

**The Agricultural Foundation of
California State University, Fresno**

**2023-24
Budget**

**Approved by Board of Directors
May 5, 2023**

2023-24

**AGRICULTURAL FOUNDATION
BUDGET SUMMARY**

Enterprise	Income	Expenses	Surplus/ (Deficit)
Administration	\$ 243,408	\$ 239,702	\$ 3,706
Beef - Feedlot and Purebred	214,500	215,225	(725)
Creamery	325,000	306,125	18,875
Dairy	646,719	964,639	(317,920)
Farm Market	675,000	651,101	23,899
Farm Operations	280,000	54,924	225,076
Field Crops	247,035	225,852	21,183
Horse - Quarter Horse/Equine	103,700	105,585	(1,885)
Meats Laboratory	357,000	348,177	8,823
Orchard	837,440	823,412	14,028
Ornamental Horticulture - Nursery	54,500	53,525	975
Poultry	60,000	50,932	9,068
Sheep	45,000	38,750	6,250
Swine	132,188	154,859	(22,671)
Vegetable Crops	435,080	428,408	6,672
Vineyard - Table Grapes	712,911	707,571	5,340
Vineyard - Wine Grapes	231,100	224,321	6,779
Winery	425,978	424,817	1,161
Totals	\$ 6,026,559	\$ 6,017,924	\$ 8,634

**ADMINISTRATION BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Administrative Fees	\$ 208,555	\$ 213,586	\$ 232,854	\$ 238,408	\$ 5,554
Insurance Refund	4,546	3,300	-	-	-
Interest	2,137	1,370	5,000	5,000	-
TOTAL INCOME	215,238	218,256	237,854	243,408	5,554
EXPENSES:					
Audit Fees					
External CPA	19,115	24,615	21,115	22,593	1,478
Bank Charges	2,587	2,792	3,000	3,000	-
Dues	2,042	2,103	2,000	2,200	200
Insurance	23,142	17,995	25,916	33,205	7,289
Legal Fees	1,902	4,547	3,000	2,500	(500)
Licenses, Permits, Fees	264	279	200	250	50
Management Services Agreement Fee	161,385	161,385	169,454	169,454	(0)
Miscellaneous	404	770	1,000	1,500	500
Office Supplies (incl postage & telephone)	4,397	3,770	5,000	5,000	-
TOTAL EXPENSES	215,238	218,256	230,685	239,702	9,017
NET SURPLUS/(DEFICIT):	\$ -	\$ -	\$ 7,169	\$ 3,706	\$ (3,463)

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **BEEF-FEEDLOT AND PUREBRED**

PREPARED BY: Randy Perry, Enterprise Manager

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Continued to maintain the feedlot facilities in good repair.
2. Animal Science 1, 11, 21, 71, 81, 121, 171, and 181 classes were taught using beef cattle maintained at the Beef Unit.
3. Continued to develop bulls and heifers for outside cooperators. This allowed us to develop positive relationships with industry producers and also the opportunity to generate income to help cover the expenses associated with equipment rental/repair and student labor.
4. Provided cattle classes and/or officiating for the Fresno County 4-H judging contest. In addition, numerous 4-H, FFA, and Collegiate judging teams were able to utilize cattle for workouts and participate in contests on campus.
5. Animal Science 1, 11, 21, 35, 81, 101, 121, 145, 155, 165, and 181 classes were taught using the Beef Units for various laboratory activities.
6. The Internet Private Treaty Bull Sale was successful with 17 bulls selling for an average price of \$3,500/head. These bulls were a combination of bulls owned by the Beef Unit and also bulls consigned by outside cooperators.

2023-24 GOALS:

1. Continue to maintain the Beef Unit facilities.
2. Continuation of the Beef Unit as a viable enterprise unit that is important from an instructional and programmatic standpoint.
3. Continue to develop both bulls and heifers for industry cooperators.
4. Involve students in all aspects of the coordination and management of the unit.
5. Continue conducting the Internet Private Treaty Bull Sale.
6. Achieve an artificial insemination pregnancy rate of 70%, with 30% of the calves sired by natural service sires.

**BEEF - FEEDLOT AND PUREBRED BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Feed	\$ 135,766	\$ 146,259	\$ 135,000	\$ 155,000	\$ 20,000
Sale of Livestock	51,547	74,471	60,000	55,000	(5,000)
Yardage	-	-	-		-
Other Income	2,750	9,086	2,000	2,000	-
Veterinary Supplies	2,450	1,950	3,000	2,500	-
Donation Income	64,109	64,109	-	-	-
Agricultural Operations Support	4,713	10,215	-	-	-
Federal Subsidy	12,216	-	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	273,551	306,090	200,000	214,500	15,000
EXPENSES:					
Payroll:					
Monthly	42,694	42,694	-	-	-
Student	17,966	22,315	35,000	35,000	-
Employee Benefits	21,415	21,415	-	-	-
Total Payroll	82,075	86,424	35,000	35,000	-
Administrative Fees	9,364	9,870	9,200	10,725	1,525
Bad Debt Expense	-	-	-		-
Equipment:					
Depreciation	14,406	-	-	-	-
Rental/Repair	6,150	30,312	35,000	35,000	-
Exhibition/Marketing:					
Advertising	2,558	1,879	1,500	1,000	(500)
Travel					-
Feed Costs	138,981	169,349	100,000	115,000	15,000
Livestock:					
AI	2,543	1,599	2,500	2,500	-
(Increase)/Decrease in Herd Valuation	(1,200)	4,080	-	-	-
Other	-	679	1,000	1,000	-
Registration/Performance Programs	1,000	1,291	1,500	1,500	-
Miscellaneous	3,615	4,323	2,000	2,000	-
Purchase of Livestock	-	-			-
Supplies:					
Fence	-	-	1,000	1,000	-
Veterinary	4,455	5,427	5,500	5,500	-
Other	1,245	3,050	2,000	2,000	-
Transportation	-	-	-	-	-
Utilities	4,780	4,590	2,500	3,000	500
Waste Management	-	-	-	-	-
TOTAL EXPENSES	269,972	322,873	198,700	215,225	16,525
NET SURPLUS/(DEFICIT):	\$ 3,579	\$ (16,783)	\$ 1,300	\$ (725)	\$ (1,525)

**BEEF - SJER BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Livestock	\$ 14,744		\$ -	\$ -	\$ -
Pasture Cattle	7,195		-	-	-
Millerton Lease	6,880		-	-	-
Other	5,515		-	-	-
Agricultural Operations Support	179		-	-	-
SBA PPP Federal Subsidy	-		-	-	-
TOTAL INCOME	34,513	-	-	-	-
EXPENSES:					
Payroll:					
Benefitted	15,377		-	-	-
Non-Benefitted	-		-	-	-
Student	273		-	-	-
Employee Benefits	12,707		-	-	-
Total Payroll	28,357	-	-	-	-
Administrative Fees	1,570		-	-	-
Equipment:					
Depreciation	-		-	-	-
Rental/Repair	1,190		-	-	-
Feed Cost	413		-	-	-
Livestock:					
Artificial Insemination			-	-	-
Increase/Decrease in Herd Valuation	7,920		-	-	-
Horseshoeing/Hoof Trim	-		-	-	-
Purchase of Livestock			-	-	-
Miscellaneous:					
Other	249		-	-	-
Fencing Supplies	-		-	-	-
Rent	-		-	-	-
Propane	-		-	-	-
Supplies -Other	1,815		-	-	-
Veterinary	-		-	-	-
Utilities	2,209		-	-	-
TOTAL EXPENSES	43,723	-	0	0	0
NET SURPLUS/(DEFICIT):	\$ (9,210)	\$ -	\$ -	\$ -	\$ -

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **CREAMERY**
PREPARED BY: Daniel Avila, Dairy Industry Technician
REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Provided lab support and labs for Food Science 41 and 142 dairy processing labs and for student projects.
2. Acquired new equipment for production efficiency through grants with the help of a faculty member and the Fresno State Foundation's creamery equipment grant.
3. Hosted the Milk Quality and Dairy Foods FFA Field Day contest.

2023-24 GOALS:

1. Continue requesting donations from California Dairy Industries Association to help offset the cost of student assistants.
2. Focus on producing ice cream, cheese, and tea. These products have a much better shelf life and profit margin while utilizing less labor. Introduce a sorbet (nondairy frozen dessert) per customer request.
3. Increase the flavor offerings in the smaller 8 oz and 14 oz ice cream flavors. The automated ice cream filler/lidder will tremendously help with this effort as the machine will enable us to reduce labor and time in filling and lidding containers.
4. Continue to increase space for popular flavors with better sell through, which will help in eliminating inventory of ingredients for less popular flavors. This will reduce time and cost in production by not having to clean out between different flavors. This will also help supply the Gibson Farm Market with a more consistent supply of product not only in ice cream but also in the other products we supply them.
5. Will continue to acquire new equipment for production efficiency and for new product development. The new equipment will also be used for instructional labs and workshops.

