

Costs are for a 20' x 20' planting with 100 trees per acre.

Skilled labor	\$7.50
Field Labor \$	5.75

YEAR	Costs Per Acre					
	1st	2nd	3rd	4th	5th	6th
YIELD: dry tons/acre	—	—	—	.15	.75	1.5

## CULTURAL COSTS:

Land Preparation: subsoil contract	160.00					
Disk & float: 4 hrs labor + 4 hrs. tractor	91.36					
Trees: 100 at \$3.50 (+2, 2nd yr.; 1, 3rd yr.)	370.00	7.00	3.50			
Survey, dig hole, plant & prune trees: 100 @ \$0.50 (+2, 2nd yr.; 1, 3rd yr. @ \$2 ea.)	54.00	4.00	2.00			
Training, tying & pruning	4.00	31.00	47.50	47.50	93.60	140.40
Tillage & irrigation prep. Yrs 1-3: 6 hrs labor and tractor, yrs 4-6: 20 min per acre, 4-5 times/yr	91.00	91.00	91.00	22.54	22.54	22.54
Irrigation labor: 3 hrs. labor, 1st - 3rd yrs. then 1 hour labor/yr.	17.25	17.25	17.25	5.75	5.75	5.75
Water: \$14/ac. ft + district tax @ \$6	20.00	20.00	27.00	27.00	41.00	41.00
Fertilizer: Nitrogen at \$0.305/lb applied						
Yr 1-2: 12 lbs.						
Yr 3-6 24 lbs	3.66	3.66	7.32	7.32	7.32	7.32
Pest control materials	2.56	2.56	25.40	25.40	25.40	25.40
Spray: application-contract	14.00	14.00	14.00	14.00	14.00	14.00
Misc. labor & materials, incl. 1 tractor hr.	15.00	15.00	15.00	15.00	15.00	15.00
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>850.91</b>	<b>205.55</b>	<b>250.05</b>	<b>164.51</b>	<b>224.61</b>	<b>271.41</b>

## HARVESTING COSTS:

Shake, price, load				14.99	74.93	149.85
Haul				4.00	19.98	39.96
Dry				32.47	162.34	324.68
<b>TOTAL HARVESTING COSTS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>80.00</b>	<b>257.24</b>	<b>514.49</b>

The University of California Cooperative Extension in compliance with the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, and the Rehabilitation Act of 1973, does not discriminate on the basis of race, creed, religion, color, national origin, sex, or mental or physical handicap in any of its programs or activities. Inquiries regarding this policy may be directed to: Affirmative Action Officer, 317 University Hall, University of California, Berkeley, California 94720. (415) 642-0903

AGRICULTURAL BUILDING, COUNTY CIVIC CENTER, WOODLAND AND MAIN STREETS, VISALIA, CALIFORNIA 93277 - TELEPHONE (209) 733-6363

Cooperative Extension Work in Agriculture and Home Economics, U. S. Department of Agriculture, University of California, Tulare County Cooperating

