NON-CASH OVERHEAD COSTS/ACRE	3,373	
TOTAL NON-CASH OVERHEAD COSTS/TON	1,124	





SJV Net Returns Per Acre

		2023	SJV
Per Acre	Value	V	let Returns
Gross Returns	\$6,600		
Operating Costs	\$5,319		
Above Operating Cost	S	\$	1,281
Cash Overhead Costs	\$ 730		
Above Cash Cost	S	\$	551
Non-Cash Overhead Costs	\$3,373		
Total Costs	\$9,421		
Above Total Cost	S	\$	(2,822)





SJV Ranging Analysis

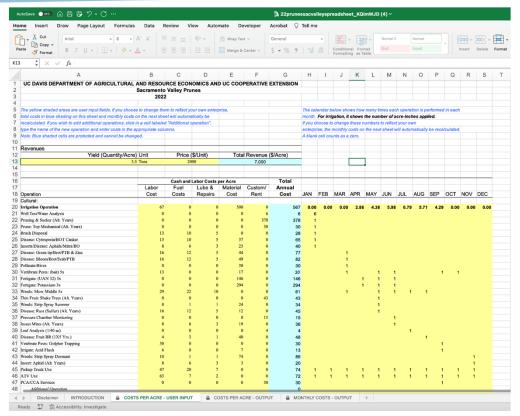
Net Returns Per Acre Above Total Costs

PRICE (\$/ton)			YIEL	D (ton/acre)			
Dried Plums	1.50	2.00	2.50	3.00	3.50	4.00	4.50
1600.00	-5,752	-5,381	-4,992	-4,621	-4,250	-3,861	-3,490
1800.00	-5,452	-4,981	-4,492	-4,021	-3,550	-3,061	-2,590
2000.00	-5,152	-4,581	-3,992	-3,421	-2,850	-2,261	-1,690
2200.00	-4,852	-4,181	-3,492	-2,821	-2,150	-1,461	-790
2400.00	-4,552	-3,781	-2,992	-2,221	-1,450	-661	110
2600.00	-4,252	-3,381	-2,492	-1,621	-750	139	1,010
2800.00	-3,952	-2,981	-1,992	-1,021	-50	939	1,910





2022 Sac Valley Prunes Excel Version Available





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	UC DAVIS DEPARTMENT OF AGRICU		RESOURCE EC		ND UC COO	PERATIVE E	XTENSION				
,		Oucrum	2022								
1			Quantity/Acre	Unit	Price/Unit		Total Returns				
5	GROSS RETURNS										
3	Dried Plums TOTAL GROSS RETURNS		3.5	Tons	2000		7,000				
3	TOTAL GROSS RETURNS						7,000				
9			Cash and	Labor Costs p	er Acre		Total				
0		Labor	Fuel	Lube &	Material	Custom/	Annual				
	Operation	Cost	Costs	Repairs	Cost	Rent	Cost				
	Cultural:										
	Irrigation Operation Well Test/Water Analysis	67	0	0	500	6	567				
	Pruning & Sucker (Alt. Years)	0	0	0	0	378	378				
	Prune: Top Mechanical (Alt. Years)	0	o	0	0	30	30				
	Brush Disposal	13	10	5	0	0	28				
	Disease: Cytosporia/BOT Canker	13	10	5	37	0	65				
	Insects/Disease: Aphids/Mites/BO	8	6	3	23	0	40				
	Disease: Green tip/Brot/PTB & Zinc	16	12	5	44	0					
	Disease: Bloom/Brot/Scab/PTB	16	12	5	49 30	0					
	Pollinate:Hives Vertibrate Pests: (bait) 5x	13	0	0	17	0					
	Fertigate: (UAN 32) 3x	0	0	0	146	0					
	Fertigate: Potassium 3x	0	0	0	294	0					
6	Weeds: Mow Middle 5x	29	22	10	0	0	61				
	Thin Fruit: Shake Trees (Alt. Years)	0	0	0	0	43					
	Weeds: Strip Spray Summer	8	- 1	1	24	0	34				
	Disease: Rust (Sulfur) (Alt. Years)	16	12	5	12	0					
	Pressure Chamber Monitoring Insect Mites (Alt. Years)	0	6	0	19	15					
	Leaf Analysis (1/40 ac)	0	0	0	0	4					
	Disease: Fruit BR (1X5 Yrs.)	4	3	1	40	0					
	Vetebrate Pests: Golpher Trapping	30	0	0	0	0	30				
	Irrigate: Acid Flush	6	0	0	7	0	13				
	Weeds: Strip Spray Dormant	10	1	1	74	0	86				
	Insect: Aphid (Alt. Years) Pickup Truck Use	8	6 20	7	3	0					
	ATV Use	63	7	2	0	0					
	PCA/CCA Services	0	0	0	0	30	30				
	Additional Operation	0	0	0	0	0	0				
	Additional Operation	0	0	0	0	0	0				
	Additional Operation	0	0	0	0	0					
4	Additional Operation	375	128	0 56	1319	506					
	TOTAL CULTURAL COSTS Harvest:	375	128	56	1319	506	2384				
	Harvest: Shake/Catch/Size	0	0	0	0	450	450				
	Load & Haul To Dryer	13	5	1	0	126	145				
9	Dry Fruit	0	0	0	0	1838	1838				
0	California Prune Board	0	0	0	151	0	151				
	Additional Operation	0	0	0	0	0					
	Additional Operation	13	5	0	151	2.414	0				
	TOTAL HARVEST COSTS Interest on operating capital	13	5		151 Interest rate=	7.00%	2,584 70				
	TOTAL ODEDATING COSTS/ACDE	200	122	67	1.470	2.020	F 020				