**CREAMERY BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products	\$ 247,549	\$ 264,440	\$ 447,000	\$ 325,000	\$ (122,000)
Donation Income	28,672	31,256	-	-	-
Other Income	700	2,343	700	-	(700)
Public Relations	-	56	-	-	-
Agricultural Operations Support	8,122	13,822	-	-	-
TOTAL INCOME	285,043	311,917	447,700	325,000	(122,700)
EXPENSES:					
Payroll:					
Benefited	19,392	19,976	45,000	-	(45,000)
Nonbenefited	10,239	10,898	-	-	-
Student	64,425	69,422	82,500	65,000	(17,500)
Employee Benefits	11,588	11,455	20,000	-	(20,000)
Total Payroll	105,644	111,751	147,500	65,000	(82,500)
Administrative Fees	11,355	11,361	20,594	16,250	(4,344)
Bad Debt Expense	-	-	-	-	-
Dues/Memberships	404	404	600	600	-
Equipment:					
Depreciation	10,053	8,455	4,461	3,875	(586)
Rental/Repair	21,469	23,035	30,000	30,000	-
Inspection/Assessment	6,985	11,474	8,300	12,000	3,700
Products Purchased for Resale	57,003	67,668	73,000	70,000	(3,000)
Public Relations/Donations	-	243	1,200	1,200	-
Supplies:					
Cleaning Chemicals	4,167	4,904	6,000	6,500	500
Ingredients	31,588	31,004	45,000	45,000	-
Miscellaneous	9,199	32,623	15,000	15,000	-
Packaging	28,801	9,912	60,000	40,000	(20,000)
Uniforms	233	140	600	700	100
TOTAL EXPENSES	286,901	312,974	412,255	306,125	(106,130)
NET SURPLUS/(DEFICIT):	\$ (1,858)	\$ (1,057)	\$ 35,446	\$ 18,875	\$ (16,570)

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **DAIRY**

PREPARED BY: Dr. Kyle Thompson, Dairy Science Program Coordinator

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Started commodity barn replacement.
2. Continued to actively engage students in the day-to-day operations and management of the Dairy Unit.
3. Employers actively recruited students from our program due to the experience and performance of previous hires.
4. Utilized the enterprise unit in the following Animal Science courses: 1, 11, 35, 61, 67, 101, 145, 146, 156, 161, 162, 163, 165, 180, 190, and 194, using the facility and its cattle to enhance the learning experience.
5. The Dairy Club (current students and program alumni) utilized the facility and cattle as an integral part of their club activities.
6. Collaborated with local area high schools, 4-H Clubs, and the California Milk Advisory Board in providing dairy cattle for virtual educational demonstrations.
7. Hosted several industry training seminars as well as educational tours for a wide variety of clientele.
8. Dairy students were instrumental in using Dairy cattle for educational programs for FFA activities.
9. Holstein herd ranked 3rd in all universities and 12th in the entire western United States based on our breed age average of classification scores.
10. Total of 19 excellent Holstein and Jersey cows.
11. Holstein herd continues to achieve the highest milk yield average that Fresno State has ever achieved at 96 pounds per cow, allowing us to ship more milk per cow than ever before.
12. Continued to achieve our quality and protein bonus from CDI.
13. Integration of Dairy Diagnostic laboratory for milk analysis and health evaluations.
14. Secured commitment of donation of cattle from alumni and friends, load of alfalfa hay, and 19 loads of almond hulls.
15. Five (5) embryo heifers born.

16. Improved student labor efficiency by reducing to one milker per shift.
17. Switched to milking three (3) times per day and feeding milk cows twice per day.
18. Changed herd management software to Dairy Comp 305 (donated).

2023-24 GOALS:

1. Further improve herd genetics. Utilize herd genetics to market and sell animals or embryos as a source of revenue to reinvest into our herd.
2. Utilize technology to improve reproduction efficiency including in vitro fertilization and embryo transfer.
3. Seek out avenues to reduce the production cost of milk, feed, supplements, and herd health and veterinary examinations.
4. Continue to upgrade portions of the facility for safety and efficiency.
5. Hire one full-time (non-benefited) employee to increase efficiency.
6. Attract further alumni support for participation and donations to reduce costs.
7. Seek improvements for silage storage and packing to reduce shrinkage.
8. Seek funding (NRCS) to build concrete feed and manure storage areas.
9. Seek funding (CA Air Board) to purchase and install a robotic feeding system.
10. Start 3-year fundraising campaign to build a new 250-head robotic freestall barn.

**DAIRY BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Livestock	\$ 39,464	\$ 57,766	\$ 50,000	\$ 15,000	\$ (35,000)
Sale of Products	624,010	847,156	\$ 992,891	\$ 581,719	(411,173)
Other Income	74,733	37,250	-	-	-
Donation Income (Non Cash)	84,430	103,606	50,000	50,000	-
Agricultural Operations Support	32,703	53,962	-	-	-
Federal Crop Subsidy	33,611	10,930	-	-	-
TOTAL INCOME	888,951	1,110,670	1,092,891	646,719	(446,173)
EXPENSES:					
Payroll:					
Monthly	26,606	26,606	-	-	-
Nonbenefited	-	58,370	57,600	30,000	(27,600)
Student	234,239	212,316	145,000	150,000	5,000
Contract Labor	-	-	50,000	-	(50,000)
Employee Benefits	18,385	20,890	15,000	5,000	(10,000)
Total Payroll	279,230	318,182	267,600	185,000	(82,600)
Administrative Fees	35,303	40,587	50,273	32,336	(17,937)
Association Dues	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Equipment:					
Depreciation	16,421	18,251	19,791	6,233	(13,558)
Rental/Lease	-	-	-	-	-
Rental/Repair	79,208	97,284	72,000	72,000	-
Exhibition/Marketing	-	-	-	-	-
Feed	632,753	778,398	730,000	550,000	(180,000)
Insurance	4,770	4,770	4,770	4,770	-
(Increase)/Decrease in Herd Valuation	16,914	3,854	-	-	-
Livestock:					
Artificial Insemination/Embryo	35,715	31,317	36,000	36,000	-
Bedding	14,617	16,154	12,000	5,000	(7,000)
Biologicals/Antibiotics	29,830	28,923	25,000	18,000	(7,000)
DHI Testing/Classification	7,604	14,826	8,000	7,000	(1,000)
Donation of Livestock	5,880	-	-	-	-
Hoof Trimming	4,298	3,863	4,500	2,500	(2,000)
Purchase of Livestock	4,428	5,469	-	-	-
Registration/Classification	4,196	4,070	4,200	3,700	(500)
Veterinary Services	32	1,734	2,000	2,000	-
Other	-	1,920	-	-	-
Supplies:					
Cleaning	40,176	42,058	45,000	35,000	(10,000)
Veterinary	907	2,474	-	2,000	2,000
Other	4,273	709	1,000	600	(400)
Waste Management	3,196	3,578	2,500	2,500	-
TOTAL EXPENSES	1,219,751	1,418,421	1,284,634	964,639	(319,995)
NET SURPLUS/(DEFICIT):	\$ (330,800)	\$ (307,751)	\$ (191,743)	\$ (317,920)	\$ (126,177)

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **RUE AND GWEN GIBSON FARM MARKET**

PREPARED BY: Patty Terry, Gibson Farm Market Manager

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Increased packaged products sales by over \$38,000.
2. Additional merchandise includes hats with Ag logos and charcuterie cutting boards, which have proven to be a massive seller.
3. Partnered with the Meat's Lab and started hosting charcuterie class. It's been met with substantial interest and with increased attendance after each class.

2023-24 GOALS:

1. Provide students the opportunity to the lead and come up with different snack trays to showcase.
2. Keep finding new lines of branded merchandise to generate sales when a wide variety of fresh produce is not available for sale. These added product lines will add to the overall bottom line.
3. Improve our presence on social media, campus outlets and utilize community calendars to promote our store events.
4. Continue with the development of our student leads.