YEAR	1st	2nd	3rd	4th	5th	6th
<b>OVERHEAD COSTS:</b>						
County taxes	50.00	50.00	50.00	50.00	50.00	50.00
Office and Business Costs	68.07	16.44	20.00	19.56	38.55	62.87
<b>TOTAL OVERHEAD COSTS</b>	<b>118.07</b>	<b>66.44</b>	<b>70.00</b>	<b>69.56</b>	<b>88.55</b>	<b>112.87</b>
<b>TOTAL CASH COSTS</b>	<b>968.98</b>	<b>271.99</b>	<b>320.05</b>	<b>314.07</b>	<b>570.40</b>	<b>898.77</b>
<b>ACCUMULATED CASH COSTS</b>	<b>968.98</b>	<b>1240.98</b>	<b>1561.03</b>	<b>1875.10</b>	<b>2445.51</b>	<b>3344.28</b>
<b>DEPRECIATION:</b>						
Building, equipment, and irrigation system	133.25	133.25	133.25	133.25	133.25	133.25
<b>INTEREST ON INVESTMENT @ 13%:</b>						
Building, equipment, and irrigation system	90.19	90.19	90.19	90.19	90.19	90.19
Land \$5000	650.00	650.00	650.00	650.00	650.00	650.00
Interest in accum. cash cost	125.97	161.33	202.93	243.76	317.92	434.76
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>866.16</b>	<b>901.52</b>	<b>943.12</b>	<b>983.95</b>	<b>1058.11</b>	<b>1174.95</b>
<b>TOTAL COST FOR THE YEAR</b>	<b>1968.39</b>	<b>1306.76</b>	<b>1396.43</b>	<b>1437.26</b>	<b>1761.76</b>	<b>2206.97</b>
<b>REVENUE FOR CROP</b>						
@ \$0.35/lb.	.00	.00	.00	-105.00	-525.00	-1050.00
<b>NET COST FOR THE YEAR</b>	<b>1968.39</b>	<b>1306.76</b>	<b>1396.43</b>	<b>1332.26</b>	<b>1236.76</b>	<b>1156.97</b>
<b>ACCUMULATED NET COST</b>	<b>1968.39</b>	<b>3275.15</b>	<b>4671.58</b>	<b>6003.84</b>	<b>7240.60</b>	<b>8397.56</b>



---

**Overhead Costs:**

County Taxes	1% of \$5000	50.00
Office and business costs	8% of cultural & harvest cost	142.04

---

TOTAL OVERHEAD COSTS	192.04
----------------------	--------

---

TOTAL CASH COSTS PER ACRE	1967.53
---------------------------	---------

---

TOTAL CASH COSTS PER DRY TON	491.88
------------------------------	--------

---

**Investment:**

Per Acre	Annual Cost	
	Depreciation	Interest @ 13% based on 1/2 cost

Buildings, equipment & Irrigation system	1387.50	133.25	90.19	223.44
Trees - 30 yrs.	8397.56	279.92	545.84	825.76
Land	5000.00		650.00	650.00

---

TOTAL INVESTMENT COSTS	14785.06	413.17	1286.03	1699.20
------------------------	----------	--------	---------	---------

---

TOTAL COSTS PER ACRE				3666.73
----------------------	--	--	--	---------

---

TOTAL COSTS PER DRY TON	4.0 dry tons per acre			916.68
-------------------------	-----------------------	--	--	--------

### Cost of Producing Prunes at Varying Yields

	TONS PER ACRE				
	4	8	12	16	20
Fresh Yields					
Dry Yields	1.20	2.40	3.60	4.80	6.01
Cultural costs	403.53	403.53	403.53	403.53	403.53
Harvest cost	412.00	824.00	1236.00	1648.00	2060.00
Cash overhead	115.24	148.20	181.16	214.12	247.08
Total cash cost	930.77	1375.73	1820.69	2265.65	2710.61
Investment cost	1699.20	1699.20	1699.20	1699.20	1699.20
Total cost	2629.97	3074.93	3519.89	3964.85	4409.81

### Income Above Cash Costs at Varying Yields & Prices

	TONS PER ACRE				
	4	8	12	16	20
Fresh Yield					
Dry Yield	1.20	2.40	3.60	4.80	6.01
Cents/dry lb.					
15	-570.41	-655.01	-739.61	-824.21	-908.81
20	-450.29	-414.77	-379.25	-343.73	-308.21
25	-330.17	-174.53	-18.89	136.75	292.39
30	-210.05	65.71	341.47	617.23	892.99
35	-89.93	305.95	781.83	1097.71	1493.59
40	30.19	546.19	1062.19	1578.19	2094.19
45	150.31	786.43	1422.55	2058.67	2694.79

