
*White Paper
Appendix*

Goleta Valley Agricultural Viability Analysis

Prepared for
Goleta Valley Chamber of Commerce

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Crop Enterprise Cost and Return Estimates

The purpose of this appendix is to provide documentation for the crop enterprise cost and return estimates.

Crop Enterprise Assumptions and Inputs

1. The prices received for crops are based on a 10-year historical average (1998 to 2004) for crops grown in California (Source: California Agricultural Statistics, 2004).
2. Crop yields are based on information from University of California Cooperative Extension Service studies, with adjustments for local conditions based on field observations and interviews with local farmers and agricultural experts.
3. Land suitable for the production of orchard crops, wine grapes, and row crops has an average agricultural value of \$25,000 per acre. The agricultural value of rangeland in Santa Barbara County ranges from \$300 to \$8,500 per acre. Sources of these estimates include the 2005 Trends in Agricultural Land & Lease Values published by the California Chapter of the American Society of Farm Managers and Rural Appraisers, and interviews with Cooperative Extension Farm Advisors.
4. Average annual farm rent is \$2,222 per acre with the parcel owner providing the on-farm irrigation system.
5. Farm expenses are based primarily on estimates provided by studies done by the University of California Cooperative Extension Service and published in bulletins listed in the references section. Adjustments were made to fit Goleta Valley conditions in 2005.
6. Estimates of the capital cost and annual operations and maintenance costs for on-farm irrigation systems were obtained from the Cooperative Extension Service and farmer interviews. Irrigation water assessments were obtained from the Goleta Water District.
7. Labor rates used in the analysis, including social security and other benefits, are \$10.35 per hour for general labor. Wages for managers are not included as a cash cost. Any returns above total costs (i.e., net farm income) are considered a return to management and risk.
8. The interest rate for calculating interest on operating capital of 7.65 percent is based on the typical market rate for borrowing funds. It was assumed that the operating capital loan would be for 6 months per year.
9. The interest rate of 6 percent used in calculating capital recovery costs is the United States Department of Agriculture, Economic Reporting Service's 10-year average for California's agricultural sector long run rate of return to production assets from current income.

10. Farm equipment is purchased new or used, but the study shows the current purchase price for new equipment. The new purchase price is adjusted to 60 percent to reflect a mix of new and used equipment.

Crop Enterprise Studies

Crop enterprise studies for dryland barley and irrigated lemons, wine grapes, fresh market broccoli, organic broccoli, avocado, cauliflower, iceberg lettuce, strawberries, raspberries, and blueberries are attached.

**Crop Enterprise Budget
Dryland Barley
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Barley	Ton	113.00	1.50	169.50	
TOTAL INCOME					169.50
OPERATING COSTS					
Herbicide					
Roundup	Pint	6.83	1.75	11.95	
Weedar 64	Pint	2.07	1.00	2.07	
Glean DF	Oz.	34.60	0.17	5.88	
Seed					
Barley	Lb.	0.12	80.00	9.60	
Fertilizer					
Aqua Ammonia	Lb.	0.193	60.00	11.58	
Custom					
Air Application	Appl.	5.000	1.00	5.00	
Haul Grain	Ton	2.000	2.00	4.00	
Labor (Machine)	Hour	7.71	0.87	6.71	
Labor (Non-Machine)	Hour	15.87	0.60	9.52	
Fuel - Gas	Gal.	2.25	0.30	0.68	
Fuel - Diesel	Gal.	2.00	9.42	18.84	
Lube	Acre	1.25	1.00	1.25	
Machinery Repair	Acre	15.67	1.00	15.67	
Interest on Operating Capital	Acre	3.93	1.00	3.93	
TOTAL OPERATING COSTS					106.68
CASH OVERHEAD COSTS					
Office Expenses	Acre	4.90	1.00	4.90	
Property Taxes	Acre	0.85	1.00	0.85	
Property Insurance	Acre	0.61	1.00	0.61	
investment Repairs	Acre	0.05	1.00	0.05	
TOTAL CASH OVERHEAD COSTS					6.41
NON-CASH OVERHEAD COSTS (Capital Recovery)					
Shop Buildings	Acre	0.69	1.00	0.69	
Shop Tools	Acre	0.17	1.00	0.17	
Grain Storage	Acre	0.50	1.00	0.50	
Fertilizer Tanks	Acre	0.25	1.00	0.25	
Fuel Tanks	Acre	0.54	1.00	0.54	
Farm Rent	Acre	1,400.00	1.00	1,400.00	
Equipment	Acre	16.91	1.00	16.91	
TOTAL NON-CASH OVERHEAD COSTS					1,419.06
TOTAL COSTS					1,532.15
NET FARM INCOME				\$ (1,362.65)	

