Date	Stage of Production	Type of Prod.	Product Name		Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
06/20/95	HARVEST	A	WATERMELON	DRYLAND	100.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
10/10/94	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
10/30/94	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
02/05/95	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
02/10/95	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
02/15/95	PREHARVEST	E	SEED	WMELOND	3.0000	C	V	.00
02/15/95	PREHARVEST	E	NITROGEN (LIQ)		40.0000	C	V	.00
02/15/95	PREHARVEST	E	PHOSPHATE		60.0000	C	V	.00
02/20/95	PREHARVEST	E	HERBICIDE	WATERMEL	1.0000	C	V	.00
03/01/95	PREHARVEST	G	BEE RENT		1.0000	C	V	.00
03/10/95	PREHARVEST	M	CULTIVATING	6 ROW	1.0000			.00
03/10/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
03/10/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
03/10/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
03/25/95	PREHARVEST	M	CULTIVATING	6 ROW	1.0000			.00
03/25/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
03/25/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
03/25/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
04/10/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
04/10/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
04/10/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
04/15/95	PREHARVEST	M	CULTIVATING	ROLLING	1.5000			.00
04/30/95	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000			.00
05/10/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
05/10/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
05/10/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
05/15/95	PREHARVEST	M	CULTIVATING	ROLLING	1.5000			.00
05/20/95	PREHARVEST	H	HIRED LABOR		8.0000	C	V	.00
06/20/95	HARVEST	G	HARVEST & SELL	WATERMEL	100.0000	C	V	.00
06/30/95		K	CASH-RENT	WATERMEL	1.0000		F	.00

Watermelons, Irrigated
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
WATERMELON IRRI.	150.000	cwt.	6.0000	900.00	
Total GROSS Income				900.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
PHOSPHATE	60.000	lb.	.290	17.40	
POTASH	20.000	lb.	.130	2.60	
BEE RENT	1.000	hive	40.000	40.00	
SEED	0.750	lb.	90.000	67.50	
HERBICIDE	1.000	acre	48.000	48.00	
NITROGEN (LIQ)	80.000	gal.	.700	56.00	
IRRIGATION	6.000	AcIn	1.333	8.00	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	4.500	4.50	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	4.500	4.50	
FUNGICIDE	1.000	appl	7.000	7.00	
IRRIGATION	6.000	AcIn	1.333	8.00	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	4.500	4.50	
FUNGICIDE	1.000	appl	7.000	7.00	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	4.500	4.50	
FUNGICIDE	1.000	appl	7.000	7.00	
IRRIGATION	6.000	AcIn	1.333	8.00	
INSECTICIDE	1.000	appl	8.000	8.00	
PESTICIDE APPL.	1.000	acre	4.500	4.50	
FUNGICIDE	1.000	appl	7.000	7.00	
IRRIGATION	6.000	AcIn	1.333	8.00	
Fuel & Lube - Machinery		Acre		13.86	
Repairs - Machinery		Acre		4.33	
Labor - Machinery	2.920	Hour	5.001	14.60	
- Other	10.000	Hour	5.000	50.00	
- Irrigation	6.000	Hour	4.500	27.00	
Total PREHARVEST				463.79	
HARVEST					
HARVEST & SELL	150.000	cwt.	3.000	450.00	
Total HARVEST				450.00	
Interest - OC Borrowed	112.537	Dol.	0.120	13.50	
Total VARIABLE COST				927.30	

Break-Even Price, Total Variable Cost $ 6.18 per cwt. of WATERMELON

GROSS INCOME minus VARIABLE COST	-27.30	

FIXED COST Description	Unit	Total	Your Estimate
Machinery and Equipment	Acre	55.45	
Land	Acre	50.00	
Total FIXED Cost		105.45	

Break-Even Price, Total Cost $ 6.88 per cwt. of WATERMELON

Total of ALL Cost	1032.75	
NET PROJECTED RETURNS	-132.75	

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Date	Stage of Production	Type of Prod.	Product	Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
06/20/95	HARVEST	A	WATERMELON	IRRI.	150.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input	Name	Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
10/10/94	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
10/30/94	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
01/20/95	PREHARVEST	E	PHOSPHATE		60.0000	C	V	.00
01/20/95	PREHARVEST	E	POTASH		20.0000	C	V	.00
02/01/95	PREHARVEST	G	BEE RENT		1.0000	C	V	.00
02/05/95	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
02/10/95	PREHARVEST	M	CHISELING	18 FT	1.0000			.00
02/20/95	PREHARVEST	E	SEED	WMELONI	.7500	C	V	.00
02/28/95	PREHARVEST	E	HERBICIDE	WATERMEL	1.0000	C	V	.00
03/10/95	PREHARVEST	M	CULTIVATING	6 ROW	1.0000			.00
03/15/95	PREHARVEST	O	IRRIGATION		6.0000			.00
03/15/95	PREHARVEST	E	NITROGEN (LIQ)		80.0000	C	V	.00
03/25/95	PREHARVEST	M	CULTIVATING	6 ROW	1.0000			.00
03/25/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
03/25/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
04/05/95	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
04/10/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
04/10/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
04/10/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
04/15/95	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
04/20/95	PREHARVEST	M	PICKUP TRUCK	3/4 TON	20.0000			.00
04/20/95	PREHARVEST	O	IRRIGATION		6.0000			.00
04/25/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
04/25/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
04/25/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
04/30/95	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
05/05/95	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
05/10/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
05/10/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
05/10/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
05/15/95	PREHARVEST	O	IRRIGATION		6.0000			.00
05/20/95	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
05/25/95	PREHARVEST	E	INSECTICIDE	WATERMEL	1.0000	C	V	.00
05/25/95	PREHARVEST	G	PESTICIDE APPL.		1.0000	C	V	.00
05/25/95	PREHARVEST	E	FUNGICIDE	WATERMEL	1.0000	C	V	.00
05/30/95	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
05/30/95	PREHARVEST	H	HIRED LABOR		10.0000	C	V	.00
05/31/95	PREHARVEST	O	IRRIGATION		6.0000			.00
06/20/95	HARVEST	G	HARVEST & SELL	WATERMEL	150.0000	C	V	.00
06/30/95		K	CASH-RENT	WATERMEL	1.0000		F	.00

Grapefruit Establishment - Year 1 (145 trees/acre)

South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
-WARNING- No gross receipts					

