

**SAMPLE COSTS TO ESTABLISH A WALNUT ORCHARD**

Stanislaus County - 1967

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Based on 80 acres planted 30' x 30' - 48 trees per acre

Year	1	2	3	4	5	6	7	8	9	10
<b>Planting Costs</b>										
Land preparation	65.00									
Layout, plant, stake trees @50¢	24.00									
Trees 48 @ \$2.75	132.00									
Stakes @ 35¢ tree	16.80									
<b>TOTAL PLANTING COSTS</b>	<b>237.80</b>									
<b>Cultural Costs - cash &amp; deprec.</b>										
Prune	3.00	4.00	6.00	8.00	10.00	12.00	16.00	18.00	20.00	21.25
Brush disposal						1.00	2.00	4.00	6.00	8.00
Fertilize				5.35	5.35	5.35	5.35	5.35	5.35	5.35
Fertilizer				8.00	9.00	10.00	11.00	12.00	13.00	16.50
Spray		6.00	6.00	6.00	10.00	10.00	10.00	12.90	12.90	12.90
Spray material		10.00	12.00	14.00	16.00	18.00	20.00	24.00	30.00	35.00
Cultivate	19.00	19.00	19.00	19.00	19.00	25.20	25.20	25.20	25.20	25.20
Ridge	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Irrigate (incl. tax \$1.10)	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35
Spray weeds	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Misc. (includes tying)	21.00	4.00	4.00	5.00	7.00	9.00	11.00	13.00	15.00	16.15
<b>TOTAL CULTURAL COSTS</b>	<b>60.40</b>	<b>60.40</b>	<b>64.40</b>	<b>82.75</b>	<b>93.75</b>	<b>107.95</b>	<b>117.95</b>	<b>131.85</b>	<b>144.85</b>	<b>157.75</b>
<b>Harvest Costs</b>										
Land preparation					11.35	11.35	11.35	11.35	11.35	11.35
Shake, pick, hull, dry @ 4¢					12.00	30.00	60.00	80.00	90.00	100.00
<b>Overhead</b>										
Misc.	13.55	3.10	3.05	4.50	5.90	7.10	9.30	11.05	12.60	13.70
Taxes	20.00	20.00	20.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Interest	109.25	137.50	152.55	168.75	188.00	206.60	222.40	231.75	237.20	241.20
Management	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
<b>TOTAL OVERHEAD</b>	<b>172.80</b>	<b>190.60</b>	<b>205.60</b>	<b>238.25</b>	<b>258.90</b>	<b>278.70</b>	<b>296.70</b>	<b>307.80</b>	<b>314.80</b>	<b>319.90</b>
<b>TOTAL COST</b>	<b>471.00</b>	<b>251.00</b>	<b>270.00</b>	<b>321.00</b>	<b>376.00</b>	<b>428.00</b>	<b>486.00</b>	<b>531.00</b>	<b>561.00</b>	<b>589.00</b>
<b>Income</b>										
Yield - pounds					300	750	1500	2000	2250	2500
Income @ 22¢ pound					66.00	165.00	330.00	440.00	495.00	550.00
Net Cost Per Acre	471.00	471.00	270.00	321.00	310.00	263.00	156.00	91.00	66.00	39.00
Accumulated Cost Per Acre		722.00	992.00	1313.00	1623.00	1886.00	2042.00	2133.00	2199.00	2238.00
<b>Investment Per Acre</b>										
Land	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00	1500.00
Trees		471.00	722.00	992.00	1313.00	1623.00	1886.00	2042.00	2133.00	2199.00
Irrigation system	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
Buildings	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00
Equipment	401.00	401.00	401.00	401.00	401.00	401.00	401.00	401.00	401.00	401.00
<b>TOTAL INVESTMENT</b>	<b>2141.00</b>	<b>2612.00</b>	<b>2863.00</b>	<b>3133.00</b>	<b>3454.00</b>	<b>3764.00</b>	<b>4017.00</b>	<b>4183.00</b>	<b>4274.00</b>	<b>4340.00</b>
Total cost of development through 10th year = \$2,238.00										