

ALMOND ORCHARD ESTABLISHMENT COSTS
Cost Analysis Work Sheet - 1982

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S. J. Val

Costs are for a 24' x 24' planting with 75 trees per acre. Labor costs to the grower are \$6.50 for skilled labor and \$5.75 per hour for field labor. Medium wheel tractor per hour cash costs \$8.10, depreciation \$2.25 and interest \$1.80. Numbers have been rounded to the nearest dollar.

	Costs Per Acre			
	1st Year	2nd Year	3rd Year	4th Year
YIELD: nut meats (lbs./acre)	-	-	-	500
Pre-Harvest Cash Costs:				
Land preparation: subsoil, contract	\$ 160.			
Disc and float: 3 hrs. labor and tractor	44.			
Trees: 75 @ \$3.10	233.			
Layout, plant, prune 75 trees @ 75¢	56.			
2 replacements @ \$5.00, 2nd yr.	10.			
Prune and train (skilled labor)		\$ 20.	\$ 33.	\$ 33.
Furrow out 1st 3 yrs., flood irrigate 4th yr.	29.	29.	29.	
Fertilize: hand 1st 3 yrs., custom 4th yr. includes materials	10.	13.	26.	32.
Water: \$14/ac. ft. + \$6/acre district tax	20.	34.	48.	54.
Irrigation labor: 4 hrs. 1st 2 yrs., 5 hrs. 3rd and 4th yrs.	23.	23.	29.	29.
Spray materials	5.	14.	20.	37.
Spray application	7.	14.	19.	42.
Disc 3X 1st 3 yrs., 1½ hrs.	22.	22.	22.	
Border for flood irrigation 3rd yr.			13.	
Mow centers and spray borders for weeds				42.
Pollination service: 2 hives @ \$20				40.
Taxes	40.	40.	40.	104.
Misc. labor, materials, field power	32.	32.	32.	32.
Repairs except tractor	20.	20.	20.	20.
Supervision	35.	35.	35.	35.
Office and business costs	60.	24.	29.	52.
TOTAL PRE-HARVEST CASH COSTS	\$ 806.	\$ 320.	\$ 395.	\$ 552.
Harvesting Costs:				
Knock, sweep, pick-up and haul \$130 per acre				\$ 130.
Hull: 3¢ lb. in-shell weight				22.
TOTAL HARVESTING COSTS				\$ 152.
TOTAL CASH COSTS	\$ 806.	\$ 320.	\$ 395.	\$ 704.
Depreciation:				
Irrigation system, \$400 cost, 12 yrs.	\$ 33.	\$ 33.	\$ 33.	\$ 33.
Bldgs. and equip., \$200 cost, 12 yrs.	17.	17.	17.	17.
Tractor \$2.25 per hour	18.	11.	11.	7.
TOTAL DEPRECIATION	\$ 68.	\$ 61.	\$ 61.	\$ 57.
Interest on Investment at 15%:				
Irrigation system: ½ cost \$200	\$ 30.	\$ 30.	\$ 30.	\$ 30.
Bldgs. and equip.: ½ cost \$100	15.	15.	15.	15.
Tractor: \$1.80 per hour	32.	20.	20.	9.
Land: \$4000 per acre	600.	600.	600.	600.
Interest on accumulated costs		233.	425.	656.
TOTAL INTEREST ON INVESTMENT	\$ 677.	\$ 898.	\$1090.	\$1310.
TOTAL COST FOR THE YEAR	\$1551.	\$1279.	\$1546.	\$2071.
CREDIT FOR NUT MEATS \$1.00 lb.				\$ 500.
NET COST FOR THE YEAR	\$1551.	\$1279.	\$1546.	\$1571.
ACCUMULATED NET COST	\$1551.	\$2830.	\$4376.	\$5947.

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