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
YEAR 1					
HERB., PREEMERGE	2.000	appl	30.000	60.00	
HERBICIDE APPL.	2.000	appl	14.000	28.00	
LAND PREP./LEVEL	1.000	acre	150.000	150.00	
TREE	145.000	tree	5.500	797.50	
LAYOUT/PLANT	145.000	tree	1.250	181.25	
TREE INSURANCE	1.000	acre	25.580	25.58	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	8.750	lb.	.370	3.23	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
MITICIDE	0.300	qt.	8.280	2.48	
INSECTICIDE	0.300	qt.	9.700	2.91	
INSECTICIDE APPL	1.000	appl	8.000	8.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	8.750	lb.	.370	3.23	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	8.750	lb.	.370	3.23	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
SPOT HERBICIDE	0.500	acre	17.000	8.50	
HERBICIDE APPL.	1.000	appl	14.000	14.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	8.750	lb.	.370	3.23	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
SPOT HERBICIDE	0.500	acre	17.000	8.50	
HERBICIDE APPL.	1.000	appl	14.000	14.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
MITICIDE	0.300	qt.	8.280	2.48	
INSECTICIDE	0.300	qt.	9.700	2.91	
INSECTICIDE APPL	1.000	appl	8.000	8.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
TREE WRAP	145.000	tree	.850	123.24	
Fuel & Lube - Machinery		Acre		2.26	
Repairs - Machinery		Acre		0.50	
Labor - Machinery	1.093	Hour	5.000	5.47	
- Other	12.000	Hour	4.700	56.40	
- Irrigation	12.000	Hour	4.700	56.40	
Total YEAR 1				1655.34	
Interest - OC Borrowed	1302.173	Dol.	0.120	156.26	
Total VARIABLE COST				1811.60	
GROSS INCOME minus VARIABLE COST				-1811.60	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	66.86	
Land	Acre	70.00	
Total FIXED Cost		144.36	
Total of ALL Cost		1955.96	
NET PROJECTED RETURNS		-1955.96	

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Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.

-WARNING- No valid Receipts records

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
01/15/95	YEAR 1	E	HERB., PREEMERGE	CITRUS	2.0000	C	V	.00
01/15/95	YEAR 1	H	CITRUS LABOR		2.0000	C	V	.00
01/15/95	YEAR 1	G	HERBICIDE APPL.	CITRUS	2.0000	C	V	.00
01/30/95	YEAR 1	G	LAND PREP./LEVEL		1.0000	C	V	.00
02/05/95	YEAR 1	E	TREE	CITRUS	145.0000	C	V	.00
02/05/95	YEAR 1	G	LAYOUT/PLANT	CITRUS	145.0000	C	V	.00
02/05/95	YEAR 1	E	TREE INSURANCE	(LVL-2)	1.0000	C	V	.00
02/10/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
02/20/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
02/25/95	YEAR 1	E	NITROGEN		8.7500	C	V	.00
02/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
02/28/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
03/05/95	YEAR 1	E	MITICIDE		.3000	C	V	.00
03/05/95	YEAR 1	E	INSECTICIDE	CITRUS	.3000	C	V	.00
03/05/95	YEAR 1	G	INSECTICIDE APPL	CITRUS	1.0000	C	V	.00
03/10/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
03/25/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
03/25/95	YEAR 1	E	NITROGEN		8.7500	C	V	.00
03/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
04/10/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
04/25/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
04/25/95	YEAR 1	E	NITROGEN		8.7500	C	V	.00
04/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
05/10/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
05/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
05/15/95	YEAR 1	E	SPOT HERBICIDE		.5000	C	V	.00
05/15/95	YEAR 1	G	HERBICIDE APPL.	SPOT	1.0000	C	V	.00
05/25/95	YEAR 1	E	NITROGEN		8.7500	C	V	.00
05/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
06/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
07/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
07/15/95	YEAR 1	E	SPOT HERBICIDE		.5000	C	V	.00
07/15/95	YEAR 1	G	HERBICIDE APPL.	SPOT	1.0000	C	V	.00
08/10/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
08/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
09/05/95	YEAR 1	E	MITICIDE		.3000	C	V	.00
09/05/95	YEAR 1	E	INSECTICIDE	CITRUS	.3000	C	V	.00
09/05/95	YEAR 1	G	INSECTICIDE APPL	CITRUS	1.0000	C	V	.00
09/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
11/10/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
11/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
12/15/95	YEAR 1	E	TREE WRAP		145.0000	C	V	.00
12/15/95	YEAR 1	H	TREE WRAP/UNWRAP		10.0000	C	V	.00
12/31/95	YEAR 3	K	CITRUS		1.0000	C	F	.00
12/31/95	YEAR 3	E	MISC ADMIN. O/H	CITRUS	1.0000	C	F	.00

Grapefruit Establishment - Year 2 (145 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
-WARNING- No gross receipts					

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	
YEAR 2					
TREE REPLACEMENT	1.000	tree	8.000	8.00	________
TREE INSURANCE	1.000	acre	61.500	61.50	________
IRRIGATION	12.000	AcIn	1.000	12.00	________
NITROGEN	9.250	lb.	.370	3.42	________
FERTILIZER APPL.	1.000	appl	3.000	3.00	________
HERB., PREEMERGE	2.000	appl	30.000	60.00	________
HERBICIDE APPL.	2.000	appl	14.000	28.00	________
MITICIDE	0.500	qt.	8.280	4.14	________
INSECTICIDE	0.600	qt.	9.700	5.82	________
INSECTICIDE APPL	1.000	appl	8.000	8.00	________
NITROGEN	9.250	lb.	.370	3.42	________
FERTILIZER APPL.	1.000	appl	3.000	3.00	________
IRRIGATION	12.000	AcIn	1.000	12.00	________
NITROGEN	9.250	lb.	.370	3.42	________
FERTILIZER APPL.	1.000	appl	3.000	3.00	________
CONTACT HERB.	1.000	acre	17.500	17.50	________
HERBICIDE APPL.	1.000	appl	8.000	8.00	________
NITROGEN	9.250	lb.	.370	3.42	________
FERTILIZER APPL.	1.000	appl	3.000	3.00	________
IRRIGATION	12.000	AcIn	1.000	12.00	________
IRRIGATION	12.000	AcIn	1.000	12.00	________
IRRIGATION	12.000	AcIn	1.000	12.00	________
MITICIDE	0.500	qt.	8.280	4.14	________
INSECTICIDE	0.600	qt.	9.700	5.82	________
INSECTICIDE APPL	1.000	appl	8.000	8.00	________
IRRIGATION	12.000	AcIn	1.000	12.00	________
Fuel & Lube - Machinery		Acre		1.69	________
Repairs - Machinery		Acre		0.37	________
Labor - Machinery	0.820	Hour	5.000	4.10	________
- Other	14.000	Hour	4.700	65.80	________
- Irrigation	12.000	Hour	4.700	56.40	________
Total YEAR 2				444.98	________
Interest - OC Borrowed	308.861	Dol.	0.120	37.06	________
Total VARIABLE COST				482.04	________
GROSS INCOME minus VARIABLE COST				-482.04	________

FIXED COST Description	Unit	Total	
MISC ADMIN. O/H CITRUS	acre	7.50	________
Machinery and Equipment	Acre	50.15	________
Land	Acre	70.00	________
Perennial Crop	Acre	97.80	________
Total FIXED Cost		225.45	________
Total of ALL Cost		707.48	________
NET PROJECTED RETURNS		-707.48	________

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Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.