**RUE AND GWEN GIBSON FARM MARKET BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Commission	\$ 118,616	\$ 119,407	\$ 125,000	\$ 130,000	\$ 5,000
Food Sales	218,912	273,265	275,000	290,000	15,000
Non-Food Sales	37,872	65,798	70,000	75,000	5,000
Wine Sales	160,957	200,688	173,000	180,000	7,000
Miscellaneous	-	-	-	-	-
Donation Income	-	-	-	-	-
Agricultural Operations Support	20,247	29,556	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	556,604	688,714	643,000	675,000	32,000
EXPENSES:					
Payroll:					
Benefitted	61,393	60,320	62,400	64,400	2,000
Non-Benefitted	-	-	-	-	-
Student	162,791	150,226	148,000	152,000	4,000
Employee Benefits	37,698	50,983	64,450	66,669	2,219
Total Payroll:	261,882	261,529	274,850	283,069	8,219
Advertising	-	46	500	500	-
Bad Debt Expense	-	-	-	-	-
Contract Labor - Custodial	649	613	500	700	200
Credit Card Fees	27,486	30,312	28,000	30,000	2,000
Depreciation	12,110	12,110	11,878	11,182	(695)
Licenses/Permits	9,354	8,911	10,000	10,000	-
Miscellaneous	(25)	303	400	400	-
Products for Resale:					
Food	90,685	116,870	120,000	127,000	7,000
Non-Food	12,812	31,252	32,500	37,000	4,500
Wine	99,371	128,743	107,000	107,000	-
PR/Donations	190	332	500	500	-
Repairs and Maintenance	5,115	8,070	6,000	10,000	4,000
Shrinkage	587	485	750	750	-
Supplies	24,993	26,782	27,000	30,000	3,000
Special Events	435	30	1,000	1,000	-
Travel/Training	-	-	-	-	-
UBIT	-	-	-	-	-
Uniforms	305	-	1,000	1,000	-
Utilities	899	626	1,000	1,000	-
TOTAL EXPENSES	546,848	627,014	622,878	651,101	28,223
NET SURPLUS/(DEFICIT):	\$ 9,756	\$ 61,700	\$ 20,122	\$ 23,899	\$ 3,777

FARM OPERATIONS BUDGET
2023-24

	2020-21	2021-22	2022-23	2023-24	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
Agricultural Operations Support	\$ 71,578	\$ 52,529	\$ 195,505	\$ 250,000	\$ 54,495
Donation Income	1,550	1,600	-	-	-
Endowment Interest Income	44,171	47,934	30,000	30,000	-
Miscellaneous	-	-	-	-	-
SBA PPP Federal Subsidy	2	-	-	-	-
TOTAL INCOME	117,301	102,063	225,505	280,000	54,495
EXPENSES:					
Payroll:					
Benefitted	-	2,525	-	-	-
Student ¹	9,834	9,967	25,000	20,000	(5,000)
Employee Benefits	-	486	-	-	-
Total Payroll	9,834	12,978	25,000	20,000	(5,000)
Bad Debt	-	-	-	-	-
Contract Labor	3,216	5,667	5,000	5,000	-
Equipment:					
Depreciation	9,731	4,524	4,524	4,524	-
Rental/Repair	306	2,106	1,500	1,500	-
Infrastructure Improvements	-	-	-	-	-
Miscellaneous	2,217	19,219	5,000	5,000	-
Property Tax - FID	-	-	-	-	-
Public Relations	-	-	-	-	-
Supplies	12,384	4,740	10,000	8,000	(2,000)
University Donations	-	-	-	-	-
Utilities ²	1,435	1,582	900	900	-
Waste Management	5,449	10,741	10,000	10,000	-
TOTAL EXPENSES	44,572	61,557	61,924	54,924	(7,000)
NET SURPLUS/(DEFICIT)	\$ 72,729	\$ 40,506	\$ 163,581	\$ 225,076	\$ 61,495

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **FIELD CROPS**

PREPARED BY: Robert Willmott, Instructional Support Technician – Field Crops

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Utilized new Fendt tractor for wheat planting and tillage operations. This tractor is a great asset for the composting operation.
2. Planted and harvested 108 acres of wheat for silage and hay production. Planted and harvested additional 25 acres of wheat for dryland farming and soil improvement in veg crops and vineyard.
3. Installation of Cordoba system on Center Pivot Irrigation System.
4. Hosted multiple Ag Mechanics Lab classes.
5. Participated in documentary with UC Davis about the “*Field to Feeder*” showing how the complete process of using dairy manure, strip tillage, cover cropping, and silage corn all go together to produce crops for dairy cows.

2023-24 GOALS:

1. Continue conversations with the Beef unit to explore the possibility of using a pasture for Alfalfa production and creating a new long-term plan for crop cycling and forage production.
2. Continue producing corn silage under minimum tillage while improving yields to 25 tons of silage corn per acre while utilizing minimum tillage equipment.
3. Continue to improve soil health through increased applications of compost and soil amendments combined with reduced tillage.

**FIELD CROPS BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products	\$ 173,727	\$ 193,171	\$ 202,095	\$ 247,035	\$ 44,940
Donation Income (Non Cash)	13,769	15,637	-	-	-
Miscellaneous Income	-	-	-	-	-
Agricultural Operations Support	4,668	7,847	-	-	-
Federal Crop Subsidy	-	-	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	192,164	216,655	202,095	247,035	44,940
EXPENSES:					
Payroll:					
Benefitted	8,999	10,220	-	-	-
Non-Benefitted	-	-	-	-	-
Student	6,971	12,482	10,000	10,000	-
Employee Benefits	4,769	5,417	-	-	-
Total Payroll	20,739	28,119	10,000	10,000	-
Administrative Fees	7,013	9,031	9,296	12,352	3,056
Contract Labor	26,254	19,854	36,000	36,000	-
Equipment:					
Depreciation	-	-	-	-	-
Rental/Repair	31,184	27,945	28,000	28,000	-
Harvesting/Hauling	32,064	39,374	28,000	28,000	-
Insurance	-	-	-	-	-
Miscellaneous	-	-	500	500	-
Supplies:					
Fertilizer	16,339	49,231	29,500	35,000	5,500
Growth Regulator/Defoliant	-	-	-	-	-
Herbicides	12,421	7,086	15,000	15,000	-
Insecticides	2,980	3,421	6,000	6,000	-
Irrigation	4,932	17,633	500	1,000	500
Other	15,880	176	-	-	-
Seeds	14,559	15,351	15,000	15,000	-
Soil Amendments	-	-	4,000	4,000	-
Utilities	30,050	32,932	20,000	35,000	15,000
TOTAL EXPENSES	214,415	250,153	201,796	225,852	24,056
Share of Student Profit/(Deficit)	-	-	-	-	-
NET SURPLUS/(DEFICIT):	\$ (22,251)	\$ (33,498)	\$ 299	\$ 21,183	\$ 20,884

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **HORSE UNIT**

PREPARED BY: Sara Larson, Equine Unit Manager

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Four (4) broodmares in foal to top-quality stallions.
2. Acquired donations for nine (9) top-quality stallions.
3. Sold two (2) weanlings and two (2) yearlings to well-known industry owners who will exhibit them and bring further interest to the program.
4. Increased boarding rates at Student Horse Center and Quarter Horse Unit, by \$10/horse to account for minimum wage increase.
5. Completed repairs and improvements to the bullpen (wood sided round pen) and added new sand to all three (3) round pens to improve footing and reduce injuries and lameness to horses.
6. Utilized class funding to stock up on necessary supplies and supplements for the horses, reducing the impact on the budget for the coming year, updated necessary equipment for lab classes hosted at the Quarter Horse Unit.
7. Oversaw restoration and repair of the hot walker to aid in horse rehabilitation and recovery from injury, and to assist in proper cool down from exercise.
8. Invested in new cameras for the foaling barn to improve safety for the mares and improved education for the students; installation to occur at the end of the spring semester.
9. Coordinated dirt work at the QHU to improve the driving areas and reduce wear and tear on the wagons and tractor.
10. Successfully campaigned to market our riding horses and young horses for sale.

2023-24 GOALS:

1. Strategic investment in high-quality breedings to increase future income, aiming for 6-8 mares in foal for next year.

2. Increase boarding rates to account for increased feed costs and increased minimum wage. Re-evaluate Equestrian Team MOU rate to accommodate for increases in minimum wage for the past couple of years. Change shavings supply company to save on the cost of shavings per bag.
3. Coordinate irrigation of pastures over summer to lower feed costs and to keep pastures viable.
4. Start planning for and investing in new quality broodmares to replace aging broodmares, and to increase sales revenue.
5. Work on creating a Fresno State Quarter Horse Unit “freeze brand” for better recognition in the industry in the future. Freeze brands are more humane for horses than “hot brands” and provide a marking for ID purposes.
6. Continue to make improvements to the Student Horse Center including dirt work in Barn 1, power washing the stalls, and rebuilding the round pen.
7. Continue to sell unused equipment and acquire items we need.
8. Continue to market unit horses and increase industry involvement and support of the program.

