

Stenislav Co.
ENGLISH WALNUT ORCHARD ESTABLISHMENT COSTS

COST ANALYSIS WORKSHEET - 1976

Sample costs to establish a walnut orchard, planted 48 trees per acre.

	COSTS PER ACRE					
	1st Year	2nd Year	3rd Year	4th Year	5th Year 500	6th Year 1,000
Yield: Lbs. per acre						
PRE-HARVEST CASH COSTS:						
Land Preparation:						
Subsoil - contract	80.00					
Tillage - 4 hrs.	26.80					
Trees: 48 @ \$4.50 plus 2 in second year	216.00	9.00				
Survey & plant: 50¢/tree. \$2.00 ea. second year	24.00	4.00				
Stakes: 75¢	36.00					
Prune and tie	21.00	21.00	24.00	26.00	28.00	35.00
Brush disposal				10.20	13.70	13.70
Fertilizer applied			2.64	5.28	10.56	21.12
Sunburn protection	10.50					
Spray materials			15.00	15.00	25.00	25.00
Spray application			10.50	10.50	21.00	21.00
Cultivate: 3 hrs.	20.10	20.10	20.10	20.10	20.10	20.10
Irrigate: labor, 5 hrs.	17.50	17.50	17.50	17.50	17.50	17.50
Water	7.50	7.50	10.00	10.00	10.00	10.00
Misc. labor, power, materials	36.00	25.00	25.00	25.00	25.00	25.00
Taxes	38.00	38.00	38.00	38.00	50.00	65.00
Repairs	20.00	14.00	14.00	14.00	14.00	14.00
Office & business costs	33.20	9.36	10.60	11.50	17.38	21.65
TOTAL PRE-HARVEST CASH COSTS	586.60	165.46	187.34	203.08	252.24	289.07
HARVEST COSTS:						
Land Preparation					15.90	15.90
Shake, pick, hull, dry and haul, \$155/ton					38.75	77.50
TOTAL HARVEST COSTS					54.65	93.40
TOTAL CASH COSTS					306.89	382.47
DEPRECIATION:						
Irrigation system: \$200 cost, 12 years	16.67	16.67	16.67	16.67	16.67	16.67
Buildings & equipment: \$120 cost, 12 years	10.00	10.00	10.00	10.00	10.00	10.00
Tractor: \$1.65 per hour	16.50	9.90	9.90	9.90	16.50	16.50
TOTAL DEPRECIATION	43.17	36.57	36.57	36.57	43.17	43.17
INTEREST ON INVESTMENT 8%:						
Irrigation System: ½ cost, \$100	8.00	8.00	8.00	8.00	8.00	8.00
Buildings & equipment: ½ cost, \$60	4.80	4.80	4.80	4.80	4.80	4.80
Tractor: 82¢ per hour	8.20	4.92	4.92	4.92	8.20	8.20
Land: \$2200	176.00	176.00	176.00	176.00	176.00	176.00
Interest on accumulated costs		66.14	103.09	144.75	191.00	241.24
TOTAL INTEREST ON INVESTMENT	197.00	259.86	296.81	338.47	388.00	438.24
TOTAL COST FOR THE YEAR	826.77	461.89	520.72	578.12	738.06	863.88
CREDIT FOR CROP: 22¢/lb.					110.00	220.00
NET COST FOR THE YEAR	826.77	461.89	520.72	578.12	628.06	643.88
ACCUMULATED COST PER ACRE	826.77	1288.66	1809.38	2387.50	3015.56	3659.44