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Date	Stage of Production	Type of Input	Input Name	Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
02/05/95	YEAR 2	E	TREE REPLACEMENT	1.0000	C	V	.00
02/05/95	YEAR 2	E	TREE INSURANCE (LVL-2)2	1.0000	C	V	.00
02/10/95	YEAR 2	H	TREE WRAP/UNWRAP	5.0000	C	V	.00
02/20/95	YEAR 2	O	IRRIGATION CITRUS	12.0000			.00
02/25/95	YEAR 2	E	NITROGEN	9.2500	C	V	.00
02/25/95	YEAR 2	G	FERTILIZER APPL. YEAR 2	1.0000	C	V	.00
02/28/95	YEAR 2	M	DISCING-OFFSET 10 FT	1.0000			.00
03/01/95	YEAR 2	E	HERB., PREEMERGE CITRUS	2.0000	C	V	.00
03/01/95	YEAR 2	H	CITRUS LABOR	2.0000	C	V	.00
03/01/95	YEAR 2	G	HERBICIDE APPL. CITRUS	2.0000	C	V	.00
03/05/95	YEAR 2	E	MITICIDE	.5000	C	V	.00
03/05/95	YEAR 2	E	INSECTICIDE CITRUS	.6000	C	V	.00
03/05/95	YEAR 2	G	INSECTICIDE APPL CITRUS	1.0000	C	V	.00
03/26/95	YEAR 2	E	NITROGEN	9.2500	C	V	.00
03/26/95	YEAR 2	G	FERTILIZER APPL. YEAR 2	1.0000	C	V	.00
04/15/95	YEAR 2	O	IRRIGATION CITRUS	12.0000			.00
04/26/95	YEAR 2	E	NITROGEN	9.2500	C	V	.00
04/26/95	YEAR 2	G	FERTILIZER APPL. YEAR 2	1.0000	C	V	.00
05/15/95	YEAR 2	E	CONTACT HERB.	1.0000	C	V	.00
05/15/95	YEAR 2	G	HERBICIDE APPL. CONTACT	1.0000	C	V	.00
05/20/95	YEAR 2	M	DISCING-OFFSET 10 FT	1.0000			.00
05/26/95	YEAR 2	E	NITROGEN	9.2500	C	V	.00
05/26/95	YEAR 2	G	FERTILIZER APPL. YEAR 2	1.0000	C	V	.00
06/15/95	YEAR 2	O	IRRIGATION CITRUS	12.0000			.00
07/15/95	YEAR 2	O	IRRIGATION CITRUS	12.0000			.00
08/15/95	YEAR 2	O	IRRIGATION CITRUS	12.0000			.00
08/20/95	YEAR 2	M	DISCING-OFFSET 10 FT	1.0000			.00
09/05/95	YEAR 2	E	MITICIDE	.5000	C	V	.00
09/05/95	YEAR 2	E	INSECTICIDE CITRUS	.6000	C	V	.00
09/05/95	YEAR 2	G	INSECTICIDE APPL CITRUS	1.0000	C	V	.00
11/15/95	YEAR 2	O	IRRIGATION CITRUS	12.0000			.00
12/15/95	YEAR 2	H	TREE WRAP/UNWRAP	7.0000	C	V	.00
12/31/95	YEAR 2	K	CITRUS	1.0000	C	F	.00
12/31/95	YEAR 2	L	GRAPEFRUIT YEAR 1	1.0000	C	F	.00
12/31/95	YEAR 2	E	MISC ADMIN. O/H CITRUS	1.0000	C	F	.00

Grapefruit Establishment - Year 3 (145 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
GRAPEFRUIT	2.000	ton	135.0000	270.00	
Total GROSS Income				270.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
YEAR 3					
TREE INSURANCE	1.000	acre	62.000	62.00	
NITROGEN	24.670	lb.	.370	9.12	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
HERB., SELECTIVE	5.000	qt.	3.600	18.00	
HERB., SELECTIVE	5.000	lb.	3.200	16.00	
MITICIDE	1.000	qt.	8.280	8.28	
INSECTICIDE	1.000	qt.	9.700	9.70	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
INSECTICIDE	0.250	qt.	38.760	9.69	
CITRUS OIL	5.000	gal	4.600	23.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
NITROGEN	24.670	lb.	.370	9.12	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
CONTACT HERB.	1.000	acre	17.500	17.50	
HERBICIDE APPL.	1.000	appl	8.000	8.00	
FUNGICIDE	6.000	lb.	2.300	13.80	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
IRRIGATION	12.000	AcIn	1.000	12.00	
NITROGEN	24.660	lb.	.370	9.12	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
MITICIDE	1.000	qt.	8.280	8.28	
INSECTICIDE	1.000	qt.	9.700	9.70	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
INSECTICIDE	0.250	qt.	38.760	9.69	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
Fuel & Lube - Machinery		Acre		1.13	
Repairs - Machinery		Acre		0.25	
Labor - Machinery	0.547	Hour	5.000	2.73	
- Other	12.000	Hour	4.700	56.40	
- Irrigation	9.000	Hour	4.700	42.30	
Total YEAR 3				490.08	
Interest - OC Borrowed	294.879	Dol.	0.120	35.39	
Total VARIABLE COST				525.47	

Break-Even Price, Total Variable Cost $ 262.73 per ton of GRAPEFRUIT

GROSS INCOME minus VARIABLE COST	-255.47	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	33.43	
Land	Acre	70.00	
Perennial Crop	Acre	133.17	
Total FIXED Cost		244.10	