**HORSE - QUARTER HORSE/EQUINE BUDGET
2023-24**

	2020-21	2021-22	2022-23	2023-24	Budget
	Actual	Actual	Budget	Budget	Variance
INCOME:					
Sale of Livestock - Quarter Horses	\$ 33,084	\$ 10,450	\$ 23,000	\$ 20,000	\$ (3,000)
Boarding Fees - SHC	17,118	34,693	25,000	28,000	3,000
Boarding Fees - QH	28,560	39,914	10,000	15,000	5,000
Breeding	-	(250)	-	-	-
Equestrian Fees - SHC	11,250	14,063	15,000	16,200	1,200
Pen Rental	-	12,605	4,500	4,500	-
Other	278	630	6,250	-	(6,250)
Donation Income	21,277	20,425	19,000	20,000	1,000
Agricultural Operations Support	3,504	6,175	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	115,071	138,705	102,750	103,700	950
EXPENSES:					
Payroll:					
Benefitted	-	-	-	-	-
Non-Benefitted	12,649	15,960	19,000	19,000	-
Student	20,883	20,443	24,000	26,000	2,000
Employee Benefits	3,062	3,348	-	-	-
Total Payroll	36,594	39,751	43,000	45,000	2,000
Administrative Fees	4,130	4,774	4,727	5,185	458
Advertising	-	-	-	-	-
Credit Card Fees	909	1,030	950	950	-
Equipment:					
Depreciation	3,611	-	-	-	-
Rental/Repair	8,339	11,371	8,000	8,000	-
Feed	22,606	49,679	25,000	30,000	5,000
Livestock:					
Livestock Expense					
Livestock Breeding	3,360	960	5,000	1,000	(4,000)
Farrier	6,230	6,920	7,000	7,000	-
(Increase)/Decrease in Herd Valuation	8,956	3,629	-	-	-
Registration Fees	850	740	1,200	1,200	-
Vet Services	632	1,072	1,000	1,000	-
Miscellaneous	24	117	-	-	-
Supplies:					
Bedding	2,931	7,304	1,000	1,000	-
Other	33	65	250	250	-
Vet Supplies	4,794	5,079	3,000	3,000	-
Utilities	3,163	3,119	2,500	2,000	(500)
TOTAL EXPENSES	107,162	135,610	102,627	105,585	2,958
NET SURPLUS/(DEFICIT):	\$ 7,909	\$ 3,095	\$ 123	\$ (1,885)	\$ (2,008)

2023-24 AGRICULTURAL FOUNDATION BUDGET GOALS

ENTERPRISE: MEATS LABORATORY

PREPARED BY: John A. Henson, Enterprise Manager

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Competed at California State Meat Processors Sausage Competition.
2. Student products resulted in Champions and Reserve Supreme Champions.
3. Upheld USDA and FSIS inspection status during an in-depth verification audit by USDA personnel.
4. Introduced Charcuterie classes in cooperation with the Gibson Farm Market.
5. Secured donation of a new vacuum stuffer, valued at over \$70,000, that will allow us to make new value-added products.

2023-24 GOALS:

1. Evaluate the biological and physical security of the laboratory. Work towards a plan to ensure that we are not vulnerable to a food-borne illness outbreak due to cross-contamination. We need a separate, ready-to-eat room with dedicated equipment.
2. Produce and market products that have a higher profit margin but lower volumes and labor inputs. These will be small per package quantity products like snack sticks and jerky.
3. Attempt to replace/repair aging equipment in the lab. We are in need of several pieces of equipment, an item of critical importance is a refrigerated truck.
4. Maintain the most effective meat science teaching and applied research program in the Western United States.
5. Continue to develop cooperative relations with secondary and post-secondary educators to recruit students into our program and the meat science industry.

LONG-TERM GOALS:

1. Expand the Meats Lab to incorporate a new Ready-to-Eat and Value-Added Lab to produce traditional European style products and ready-to-eat products. This new facility will accommodate expanded further processing and bring us in line with federal regulations for product flow in our plant. The facility is rapidly deteriorating due to the increased product flow and continued commercial use of a facility that was built as a test pilot plant. Efforts to maintain, repair, and replace broken and worn-out equipment will be paramount to continued success in this facility. We have seen numerous refrigeration/freezer failures this year that have significantly impacted our productivity.

**MEATS LAB BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products	\$ 237,232	\$ 242,724	\$ 275,000	\$ 325,000	\$ 50,000
Catering	-	-	-	-	-
Custom Slaughter	25,263	31,821	25,000	30,000	5,000
Product Development	-	-	-	-	-
Miscellaneous	3,165	587	-	2,000	2,000
Donation Income	60,665	60,100	-	-	-
Agricultural Operations Support	4,405	11,781	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	330,730	347,013	300,000	357,000	57,000
EXPENSES:					
Payroll:					
Benefitted	39,637	39,637	-	-	-
Non-benefitted	27,656	22,065	40,000	40,000	-
Student	35,547	60,216	70,000	80,000	10,000
Employee Benefits	29,819	26,930	-	-	-
Total Payroll	132,659	148,848	110,000	120,000	10,000
Administrative Fees	12,151	11,716	13,800	17,850	4,050
Bad Debt Expense	-	-	-	-	-
Equipment:					
Depreciation	17,986	15,513	13,792	10,827	(2,965)
Rental/Repair	804	1,866	2,500	2,500	-
Livestock for Resale	23,209	20,871	25,000	35,000	10,000
Miscellaneous:					
Advertising	-	-	-	-	-
Dues	-	-	-	-	-
Other	899	1,477	1,000	1,500	500
Rendering	4,380	4,000	5,000	5,000	-
Products Purchased for:					
Catering	-	-	-	-	-
Resale	62,514	126,311	85,000	125,000	40,000
Supplies:					
Other	3,170	7,970	5,000	10,000	5,000
Packaging Materials	1,087	10,337	7,500	10,000	2,500
Processing Supplies	190	118	1,000	3,000	2,000
Small Equipment	4,190	5,269	15,000	7,500	(7,500)
TOTAL EXPENSES	263,239	354,296	284,592	348,177	63,585
NET SURPLUS/(DEFICIT):	\$ 67,491	\$ (7,283)	\$ 15,408	\$ 8,823	\$ (6,585)

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **ORCHARD UNIT**

PREPARED BY: Robert Willmott, Instructional Support Technician-Orchards

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Planted 2.5 acres of figs that include two (2) main varieties (brown turkey and black mission) and one (1) row with trellis system and multiple varieties.
2. Incorporated 27 acres of Butte/Padre wood chips.
3. All olive oil is now certified organic including the three (3) new infused blends.
4. Continued research projects with professors, grad students, and companies that included: rootstock trial, pistachio dormancy, bee pollen, prowl, Ziuada, Chickweed, finished miller, finished helena, and afri kelp projects.
5. Cover cropping on 90% of orchard crops.
6. Hosted multiple field days with Fresno Equipment Company, Blue White Robotics, Field-In, Air-O-Fan, and Ag Otter.

2023-24 GOALS:

1. Continue the development of 111 acres of new orchards.
2. Work on fencing security threats for world-class research.
3. Install fertigation system for the almonds east of Willow with drop control donation.
4. Continue to host classes and labs in the Orchard Unit.
5. Joint project with plant and animal science sheep grazing in the olive orchard.

**ORCHARD BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products	\$ 727,464	\$ 736,717	\$ 743,062	\$ 752,240	\$ 9,178
Sales of Olive Oil	24,615	20,462	15,000	30,000	15,000
Other Income	39,537	83,427	30,000	55,200	25,200
Donation Income	198,916	354,052	-	-	-
Agricultural Operations Support	11,857	22,875	-	-	-
Federal Crop Subsidy	73,745	71,145	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	1,076,134	1,288,678	788,062	837,440	49,378
EXPENSES:					
Payroll:					
Benefitted	9,152	10,220	-	20,000	20,000
Non-Benefitted	-	-	-	-	-
Student	47,717	53,561	46,000	46,000	-
Employee Benefits	4,697	7,296	-	6,000	6,000
Total Payroll	61,566	71,077	46,000	72,000	26,000
Administrative Fees	39,581	52,692	36,251	41,872	5,621
Contract Labor	230,867	174,578	225,000	225,000	-
Equipment:					
Depreciation	5,212	5,212	5,212	5,212	-
Development Depreciation	33,828	33,828	33,828	33,828	0
Rental/Repair	66,710	79,626	56,000	70,000	14,000
Harvesting/Marketing:					
Hauling	6,572	4,494	10,000	10,000	-
Other: Custom	22,495	35,131	20,000	28,000	8,000
Insurance	12,342	20,587	13,500	13,500	-
Miscellaneous	5,039	29,492	5,000	5,000	-
Net Change - Investment in Growing Crops	(29,929)	10,501	-	-	-
Products for Resale:					
Nuts	-	-	-	-	-
Olive Oil	10,802	21,619	10,000	10,000	-
Supplies:					
Bees	59,700	49,200	70,000	70,000	-
Fertilizer	66,729	52,013	70,000	75,000	5,000
Fungicides	11,377	10,970	12,600	15,000	2,400
Herbicides	31,523	41,609	38,000	40,000	2,000
Insecticides	39,334	36,236	45,000	45,000	-
Irrigation	12,710	4,773	10,000	9,000	(1,000)
Other	28,759	22,385	10,000	15,000	5,000
Travel	-	-	-	-	-
Utilities	36,786	34,368	40,000	40,000	-
TOTAL EXPENSES	752,003	790,391	756,391	823,412	67,021
NET SURPLUS/(DEFICIT):	\$ 324,131	\$ 498,287	\$ 31,671	\$ 14,028	\$ (17,643)