Excel Revenues and Operating Costs

Revenues																		
Yield (Quantity/Acre)			(\$/Unit)	Tota	l Revenue	(\$/Acre)												
3.5	Tons	20	00		7,000													
		011				Total												
	Labor	Fuel	Lube &	Material	Custom/	Annual												
Operation	Cost	Costs	Repairs	Cost	Rent	Cost	JAN	FEB	MAR	APR	MAY	JUN	JUI	AUG	SEP	ОСТ	NOV	DEC
Cultural:	0031	00313	Порано	0031	TOTAL	0031	0/44	I LU	IVIZA	74 13	IVIZ	0014	UUL	ACC	OLI	001	1101	DEC
Irrigation Operation	67	0	0	500	0	567	0.00	0.00	0.00	2.86	4.38	5.98	6.79	5.71	4.29	0.00	0.00	0.00
Well Test/Water Analysis	0	0	0	0					0.00	2.00	4.00	0.00	0.70	0.7 1	4.20	0.00	0.00	0.00
Pruning & Sucker (Alt. Years)	0	0	0	0														
Prune: Top Mechanical (Alt. Years)	0	0	0	0		7.1.7		1										
Brush Disposal	13	10	5	0				i										
Disease: Cytosporia/BOT Canker	13	10	5	37	0			i										
Insects/Disease: Aphids/Mites/BO	8	6	3	23														
Disease: Green tip/Brot/PTB & Zinc	16	12	5	44		77			1									
Disease: Bloom/Brot/Scab/PTB	16	12	5	49	0	82			1									
Pollinate:Hives	0	0	0	30	0				1									
Vertibrate Pests: (bait) 5x	13	0	0	17	0	30			1		1	1			1	1		
Fertigate: (UAN 32) 3x	0	0	0	146	0	146				1	1	1						
Fertigate: Potassium 3x	0	0	0	294	0	294				1	1	1						
Weeds: Mow Middle 5x	29	22	10	0	0	61			1		1	1	1	1				
Thin Fruit: Shake Trees (Alt. Years)	0	0	0	0	43	43					1							
Weeds: Strip Spray Summer	8	1	1	24	0	34					1							
Disease: Rust (Sulfur) (Alt. Years)	16	12	5	12	0	45					1							
Pressure Chamber Monitoring	0	0	0	0	15	15						1						
Insect Mites (Alt. Years)	8	6	3	19	0	36						1						
Leaf Analysis (1/40 ac)	0	0	0	0	4	4							1					
Disease: Fruit BR (1X5 Yrs.)	4	3	1	40	0	48								1				
Vetebrate Pests: Golpher Trapping	30	0	0	0	0	30									1			
Irrigate: Acid Flush	6	0	0	7	0	13									1			
Weeds: Strip Spray Dormant	10	1	1	74	0	86											1	
Insect: Aphid (Alt. Years)	8	6	3	3	0	20											1	
Pickup Truck Use	47	20	7	0	0					1	1	1	1	1	1	1	1	
ATV Use	63	7	2	0	0	72	1	1 1	1	1	1	1	1	1	1	1	1	
PCA/CCA Services	0	0	0	0	30	30									1			

Inputs:

- Expected Revenues
 - Yield
 - Price
- Operations
 - Labor
 - Fuel
 - Lube, Repairs
 - Materials
 - Custom
- Month when operation takes place





Excel Cash Overhead

CASH OVERHEAD:		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Liability Insurance	7			1	l								
Office Expense	100	1	l :	1 :	l	1	1	1	1 1	l :	1 1	. 1	
Sanitation Fee	9										1		
Property Taxes	301			1				1					
Property Insurance	26			1				1					
Investment Repairs	56	1	1 :	1 :	l	1	1	1	1 1	1 :	1 1	. 1	
Additional Operation													
Additional Operation													
TOTAL CASH OVERHEAD COSTS	499												
TOTAL CASH COSTS/ACRE	5,537												