Break-Even Price, Total Cost $ 384.78 per ton of GRAPEFRUIT

Total of ALL Cost	769.57	
NET PROJECTED RETURNS	-499.57	

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
12/15/95	HARVEST	A	GRAPEFRUIT	2.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
02/09/95	YEAR 3	H	TREE WRAP/UNWRAP		5.0000	C	V	.00
02/09/95	YEAR 3	E	TREE INSURANCE	(LVL-2)3	1.0000	C	V	.00
02/24/95	YEAR 3	E	NITROGEN		24.6700	C	V	.00
02/24/95	YEAR 3	G	FERTILIZER APPL.	YEAR 3	1.0000	C	V	.00
03/01/95	YEAR 3	E	HERB., SELECTIVE #1		5.0000	C	V	.00
03/01/95	YEAR 3	H	CITRUS LABOR		4.0000	C	V	.00
03/01/95	YEAR 3	E	HERB., SELECTIVE #2		5.0000	C	V	.00
03/05/95	YEAR 3	E	MITICIDE		1.0000	C	V	.00
03/05/95	YEAR 3	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
03/05/95	YEAR 3	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
03/05/95	YEAR 3	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
03/09/95	YEAR 3	E	CITRUS OIL		5.0000	C	V	.00
03/09/95	YEAR 3	H	CITRUS LABOR		3.0000	C	V	.00
04/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
04/24/95	YEAR 3	E	NITROGEN		24.6700	C	V	.00
04/24/95	YEAR 3	G	FERTILIZER APPL.	YEAR 3	1.0000	C	V	.00
05/15/95	YEAR 3	E	CONTACT HERB.		1.0000	C	V	.00
05/15/95	YEAR 3	G	HERBICIDE APPL.	CONTACT	1.0000	C	V	.00
05/20/95	YEAR 3	M	DISCING-OFFSET	10 FT	1.0000			.00
06/10/95	YEAR 3	E	FUNGICIDE	CITRUS	6.0000	C	V	.00
06/10/95	YEAR 3	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
06/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
06/24/95	YEAR 3	E	NITROGEN		24.6600	C	V	.00
06/24/95	YEAR 3	G	FERTILIZER APPL.	YEAR 3	1.0000	C	V	.00
07/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
08/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
08/20/95	YEAR 3	M	DISCING-OFFSET	10 FT	1.0000			.00
09/05/95	YEAR 3	E	MITICIDE		1.0000	C	V	.00
09/05/95	YEAR 3	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
09/05/95	YEAR 3	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
09/10/95	YEAR 3	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
09/30/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
11/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
12/31/95	YEAR 3	K	CITRUS		1.0000	C	F	.00
12/31/95	YEAR 3	L	GRAPEFRUIT	YEAR 1	1.0000	C	F	.00
12/31/95	YEAR 3	L	GRAPEFRUIT	YEAR 2	1.0000	C	F	.00
12/31/95	YEAR 3	E	MISC ADMIN. O/H	CITRUS	1.0000	C	F	.00

Grapefruit Establishment - Year 4 (145 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
GRAPEFRUIT	4.000	ton	135.0000	540.00	
Total GROSS Income				540.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
TREE INSURANCE	1.000	acre	69.750	69.75	
NITROGEN	16.670	lb.	.370	6.16	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
HERB., SELECTIVE	5.000	qt.	3.600	18.00	
HERB., SELECTIVE	5.000	lb.	3.200	16.00	
INSECTICIDE	1.000	qt.	9.700	9.70	
INSECTICIDE	0.250	qt.	38.760	9.69	
CITRUS OIL	5.000	gal	4.600	23.00	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
MITICIDE	2.000	qt.	8.280	16.56	
NITROGEN	16.670	lb.	.370	6.16	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
CONTACT HERB.	1.000	acre	17.500	17.50	
HERBICIDE APPL.	1.000	appl	8.000	8.00	
INSECTICIDE	1.000	qt.	9.700	9.70	
CITRUS OIL	5.000	gal	4.600	23.00	
INSECTICIDE	0.250	qt.	38.760	9.69	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
MITICIDE	2.000	qt.	8.280	16.56	
NITROGEN	16.660	lb.	.370	6.16	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
CONTACT HERB.	1.000	acre	17.500	17.50	
HERBICIDE APPL.	1.000	appl	8.000	8.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
FUNGICIDE	6.000	lb.	2.300	13.80	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
Fuel & Lube - Machinery		Acre		2.26	
Repairs - Machinery		Acre		0.56	
Labor - Machinery	1.267	Hour	5.001	6.33	
- Other	12.000	Hour	4.700	56.40	
- Irrigation	9.000	Hour	4.700	42.30	
Total PREHARVEST				559.05	
Interest - OC Borrowed	365.274	Dol.	0.120	43.83	
Total VARIABLE COST				602.89	

Break-Even Price, Total Variable Cost $ 150.72 per ton of GRAPEFRUIT

GROSS INCOME minus VARIABLE COST	-62.89	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	55.47	
Land	Acre	70.00	
Perennial Crop	Acre	158.15	
Total FIXED Cost		291.12	

