

Table 2. A Standard of Inputs and Costs for Almonds as they would occur in a mature orchard in the Sacramento or San Joaquin valleys, 1938 with irrigation. Yield 1,400 lbs. per acre.  
30-acre farm on good soil.

|   | Man            | 12 h.p.         | 1½-ton    | Cost           | Cost     |
|---|----------------|-----------------|-----------|----------------|----------|
|   | labor          | tractor         | truck     | per acre*      | per cwt. |
|   | Hours per acre |                 |           | Dollars        |          |
| Pruning, 90 trees @ 6 per hr.                               | 15.0           |                 |           | 4.50           |          |
| Brush disposal  | 2.0            |                 | 1.0       | 1.85           |          |
| Planting covercrop  | 1.0            |                 |           | .30            |          |
| Applying fertilizer   | 2.0            |                 | 1.0       | 1.85           |          |
| Spray once  | 5.0            | 1.5             |           | 2.88           |          |
| Cultivation and furrowing or checking                       | 6.0            | 6.0             |           | 7.32           |          |
| Irrigation, 3 times   | 18.0           |                 |           | 5.40           |          |
| Frost protection  | 10.0           |                 | 2.0       | 5.50           |          |
| Miscellaneous   | 3.0            | .5              | .5        | 1.98           |          |
| Subtotal, cultural labor                                    | 62.0           | 8.0             | 4.5       | 31.58          | 2.25     |
| Knocking, picking   | 40.0           |                 |           | 12.00          | .86      |
| Hauling out of orchard                                      | 2.0            |                 | 1.0       | 1.85           | .13      |
| Hulling and sacking   | 25.0           |                 |           | 7.50           | .54      |
| Hauling to market   | 1.0            |                 | 1.0       | 1.55           | .11      |
| Total labor   | 130.0          | 8.0             | 6.5       | 54.48          | 3.89     |
| Irrigation water, 18" (power or ditch)                      |                |                 |           | 4.50           |          |
| Covercrop seed, varies 50¢ to \$2.00                        |                |                 |           | 1.25           |          |
| Fertilizer, about 300 lbs. com'l. or 6 tons barnyard        |                |                 |           | 6.00           |          |
| Spray material  |                |                 |           | 3.00           |          |
| Oil for frost protection, 100 gal. @ 6¢                     |                |                 |           | 6.00           |          |
| Miscellaneous materials, and power for hulling, sacks, etc. |                |                 |           | 2.00           |          |
| Total material cost   |                |                 |           | 22.75          | 1.62     |
| General overhead expense, estimated at 5% of above          |                |                 |           | 3.86           |          |
| County taxes, assessed \$200 an acre, rate 2%               |                |                 |           | 4.00           |          |
| Repairs to facilities                                       |                |                 |           | 1.00           |          |
| Compensation insurance, \$20 hired labor @ \$2.26           |                |                 |           | .45            |          |
| Total cash-overhead cost                                    |                |                 |           | 9.31           | .67      |
| Total cash costs  |                |                 |           | 86.54          | 6.18     |
| Investment and investment overhead                          | Original cost  | Average invest- | 5% inter- | Average        |          |
|   |                | ment            | est       | annual deprec. |          |
| Dollars per acre  |                |                 |           |                |          |
| Trees   | 300.00         | 150.00          | 7.50      | 7.50           |          |
| Service building  | 10.00          | 5.00            | .25       | .25            |          |
| Irrigation plant  | 60.00          | 30.00           | 1.50      | 2.50           |          |
| Tillage equipment   | 14.00          | 7.00            | .35       | 1.00           |          |
| Spraying equipment  | 10.00          | 5.00            | .25       | .80            |          |
| Heating equipment   | 60.00          | 30.00           | 1.50      | 3.50           |          |
| Huller, etc.  | 24.00          | 12.00           | .60       | 1.20           |          |
| Small tools and misc.                                       | 3.00           | 1.50            | .08       | .30            |          |
| Land  | 200.00         | 200.00          | 10.00     |                |          |
| Total investment  | 681.00         | 440.50          |           |                |          |
| Total depreciation  |                |                 |           | 17.05          | 1.22     |
| Subtotal, cash and depreciation costs                       |                |                 |           | 103.59         | 7.40     |
| Total interest on investment                                |                |                 | 22.03     | 22.03          | 1.57     |
| Total, all costs  |                |                 |           | 125.62         | 8.97     |

The above table is a computed standard of costs for a well-managed owner-operated almond orchard. Investment, depreciation, and rates for tractor and truck are based upon a farm unit of 30 acres.