Source: Sample Costs to Produce Barley, University of California Cooperative Extension, 1994.
The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Lemons
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Lemons 37.5 Lb. Carton	Carton	5.99	912.00	5,462.88	
TOTAL INCOME					5,462.88
OPERATING COSTS					
Frost Protection					
Water	Acin	7.50	2.20	16.50	
Wind Machine Operation	Hour	2.93	100.00	293.00	
Fertilizer					
Un 32	Lb. N	0.44	100.00	44.00	
Urea Low Biuret	Lb. N	0.48	30.00	14.40	
Zinc Sulfate 36%	Lb.	0.56	2.00	1.12	
Tecmangam (31% Mn)	Lb.	0.63	2.00	1.26	
Assessment					
Citrus Research/55Lb. Box	Box	0.03	622.00	18.66	
Tristeza Eradication	Acre	10.00	1.00	10.00	
Herbicide					
Princep 90S	Lb.	3.27	4.00	13.08	
Karmex	Lb.	5.62	4.00	22.48	
Roundup Original Max	Pint	4.38	0.60	2.63	
Insecticide					
Success	Oz.	5.86	6.00	35.16	
Spray Oil 415	Gal.	3.87	0.05	0.19	
Esteem	floz.	5.67	17.00	96.39	
Custom/Contract					
Prune- Top	Acre	28.00	1.00	28.00	
Prune- Hedge	Acre	15.00	1.00	15.00	
Prune- Hand & Sack	Acre	200.00	1.00	200.00	
Prune- Stack Toppings	Acre	20.00	1.00	20.00	
Prune- Stack Hedgings	Acre	10.00	1.00	10.00	
Prune- Shred Toppings	Acre	20.00	1.00	20.00	
Prune- Shred Hedgings	Acre	10.00	1.00	10.00	
Prune- Shred Hand Prunings	Acre	10.00	1.00	10.00	
Spray Ground- N/Katydid	Acre	25.00	1.00	25.00	
Spray Ground- N & minor nutrients	Acre	25.00	1.00	25.00	
Spray Ground- Scale.	Acre	75.00	1.00	75.00	
Spray Ground- Copper or Fertilizer	Acre	30.00	1.00	30.00	
Spray Ground- Growth Regulator	Acre	45.00	2.00	90.00	
Leaf Analysis	Acre	31.00	0.10	3.10	
Harvest Pick & Haul	Carton	2.00	1,140.00	2,280.00	
Harvest Pack	Carton	4.50	912.00	4,104.00	
PCA Fees	Acre	35.00	1.00	35.00	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Soil Amendment					
Gypsum Soluble	Ton	120.00	1.00	120.00	

**Crop Enterprise Budget
Irrigated Lemons
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
Fungicide				
Hydrated Lime	Lb.	0.20	10.00	2.00
Kocide 20/20	Lb.	1.90	10.00	19.00
Growth Regulator				
Hivol 44	Fl. oz.	4.46	1.25	5.58
Gib Gro 4LS	Gram	0.70	32.00	22.40
Labor (Machine)	Hrs.	14.30	9.50	135.85
Labor (Non-machine)	Hrs.	10.35	10.65	110.23
Fuel- Gas	Gal.	2.25	9.26	20.84
Lube	Acre	3.00	1.00	3.00
Machinery Repair	Acre	10.00	1.00	10.00
Interest on Operating Capital	Acre	339.20	1.00	339.20
TOTAL OPERATING COSTS				9,207.05
CASH OVERHEAD COSTS				
Liability Insurance	Acre	9.00	1.00	9.00
Office Expenses	Acre	120.00	1.00	120.00
Property Taxes	Acre	115.00	1.00	115.00
Property Insurance	Acre	34.00	1.00	34.00
investment Repairs	Acre	124.00	1.00	124.00
TOTAL CASH OVERHEAD COSTS				402.00
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Buildings 30'x60'	Acre	73.00	1.00	73.00
Fuel Tanks 2-250g	Acre	4.00	1.00	4.00
Shop Tools	Acre	21.00	1.00	21.00
Farm Rent	Acre	2,222.00	1.00	2,222.00
Gypsum Machine	Acre	131.00	1.00	131.00
Establishment	Acre	282.00	1.00	282.00
Wind Machine (6)	Acre	175.00	1.00	175.00
Equipment	Acre	41.00	1.00	41.00
TOTAL NON-CASH OVERHEAD COSTS				2,949.00
TOTAL COSTS				12,558.05
NET FARM INCOME				\$ (7,095.17)

Source: Sample Costs to Establish an Orchard and Produce Lemons. 2005. University of California Cooperative Extension.