Break-Even Price, Total Cost $ 223.50 per ton of GRAPEFRUIT

Total of ALL Cost	894.00	
NET PROJECTED RETURNS	-354.00	

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

Date	Stage of Production	Type of Prod.	Product Name		Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
12/15/95	HARVEST	A	GRAPEFRUIT		4.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
02/10/95	PREHARVEST	M	DITCHING		1.0000			.00
02/10/95	PREHARVEST	M	DISCING	BORDER	1.0000			.00
02/10/95	PREHARVEST	E	TREE INSURANCE	(LVL-2)4	1.0000	C	V	.00
02/12/95	PREHARVEST	E	NITROGEN		16.6700	C	V	.00
02/12/95	PREHARVEST	G	FERTILIZER APPL.	YEAR 4	1.0000	C	V	.00
03/05/95	PREHARVEST	E	HERB., SELECTIVE	#1	5.0000	C	V	.00
03/05/95	PREHARVEST	E	HERB., SELECTIVE	#2	5.0000	C	V	.00
03/05/95	PREHARVEST	H	CITRUS LABOR		4.0000	C	V	.00
03/10/95	PREHARVEST	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
03/10/95	PREHARVEST	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
03/10/95	PREHARVEST	E	CITRUS OIL		5.0000	C	V	.00
03/10/95	PREHARVEST	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
03/10/95	PREHARVEST	E	MITICIDE		2.0000	C	V	.00
03/15/95	PREHARVEST	H	CITRUS LABOR		8.0000	C	V	.00
04/12/95	PREHARVEST	E	NITROGEN		16.6700	C	V	.00
04/12/95	PREHARVEST	G	FERTILIZER APPL.	YEAR 4	1.0000	C	V	.00
04/15/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
05/10/95	PREHARVEST	E	CONTACT HERB.		1.0000	C	V	.00
05/10/95	PREHARVEST	G	HERBICIDE APPL.	CONTACT	1.0000	C	V	.00
05/20/95	PREHARVEST	M	DISCING-OFFSET	10 FT	1.0000			.00
06/10/95	PREHARVEST	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
06/10/95	PREHARVEST	E	CITRUS OIL		5.0000	C	V	.00
06/10/95	PREHARVEST	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
06/10/95	PREHARVEST	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
06/10/95	PREHARVEST	E	MITICIDE		2.0000	C	V	.00
06/12/95	PREHARVEST	E	NITROGEN		16.6600	C	V	.00
06/12/95	PREHARVEST	G	FERTILIZER APPL.	YEAR 4	1.0000	C	V	.00
06/15/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
07/15/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
08/10/95	PREHARVEST	E	CONTACT HERB.		1.0000	C	V	.00
08/10/95	PREHARVEST	G	HERBICIDE APPL.	CONTACT	1.0000	C	V	.00
08/15/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
09/10/95	PREHARVEST	E	FUNGICIDE	CITRUS	6.0000	C	V	.00
09/10/95	PREHARVEST	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
09/30/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
11/15/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
12/31/95	PREHARVEST	K	CITRUS		1.0000	C	F	.00
12/31/95	PREHARVEST	L	GRAPEFRUIT	YEAR 1	1.0000	C	F	.00
12/31/95	PREHARVEST	L	GRAPEFRUIT	YEAR 2	1.0000	C	F	.00
12/31/95	PREHARVEST	L	GRAPEFRUIT	YEAR 3	1.0000	C	F	.00
12/31/95	PREHARVEST	E	MISC ADMIN. O/H	CITRUS	1.0000	C	F	.00

Grapefruit, Mature Grove (145 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
GRAPEFRUIT	22.000	ton	135.0000	2970.00	
Total GROSS Income				2970.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
TREE INSURANCE	1.000	acre	77.500	77.50	
TREE HEDGING	1.000	acre	60.000	60.00	
NITROGEN	150.000	lb.	.370	55.50	
FERTILIZER APPL.	3.000	appl	3.000	9.00	
HERB., SELECTIVE	5.000	qt.	3.600	18.00	
MITICIDE	4.000	qt.	8.280	33.12	
INSECTICIDE	4.000	qt.	9.700	38.80	
CITRUS OIL	20.000	gal	4.600	92.00	
INSECTICIDE APPL	4.000	appl	21.750	87.00	
INSECTICIDE	1.000	qt.	38.760	38.76	
IRRIGATION	72.000	AcIn	1.000	72.00	
CONTACT HERB.	2.000	acre	17.500	35.00	
HERBICIDE APPL.	2.000	appl	8.000	16.00	
HERB., SELECTIVE	5.000	lb.	3.200	16.00	
FUNGICIDE	6.000	lb.	2.300	13.80	
Fuel & Lube - Machinery		Acre		2.26	
Repairs - Machinery		Acre		0.56	
Labor - Machinery	1.267	Hour	5.001	6.33	
- Other	12.000	Hour	4.700	56.40	
- Irrigation	9.000	Hour	4.700	42.30	
Total PREHARVEST				770.33	
Interest - OC Borrowed	479.097	Dol.	0.120	57.49	
Total VARIABLE COST				827.83	

Break-Even Price, Total Variable Cost $ 37.62 per ton of GRAPEFRUIT

GROSS INCOME minus VARIABLE COST	2142.17	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	55.47	
Land	Acre	70.00	
Perennial Crop	Acre	487.68	
Total FIXED Cost		620.64	

Break-Even Price, Total Cost $ 65.83 per ton of GRAPEFRUIT

Total of ALL Cost	1448.47	
NET PROJECTED RETURNS	1521.53	

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Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
12/16/95	HARVEST	A	GRAPEFRUIT	22.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
02/11/95	PREHARVEST	M	DITCHING		1.0000			.00
02/11/95	PREHARVEST	M	DISCING	BORDER	1.0000			.00
02/11/95	PREHARVEST	E	TREE INSURANCE	(LVL-2)M	1.0000	C	V	.00
02/11/95	PREHARVEST	G	TREE HEDGING		1.0000	C	V	.00
02/13/95	PREHARVEST	E	NITROGEN		50.0000	C	V	.00
02/13/95	PREHARVEST	G	FERTILIZER APPL.	YEAR 4	1.0000	C	V	.00
03/06/95	PREHARVEST	E	HERB., SELECTIVE	#1	5.0000	C	V	.00
03/06/95	PREHARVEST	H	CITRUS LABOR		4.0000	C	V	.00
03/11/95	PREHARVEST	E	MITICIDE		1.0000	C	V	.00
03/11/95	PREHARVEST	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
03/11/95	PREHARVEST	E	CITRUS OIL		10.0000	C	V	.00
03/11/95	PREHARVEST	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
03/11/95	PREHARVEST	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
03/16/95	PREHARVEST	H	CITRUS LABOR		4.0000	C	V	.00
04/13/95	PREHARVEST	E	NITROGEN		50.0000	C	V	.00
04/13/95	PREHARVEST	G	FERTILIZER APPL.	YEAR 4	1.0000	C	V	.00
04/16/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
05/11/95	PREHARVEST	E	CONTACT HERB.		1.0000	C	V	.00
05/11/95	PREHARVEST	G	HERBICIDE APPL.	CONTACT	1.0000	C	V	.00
05/11/95	PREHARVEST	E	MITICIDE		1.0000	C	V	.00
05/11/95	PREHARVEST	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
05/11/95	PREHARVEST	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
05/11/95	PREHARVEST	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
05/21/95	PREHARVEST	M	DISCING-OFFSET	10 FT	1.0000			.00
06/11/95	PREHARVEST	E	CITRUS OIL		10.0000	C	V	.00
06/13/95	PREHARVEST	E	NITROGEN		50.0000	C	V	.00
06/13/95	PREHARVEST	G	FERTILIZER APPL.	YEAR 4	1.0000	C	V	.00
06/16/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
07/11/95	PREHARVEST	E	MITICIDE		1.0000	C	V	.00
07/11/95	PREHARVEST	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
07/11/95	PREHARVEST	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
07/11/95	PREHARVEST	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
07/16/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
08/11/95	PREHARVEST	E	CONTACT HERB.		1.0000	C	V	.00
08/11/95	PREHARVEST	G	HERBICIDE APPL.	CONTACT	1.0000	C	V	.00
08/16/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
09/11/95	PREHARVEST	E	HERB., SELECTIVE	#2	5.0000	C	V	.00
09/11/95	PREHARVEST	H	CITRUS LABOR		4.0000	C	V	.00
09/11/95	PREHARVEST	E	MITICIDE		1.0000	C	V	.00
09/11/95	PREHARVEST	E	INSECTICIDE	CITRUS	1.0000	C	V	.00
09/11/95	PREHARVEST	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
09/11/95	PREHARVEST	E	FUNGICIDE	CITRUS	6.0000	C	V	.00
09/11/95	PREHARVEST	E	INSECTICIDE	CITRUS#2	.2500	C	V	.00
10/02/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
11/16/95	PREHARVEST	O	IRRIGATION	CITRUS2	12.0000			.00
01/01/96	PREHARVEST	K	CITRUS		1.0000	C	F	.00
01/01/96	PREHARVEST	L	GRAPEFRUIT	YEAR 1A	1.0000	C	F	.00
01/01/96	PREHARVEST	L	GRAPEFRUIT	YEAR 2A	1.0000	C	F	.00
01/01/96	PREHARVEST	L	GRAPEFRUIT	YEAR 3A	1.0000	C	F	.00
01/01/96	PREHARVEST	L	GRAPEFRUIT	YEAR 4A	1.0000	C	F	.00
01/01/96	PREHARVEST	E	MISC ADMIN. O/H	CITRUS	1.0000	C	F	.00