2023-24 ORCHARD BUDGET ASSUMPTIONS

Crop	Acres	Yield	Price	Total
Almonds - Block 4	4.5	2200 lbs	@ \$ 1.70	\$ 16,830
Almonds - Block 5	6.0	2200 lbs	@ \$ 1.85	\$ 24,420
Almonds - Block B-2	36	2200 lbs	@ \$ 1.85	\$ 146,520
Almonds - Block 7	20	2200 lbs	@ \$ 1.70	\$ 74,800
Almonds - Block A-2	36	1000 lbs	@ \$ 1.70	\$ 61,200
Almonds Research Blocks	9.0	1400 lbs	@ \$ 1.70	\$ 21,420
Almonds Blocks 1 & 2	35.0	400 lbs	@ \$ 1.70	\$ 23,800
Citrus - Clementine	4.0	30 Bins	@ \$ 250.00	\$ 30,000
Citrus - Lane Lates	4.0	40 Bins	@ \$ 150.00	\$ 24,000
Citrus - Young Navels	4.0	40 Bins	@ \$ 200.00	\$ 32,000
Citrus Young Mandrins	4.0	40 Bins	@ \$ 250.00	\$ 40,000
Citrus - Fukamotos	5.0	45 Bins	@ \$ 170.00	\$ 38,250
Citrus - Star Ruby Grapefruit	4.0	40 Bins	@ \$ 150.00	\$ 24,000
Olive Oil - EVOO Sales		300 cases	@ \$ 100.00	\$ 30,000
Olives	18.4	120 gal.	@ \$ 25.00	\$ 55,200
Pistachios	25.0	3000 lbs	@ \$ 2.60	\$ 195,000
				\$ 837,440

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **HORTICULTURE NURSERY**

PREPARED BY: Calliope Correia

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Began in-person workshops for on-campus departments, inviting them to the Nursery for teambuilding activities.
2. Maintained relationship with Gazebo Gardens for purchasing our transplants.
3. Supported an increased number of faculty and student research projects in greenhouses and fields.
4. Supported student research projects that won awards and scholarships for students.
5. Increased in-person classes held at the Nursery (up to seven a week).
6. Collaborated with PLANT 190 faculty and students to help manage Nursery IPM
7. Up to date with all organic certification and CDFA Nursery sanitation requirements.

2023-24 GOALS:

1. Initiate student research projects focused on incorporating new methods/technology for nursery production in the reality of reduced labor force.
2. Resume on-campus flower deliveries and on-campus sales of flowers and plants.
3. Better define production vs. class space to accommodate needs of both.
4. Continue to nurture relationships with colleges and departments on campus with horticulture-based projects (i.e., Sacred Garden, Huggins Center, Sustainability Club, etc.).
5. Develop projects with faculty to incorporate more class involvement with production.

**ORNAMENTAL HORTICULTURE - NURSERY BUDGET
2023-24**

	2020-21		2021-22		2022-23		2023-24		Budget
	Actual		Actual		Budget		Budget		Variance
INCOME:									
Greenhouse Plants	\$ 42,459	\$	38,636	\$	31,000		42,000	\$	11,000
Nursery Plants	773		2,343		10,000		2,000		(8,000)
Organic Plants	4,113		5,279		5,000		5,000		-
Other	133		1,245		1,000		1,000		-
Plant Rental	-		-		-		-		-
Fresh Crops (Flowers/Produce)	4,629		3,079		5,000		4,500		(500)
Donation Income	32,597		33,161		-		-		-
Federal Subsidy	3,420		86		-		-		-
Agricultural Operations Support	4,742		7,616		-		-		-
TOTAL INCOME	92,866		91,445		52,000		54,500		2,500
EXPENSES:									
Payroll:									
Benefitted	18,828		19,392		-		-		-
Student	34,708		38,081		32,000		36,000		4,000
Employee Benefits	13,769		13,769		-		-		-
Total Payroll	67,305		71,242		32,000		36,000		4,000
Administrative Fees	2,540		2,158		2,392		2,725		333
Contract Labor	198		-		-		-		-
Credit Card Fees	266		253		700		300		(400)
Depreciation	-		-		-		-		-
Equipment Rental/Repair	1,387		1,158		2,200		1,500		(700)
Insurance	-		-		-		-		-
Miscellaneous									
Licensing/Certification	802		671		500		700		200
Miscellaneous	-		17		-		-		-
Office Supplies	453		710		800		600		(200)
Products for Resale:									
Bedding Plants/Perennials	-		302		-		-		-
Nursery/House Plants	2,272		3,048		2,000		2,500		500
Supplies:									
Containers	5,808		6,809		4,000		3,500		(500)
Fertilizers	100		292		400		600		200
Herbicides	183		42		200		200		-
Insecticides/Fungicides	80		339		100		100		-
Labels	2,084		1,816		130		800		670
Other	2,110		2,798		2,000		1,000		(1,000)
Plant Material	125		-		-		-		-
Soil	5,268		5,832		4,000		3,000		(1,000)
TOTAL EXPENSES	90,981		97,487		51,422		53,525		2,103
NET SURPLUS/(DEFICIT):	\$ 1,885	\$	(6,042)	\$	578	\$	975	\$	397

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **POULTRY**

PREPARED BY: Rodrigo Lopez, Enterprise Manager, and Lecturer, Animal Science, Poultry Science

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Maintained above industry-standard live weights and feed conversion for all flocks raised.
2. Submitted grant for funding to supplement poultry farm costs.
3. Hosted Poultry Science students (75) for the State FFA Poultry Judging Contest held on campus.
4. Provided a learning laboratory for over 600 students through coursework and tours. Courses that utilize the facility are AGBS 170S, ASCI 67, ASCI 91, ASCI 1, ASCI 155, ASCI 165, ASCI 191, ASCI 101, and ASCI 182.
5. Provided student learning environment for six (6) student assistants and four (4) student volunteers.
6. Eight (8) offers of paid internships and jobs in the poultry industry to the Poultry Program students.
7. Continued to employ a technician to assist with unit research through grant funds.

2023-24 GOALS:

1. Maintain an outstanding relationship with Foster Farms' new management team.
2. Provide a hands-on opportunity for all students interested in Poultry production (40 currently).
3. Excel in the raising of birds year after year; provide the best experience to our students as possible.
4. Assist with summer internships for six (6) students that are currently employed at the Poultry Unit.
5. Perform research that is highly sought after by the poultry industry.
6. Give students the skills necessary to obtain a full-time role in the Poultry Industry upon graduation.

**POULTRY BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Foster Farms	\$ 103,514	\$ 103,514	\$ 60,000	\$ 60,000	\$ -
Sale of Products - Chickens	-	-	-	-	-
Agricultural Operations Support	5,726	6,177	-	-	-
TOTAL INCOME	109,240	109,691	60,000	60,000	-
EXPENSES:					
Payroll:					
Benefitted	29,115	29,115	-	-	-
Nonbenefitted	-	-	24,000	-	(24,000)
Student	45,935	30,790	38,000	45,000	7,000
CSUF Benefits	14,399	14,399	-	-	-
Employee Benefits	-	-	-	-	-
Total Payroll	89,449	74,304	62,000	45,000	(17,000)
Administrative Fees	-	-	-	-	-
Depreciation	-	-	-	-	-
Miscellaneous	-	-	4,000	4,000	-
Minor Equipment	2,845	-	-	-	-
Repairs and Maintenance	873	1,252	750	750	-
Supplies - Research	-	-	200	200	-
Supplies - Operations	4,133	230	200	200	-
Waste Management	782	902	782	782	-
TOTAL EXPENSES	98,082	76,688	67,932	50,932	(17,000)
NET SURPLUS/(DEFICIT):	\$ 11,158	\$ 33,003	\$ (7,932)	\$ 9,068	\$ 17,000

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **SHEEP**

PREPARED BY: Annika Austin, Enterprise Manager

REVIEWED BY: Steven Rocca, Program Leader, Animal Sciences & Ag Education
Mark Salwasser, Farm Manager, and John Cordeiro

2022-23 ACCOMPLISHMENTS:

1. Production:
 - a. Lambing percent = 150%
 - b. Percent of lambs weaned = 140%
 - c. Lamb mortality = 20 lambs died at birth
 - d. Average price per lamb = \$400
2. Participated in a live/online sale hosted by Estes Club Lambs, selling eight (8) lambs at an average of \$1,000/lamb. Will continue to explore every opportunity to market our lambs via online sales, which is becoming the industry norm.
3. Continued an aggressive weed control program that greatly reduced the weed problem in the sheep area with assistance of Ag Operations.
4. Fresno State-bred lambs were champions at numerous shows in California for 4-H and FFA members.
5. Utilized Laparoscopic Artificial Insemination (AI) which is critical for the success of the Sheep unit going forward. The lambs that were born this year are exceptional. Neff Club Lambs and Estes Club Lambs donated the semen collected from rams that were valued at over \$50,000. This donation of \$50,000 in semen will increase the value of our lambs in the future.
6. Received donations of numerous health care products (MWI Vet Supply), feed at cost (Farmers Warehouse), use of rams (Estes Club Lambs), semen (Estes and Neff Club Lambs), and discounted alfalfa hay (Caetano Farming).
7. Synchronized breeding of ewes for early fall lambing using a vaginal estrogen sponge and CIDR implants.
8. Sheep production enrollment remained strong, with 32 students enrolled. The Sheep Unit is used in laboratory work in the following classes:

<u>Class</u>		<u>Labs per year</u>
Intro to Animal Science	A SCI 1	7
Livestock Evaluation	A SCI 11	8
Feeds & Feeding	A SCI 35	8
Sheep Production	A SCI 41	20
Intro. Animal Health	A SCI 65	2
Intro. Livestock & Dairy Eval.	A SCI 81	8
Environment Mgt. Farm Animals	A SCI 101	2
A.I. & Embryo Transfer	A SCI 156	1

Infectious Diseases	A SCI 165	1
Meat Science	A SCI 171	4
Livestock Mktg & Show Mgmt.	A SCI 182	1
Adv. Livestock & Dairy Eval.	A SCI 181	8
Approximately	600 Students/Year	

2023-24 GOALS:

1. Continue A.I. breeding program and utilize semen from our rams, Estes Show Lambs, and other sheep breeders.
2. Utilize online resources to sell club lambs around the country.
3. Heating and Cooling System for the main barn.
4. Cross-fence pastures and replace old wire fences.
5. Aggressive weed control of pastures with the help of Ag Operations.
6. Use Facebook, Facebook Live, and other social media platforms to advertise our sheep and connect with buyers and potential students.

**SHEEP BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Livestock	\$ 27,756	\$ 30,515	\$ 42,000	42,000	\$ -
Other	-	-	3,000	3,000	-
Donations	-	-	-	-	-
Federal Subsidy	5,521	-	-	-	-
Agricultural Operations Support	641	666	-	-	-
TOTAL INCOME	33,918	31,181	45,000	45,000	-
EXPENSES:					
Payroll:					
Benefitted	-	-	-	-	-
Nonbenefitted	7,455	17,727	9,000	-	(9,000)
Student	3,352	-	1,000	1,000	-
Employee Benefits	1,745	3,508	-	-	-
Total Payroll	12,552	21,235	10,000	1,000	(9,000)
Administrative Fees	1,522	1,299	2,070	2,250	180
Bad Debt Expense	-	-	-	-	-
Equipment:					
Rental/Repair	2,173	4,037	2,500	2,500	-
Exhibition/Marketing:					
Advertising	-	-	-	-	-
Feed	28,176	23,824	25,000	25,000	-
Livestock Expense:					
Donation Expense	-	-	-	-	-
(Increase)/Decrease in Herd Valuation	1,563	(227)	-	-	-
Purchase of Livestock	-	3,406	1,000	-	(1,000)
AI Services	-	-	1,000	4,000	-
Purchase of Semen for AI	-	-	500	500	-
Shearing	700	1,232	900	1,000	100
Miscellaneous	-	288	-	-	-
Supplies:					
Bedding	-	-	-	-	-
Other	105	-	500	500	-
Veterinary	1,976	3,545	1,500	2,000	500
TOTAL EXPENSES	48,767	58,639	44,970	38,750	(9,220)
NET SURPLUS/(DEFICIT):	\$ (14,849)	\$ (27,458)	\$ 30	\$ 6,250	\$ 9,220

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: SWINE

PREPARED BY: Scott A. Williamson, Enterprise Manager

APPROVED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Prepared students for a wide variety of opportunities in the pork industry (management and technical service, veterinary).
2. Recruited and trained students by developing and maintaining a nationally competitive swine program.
3. Improved artificial insemination techniques to increase conception and subsequent farrow rates. Improved marketability of pigs by artificial inseminating females to some of the best boars in the nation.
4. Implemented a vaccination program for PRRS, Erysipelas, Leptospirosis, and Pneumonia to improve reproductive and animal performances.
5. Solicited substantial semen price discounts from various vendors, saving an estimated \$9,680.
6. Introduction to Pork Production (ASCI 31) enrollment remained strong: 48 undergraduates. In addition, hogs and/or the Fresno State Swine Unit was used for laboratory work in the following classes:

<u>Class</u>	<u>Course Abbreviation</u>	<u>Labs/year</u>
Livestock Evaluation	A Sci 11	4
Feed & Feeding	A Sci 35	4
Swine Production	A Sci 31	30
Intro to Livestock & Dairy Evaluation	A Sci 81	16
Environmental Management of Farm Anim.	A Sci 101	2
Anatomy & Physiology	A Sci 145	4
A.I. & Embryo Transfer	A Sci 156	2
Infectious Diseases	A Sci 165	4
Meat Science	A Sci 171	4
Livestock Mktg & Show Management	A Sci 182	4
Adv. Livestock & Dairy Evaluation	A Sci 181	10

2023-24 GOALS

1. Facility improvement that includes painting (buildings/fences), landscaping, lighting, and other needs across the unit.
2. Improve genetic base to maintain competitive edge in project pig sales.
3. Organize and modernize the A.I. Laboratory.
4. Incorporate the use of hospital pens for health challenged animals.

LONG TERM GOALS 2024-30:

1. Design and construct feed milling facility to include Weigh-Tronix SFM-2000, 18-month storage of corn, soybean meal and bagged supplements.
2. Purchase double L portable farrowing unit (12 sow-capacity) and an additional nursery unit.
3. Build a 240-pig capacity nursery-growing-finishing research barn (2 rooms).
4. Build shavings and straw storage area to accommodate bulk delivery.
5. Work cooperatively with the meat science faculty to perform applied research in the pork area.
6. Draft grant proposal for the NPPC, CPPA, CATI and/or ARI.
7. Support the National Junior Swine Association to benefit recruitment and program visibility in the National Swine Registry. Become more active in the National Swine Improvement Federation.
8. Purchase new gator and bobcat loader with implements to facilitate waste removal.

**SWINE BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Livestock	\$ 75,901	\$ 97,866	\$ 125,000	\$ 131,838	\$ 6,838
Sale of Semen	-	-	600	-	(600)
Other	-	2,500	100	350	250
Donations	63,148	63,148	-	-	-
Agricultural Operations Support	1,512	2,703	-	-	-
Federal Subsidy	14,044	-	-	-	-
TOTAL INCOME	154,605	166,217	125,700	132,188	6,488
EXPENSES:					
Payroll:					
Benefitted	41,894	41,894	-	-	-
Student	10,412	12,841	21,600	27,000	5,400
Employee Benefits	21,254	21,254	-	-	-
Total Payroll	73,560	75,989	21,600	27,000	5,400
Administrative Fees	4,114	4,274	5,782	6,609	827
Bad Debt Expense	1	650	-	-	-
Equipment:					
Depreciation	-	-	-	-	-
Rental/Repair	1,943	1,083	2,500	3,000	500
Feed	112,172	112,605	110,000	100,000	(10,000)
Livestock Expense:					
Purchase of Livestock	-	-	-	2,500	2,500
(Increase)/Decrease in Herd Valuation	(1,955)	7,335	-	-	-
Donation of Livestock	-	-	-	-	-
Semen	5,285	5,200	5,700	5,400	(300)
Miscellaneous:					
Advertising/Promotion	-	-	500	500	-
Dues/Memberships	150	-	225	600	375
Entry Fees	-	-	-	-	-
Other	-	209	200	350	150
Registrations	-	-	400	500	100
Veterinary Services	-	-	250	500	250
Supplies:					
Artificial Insemination	1,087	77	600	650	50
Bedding	1,393	680	1,420	1,500	80
Shavings	-	64	-	-	-
Other	50	80	-	250	250
Pharmaceuticals	2,771	3,028	4,500	5,500	1,000
Travel	-	-	-	-	-
TOTAL EXPENSES	200,571	211,274	153,677	154,859	1,182
NET SURPLUS/(DEFICIT):	\$ (45,966)	\$ (45,057)	\$ (27,977)	\$ (22,671)	\$ 5,306

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **VEGETABLE CROPS**

PREPARED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Focused on production of strawberries and asparagus to lengthen the sales season. These two commodities are gaining popularity with our Gibson Farm Market customers.
2. Provided land, equipment, and expertise for student research projects.
3. Conventional plantings include sweet corn, tomatoes, squash, peppers, cucumbers, watermelon, eggplant, green beans, pumpkins, asparagus, and strawberries.

2023-24 GOALS:

1. Provide a field laboratory for students in crop science and plant protection, while supporting the Gibson Farm Market and Agricultural Foundation.
2. Provide experience for the Vegetable Crop student assistants in the production and storage of produce, while providing the community with quality products at competitive prices.
3. Offer student assistants the ability to gain experience and play a role in the continuing application and improvement of food safety practices such as FSMA, GLOBAL.G.A.P, and those provided by the County Agricultural Commissioner.
4. Allow student assistants to take on the responsibility of partaking in employing procedures that improve the safety of the produce generated by the Unit through traceability measures.
5. Increase the efficiency and standards of good agricultural practices with extensive development of procedures, record keeping, and implementations.
6. Continue to carry out advanced agricultural techniques such as minimum tillage, drip irrigation, precision fertilization through the drip irrigation system, and improving the fertility of the soils through yearly applications of compost and soil amendments.

