

Table 7. A Standard of Labor, Material, and Other Costs for the Production of Apricots in central California with an assumed yield of 6 tons of fresh apricots per acre.

	Man	12 h.p.	1½-ton	Cost	Cost
	labor	tractor	truck	per acre	per ton
				Hours per acre	Dollars
Pruning	45			13.50	
Brush disposal, large limbs only	2		1	1.80	
Planting covercrop	1			.30	
Fertilizing	2		1	1.80	
Spraying, 1½ times average	9	3		5.70	
Cultivate and check or furrow	6	6		7.80	
Irrigate 2-4 times	20			6.00	
Heating	12		3	7.20	
Miscellaneous	4	1	1	3.40	
Subtotal, cultural labor	101	10	6	47.50	7.92
Thinning	20			6.00	1.00
Propping and bracing	2		1	1.80	.30
Picking 6 tons at 18 hr. per ton	108			32.40	5.40
Hauling fresh fruit	4		4	6.00	1.00
Total labor	235	10	11	93.70	15.62
Irrigation water or power for pumping 12"-24"				6.00	
Covercrop seed				2.00	
Fertilizer, 400 lbs. com'l. at \$1.90 cwt. (90 lbs. nitrogen)				7.60	
Spray material				6.00	
Oil for heating, 100 gal. probable annual average at 6¢				6.00	
Miscellaneous				.50	
Total material cost				28.10	4.68
General expense				6.09	
County taxes, assessed \$250 an acre, rate \$2.00				5.00	
Machinery repairs				1.00	
Compensation insurance				1.00	
Total cash-overhead costs				13.09	2.18
Total cash costs				134.89	22.48
Investment and investment overhead	Original cost	Average investment	5% interest	Av. an. depreciation	
	Dollars per acre				
Trees	400.00	200.00	10.00	10.00	
Building for equipment	10.00	5.00	.25	.25	
Irrigation plant and pipeline	60.00	30.00	1.50	3.00	
Tillage equipment	15.00	7.50	.38	1.25	
Spraying equipment	25.00	12.50	.63	1.35	
Heating equipment	60.00	30.00	1.50	3.50	
Bracing and props	20.00	10.00	.50	1.00	
Harvesting and misc. eqt.	12.00	6.00	.30	1.50	
Drying equipment	64.00	*			
Land	200.00	200.00	10.00		
Total investment	866.00	501.00			
Total depreciation				21.85	
Subtotal, cash and depreciation costs				156.74	26.12
Total interest on investment			25.06	25.06	4.18
Total all costs except drying				181.80	30.30

*The above table shows costs ordinarily incurred in the production of fresh apricots in the mature apricot orchard. Drying costs are not included since they frequently apply to only a part of the production.

Labor costs are computed at the following rates per hour: man labor, \$0.30; 12-drawbar horsepower tractor, \$1.00; and 1½-ton truck, \$1.20. Rates and investment-overhead are based on a 20-acre orchard unit.

Table 8. Standards of Cost for Apricot Production
with different average annual yields.
Same conditions as table 7.

Fresh Apricots

Yield, tons per acre	4	5	6	7	8	10	12
	Dollars per acre						
Cultural labor	40.00	45.00	47.50	48.00	49.50	51.00	53.00
Thinning and harvesting	31.00	38.00	46.20	53.70	61.10	68.50	69.90
Total labor cost	71.00	83.00	93.70	101.70	110.60	119.50	122.90
Material cost	21.00	24.50	28.10	29.00	29.50	30.00	30.50
Cash-overhead cost	10.00	12.50	13.09	13.75	14.40	15.00	15.60
Total cash costs	102.00	120.00	134.89	144.45	154.50	164.50	169.00
Depreciation	19.45	19.95	21.85	20.60	20.75	20.90	21.00
Subtotal	121.45	139.95	156.74	164.05	175.25	185.40	190.00
Interest on investment	18.00	21.00	25.06	25.15	27.00	28.50	30.00
Total cost	139.45	160.95	181.80	190.20	202.25	213.90	220.00
	Dollars per ton - fresh fruit						
Cash costs per ton	25.50	24.00	22.48	20.64	19.31	16.45	14.08
Cash and depreciation costs	30.36	27.99	26.12	23.44	21.90	18.54	15.83
Total all costs	34.86	32.19	30.30	27.17	25.28	21.39	18.33

The above table is a condensed summary of costs as they would be most likely to occur in central California apricot orchards of various yielding capacities over a period of years. Orchards with average yields of 4 tons an acre would be on poorer soil and have lower cultural costs because of the smaller trees and less intensive methods of operation. Orchards with average yields of 10 or 12 tons would be exceptionally good but would have higher costs per acre because of the greater tree size, greater investment in land and equipment, and higher thinning and harvesting costs. Apricots, being quite variable in yield, would have low yields some years and high yields in others. The above costs do not apply to a particular year when yields are far above or below the average for that orchard.

The last line of the above table shows total cost to vary from about \$35 a ton in a 4-ton orchard to \$18 in a 12-ton orchard.

Costs in the above table apply only to fresh fruit. Since varying proportions of the fruit are dried from year to year or farm to farm, drying costs should be computed as additional costs for the fruit dried. To insure an opportunity to market fruit, enough drying equipment should be available to handle the entire crop, but its use may properly be charged only to the fruit dried since depreciation will be in proportion to use. The following table presents a standard of costs for the drying operation with an assumed drying ratio of 5.2 to 1. To obtain the cost of dried fruit, add the following drying cost to the cost of the fresh fruit that was dried, multiplying cost per ton of fresh fruit by the drying ratio.

Table 9. Standard Cost of Drying Apricots, 5.2 Fresh Tons to 1 Dry Ton

	Fresh	Dry	Fresh	Dry
	Hours per ton		Dollars	per ton
Cutting, contract basis, hours estimated	25	130	5.00	26.00
Other dry yard work	13	68	3.90	20.28
Total labor	38	198	8.90	46.28
Sulfur			.50	2.60
Cash-overhead costs			.65	3.38
Total cash costs			10.05	52.26
Depreciation on equipment			1.00	5.20
Total cash and depreciation cost			11.05	57.46
Interest on investment			.40	2.08
Total cost of drying			11.45	59.54