Excel Investments

INPUT TABLE									
No. of Total Farm Producing Acres	100								
Interest on Operating Capital (Short-Term)	7.00%								
Capital Recorvery Interest Rate (Long-Term)	6.50%								
Select Harvest Month	8			Capital					Capital
		Years	Salvage	Recovery	Capital	Producing			Recovery
Description	Price	Life	Value	Factor	Recovery	Acres	Other	Acres^	Per Acre
NVESTMENT									
Fuel Storage Tanks & Pumps	10,975	30	768	0.08	832	100		0	8
Well/Pumps/Filters - 100 acres	248,800	30	0	0.08	19,052	100		0	191
Land - Prunes	2,000,000	25	2,000,000	0.08	130,000	100		0	1,300
Shon/Field Tools	15 000	20	1.050	0.00	1,221	100		0	12
Orchard Establishment	1,667,100	16	0	0.10	170,674	100		0	1,707
Tessure Chamber monument	1,000	20	112	0.09	192	100		U	
Additional Investment				#DIV/0!	#DIV/0!	100			0
TOTAL INVESTMENT	3,943,475		2,001,930		322,034				3,220

^Other Acres includes include acres that can be allocated to the rest of the farm. For example, if a specific investment serves multiple crops, enter additional crop acreage under Other Acres.

Inputs:

- Price
- Years useful life
- Interest rates
- Salvage value
- If used on other acres





Excel Equipment

				Capital		Capital				Capital
		Yrs	Salvage	Recovery	Capital	Recovery	60% of	Total	Crop	Recovery
Description	Price	Life	Value	Factor	Recovery	Per Acre	Cost*	Hours	Hours	Per Crop
EQUIPMENT										
75 HP 4WD Tractor	78,450	15	15,273	0.11	7,712	77	46.271	800	456	26
ATV 4WD	9,350	6	3,855	0.21	1,386	14	8.314	333	258	6
Mower - Flail 16'	13,900	10	2,458	0.14	1,751	18	10.508	200	134	7
Air Blast - PTO 500 Gal	32,000	6	9,225	0.21	5,304	53	31.825	330	281	27
Weed Sprayer 100 Gal	3,400	10	601	0.14	428	4	2.5705	150	58	1
Pickup Truck 1/2 Ton	35,000	8	12,215	0.16	4,536	45	27.217	250	150	16
Forklift	42,500	15	2,100	0.11	4,433	44	26.599	200	42	6
Insert Equipment			e-cur	#DIV/0!	#DIV/0!	#####	411111111111111111111111111111111111111	100	100	#####
Insert Equipment				#DIV/0!	#DIV/0!	#####	411111111111111111111111111111111111111	100	100	#####
TOTAL	214,600		45,727		25,551					90
EQUIPMENT (60% of Cost)*	128,760		27,436							
*Used to reflect a mix of used and new equipment										

Inputs:

- Price
- Years useful life
- Salvage value

- Interest rates
- Annual hours used
 - Prunes specifically
 - Total





Excel Outputs

	Sacramen	to Valley Pru	ınes						
		2022							
	0	uantity/Acre	Unit	Price/Unit	Total Retur				
GROSS RETURNS									
Dried Plums		3.5	Tons	2000		7,000			
TOTAL GROSS RETURNS						7,000			
	Cash and Labor Costs per Acre								
	Labor	Fuel	Lube &	Material	Custom/	Annual			
Operation	Cost	Costs	Repairs	Cost	Rent	Cost			
Cultural:			-						
Irrigation Operation	67	0	0	500	0	567			
Well Test/Water Analysis	0	0	0	0	6	•			
Pruning & Sucker (Alt. Years)	0	0	0	0	378	378			
Prune: Top Mechanical (Alt. Years)	0	0	0	0	30	30			
Brush Disposal	13	10	5	0	0	28			
Disease: Cytosporia/BOT Canker	13	10	5	37	0	65			
Insects/Disease: Aphids/Mites/BO	8	6	3	23	0	40			
Disease: Green tip/Brot/PTB & Zinc	16	12	5	44	0	7			
Disease: Bloom/Brot/Scab/PTB	16	12	5	49	0	82			
Pollinate:Hives	0	0	0	30	0	30			
Vertibrate Pests: (bait) 5x	13	0	0	17	0	30			
Fertigate: (UAN 32) 3x	0	0	0	146	0	146			
Fertigate: Potassium 3x	0	0	0	294	0	294			
Weeds: Mow Middle 5x	29	22	10	0	0	6			
Thin Fruit: Shake Trees (Alt. Years)	0	0	0	0	43	43			
Weeds: Strip Spray Summer	8	1	1	24	0	34			
Disease: Rust (Sulfur) (Alt. Years)	16	12	5	12	0	45			
Pressure Chamber Monitoring	0	0	0	0	15	15			
Insect Mites (Alt. Years)	8	6	3	19	0	36			
Leaf Analysis (1/40 ac)	0	0	0	0	4	4			
Disease: Fruit BR (1X5 Yrs.)	4	3	1	40	0	48			
Vetebrate Pests: Golpher Trapping	30	0	0	0	0	30			
Irrigate: Acid Flush	6	0	0	7	0	13			
Weeds: Strip Spray Dormant	10	1	1	74	0	86			
Insect: Aphid (Alt. Years)	8	6	3	3	0	20			
Pickup Truck Use	47	20	7	0	0	74			
ATV Use	63	7	2	0	0	72			
PCA/CCA Services	0	0	0	0	30	30			
Additional Operation	0	0	0	0	0	(
Additional Operation	0	0	0	0	0	(
Additional Operation	0	0	0	0	0	(
Additional Operation	0	0	0	0	0				
TOTAL CULTURAL COSTS	375	128	56	1319	506	2384			