VEGETABLE CROPS BUDGET
2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products	\$ 430,954	\$ 436,150	\$ 403,520	\$435,080	\$ 31,560
Miscellaneous Income	199	158	-	-	-
Donation Income	35,785	36,522	-	-	-
Agricultural Operations Support	7,725	9,414	-	-	-
Federal Subsidy	29,599	-	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	504,262	482,244	403,520	435,080	31,560
EXPENSES:					
Payroll:					
Benefitted	24,530	25,267	-	-	-
Non-Benefitted	-	-	-	-	-
Student	25,371	14,492	20,000	20,000	-
Employee Benefits	11,255	11,255	-	-	-
Total Payroll	61,156	51,014	20,000	20,000	-
Administrative Fees	21,078	18,580	18,562	21,754	3,192
Contract Labor	267,549	283,008	190,000	225,000	35,000
Equipment:					
Depreciation	-	-	-	1,654	1,654
Rental/Repair	37,776	34,010	30,000	25,000	(5,000)
Product for Resale					
Bins	-	-	-	-	-
Fertilizers	30,709	30,566	30,000	36,000	6,000
Fungicides	945	-	2,000	1,000	(1,000)
Herbicides	22,607	18,988	13,000	15,000	2,000
Insecticides	16,425	13,960	10,500	12,000	1,500
Irrigation	4,529	8,134	10,000	6,000	(4,000)
Other	22,625	25,239	17,000	20,000	3,000
Seed	28,608	18,597	21,000	25,000	4,000
Travel	-	-	-	-	-
Utilities	29,283	29,828	24,000	20,000	(4,000)
TOTAL EXPENSES	543,290	531,924	386,062	428,408	42,346
NET SURPLUS/(DEFICIT):	\$ (39,028)	\$ (49,680)	\$ 17,458	\$ 6,672	\$ (10,786)

Veg Crops Projected Income 2023-24

	Acres	Yield in Bins	Price per Bin	Value
Sweet Corn	57.0	17.6	\$300.00	\$ 300,960
All Vegetables			Misc.	120,800
Strawberries		Basket 4000	\$/Basket \$3.33	13,320
Total Projected Veg Crop Income:				\$ 435,080

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **VINEYARD- TABLE GRAPES**

PREPARED BY: Leah Groves, Vineyard Technician

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Removed two (2) acres of Flame seedless, shredded and incorporated four (4) acres to ready for replants.
2. Added organic material back to the fallow fields.
3. Two (2) students worked in the vineyard enterprise, working part-time during the semester. These students were able to gain excellent experience with production viticulture and a lot of hands-on experience.

2023-24 GOALS:

1. Seek out funding and replacements for at least four (4) acres of table grapes. Plant two (2) to four (4) acres of mid-season red table grapes to replace the Crimson.
2. Update table grape irrigation system.
3. Continue to operate the vineyard as efficiently as possible and produce high-quality table grapes.
4. Continue to sell high-quality table grapes through the Gibson Farm Market and explore options for other off-campus outlets to sell table grapes for more direct income.

**VINEYARD - TABLE GRAPES BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products	\$ 640,100	\$ 465,365	\$ 656,171	\$634,831	\$ (21,340)
Raisin Income	-	-	48,240	78,080	29,840
Donation Income	5,000	-	-	-	-
Miscellaneous Income	6,070	46,663	-	-	-
Agricultural Operations Support	4,003	5,730	-	-	-
Federal Crop Subsidy	29,553	22,423	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	684,726	540,181	704,411	712,911	8,500
EXPENSES:					
Payroll:					
Benefitted	19,495	20,341	19,448	20,280	832
Non-Benefitted	-	-	-	-	-
Student	20,567	19,025	26,000	28,000	2,000
Employee Benefits	6,578	6,832	7,280	6,117	(1,163)
Total Payroll	46,640	46,198	52,728	54,397	1,669
Administrative Fees	30,904	22,758	32,403	35,646	3,243
Contract Labor	413,688	354,230	455,000	465,000	10,000
Equipment:					
Depreciation	3,238	3,238	3,238	3,238	-
Depreciation Development	8,290	8,290	8,290	8,290	-
Rental/Repair	12,152	10,498	18,000	18,000	-
Harvesting/Marketing	32,032	25,549	33,000	33,000	-
Insurance	14,197	9,379	13,000	13,000	-
Laundry	-	-	-	-	-
Miscellaneous	949	9,339	500	500	-
Net Change-Investment in Growing Crops	8,700	7,440	-	-	-
Supplies:					
Fertilizers	4,277	7,537	6,000	6,000	-
Fungicides	17,612	7,181	18,500	16,000	(2,500)
Growth Regulator	7,414	3,300	8,500	7,000	(1,500)
Herbicides	4,092	5,751	10,750	9,000	(1,750)
Insecticides	13,730	11,349	10,750	9,500	(1,250)
Irrigation	-	-	-	-	-
Other	3,840	2,336	2,500	2,500	-
Packaging Materials	-	-	8,000	8,000	-
Soil Amendments	-	-	-	2,000	2,000
Travel	-	-	-	-	-
Trellis Repair	78	445	500	500	-
Utilities	19,658	16,146	16,000	16,000	-
TOTAL EXPENSES	641,491	550,964	697,659	707,571	9,912
NET SURPLUS/(DEFICIT):	\$ 43,235	\$ (10,783)	\$ 6,752	\$ 5,340	\$ (1,412)

Table Grapes projected income for FY 2023-24

	Acres	Yield		Gross Price per Box	Net price per box after sales, marketing & packaging costs	Market Line	Value
Autumn King	2.5	1900	boxes	\$18.00	\$12.00	(CP)	\$ 57,000
		200	boxes	\$39.00		(DS)	19,500
Autumn Royal	4.6	1000	boxes	\$18.00	\$12.00	(CP)	55,200
		100	boxes	\$39.00		(DS)	17,940
Crimson	5.0	800	boxes	\$18.00	\$12.00	(CP)	48,000
		200	boxes	\$39.00		(DS)	39,000
Flame Seedless	2.7	625	boxes	\$18.00	\$12.00	(CP)	20,250
		400	boxes	\$39.00		(DS)	42,120
Fallow	4.4	0	boxes	\$0.00	\$0.00	(CP)	-
		0	boxes	\$0.00		(DS)	-
Ivory	1.0	0	boxes	\$0.00	\$0.00	(CP)	-
		0	boxes	\$0.00		(DS)	-
Scarlet Royal	4.4	1400	boxes	\$19.00	\$13.00	(DS)	80,080
		0	boxes	\$0.00		(DS)	-
Summer Royal	3.7	1000	boxes	\$18.00	\$12.00	(CP)	44,400
		120	boxes	\$39.00		(DS)	17,316
Sweet Scarlet	7.5	900	boxes	\$19.00	\$13.00	(CP)	87,750
		270	boxes	\$39.00		(DS)	78,975
Thompson Seedless	1.0	0	boxes	\$0.00	\$0.00	(CP)	-
		700	boxes	\$39.00		(DS)	27,300
	36.8					Total Table Grape Projected Income:	\$ 634,831

Raisin Grapes projected income for FY 2023-24

Variety	Acres	Yield/Ton		Price / ton	Value
Raisin income					\$ 24,500
Thompson Seedless	1	1.0	2.5	\$ 1,600.00	4,000
Selma Pete	6.7	4.0		\$ 1,850.00	49,580
		5.0			
				Total Raisin Projection:	\$ 78,080
				Total Income Projection:	\$ 712,911

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: VINEYARD - WINE GRAPES

PREPARED BY: Leah Groves, Vineyard Technician

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Continued the teaching block rotation with student lead planting of Sangiovese vines (donated by Durate). This planting completed the full rotation.
2. Planted cover crops in selective varieties.
3. Hosted robotic demonstrations in the wine grapes.
4. In partnership with CIT, secured a variable frequency drive (VFD) for the wine grape irrigation system.
5. Two (2) students worked in the vineyard enterprise, working part-time during the semester. These students were able to gain excellent experience with production viticulture and a lot of hands-on experience.

2023-24 GOALS:

1. Seek out funding for 12 acres of wine grapes, which would replace the 7-acre Thompson and 5-acre Crimson grapes.
2. Plant one (1) acre of a Cabernet France in the teaching block to be used commercially, in classes, or at the winery.
3. Update wine grape irrigation system.
4. Continue process to certify wine grapes as sustainable. This will potentially allow for a higher a higher sales price because of the demand of wineries seeking out sustainable sourced grapes.