Oranges Establishment - Year 1 (200 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
-WARNING- No gross receipts					

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
YEAR 1					
HERB., PREEMERGE	1.400	appl	30.000	42.00	
LAND PREP./LEVEL	1.000	acre	150.000	150.00	
TREE	200.000	tree	5.500	1100.00	
LAYOUT/PLANT	200.000	tree	1.250	250.00	
TREE INSURANCE	1.000	acre	19.380	19.38	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	6.500	lb.	.370	2.40	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
MITICIDE	0.400	qt.	8.280	3.31	
INSECTICIDE	0.400	qt.	9.700	3.88	
INSECTICIDE APPL	1.000	appl	8.000	8.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	6.500	lb.	.370	2.40	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	6.500	lb.	.370	2.40	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
SPOT HERBICIDE	0.500	acre	17.000	8.50	
HERBICIDE APPL.	1.000	appl	14.000	14.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
NITROGEN	6.500	lb.	.370	2.40	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
SPOT HERBICIDE	0.500	acre	17.000	8.50	
HERBICIDE APPL.	1.000	appl	14.000	14.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
MITICIDE	0.400	qt.	8.280	3.31	
INSECTICIDE	0.400	qt.	9.700	3.88	
INSECTICIDE APPL	1.000	appl	8.000	8.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
IRRIGATION	6.000	AcIn	1.000	6.00	
TREE WRAP	200.000	tree	.850	170.00	
Fuel & Lube - Machinery		Acre		2.26	
Repairs - Machinery		Acre		0.50	
Labor - Machinery	1.093	Hour	5.000	5.47	
- Other	12.000	Hour	4.700	56.40	
- Irrigation	12.000	Hour	4.700	56.40	
Total YEAR 1				2021.40	
Interest - OC Borrowed	1586.650	Dol.	0.120	190.40	
Total VARIABLE COST				2211.80	
GROSS INCOME minus VARIABLE COST				-2211.80	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	66.86	
Land	Acre	70.00	
Total FIXED Cost		144.36	
Total of ALL Cost		2356.16	
NET PROJECTED RETURNS		-2356.16	

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.

-WARNING- No valid Receipts records

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
01/15/95	YEAR 1	E	HERB., PREEMERGE	CITRUS	1.4000	C	V	.00
01/15/95	YEAR 1	H	CITRUS LABOR		1.5000	C	V	.00
01/30/95	YEAR 1	G	LAND PREP./LEVEL		1.0000	C	V	.00
02/05/95	YEAR 1	E	TREE	CITRUS	200.0000	C	V	.00
02/05/95	YEAR 1	G	LAYOUT/PLANT	CITRUS	200.0000	C	V	.00
02/05/95	YEAR 1	E	TREE INSURANCE	(LVL-2)O	1.0000	C	V	.00
02/10/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
02/20/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
02/25/95	YEAR 1	E	NITROGEN		6.5000	C	V	.00
02/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
02/28/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
03/05/95	YEAR 1	E	MITICIDE		.4000	C	V	.00
03/05/95	YEAR 1	E	INSECTICIDE	CITRUS	.4000	C	V	.00
03/05/95	YEAR 1	G	INSECTICIDE APPL	CITRUS	1.0000	C	V	.00
03/10/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
03/25/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
03/25/95	YEAR 1	E	NITROGEN		6.5000	C	V	.00
03/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
04/10/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
04/25/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
04/25/95	YEAR 1	E	NITROGEN		6.5000	C	V	.00
04/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
05/10/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
05/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
05/15/95	YEAR 1	E	SPOT HERBICIDE		.5000	C	V	.00
05/15/95	YEAR 1	G	HERBICIDE APPL.	SPOT	1.0000	C	V	.00
05/25/95	YEAR 1	E	NITROGEN		6.5000	C	V	.00
05/25/95	YEAR 1	G	FERTILIZER APPL.	YEAR 1	1.0000	C	V	.00
06/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
07/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
07/15/95	YEAR 1	E	SPOT HERBICIDE		.5000	C	V	.00
07/15/95	YEAR 1	G	HERBICIDE APPL.	SPOT	1.0000	C	V	.00
08/10/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
08/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
09/05/95	YEAR 1	E	MITICIDE		.4000	C	V	.00
09/05/95	YEAR 1	E	INSECTICIDE	CITRUS	.4000	C	V	.00
09/05/95	YEAR 1	G	INSECTICIDE APPL	CITRUS	1.0000	C	V	.00
09/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
11/10/95	YEAR 1	M	DISCING-OFFSET	10 FT	1.0000			.00
11/15/95	YEAR 1	O	IRRIGATION	CITRUS	6.0000			.00
12/15/95	YEAR 1	E	TREE WRAP		200.0000	C	V	.00
12/15/95	YEAR 1	H	TREE WRAP/UNWRAP		10.5000	C	V	.00
12/31/95	YEAR 3	K	CITRUS		1.0000	C	F	.00
12/31/95	YEAR 3	E	MISC ADMIN. O/H	CITRUS	1.0000	C	F	.00

Oranges Establishment - Year 2 (200 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
-WARNING- No gross receipts					