The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Wine Grapes
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Wine Grapes	Ton	552.30	12.00	6,627.60	
TOTAL INCOME					6,627.60
OPERATING COSTS					
Trellis system					
Trellis Materials	Acre	10.00	1.00	10.00	
Custom					
Prune Mechanical	Acre	85.00	1.00	85.00	
Machine Harvest	Acre	225.00	1.00	225.00	
Haul to Crusher	Ton	10.00	12.00	120.00	
Herbicide					
Roundup Ultra Max	Pint	8.56	1.66	14.21	
Goal 2XL	Pint	16.21	1.00	16.21	
Surflan 4AS	Pint	16.96	2.64	44.77	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Fungicide					
Wettable Sulfur	Lb.	0.21	6.00	1.26	
Dusting Sulfur	Lb.	0.18	30.00	5.40	
Rubican EC	Fl. oz.	2.50	4.00	10.00	
Flint	Oz.	16.49	1.50	24.74	
Fertilizer					
UN 32	Lb. N	0.44	40.00	17.60	
Neutral Zinc 50%	Lb.	0.92	5.00	4.60	
Insecticide					
Lorsban 4E	Pint	6.86	4.00	27.44	
Kryocide	Lb.	3.00	6.00	18.00	
Provado 1.6 Solupak	Oz.	43.96	0.75	32.97	
Labor (Machine)	Hour	12.73	15.71	199.99	
Labor (Non-Machine)	Hour	10.35	10.15	105.05	
Fuel - Gas	Gal.	2.25	7.93	17.84	
Fuel - Diesel	Gal.	2.00	27.34	54.68	
Lube	Acre	8.00	1.00	8.00	
Machinery Repair	Acre	35.00	1.00	35.00	
Interest on Operating Capital	Acre	74.50	1.00	74.50	
TOTAL OPERATING COSTS					2,022.26
CASH OVERHEAD COSTS					
Liability Insurance	Acre	6.00	1.00	6.00	
Office Expenses	Acre	75.00	1.00	75.00	
Sanitation Fee	Acre	20.00	1.00	20.00	
Property Taxes	Acre	107.00	1.00	107.00	
Property Insurance	Acre	32.00	1.00	32.00	
investment Repairs	Acre	174.00	1.00	174.00	

**Crop Enterprise Budget
Irrigated Wine Grapes
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
TOTAL CASH OVERHEAD COSTS				414.00
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Farm Rent	Acre	2,222.00	1.00	2,222.00
Drip Irrigation System	Acre	74.00	1.00	74.00
Buildings	Acre	46.00	1.00	46.00
Tools- Shop/Field	Acre	10.00	1.00	10.00
Fuel Tanks	Acre	2.00	1.00	2.00
Vineyard Establishment	Acre	590.00	1.00	590.00
Equipment	Acre	67.00	1.00	67.00
TOTAL NON-CASH OVERHEAD COSTS				3,011.00
TOTAL COSTS				5,447.26
NET FARM INCOME				\$ 1,180.34

Source: Sample Costs to Establish and Produce Wine Grapes. 2005. University of California Cooperative Extension.

The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Fresh Market Broccoli
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Broccoli 22 Lbs./Box	Box	8.00	665.00	5,320.00	
TOTAL INCOME					5,320.00
OPERATING COSTS					
Contract					
Harvest: Cut, Bunch, Pack, Haul	Box	3.90	665.00	2,593.50	
Cool, Pelletize	Box	1.90	665.00	1,263.50	
Sell	Box	0.80	665.00	532.00	
Custom					
Haul & Spread Manure	Ton	20.00	0.75	15.00	
List/Fertilize	Acre	13.50	1.00	13.50	
Ground Application- AN20	Acre	16.50	2.00	33.00	
Ground Application- Pesticide	Acre	16.50	2.00	33.00	
Seed					
Seed	Thou.	3.60	69.70	250.92	
Fertilizer					
Manure/Compost (1/4 cost/crop)	Ton	40.00	0.75	30.00	
15-15-15	Lb.	0.173	400.00	69.20	
AN20 (10.6 Lb/Gal.)	Lb.N	0.665	160.00	106.40	
Insecticide					
Diazinon 14G	Lb.	2.49	1.75	4.36	
MSR Spray Concentrate	Pint	13.26	4.00	53.04	
Lannate 90 SP	Lb.	29.19	1.00	29.19	
Success	Fl.oz.	6.60	4.00	26.40	
Herbicide					
Dacthal	Lb.	18.86	2.00	37.72	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Labor (Machine)	Hour	13.84	3.29	45.53	
Labor (Non-Machine)	Hour	10.35	14.45	149.56	
Fuel - Gas	Gal.	2.25	0.66	1.49	
Fuel - Diesel	Gal.	2.00	32.93	65.86	
Lube	Acre	7.00	1.00	7.00	
Machinery Repair	Acre	17.00	1.00	17.00	
Interest on Operating Capital	Acre	238.95	1.00	238.95	
TOTAL OPERATING COSTS					6,486.12
CASH OVERHEAD COSTS					
Liability Insurance	Acre	1.00	1.00	1.00	
Office Expenses	Acre	50.00	1.00	50.00	
Field Sanitation	Acre	2.00	1.00	2.00	
Property Taxes	Acre	3.00	1.00	3.00	
Property Insurance	Acre	2.00	1.00	2.00	
investment Repairs	Acre	5.00	1.00	5.00	

