salvage value
on straight line with no
original cost depreciation.
Interest figured on half the

$15,000
600
200
50
150
200
200
300
1,500
1,000
800
6

EQUIPMENT

Brush rake
Fertilizer spreader
Hoses and buckets
Leggers
Rototiller
Ridge
Firmer
Disc
Cranky box (used)
Truck (used)
Sprayer

Buildings
Machine shed
Employee home (old)
10 HP Turbine

1,000
1,000
1,000


1. Overhead - Assuming the following equipment and buildings:

10. Prepare to irrigate - Furring 2 hrs., and laying pipe for 1 hr.


6. Irrigation - Both ways in spring and after each of 3 irrigations. Rate of 0.8

5. Fertilize - Ammonium sulfate

4. Spray - 9 sprays included: (1) dormant lime sulfur-oil (2) Copper (3) Copper (4) Cornume

3. Apriate sulfur-(9) lime sulfur-wetting sulfur. 500 gallons per acre.

2. Brush - Man - 2 hrs. Tractor and brush rake - 1 hr.

1. Prune - Contractor

PRODUCTION

PEAR

SAMPLE COST

UC Cooperative Extension
Solano County, Fairfield, Calif.
Prepared by James E. Detar
January 1960
SAMPLE COSTS TO PRODUCE PEARS, SOLANO COUNTY

<table>
<thead>
<tr>
<th>Common Labor</th>
<th>$1.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Acres of Pears on a 40 Acre Fruit Farm</td>
<td></td>
</tr>
<tr>
<td>75 Trees per Acre</td>
<td></td>
</tr>
<tr>
<td>Yield: 10 Tons per Acre</td>
<td></td>
</tr>
</tbody>
</table>

30 HP track tractor, Gas $1.45/hr. (Fuel - Repair)
30 HP wheel tractor, Gas $1.00/hr. (Fuel - Repair)
Speed spray - $2.15/hr. (Fuel - Repair)
1/4 ton pickup truck - $1.18/hr. (Fuel - Repair)
1/2 ton truck - $1.50/hr. (Fuel - Repair)

<table>
<thead>
<tr>
<th>Operation</th>
<th>Hrs./Acre</th>
<th>Labor</th>
<th>Repairs</th>
<th>Materials</th>
<th>Total</th>
<th>My Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prune - 75 trees @ 80c</td>
<td>2</td>
<td>$2.00</td>
<td>1.45</td>
<td>---</td>
<td>$6.00</td>
<td>3.45</td>
</tr>
<tr>
<td>Brush</td>
<td>8</td>
<td>8.00</td>
<td>28.80</td>
<td>$83.50</td>
<td>120.30</td>
<td></td>
</tr>
<tr>
<td>Spray - 9 times</td>
<td>5</td>
<td>5.00</td>
<td>---</td>
<td>---</td>
<td>5.00</td>
<td></td>
</tr>
<tr>
<td>普light Cutting</td>
<td>0.5</td>
<td>0.50</td>
<td>0.50</td>
<td>10.50 N/A @ 0.125</td>
<td>11.50</td>
<td></td>
</tr>
<tr>
<td>Cultivate - 8 times one way</td>
<td>6.4</td>
<td>6.40</td>
<td>9.28</td>
<td>---</td>
<td>15.68</td>
<td></td>
</tr>
<tr>
<td>Preparing to irrigate</td>
<td>3</td>
<td>3.00</td>
<td>2.90</td>
<td>---</td>
<td>5.90</td>
<td></td>
</tr>
<tr>
<td>Irrigate - 3 times</td>
<td>6</td>
<td>6.00</td>
<td>---</td>
<td>Power $11.50</td>
<td>17.50</td>
<td></td>
</tr>
<tr>
<td>Taxes - county, Social Security</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>25.18</td>
</tr>
<tr>
<td>Harvest - pick, sort, haul &amp; supervise @ $15 per ton</td>
<td>13</td>
<td>13</td>
<td>2.25</td>
<td>---</td>
<td>15.25</td>
<td></td>
</tr>
<tr>
<td>Insurance - General &amp; Workman's Coop</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>13.35</td>
<td>13.35</td>
<td></td>
</tr>
<tr>
<td>Misc. - Interest, office expense, pickup truck, replanting, covercrop, equipment repair, etc.</td>
<td>10</td>
<td>10.00</td>
<td>8.00</td>
<td>22.89</td>
<td>40.89</td>
<td></td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$468.78</strong></td>
<td><strong>46.88</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURE</th>
<th>Per Acre</th>
<th>Per Ton</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>500.00</td>
<td>83.38</td>
</tr>
<tr>
<td>Trees</td>
<td>600.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Irrigation Equip.</td>
<td>48.50</td>
<td>8.10</td>
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<tr>
<td>Equipment</td>
<td>375.00</td>
<td>62.50</td>
</tr>
<tr>
<td>Buildings</td>
<td>112.50</td>
<td>18.75</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1636.00</strong></td>
<td><strong>$272.67</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Overhead Cost</strong></th>
<th>Per Acre</th>
<th>Per Ton</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Management Charge</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Cost</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Taken from "Machinery Cost and Related Data" by A. D. Reed, University of California, May 1959

** 10 percent of total cash and overhead costs.
SAMPLE COST OF PEAR PRODUCTION

1. Prune - Contract man-hours - 2 hrs.
2. Spray - Man-hours and brush rake - 1 hr.
3. Bait - Man-hours and brush rake - 1 hr.
4. Gutter - Copper sulfate - (2) sprays per gallon - 1 hr.
5. Fertilize - Ammonium sulfate - (2) sprays per gallon - 1 hr.
6. Cultivate - Both ways in spring and after each of 3 irrigations.
7. Harvest - Based on 2,000 lbs. fruit per man-day.
   10. On time and after each of 3 irrigations.
   13. Overhead - Assuming the following equipment and buildings:

   EQUIPMENT:
   30 HP gas tractor - $4,000
   3 HP motor for tractor - (used) - $1,000
   3 HP motor for sprayer - (used) - $1,500
   1,000 gallon irrigation tank - (used) - $1,500
   Sprayer - 200 gallon - (used) - $500
   Disc ripper - 120 - (used) - $500
   Plow - 120 - (used) - $500
   Tiller - 120 - (used) - $500
   Hoe - 120 - (used) - $500
   Rake - 120 - (used) - $500
   Buckets - 120 - (used) - $500
   Forklift - 2,000 - (used) - $1,500
   Machine shed - 4,000 - (used) - $1,500
   Equipment home - (used) - $1,500

   BUILDINGS:
   10 men (old) - $1,500
   10 men (old) - $1,500
   10 men (old) - $1,500
   10 men (old) - $1,500
   10 men (old) - $1,500
   10 men (old) - $1,500
   10 men (old) - $1,500

   IRIGATION:
   1 HP turbine - (used) - $1,500
   1 HP motor for turbine - (used) - $1,500
   800 gallon surface - (used) - $500
   1,500 gallon surface - (used) - $500

   Interest figured in half the original cost depreciation. On straight line with no salvage value.

University of California
Agricultural Extension
Solano County, Fairfield, Calif.
Prepared by James E. DeTar
January 1960