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
YEAR 2					
TREE REPLACEMENT	3.000	tree	8.000	24.00	
TREE INSURANCE	1.000	acre	35.240	35.24	
IRRIGATION	12.000	AcIn	1.000	12.00	
NITROGEN	12.750	lb.	.370	4.71	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
HERB., PREEMERGE	1.330	appl	30.000	39.90	
MITICIDE	0.700	qt.	8.280	5.79	
INSECTICIDE	0.800	qt.	9.700	7.76	
INSECTICIDE APPL	1.000	appl	8.000	8.00	
NITROGEN	12.750	lb.	.370	4.71	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
NITROGEN	12.750	lb.	.370	4.71	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
CONTACT HERB.	1.000	acre	17.500	17.50	
HERBICIDE APPL.	1.000	appl	8.000	8.00	
NITROGEN	12.750	lb.	.370	4.71	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
MITICIDE	0.700	qt.	8.280	5.79	
INSECTICIDE	0.800	qt.	9.700	7.76	
INSECTICIDE APPL	1.000	appl	8.000	8.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
Fuel & Lube - Machinery		Acre		1.69	
Repairs - Machinery		Acre		0.37	
Labor - Machinery	0.820	Hour	5.000	4.10	
- Other	14.000	Hour	4.700	65.80	
- Irrigation	12.000	Hour	4.700	56.40	
Total YEAR 2				398.99	
Interest - OC Borrowed	271.254	Dol.	0.120	32.55	
Total VARIABLE COST				431.54	
GROSS INCOME minus VARIABLE COST				-431.54	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	50.15	
Land	Acre	70.00	
Perennial Crop	Acre	117.81	
Total FIXED Cost		245.46	
Total of ALL Cost		676.99	
NET PROJECTED RETURNS		-676.99	

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.

-WARNING- No valid Receipts records

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
02/05/95	YEAR 2	E	TREE REPLACEMENT		3.0000	C	V	.00
02/05/95	YEAR 2	E	TREE INSURANCE	(LVL2)O2	1.0000	C	V	.00
02/10/95	YEAR 2	H	TREE WRAP/UNWRAP		6.0000	C	V	.00
02/20/95	YEAR 2	O	IRRIGATION	CITRUS	12.0000			.00
02/25/95	YEAR 2	E	NITROGEN		12.7500	C	V	.00
02/25/95	YEAR 2	G	FERTILIZER APPL.	YEAR 2	1.0000	C	V	.00
02/28/95	YEAR 2	M	DISCING-OFFSET	10 FT	1.0000			.00
03/01/95	YEAR 2	E	HERB., PREEMERGE	CITRUS	1.3300	C	V	.00
03/01/95	YEAR 2	H	CITRUS LABOR		2.0000	C	V	.00
03/05/95	YEAR 2	E	MITICIDE		.7000	C	V	.00
03/05/95	YEAR 2	E	INSECTICIDE	CITRUS	.8000	C	V	.00
03/05/95	YEAR 2	G	INSECTICIDE APPL	CITRUS	1.0000	C	V	.00
03/26/95	YEAR 2	E	NITROGEN		12.7500	C	V	.00
03/26/95	YEAR 2	G	FERTILIZER APPL.	YEAR 2	1.0000	C	V	.00
04/15/95	YEAR 2	O	IRRIGATION	CITRUS	12.0000			.00
04/26/95	YEAR 2	E	NITROGEN		12.7500	C	V	.00
04/26/95	YEAR 2	G	FERTILIZER APPL.	YEAR 2	1.0000	C	V	.00
05/15/95	YEAR 2	E	CONTACT HERB.		1.0000	C	V	.00
05/15/95	YEAR 2	G	HERBICIDE APPL.	CONTACT	1.0000	C	V	.00
05/20/95	YEAR 2	M	DISCING-OFFSET	10 FT	1.0000			.00
05/26/95	YEAR 2	E	NITROGEN		12.7500	C	V	.00
05/26/95	YEAR 2	G	FERTILIZER APPL.	YEAR 2	1.0000	C	V	.00
06/15/95	YEAR 2	O	IRRIGATION	CITRUS	12.0000			.00
07/15/95	YEAR 2	O	IRRIGATION	CITRUS	12.0000			.00
08/15/95	YEAR 2	O	IRRIGATION	CITRUS	12.0000			.00
08/20/95	YEAR 2	M	DISCING-OFFSET	10 FT	1.0000			.00
09/05/95	YEAR 2	E	MITICIDE		.7000	C	V	.00
09/05/95	YEAR 2	E	INSECTICIDE	CITRUS	.8000	C	V	.00
09/05/95	YEAR 2	G	INSECTICIDE APPL	CITRUS	1.0000	C	V	.00
11/15/95	YEAR 2	O	IRRIGATION	CITRUS	12.0000			.00
12/15/95	YEAR 2	H	TREE WRAP/UNWRAP		6.0000	C	V	.00
12/31/95	YEAR 2	K	CITRUS		1.0000	C	F	.00
12/31/95	YEAR 2	L	ORANGES	YEAR 1	1.0000	C	F	.00
12/31/95	YEAR 2	E	MISC ADMIN. O/H	CITRUS	1.0000	C	F	.00

Oranges Establishment - Year 3 (200 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
ORANGES	3.000	ton	150.0000	450.00	
Total GROSS Income				450.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
YEAR 3					
TREE INSURANCE	1.000	acre	46.990	46.99	
NITROGEN	34.000	lb.	.370	12.58	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
HERB., SELECTIVE	5.000	qt.	3.600	18.00	
MITICIDE	1.375	qt.	8.280	11.38	
INSECTICIDE	1.375	qt.	9.700	13.33	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
CITRUS OIL	3.500	gal	4.600	16.10	
IRRIGATION	12.000	AcIn	1.000	12.00	
NITROGEN	34.000	lb.	.370	12.58	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
CONTACT HERB.	1.000	acre	17.500	17.50	
HERBICIDE APPL.	1.000	appl	8.000	8.00	
INSECTICIDE	0.700	qt.	38.760	27.13	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
IRRIGATION	12.000	AcIn	1.000	12.00	
NITROGEN	34.000	lb.	.370	12.58	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
MITICIDE	1.375	qt.	8.280	11.38	
INSECTICIDE	1.375	qt.	9.700	13.33	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
CITRUS OIL	3.500	gal	4.600	16.10	
HERB., SELECTIVE	5.000	lb.	3.200	16.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
Fuel & Lube - Machinery		Acre		1.13	
Repairs - Machinery		Acre		0.25	
Labor - Machinery	0.547	Hour	5.000	2.73	
- Other	12.000	Hour	4.700	56.40	
- Irrigation	9.000	Hour	4.700	42.30	
Total YEAR 3				502.07	
Interest - OC Borrowed	278.865	Dol.	0.120	33.46	
Total VARIABLE COST				535.53	