**Crop Enterprise Budget
Irrigated Fresh Market Broccoli
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
TOTAL CASH OVERHEAD COSTS				63.00
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Farm Rent	Acre	2,222.00	1.00	2,222.00
Shop Building	Acre	7.00	1.00	7.00
Shop Tools	Acre	1.00	1.00	1.00
Implement Carrier	Acre	1.00	1.00	1.00
Fuel Tanks & Pumps	Acre	1.00	1.00	1.00
Pipe-Gated 8"	Acre	1.00	1.00	1.00
Trailer- Lowbed	Acre	1.00	1.00	1.00
Trailer- Pipe (2)	Acre	1.00	1.00	1.00
Truck Trailer	Acre	4.00	1.00	4.00
Forklift- 5000 Lb.	Acre	2.00	1.00	2.00
Equipment	Acre	29.00	1.00	<u>29.00</u>
TOTAL NON-CASH OVERHEAD COSTS				2,270.00
TOTAL COSTS				8,819.12
NET FARM INCOME				\$ (3,499.12)

Source: Sample Costs to Produce Fresh Market Broccoli, University of California Extension, 2004.
The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Organic Broccoli
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Organic Broccoli	Box	10.00	650.00	6,500.00	
TOTAL INCOME					6,500.00
OPERATING COSTS					
Fertilizer/Soil Amendments					
Compost-Manure (Haul/Spread)	Ton	40.00	2.50	100.00	
Gypsum	Ton	38.50	0.50	19.25	
8-5-1 Meat & Bone (List Beds/Fertilize)	Lb.	0.33	800.00	264.00	
13-0-0 Bloodmeal	Lb.	0.45	500.00	225.00	
Seed					
Cover Crop (Cereal-Legume Mix)	Lb.	0.35	35.00	12.25	
Broccoli Hybrid (Organic)	Thou.	7.50	58.90	441.75	
Alyssum	Lb.	13.00	0.05	0.65	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Insecticide					
Entrust	Oz.	3.43	2.00	6.86	
Assessment					
CCOF Total Fees	Acre	25.00	1.00	25.00	
Contract					
Ground Application (Insect)	Acre	16.00	1.00	16.00	
Pest Management Consultant	Acre	30.00	1.00	30.00	
Harvest (Box, Pick, Haul, Supervision)	Box	3.90	650.00	2,535.00	
Harvest (Pelletize, Cool)	Box	1.90	650.00	1,235.00	
Harvest (Sell 8% of \$10)	Box	0.80	650.00	520.00	
Labor (Machine)	Hour	13.84	5.87	81.24	
Labor (Non-Machine)	Hour	10.35	28.95	299.63	
Fuel - Gas	Gal.	2.25	5.95	13.39	
Fuel - Diesel	Gal.	2.00	43.40	86.80	
Lube	Acre	11.00	1.00	11.00	
Machinery Repair	Acre	25.00	1.00	25.00	
Interest on Operating Capital	Acre	260.78	1.00	260.78	
TOTAL OPERATING COSTS					7,078.60
CASH OVERHEAD COSTS					
Liability Insurance	Acre	4.00	1.00	4.00	
Office Expenses	Acre	100.00	1.00	100.00	
Field Sanitation	Acre	1.00	1.00	1.00	
Property Taxes	Acre	5.00	1.00	5.00	
Property Insurance	Acre	3.00	1.00	3.00	
investment Expenses	Acre	10.00	1.00	10.00	
TOTAL CASH OVERHEAD COSTS					123.00

**Crop Enterprise Budget
Irrigated Organic Broccoli
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Farm Rent	Acre	2,222.00	1.00	2,222.00
Buildings, 2400 Sq. Ft.	Acre	22.00	1.00	22.00
Shop Tools	Acre	6.00	1.00	6.00
Fuel Tanks OH 2-300g	Acre	1.00	1.00	1.00
Sprinkler Pipe 1,456'	Acre	6.00	1.00	6.00
Trailer- Pipe (2)	Acre	4.00		
Equipment	Acre	49.00	1.00	49.00
TOTAL NON-CASH OVERHEAD COSTS				2,306.00
TOTAL COSTS				9,507.60
NET FARM INCOME				\$ (3,007.60)