\*Labor costs per acre are computed at the following rates per hour: man labor, \$0.30; 12-drawbar horsepower tractor, \$0.92; 1½-ton truck, \$1.25.

Table 3. Standards of Costs for Almond Orchards with Different Average Annual Yields.  
 Based on Table 1 for 1400 lb. orchard but with cost adjustments for other yields.  
 Orchards having yields below 1000 lbs. not heated and below 800 pounds not irrigated.

| Yield, Pounds per Acre      | 200                           | 400   | 600   | 800   | 1000   | 1200   | 1400   | 1600   | 1800   | 2000   |
|-----------------------------|-------------------------------|-------|-------|-------|--------|--------|--------|--------|--------|--------|
|                             | - Dollars per Acre -          |       |       |       |        |        |        |        |        |        |
| Cultural Labor              | 14.00                         | 16.00 | 18.00 | 23.00 | 28.00  | 30.00  | 31.58  | 33.00  | 34.00  | 35.00  |
| Harvesting Labor            | 6.00                          | 10.00 | 13.50 | 16.00 | 18.50  | 21.00  | 22.90  | 25.08  | 28.80  | 31.60  |
| Total Labor Cost            | 20.00                         | 26.00 | 31.50 | 39.00 | 46.50  | 51.00  | 54.48  | 58.08  | 62.80  | 66.60  |
| Material Cost               | 5.00                          | 6.00  | 7.00  | 12.00 | 18.00  | 20.00  | 22.75  | 24.00  | 25.00  | 26.00  |
| Cash Overhead Costs         | 4.00                          | 4.50  | 5.00  | 6.00  | 7.00   | 8.00   | 9.31   | 10.50  | 11.25  | 12.00  |
| Total Cash Costs            | 29.00                         | 36.50 | 43.50 | 57.00 | 71.50  | 79.00  | 86.54  | 92.58  | 99.05  | 104.60 |
| Depreciation                | 11.05                         | 11.25 | 11.50 | 13.00 | 16.50  | 17.00  | 17.05  | 17.25  | 17.50  | 17.75  |
| Sub-Total                   | 40.05                         | 47.75 | 55.00 | 70.00 | 88.00  | 96.00  | 103.59 | 109.83 | 116.55 | 122.35 |
| Interest on Investment      | 14.02                         | 15.00 | 16.00 | 18.00 | 20.00  | 21.00  | 22.03  | 23.00  | 24.00  | 25.00  |
| Total Cost per Acre         | 54.07                         | 62.75 | 71.00 | 88.00 | 108.00 | 117.00 | 125.62 | 132.83 | 140.55 | 147.35 |
|                             | - Dollars per Hundredweight - |       |       |       |        |        |        |        |        |        |
| Cash Cost per Cwt.          | 14.50                         | 9.12  | 7.25  | 7.12  | 7.15   | 6.58   | 6.18   | 5.79   | 5.50   | 5.23   |
| Cash and Depreciation Costs | 20.02                         | 11.94 | 9.17  | 8.75  | 8.80   | 8.00   | 7.40   | 6.86   | 6.47   | 6.12   |
| Total Cost of Production    | 27.03                         | 15.69 | 11.83 | 11.00 | 10.80  | 9.75   | 8.97   | 8.30   | 7.81   | 7.37   |

The above table is a condensed summary of costs as they would occur in almond orchards of varying yielding ability. Orchards with yields 600 pounds and lower would be found on low-priced non-irrigated land. Costs of caring for these orchards are assumed at a minimum, with no covercropping, fertilization, irrigation or heating. Costs provide for irrigation in the 800-pound orchard and for heating and irrigation in orchards having yields of 1000 pounds per acre and above.

The last three lines in the above table show costs per hundredweight in dollars. These costs may be interpreted as costs per pound in cents. Cost per hundredweight declines as yield increases. With almonds bringing about 10 cents per pound it may be seen that yields below 1000 pounds per acre cannot be profitable unless costs per acre are below those shown above.