				Sacrament	to Valley Pr	unes							
2022													
Beginning JAN	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC	TOTAL
Ending DEC	1	2	3	4	5	6	7	8	9	10	11	12	
Cultural:													
Irrigation Operation	0	0	0	54	83	113	128	108	81	0	0	0	567
Well Test/Water Analysis	6	0	0	0	0	0	0	0	0	0	0	0	6
Pruning & Sucker (Alt. Years)	378	0	0	0	0	0	0	0	0	0	0	0	378
Prune: Top Mechanical (Alt. Years)	30	0	0	0	0	0	0	0	0	0	0	0	30
Brush Disposal	28	0	0	0	0	0	0	0	0	0	0	0	28
Disease: Cytosporia/BOT Canker	65	0	0	0	0	0	0	0	0	0	0	0	65
Insects/Disease: Aphids/Mites/BO	40	0	0	0	0	0	0	0	0	0	0	0	40
Disease: Green tip/Brot/PTB & Zinc	0	0	77	0	0	0	0	0	0	0	0	0	77
Disease: Bloom/Brot/Scab/PTB	0	0	82	0	0	0	0	0	0	0	0	0	82
Pollinate:Hives	0	0	30	0	0	0	0	0	0	0	0	0	30
Vertibrate Pests: (bait) 5x	0	0	6	0	6	6	0	0	6	6	0	0	30
Fertigate: (UAN 32) 3x	0	0	0	49	49	49	0	0	0	0	0	0	146
Fertigate: Potassium 3x	0	0	0	98	98	98	0	0	0	0	0	0	294
Weeds: Mow Middle 5x	0	0	12	0	12	12	12	12	0	0	0	0	61
Thin Fruit: Shake Trees (Alt. Years)	0	0	0	0	43	0	0	0	0	0	0	0	43
Weeds: Strip Spray Summer	0	0	0	0	34	0	0	0	0	0	0	0	34
Disease: Rust (Sulfur) (Alt. Years)	0	0	0	0	45	0	0	0	0	0	0	0	45
Pressure Chamber Monitoring	0	0	0	0	0	15	0	0	0	0	0	0	15
Insect Mites (Alt. Years)	0	0	0	0	0	36	0	0	0	0	0	0	36
Leaf Analysis (1/40 ac)	0	0	0	0	0	0	4	0	0	0	0	0	4
Disease: Fruit BR (1X5 Yrs.)	0	0	0	0	0	0	0	48	0	0	0	0	48
Vetebrate Pests: Golpher Trapping	0	0	0	0	0	0	0	0	30	0	0	0	30
Irrigate: Acid Flush	0	0	0	0	0	0	0	0	13	0	0	0	13
Weeds: Strip Spray Dormant	0	0	0	0	0	0	0	0	0	0	86	0	86
Insect: Aphid (Alt. Years)	0	0	0	0	0	0	0	0	0	0	20	0	20
Pickup Truck Use	7	7	7	7	7	7	7	7	7	7	7	0	74
ATV Use	7	7	7	7	7	7	7	7	7	7	7	0	72
PCA/CCA Services	0	0	0	0	0	0	0	0	30	0	0	0	30
Additional Operation	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional Operation	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional Operation	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional Operation	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CULTURAL COSTS	560	13	220	214	383	342	158	181	173	19	119	0	2,384
Harvest:													





Questions/Comments?

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