Source: Sample Costs to Produce Organic Broccoli, University of California Extension, 2004.
The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Avocado
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Avocado	Lb.	0.89	7,500.00	6,675.00	
TOTAL INCOME					6,675.00
OPERATING COSTS					
Herbicide					
Roundup (3x)	Pint	6.50	1.00	6.50	
Rent					
Bee Hives	Hive	35.00	2.00	70.00	
Miscellaneous					
Erosion Control	Acre	5.00	1.00	5.00	
Harvest, Market, and Inspection					
Pick (3x)	Lb.	0.080	7,500.00	600.00	
Haul (3x)	Lb.	0.004	7,500.00	30.00	
CAC Assessment (3x)	Lb.	0.035	7,500.00	262.50	
CDFA Inspection (3x)	Lb.	0.001	7,500.00	7.50	
Pest Management					
VeratranD Air Spray (3x)	Acre	225.00	1.00	225.00	
Oil Air Spray (3x)	Acre	65.00	1.00	65.00	
Pest Control Advisor	Acre	60.00	1.00	60.00	
Fertilize					
Zinc Sulfate 12% (1x)	Gal.	1.51	5.00	7.55	
UN32 (7x)	Gal.	1.52	26.46	40.22	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Rodenticide					
Squirrel Bait (12x)	Lb.	2.32	2.64	6.12	
Bait Station	Acre	2.30	1.00	2.30	
Labor (Machine)	Hour	12.00	4.80	57.60	
Labor (Non-Machine)	Hour	10.35	31.45	325.51	
Fuel - Gas	Gal.	1.45	5.76	8.35	
Lube	Acre	1.00	1.00	1.00	
Machinery Repair	Acre	6.00	1.00	6.00	
Interest on Operating Capital	Acre	101.60	1.00	101.60	
TOTAL OPERATING COSTS					2,757.75
CASH OVERHEAD COSTS					
Liability Insurance	Acre	37.00	1.00	37.00	
Root Rot Analysis	Acre	3.00	1.00	3.00	
Leaf Analysis	Acre	5.00	1.00	5.00	
Soil Analysis	Acre	5.00	1.00	5.00	
Sanitation Fee	Acre	44.00	1.00	44.00	
Office Expenses	Acre	180.00	1.00	180.00	
Property Taxes	Acre	246.00	1.00	246.00	
Property Insurance	Acre	60.00	1.00	60.00	
investment Repairs	Acre	84.00	1.00	84.00	
Interest on Operating Capita	Acre	28.22	1.00	28.22	
TOTAL CASH OVERHEAD COSTS					692.22

**Crop Enterprise Budget
Irrigated Avocado
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Farm Rent	Acre	2,222.00	1.00	2,222.00
Building	Acre	73.00	1.00	73.00
Shop Tools	Acre	6.00	1.00	6.00
Tools (Shovels, Picking Bags, Saws, etc.)	Acre	20.00	1.00	20.00
Equipment	Acre	5.00	1.00	5.00
Amortized Establishment Cos	Acre	1,130.00	1.00	<u>1,130.00</u>
TOTAL NON-CASH OVERHEAD COSTS				3,456.00
TOTAL COSTS				6,905.97
NET FARM INCOME				\$ (230.97)

Source: Avocado Sample Establishment and Production Costs and Profitability Analysis for Ventura and Santa Barbara Counties, University of California Cooperative Extension, 2001.
The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Fresh Market Cauliflower
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Cauliflower 25 Lbs./Box	Box	7.77	680.00	5,283.60	
TOTAL INCOME					5,283.60
OPERATING COSTS					
Custom					
Haul Manure	Lb.	0.003	1,500.00	4.50	
Spread Manure	Lb.	0.004	1,500.00	6.00	
List/Fertilize	Acre	11.00	1.00	11.00	
Ground Application- Pesticide	Acre	15.75	3.00	47.25	
Transplant Cauliflower	Thous.	10.00	13.07	130.70	
Ground Application- AN20	Acre	9.50	3.00	28.50	
Contract					
Hauling	Box	0.30	680.00	204.00	
Harvest	Box	1.90	680.00	1,292.00	
Cool Vegetables	Box	0.65	680.00	442.00	
Pelletize Vegetables	Box	0.20	680.00	136.00	
Sell Vegetables	Box	0.50	689.00	344.50	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Fertilizer					
Manure/Compost	Ton	40.000	0.75	30.00	
15-15-15	Lb.	0.170	400.00	68.00	
AN20 (10.6#/Gal.)	Lb.N	0.52	240.00	124.80	
Herbicide					
Goal 2XL	Pint	14.60	0.13	1.90	
Insecticide					
Lorsban 14G	Lb.	2.80	7.00	19.60	
Metasystox-R	Pint	10.18	4.00	40.72	
Lannate 90 SP	Lb.	26.05	1.00	26.05	
Seed					
Seed	Thous.	5.25	16.33	85.73	
Transplant Seedlings	Thous.	14.00	14.52	203.28	
Rubber Bands	Thous.	2.08	9.17	19.07	
Packing Box	Boz	1.15	680.00	782.00	
Labor (Machine)	Hour	11.73	4.13	48.44	
Labor (Non-Machine)	Hour	10.35	32.56	337.00	
Fuel - Gas	Gal.	2.25	1.39	3.13	
Fuel - Diesel	Gal.	2.00	40.31	80.62	
Lube	Acre	8.00	1.00	8.00	
Machinery Repair	Acre	18.00	1.00	18.00	
Interest on Operating Capital	Acre	207.04	1.00	207.04	
TOTAL OPERATING COSTS				<u>5,619.83</u>	5,619.83