### Income Above Total Costs at Varying Yields & Price

	TONS PER ACRE				
	4	8	12	16	20
Fresh Yield					
Dry Yield	1.20	2.40	3.60	4.80	6.01
Cents/dry lb.					
15	-2269.61	-2354.21	-2438.81	-2523.41	-2608.01
20	-2149.49	-2113.97	-2078.45	-2042.93	-2007.41
25	-2029.37	-1873.73	-1718.09	-1562.45	-1406.81
30	-1909.25	-1633.49	-1357.73	-1081.97	-806.21
35	-1789.13	-1393.25	-997.37	-601.49	-205.61
40	-1669.01	-1153.01	-637.01	-121.01	394.99
45	-1548.89	-912.77	-276.65	359.47	995.59

Prune Orchard  
Southern San Joaquin Valley - 1985

EQUIPMENT AND BUILDING LIST

ITEM	ORIGINAL COST	ANNUAL USE (ACRES)	COST PER ACRE	LIFE (YEARS)	OVERHEAD DEPREC- IATION	INTEREST AT 13%	COST PER HOUR
<b>Tractors:</b>							
55 HP wheel diesel	30000	40	750.00	10	75.00	48.75	7.68
Disk 8'	5000	40	125.00	10	12.50	8.13	3.10
Pickup	10000	40	250.00	5	50.00	16.25	6.90
SP Weed Rig	9000	40	225.00	10	22.50	14.63	11.30
Buildings**	8000	40	200.00	30	6.67	13.00	
Mower	4000	40	100.00	10	10.00	6.50	2.00
Float	9500	40	237.50	10	23.75	15.44	4.56
Brushrake	1000	40	25.00	15	1.67	1.63	1.00
Pipeline Irrigation Syst.	16000	40	400.00	20	20.00	26.00	
<b>TOTAL COST</b>	<b>92500</b>		<b>2312.50</b>		<b>222.00</b>	<b>150.31</b>	
<b>60% OF NEW COSTS</b>	<b>55500</b>		<b>1387.50</b>		<b>133.25</b>	<b>90.19</b>	

PRUNE PRODUCTION CASH FLOW ANALYSIS  
 PER ACRE MONTHLY CASH COST/CULTURAL PRACTICE CALENDAR  
 PRODUCTION YEAR: OCTOBER - SEPTEMBER

PRACTICE	UNIT COST	TOTAL	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT
Pruning	\$140.00	\$140.40				140.40								
Brush Disposal	\$4.05	\$4.05				4.05								
Fertilizer (1)	\$8.56	\$25.93							17.37			8.56		
Irrigation	\$12.75	\$102.00							12.75	12.75	25.50	25.50	12.75	12.75
Insect & Disease Control (2)	\$27.41	\$64.15					27.41	36.74						
Mow Weeds	\$5.69	\$22.76						5.69		5.69	5.69		5.69	
Chemical Weed Control	\$4.06	\$23.26			19.20						4.06			
Misc. Supplies	\$5.00	\$15.00						5.00			5.00			5.00
Harvest (3)	\$1,371.96	\$1,371.96											1371.96	
County Taxes	\$25.00	\$50.00			25.00				25.00					
Office & Business Cost (4)	\$11.84	\$142.08	\$11.84	11.84	11.84	11.84	11.84	11.84	11.84	11.84	11.84	11.84	11.84	11.84
<b>TOTAL</b>		<b>\$1,961.59</b>	<b>\$11.84</b>	<b>\$11.84</b>	<b>\$56.04</b>	<b>\$156.29</b>	<b>\$39.25</b>	<b>\$59.27</b>	<b>\$66.96</b>	<b>\$30.28</b>	<b>\$52.09</b>	<b>\$45.90</b>	<b>\$1,407.24</b>	<b>\$24.59</b>

(1) Split application: 2/3 applied April, 1/3 applied July

(2) Dormant spray applied February, fungicide applied prebloom (March)

(3) Shake, pick, haul, dry @ \$103/fresh ton

(4) 8% of cultural & harvest costs