

ALMOND ORCHARD ESTABLISHMENT COSTS

Cost Analysis Work Sheet - 1979

Practices are representative of flood irrigation on the valley floor. Costs are for a 24'x24' planting with 75 trees per planted acre. Total labor costs per hour are \$4.10 and \$5.00. Medium wheel tractor per hour cash costs \$3.90, depreciation \$2.10 and interest \$1.20.

	Costs Per Acre			
	1st Year	2nd Year	3rd Year	4th Year
YIELD: nut meats lbs. per acre	-	-	-	650
Pre-Harvest Cash Costs:				
Land preparation: chisel - contract	\$ 90.00			
Disc and float: 3 hrs. labor & tractor	26.70			
Trees: 75 @ \$1.75	131.25			
Layout, plant, prune 75 trees @ 60¢	45.00			
2 replacements @ \$4.00, 2nd yr.		\$ 8.00		
Prune and train		16.40	\$ 32.80	\$ 32.80
Furrow out 1st 3 yrs., flood irrig. 4th yr.	6.68	6.68	13.35	
Fertilize: hand 1st 3 yrs., custom 4th yr. includes materials	16.20	18.30	25.00	36.00
Water: \$14.00/ac. ft.	14.00	28.00	42.00	49.00
Irrigation labor 4 hrs. 1st 2 yrs., 6 hrs., 8 hrs.	16.40	16.40	24.60	32.80
Spray materials	1.60	5.95	48.60	65.00
Spray application	4.30	8.60	24.00	31.10
Disc 3X, 1st 3 yrs., 1½ hrs.	13.35	13.35	13.35	
Border for flood irrigation 4th yr.				10.00
Mow centers and spray borders for weeds				40.50
Pollination service				21.00
Taxes	28.00	28.00	28.00	63.00
Misc. labor, materials, field power	20.00	20.00	20.00	20.00
Repairs, except tractor	20.00	20.00	20.00	20.00
Supervision	22.00	22.00	22.00	22.00
Office and business costs	36.44	16.93	25.10	35.46
TOTAL PRE-HARVEST CASH COSTS	\$ 491.92	\$ 228.61	\$ 338.80	\$ 478.66
Harvesting Costs:				
Knock, sweep, pick up, haul 8¢ lb. in-shell weight with per acre minimum charge of \$95.00 and maximum \$120.00				\$ 95.00
Hull: 2¢ lb. in-shell weight				\$ 23.64
TOTAL HARVEST COSTS				\$ 118.64
TOTAL CASH COSTS	\$ 491.92	\$ 228.61	\$ 338.80	\$ 597.30
Depreciation:				
Irrigation system, \$300 cost, 15 yrs.	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Bldgs. & equipment, \$140 cost, 12 yrs.	11.67	11.67	11.67	11.67
Tractor \$2.10 per hr.	11.03	4.73	6.30	3.15
TOTAL DEPRECIATION	\$ 42.70	\$ 36.40	\$ 37.97	\$ 34.82
Interest on Investment at 11%:				
Irrigation system, 1/2 cost \$150	\$ 16.50	\$ 16.50	\$ 16.50	\$ 16.50
Bldgs. & equipment, 1/2 cost \$70	7.70	7.70	7.70	7.70
Tractor \$1.20 per hour	6.30	2.70	3.60	1.80
Land: \$3500 per acre	385.00	385.00	385.00	385.00
Interest on accumulated costs		104.51	190.47	298.27
TOTAL INTEREST ON INVESTMENT	\$ 415.50	\$ 516.41	\$ 603.27	\$ 709.27
TOTAL COST FOR THE YEAR	\$ 950.12	\$ 781.42	\$ 980.04	\$1341.39
CREDIT FOR NUT MEATS \$1.00 lb.				\$ 650.00
NET COST FOR THE YEAR	\$ 950.12	\$ 781.42	\$ 980.04	\$ 691.39
ACCUMULATED NET COST	\$ 950.12	\$1731.54	\$2711.58	\$3402.97

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