**Crop Enterprise Budget
Irrigated Fresh Market Cauliflower
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
CASH OVERHEAD COSTS					
Liability Insurance	Acre	1.00	1.00	1.00	
Office Expenses	Acre	50.00	1.00	50.00	
Field Sanitation	Acre	9.00	1.00	9.00	
Property Taxes	Acre	3.00	1.00	3.00	
Property Insurance	Acre	2.00	1.00	2.00	
investment Repairs	Acre	3.00	1.00	3.00	
TOTAL CASH OVERHEAD COSTS					68.00
NON-CASH OVERHEAD COSTS (Capital Recovery)					
Farm Rent	Acre	2,222.00	1.00	2,222.00	
Shop Building	Acre	8.00	1.00	8.00	
Shop Tools	Acre	1.00	1.00	1.00	
Fuel Wagon	Acre	-	1.00	-	?
Implement Carrier	Acre	1.00	1.00	1.00	
Fuel Tanks & Pumps	Acre	1.00	1.00	1.00	
Trailer- Lowbed	Acre	1.00	1.00	1.00	
Trailer- Pipe #1	Acre	-	1.00	-	
Trailer- Pipe #2	Acre	-	1.00	-	
Truck Tractor	Acre	4.00	1.00	4.00	
Forklift- 5000 Lb. Equipment	Acre	383.00	1.00	383.00	
TOTAL NON-CASH OVERHEAD COSTS					2,622.00
TOTAL COSTS					8,309.83
NET FARM INCOME					\$ (3,026.23)

Source: Sample Costs to Produce Fresh Market Cauliflower, University of California Extension, 2001.

The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Iceberg Lettuce
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Lettuce 50 Lbs./Carton	Carton	8.90	700.00	6,230.00	
TOTAL INCOME					6,230.00
LAND PREPERATION					
Stubble Disc/Ring Roller	Acre	24.50	1.00	24.50	
Subsoil 2nd Gear	Acre	45.00	1.00	45.00	
Disc (2x)	Acre	13.00	2.00	26.00	
Triplane	Acre	12.00	1.00	12.00	
Border, Cross Check & Break Borders	Acre	23.75	1.00	23.75	
Flood					
Water	Ac.Ft.	435.00	1.00	435.00	
Hand Labor	Hour	10.35	1.00	10.35	
Disc (2x)	Acre	13.00	2.00	26.00	
Triplane	Acre	12.00	1.00	12.00	
Fertilizer					
Spread Fertilizer	Acre	8.00	1.00	8.00	
11-52-0	Lb.	0.15	500.00	75.00	
List 40"x42" Beds	Acre	16.50	1.00	16.50	
TOTAL LAND PREPARATION COSTS					714.10
GROWING PERIOD					
Power Mulch Beds	Acre	27.50	1.00	27.50	
Precision Plant & Inject Insecticide	Acre	22.00	1.00	22.00	
Coated Seed 157M	Acre	150.000	1.00	150.00	
Admire	Acre	60.000	1.00	60.00	
Weed Control/Chemigation					
Herbicide	Acre	35.00	1.00	35.00	
Thin	Hour	9.95	13.00	129.35	
Cultivate (1x)	Acre	14.00	1.00	14.00	
Spike (2x)	Acre	11.00	2.00	22.00	
Fertilize & Furrow Out (2x)	Acre	14.50	2.00	29.00	
N/UAN 32	Lb.	0.38	120.00	45.60	
Water-Run Fertilizer					
N/UAN 32	Lb.	0.38	60.00	22.80	
Hand Weed (2x)	Hour	9.95	10.00	99.50	
Irrigate (4x)	Hour	10.35	2.50	25.88	
Water	Ac.Ft.	435.00	2.00	870.00	
Insect Control (6x)	Acre	10.00	6.00	60.00	
Insecticides	Acre	150.00	1.00	150.00	
Disease Control (1x)	Acre	11.50	1.00	11.50	
Fungicide	Acre	10.00	1.00	10.00	
Ring Roller Cleanup	Acre	7.50	1.00	7.50	
TOTAL GROWING PERIOD COSTS					1,791.63

**Crop Enterprise Budget
Irrigated Iceberg Lettuce
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
Farm Rent	Acre	2,222.00	1.00	2,222.00
Cash Overhead	Acre	614.60	1.00	614.60
TOTAL PREHARVEST COSTS				5,342.33
HARVEST COSTS				
Cut, Pack, Haul, Cool, & Sell	Carton	5.25	700.00	<u>3,675.00</u>
TOTAL HARVEST COSTS				3,675.00
TOTAL COSTS				9,017.33
NET FARM INCOME				\$ (2,787.33)

Source: Sample Costs to Establish and Produce Iceberg Lettuce, University of California Extension, 2004.

Carton of lettuce weighs 50 pounds.

Cash Overhead is calculated as 13% of preharvest costs and land rent.