Break-Even Price, Total Variable Cost $ 178.51 per ton of ORANGES

GROSS INCOME minus VARIABLE COST		-85.53	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	33.43	
Land	Acre	70.00	
Perennial Crop	Acre	151.66	
Total FIXED Cost		262.59	

Break-Even Price, Total Cost $ 266.03 per ton of ORANGES

Total of ALL Cost	798.12	
NET PROJECTED RETURNS	-348.12	

Date	Stage of Production	Type of Prod.	Product Name	Number of Units	Weight per Head	Cash Non-Cash	Landlord Share	Break Even Prod.
12/15/95	HARVEST	A	ORANGES	3.0000	.0000	C	.00	Y

Date	Stage of Production	Type of Input	Input Name		Number of Units	Cash Non-Cash	Fixed or Vari.	Landlord Share
02/09/95	YEAR 3	H	TREE WRAP/UNWRAP		8.0000	C	V	.00
02/09/95	YEAR 3	E	TREE INSURANCE	(LVL2)03	1.0000	C	V	.00
02/24/95	YEAR 3	E	NITROGEN		34.0000	C	V	.00
02/24/95	YEAR 3	G	FERTILIZER APPL.	YEAR 3	1.0000	C	V	.00
03/01/95	YEAR 3	E	HERB., SELECTIVE	#1	5.0000	C	V	.00
03/01/95	YEAR 3	H	CITRUS LABOR		2.0000	C	V	.00
03/05/95	YEAR 3	E	MITICIDE		1.3750	C	V	.00
03/05/95	YEAR 3	E	INSECTICIDE	CITRUS	1.3750	C	V	.00
03/05/95	YEAR 3	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
03/05/95	YEAR 3	E	CITRUS OIL		3.5000	C	V	.00
04/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
04/24/95	YEAR 3	E	NITROGEN		34.0000	C	V	.00
04/24/95	YEAR 3	G	FERTILIZER APPL.	YEAR 3	1.0000	C	V	.00
05/15/95	YEAR 3	E	CONTACT HERB.		1.0000	C	V	.00
05/15/95	YEAR 3	G	HERBICIDE APPL.	CONTACT	1.0000	C	V	.00
05/20/95	YEAR 3	M	DISCING-OFFSET	10 FT	1.0000			.00
06/10/95	YEAR 3	E	INSECTICIDE	CITRUS#2	.7000	C	V	.00
06/10/95	YEAR 3	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
06/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
06/24/95	YEAR 3	E	NITROGEN		34.0000	C	V	.00
06/24/95	YEAR 3	G	FERTILIZER APPL.	YEAR 3	1.0000	C	V	.00
07/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
08/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
08/20/95	YEAR 3	M	DISCING-OFFSET	10 FT	1.0000			.00
09/05/95	YEAR 3	E	MITICIDE		1.3750	C	V	.00
09/05/95	YEAR 3	E	INSECTICIDE	CITRUS	1.3750	C	V	.00
09/05/95	YEAR 3	G	INSECTICIDE APPL	CITRUS#2	1.0000	C	V	.00
09/05/95	YEAR 3	E	CITRUS OIL		3.5000	C	V	.00
09/10/95	YEAR 3	E	HERB., SELECTIVE	#2	5.0000	C	V	.00
09/10/95	YEAR 3	H	CITRUS LABOR		2.0000	C	V	.00
09/30/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
11/15/95	YEAR 3	O	IRRIGATION	CITRUS2	12.0000			.00
12/31/95	YEAR 3	K	CITRUS		1.0000	C	F	.00
12/31/95	YEAR 3	L	ORANGES	YEAR 1	1.0000	C	F	.00
12/31/95	YEAR 3	L	ORANGES	YEAR 2	1.0000	C	F	.00
12/31/95	YEAR 3	E	MISC ADMIN. O/H	CITRUS	1.0000	C	F	.00

Oranges Establishment - Year 4 (200 trees/acre)
South Texas (12)
1995 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
ORANGES	5.000	ton	150.0000	750.00	
Total GROSS Income				750.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
NITROGEN	16.670	lb.	.370	6.16	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
TREE INSURANCE	1.000	acre	52.870	52.87	
HERB., SELECTIVE	5.000	qt.	3.600	18.00	
MITICIDE	2.750	qt.	8.280	22.77	
INSECTICIDE	1.375	qt.	9.700	13.33	
CITRUS OIL	7.000	gal	4.600	32.20	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
NITROGEN	16.670	lb.	.370	6.16	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
CONTACT HERB.	1.000	acre	17.500	17.50	
HERBICIDE APPL.	1.000	appl	8.000	8.00	
INSECTICIDE	0.700	qt.	38.760	27.13	
CITRUS OIL	7.000	gal	4.600	32.20	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
NITROGEN	16.660	lb.	.370	6.16	
FERTILIZER APPL.	1.000	appl	3.000	3.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
CONTACT HERB.	1.000	acre	17.500	17.50	
HERBICIDE APPL.	1.000	appl	8.000	8.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
MITICIDE	2.750	qt.	8.280	22.77	
INSECTICIDE	1.375	qt.	9.700	13.33	
INSECTICIDE APPL	1.000	appl	21.750	21.75	
HERB., SELECTIVE	5.000	lb.	3.200	16.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
IRRIGATION	12.000	AcIn	1.000	12.00	
Fuel & Lube - Machinery		Acre		2.26	
Repairs - Machinery		Acre		0.56	
Labor - Machinery	1.267	Hour	5.001	6.33	
- Other	11.500	Hour	4.700	54.05	
- Irrigation	9.000	Hour	4.700	42.30	
Total PREHARVEST				571.87	
Interest - OC Borrowed	346.558	Dol.	0.120	41.59	
Total VARIABLE COST				613.46	

Break-Even Price, Total Variable Cost $ 122.69 per ton of ORANGES

GROSS INCOME minus VARIABLE COST	136.54	

FIXED COST Description	Unit	Total	Your Estimate
MISC ADMIN. O/H CITRUS	acre	7.50	
Machinery and Equipment	Acre	55.47	
Land	Acre	70.00	
Perennial Crop	Acre	169.06	
Total FIXED Cost		302.03	

Break-Even Price, Total Cost $ 183.09 per ton of ORANGES

Total of ALL Cost	915.49	
NET PROJECTED RETURNS	-165.49	

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation.
These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.