**VINEYARD - WINE GRAPES BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products	\$ 201,460	\$ 174,824	\$ 231,100	\$ 231,100	\$ -
Miscellaneous	1,328	5,605	-	-	-
Donated Income	-	-	-	-	-
Agricultural Operations Support	1,988	2,906	-	-	-
Federal Subsidy	18,488	3,793	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	223,264	187,128	231,100	231,100	-
EXPENSES:					
Payroll:					
Benefitted	19,495	20,341	19,448	20,280	832
Non-Benefitted	-	-	-	-	-
Student	11,073	8,794	13,000	13,000	-
Employee Benefits	6,578	6,832	7,280	6,117	(1,163)
Total Payroll	37,146	35,967	39,728	39,397	(331)
Administrative Fees	10,121	7,845	10,631	11,555	924
Contract Labor	70,598	62,856	76,500	80,000	3,500
Equipment:					
Depreciation	5,118	5,118	5,118	5,118	-
Depreciation Development	20,150	20,150	20,150	20,150	-
Rental/Repair	10,541	9,328	11,150	11,150	-
Harvesting/Hauling	8,125	8,600	8,700	10,000	1,300
Insurance	2,543	2,405	2,600	2,600	-
Laundry	-	-	-	-	-
Miscellaneous	295	295	500	500	-
Net Change-Investment in Growing Crops	(23,021)	22,264	-	-	-
Chemical Supplies					
Fertilizers	10,955	5,919	4,750	5,100	350
Fungicides	23,815	9,368	13,500	14,000	500
Herbicides	4,477	6,485	6,750	6,750	-
Insecticides	14,735	5,983	6,000	6,000	-
Irrigation	-	-	500	500	-
Soil Amendments	-	1,051	7,000	3,000	(4,000)
Trellis	-	-	-	-	-
Other	1,779	-	2,000	2,000	-
Travel	-	-	-	-	-
Utilities	6,002	4,484	6,500	6,500	-
TOTAL EXPENSES	203,379	208,118	222,077	224,321	2,243
NET SURPLUS/(DEFICIT):	\$ 19,885	\$ (20,990)	\$ 9,023	\$ 6,779	\$ (2,243)

Wine Grapes Projected Income 2023-24

Variety	Acres	Yield in Tons	Price per Ton	Value
Albarino	3.5	9.5	\$ 400	\$ 13,300
Barbera	13.0	7.5	\$ 400	39,000
Cabernet Sauvignon	9.7	8.0	\$ 425	32,980
French Colombard	18.9	17.0	\$ 325	104,423
Muscat Canelli	2.0	6.0	\$ 350	4,200
Petite Syrah	0.7	8.5	\$ 350	2,083
Primitivo	0.9	7.0	\$ 350	2,205
Ruby Cabernet	3.9	11.0	\$ 300	12,870
Syrah	2.5	8.0	\$ 375	7,500
Teaching Variety Block	2.0	2.0	\$ 300	1,200
Touriga Nacional	3.6	9.0	\$ 350	11,340
	<u>60.7</u>			<u>\$ 231,100</u>

2023-24 AGRICULTURAL FOUNDATION BUDGET

ENTERPRISE: **WINERY**

PREPARED BY: Tom Montgomery, Winemaker

REVIEWED BY: Mark Salwasser, Farm Manager

2022-23 ACCOMPLISHMENTS:

1. Production was capped at approximately 3,000 cases for the year, with depletion consistent across all SKUs. Additional cost savings were achieved in grapes, however; supplies and shipping continue to rise in price.
2. Wine quality continues to be an integral part of brand recognition, positive feedback in the marketplace, and student involvement and motivation.
3. Marketing and sales continued to have challenges with general market off-premise sales while growth continued with DTC, Wine Club, and wholesale. The beginning of the fiscal year saw a drastic decrease in wholesale sales. A concerted campaign involving students and staff in the general market had positive results during the second half.
4. Customer reception to wine quality and events were overwhelmingly positive. Outreach, events, and tours continued to support positive and growing relations with the public, alumni, and the campus community. We began charging for tastings, events, and facilities during 2023.

2023-24 GOALS

1. Continue production proportional to sales tracking, maintain a portfolio of high-quality SKUs to help the sales effort.
2. Production will focus on delivering a portfolio of quality wines that provide customer satisfaction across wine types and price tiers while ensuring an enhanced and diversified learning application for students.
3. Continued emphasis on DTC sales is critical to profitability for the Winery. A strong Wine Club, events, and on-line sales will help maximize revenue in the absence of a DTC retail venue.
4. Make servicing accounts and delivery a priority. Identify ways to strategically utilize students in the marketing and promotion of products.

**WINERY BUDGET
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
INCOME:					
Sale of Products:					
Resale	\$ 254,900	\$ 231,759	\$ 284,000	\$ 218,431	\$ (65,569)
Taxable	123,288	142,871	120,000	152,330	32,330
Other Income	791	5,224	32,000	14,000	(18,000)
Public Relations	1,470	6,688	5,600	5,600	-
Shipping Charges	10,357	10,891	11,200	7,617	(3,583)
Donations	17,017	62,070	34,000	28,000	(6,000)
Agricultural Operations Support	7,193	11,531	-	-	-
SBA PPP Federal Subsidy	-	-	-	-	-
TOTAL INCOME	415,016	471,034	486,800	425,978	(60,822)
EXPENSES:					
Payroll:					
Benefitted	116,732	120,151	116,732	82,400	(34,332)
Non-Benefitted	-	-	1,200	21,600	20,400
Student	49,771	51,527	64,000	67,200	3,200
Employee Benefits	15,754	15,648	16,000	15,942	(58)
Total Payroll	182,257	187,326	197,932	187,142	(10,790)
Administrative Fees	17,808	16,640	16,873	21,299	4,426
Advertising/Public Relations	3,678	16,430	8,200	4,012	(4,188)
Bad Debt Expense	-	-	-	-	-
Bottling Services	14,996	10,116	14,800	11,090	(3,710)
Consulting/Professional Services	-	-	500	700	200
Credit Card Fees	4,350	4,482	2,900	2,485	(415)
Equipment:					
Depreciation	757	-	-	-	-
Rental/Repair	10,241	12,818	13,500	12,807	(693)
(Increase)/Decrease in Wine Inventory	24,697	1,728	-	-	-
Insurance	615	615	200	200	-
Licenses, Taxes & Fees	7,459	6,194	6,800	5,770	(1,030)
Miscellaneous	3,114	3,119	2,700	2,120	(580)
Office Supplies/Printing	3,059	2,127	2,200	1,430	(770)
Postage/Freight	17,016	13,220	10,500	11,500	1,000
Purchase for Resale - Olive Oil	-	-	-	-	-
Purchase for Resale - Wine	-	-	-	14,215	14,215
Shrinkage	1,117	1,276	2,400	1,026	(1,374)
Supplies:					
Barrels	1,031	262	2,000	2,300	300
Bottles	44,251	45,627	41,000	37,819	(3,181)
Capsules	1,342	2,617	2,200	2,750	550
Chemicals/Cleaning Agents	20,769	16,773	14,500	16,983	2,483
Concentrate	20,201	12,853	6,700	4,700	(2,000)
Corks	8,906	17,620	16,500	14,859	(1,641)
Filtering Materials	2,061	1,195	2,309	2,814	505
Grapes	44,680	47,604	54,000	37,485	(16,515)
Labels	18,598	22,466	19,000	14,350	(4,650)
Laboratory Supplies	1,514	1,615	2,200	1,936	(264)
Packaging/Materials	7,023	5,407	5,600	8,760	3,160
Testing	1,789	3,302	200	1,200	1,000
Yeast/Enzymes	-	-	1,200	1,200	-
Travel/Training	-	202	-	1,565	1,565
UBIT Income Taxes	-	-	-	300	300
Uniforms	-	-	200	-	(200)
TOTAL EXPENSES	463,329	453,634	447,114	424,817	(22,297)
NET SURPLUS/(DEFICIT):	\$ (48,313)	\$ 17,400	\$ 39,686	\$ 1,161	\$ (38,525)

**CAPITAL BUDGET
2023-24**

	2022-23 Depreciation	2022-23 Depreciation Based on Capitalized Development Costs	2023-24 Depreciation	2023-24 Depreciation Based on Capitalized Development Costs
ENTERPRISE				
Beef - Feedlot and Purebred	\$ -	\$ -	\$ -	\$ -
Beef - SJER	-	-	-	-
Creamery	4,461	-	3,875	-
Dairy	19,791	-	6,233	-
Farm Market	11,878	-	11,182	-
Farm Operations	4,524	-	4,524	-
Field Crops	-	-	-	-
Horse - Quarter Horse/Equine	-	-	-	-
Meats Laboratory	13,792	-	10,827	-
Orchard	5,212	33,828	5,212	33,828
Ornamental Horticulture-Nursery	-	-	-	-
Poultry	-	-	-	-
Sheep	-	-	-	-
Swine	-	-	-	-
Vegetable Crops	-	-	1,654	-
Vineyard - Table Grapes	3,238	8,290	3,238	8,290
Vineyard - Wine Grapes	5,118	20,150	5,118	20,150
Winery	-	-	-	-
	\$ 68,013	\$ 62,268	\$ 51,863	\$ 62,268