The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Fresh Market Strawberries
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Strawberries (9.5 Lb./Tray)	Cwt	65.89	522.50	34,427.53	
TOTAL INCOME					34,427.53
OPERATING COSTS					
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Fertilizer					
Scotts 18-8-13	Lb.	0.55	500.00	275.00	
CAN 17 (17-0-0-8Ca)	Lb.	1.20	12.00	14.40	
Materials					
T-Tape	ft.	0.02	20,120.00	402.40	
Mulch Pins	Each	0.01	4,000.00	40.00	
Mulch 1.25m	Lb.	0.86	350.00	301.00	
Tray Container	Each	1.55	5,500.00	8,525.00	
Dump Fee	Lb.	0.03	600.00	18.00	
Strawberry Plants	Each	0.07	21,110.00	1,477.70	
Fungicide					
Captan 50W	Lb.	4.05	12.00	48.60	
Rally 40W	Oz.	4.90	15.00	73.50	
Quadris	floz.	3.18	36.00	114.48	
Elevate 50WGD	Lb.	43.45	3.00	130.35	
Thiolux	Lb.	0.90	20.00	18.00	
Insecticide					
Savey 50 DF	Oz.	20.69	6.00	124.14	
Dipel DF	Lb.	13.55	2.00	27.10	
Dibrom 8 Emulsive	floz.	0.81	16.00	12.96	
Success	floz.	6.60	5.00	33.00	
Acramite 50WS	Lb.	87.69	2.00	175.38	
Malathion 8	Pt.	4.96	4.00	19.84	
Danitol	floz.	1.62	16.00	25.92	
Predatory Mites					
Persimillis	thou	6.50	40.00	260.00	
Assessment					
Strawberry Commission	tray	0.05	5,500.00	247.50	
Contract					
Fumigate- Solid	Acre	1,650.00	1.00	1,650.00	
Fumigation Tarp Retr/Disp.	Acre	65.00	1.00	65.00	
Labor (Machine)	Hour	12.73	34.00	432.82	
Labor (Non-Machine)	Hour	10.35	1,187.65	12,292.18	
Fuel - Gas	Gal.	2.25	36.95	83.14	
Fuel - Diesel	Gal.	2.00	95.36	190.72	
Lube	Acre	31.00	1.00	31.00	
Machinery Repair	Acre	58.00	1.00	58.00	
Interest on Operating Capital	Acre	1,072.42	1.00	1,072.42	

**Crop Enterprise Budget
Irrigated Fresh Market Strawberries
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
TOTAL OPERATING COSTS				29,109.55
CASH OVERHEAD COSTS				
Liability Insurance	Acre	11.00	1.00	11.00
Office Expenses	Acre	700.00	1.00	700.00
Sanitation Fee	Acre	100.00	1.00	100.00
Ranch Supervisor	Acre	500.00	1.00	500.00
Property Taxes	Acre	31.00	1.00	31.00
Property Insurance	Acre	21.00	1.00	21.00
investment Expenses	Acre	36.00	1.00	36.00
TOTAL CASH OVERHEAD COSTS				1,399.00
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Farm Rent	Acre	2,222.00	1.00	2,222.00
Buildings	Acre	97.00	1.00	97.00
Hand Tools	Acre	10.00	1.00	10.00
Shop Tools	Acre	28.00	1.00	28.00
Harvest Csrts 70	Acre	6.00	1.00	6.00
Fuel Tanks/Above Ground	Acre	7.00	1.00	7.00
Equipment	Acre	383.00	1.00	383.00
TOTAL NON-CASH OVERHEAD COSTS				2,753.00
TOTAL COSTS				33,261.55
NET FARM INCOME				\$ 1,165.98

Source: Sample Costs to Produce Strawberries, University of California Extension, 2004.
The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Fresh Market Raspberries
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Raspberries (7 Lb./Flat)	Flat	12.00	3,000.00	36,000.00	
TOTAL INCOME					36,000.00
OPERATING COSTS					
Custom					
Bee Hives	Each	30.00	2.00	60.00	
Leaf Analysis	Each	75.00	0.07	5.25	
Pest Control Advisor (PCA)/Consultant	Acre	100.00	1.00	100.00	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Fertilizer					
15-10-30	Lb.	0.58	600.00	348.00	
Fungicide					
Elevate 50 WDG	Lb.	35.86	4.50	161.37	
Kocide DF (Copper Sulfate)	Lb.	3.31	10.00	33.10	
Insecticide					
Savey 50 WP	Oz.	20.69	6.00	124.14	
Harvest					
Labor- Picking (Piece Rate)	Flat	4.00	3,000.00	12,000.00	
Flat with 12 One-half Pint Clamshells	Each	1.73	3,000.00	5,190.00	
Buckets for Picking	Each	2.50	10.00	25.00	
Cooling	Each	0.85	3,000.00	2,550.00	
Labor (Machine)	Hour	15.87	35.89	569.57	
Labor (Non-Machine)	Hour	10.35	148.00	1,531.80	
Fuel - Gas	Gal.	2.25	63.54	142.97	
Fuel - Diesel	Gal.	2.00	19.56	39.12	
Lube	Acre	27.00	1.00	27.00	
Machinery Repair	Acre	71.00	1.00	71.00	
Interest on Operating Capital	Acre	912.20	1.00	912.20	
TOTAL OPERATING COSTS					24,760.52
CASH OVERHEAD COSTS					
Liability Insurance	Acre	20.00	1.00	20.00	
Office Expenses	Acre	300.00	1.00	300.00	
Sanitation Fee	Acre	114.00	1.00	114.00	
Food Safety Audit	Acre	28.00	1.00	28.00	
Property Taxes	Acre	41.00	1.00	41.00	
Property Insurance	Acre	48.00	1.00	48.00	
investment Expenses	Acre	95.00	1.00	95.00	
TOTAL CASH OVERHEAD COSTS					646.00

**Crop Enterprise Budget
Irrigated Fresh Market Raspberries
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Farm Rent	Acre	2,222.00	1.00	2,222.00
Buildings	Acre	132.00	1.00	132.00
Trellis	Acre	30.00	1.00	30.00
Shop/Hand Tools	Acre	46.00	1.00	46.00
Raspberry Establishment	Acre	3,201.00	1.00	3,201.00
Equipment	Acre	317.00	1.00	317.00
TOTAL NON-CASH OVERHEAD COSTS				5,948.00
TOTAL COSTS				31,354.52
NET FARM INCOME				\$ 4,645.48

Source: Sample Costs to Produce Fresh Market Raspberries, University of California Extension, 2005.
The land rent is \$2,000 per acre or \$2,222 per producing acre.
The net farm income represents a return to management and risk.

**Crop Enterprise Budget
Irrigated Fresh Market Blueberries
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE	
		Dollars		Dollars	Dollars
INCOME					
Blueberries	Lb.	1.23	19,800.00	24,354.00	
TOTAL INCOME					24,354.00
OPERATING COSTS					
Custom					
Bee Hives	Each	25.00	2.00	50.00	
Herbicide					
Devrinol 2E	Gal.	55.29	2.00	110.58	
Surflan 4 AS	Pint	11.98	4.00	47.92	
Fertilizer					
UN- 32	Lbs. N	0.440	100.00	44.00	
Irrigation					
Water	Ac. Ft.	435.00	2.00	870.00	
Soil Amendment					
Sulfuric Acid	Gal.	1.16	70.00	81.20	
Mulch, Woodchips	Cu. Yd.	4.33	20.00	86.60	
Insecticide					
Success	Fl. Oz.	6.60	12.00	79.20	
Fungicide					
Rovral	Gal.	137.84	0.19	26.19	
Bird Control					
Propane Gas Tank	Each	25.00	0.20	5.00	
Flash Tape	Each	4.75	17.00	80.75	
Bird Bombs	Each	0.39	30.00	11.70	
Harvest					
Buckets	Each	2.50	10.00	25.00	
Labor- Picking (Piece Rate)	Flat	7.50	1,800.00	13,500.00	
Packing, Cooling	Flat	0.85	1,800.00	1,530.00	
N.A. Blueberry Council Fee	Tons	12.00	9.90	118.80	
Labor (Machine)	Hour	14.07	24.97	351.33	
Labor (Non-Machine)	Hour	10.35	111.00	1,148.85	
Fuel - Gas	Gal.	2.25	35.82	80.60	
Fuel - Diesel	Gal.	2.00	8.60	17.20	
Lube	Acre	11.00	1.00	11.00	
Machinery Repair	Acre	41.00	1.00	41.00	
Interest on Operating Capital	Acre	700.62	1.00	700.62	
TOTAL OPERATING COSTS					19,017.53
CASH OVERHEAD COSTS					
Liability Insurance	Acre	20.00	1.00	20.00	
Office Expenses	Acre	500.00	1.00	500.00	
Sanitation Fee	Acre	114.00	1.00	114.00	
Food Safety Audit	Acre	28.00	1.00	28.00	
Property Taxes	Acre	41.00	1.00	41.00	
Property Insurance	Acre	48.00	1.00	48.00	
investment Repairs	Acre	71.00	1.00	71.00	
TOTAL CASH OVERHEAD COSTS					822.00

**Crop Enterprise Budget
Irrigated Fresh Market Blueberries
Goleta Valley Agricultural Viability Analysis**

ITEM	UNIT	PRICE	QUANTITY	AMOUNT PER ACRE
NON-CASH OVERHEAD COSTS (Capital Recovery)				
Farm Rent	Acre	2,222.00	1.00	2,222.00
Buildings	Acre	63.00	1.00	63.00
Sulfuric Acid Pump & Tank	Acre	19.00	1.00	19.00
Shop/Hand Tools	Acre	18.00	1.00	18.00
Crates	Acre	32.00	1.00	32.00
Blueberry Establishment	Acre	1,342.00	1.00	1,342.00
Propane Cannons	Acre	9.00	1.00	9.00
Equipment	Acre	123.00	1.00	<u>123.00</u>
TOTAL NON-CASH OVERHEAD COSTS				3,828.00
TOTAL COSTS				23,667.53
NET FARM INCOME				\$ 686.47

Source: Sample Costs to Produce Fresh Market Blueberries, University of California Extension, 2002.
The farm rent is \$2,000 per acre or \$2,222 per producing acre.
The net farm income represents a return to management and risk.