## COST ANALYSIS WORK SHEET

### SAMPLE COSTS TO PRODUCE EARLY SUN GRAND NECTARINES IN TULARE COUNTY - 1971 1/

Based on yield of 700 - 22-LB. packed lugs per acre

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>Your Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per</td>
<td>Per</td>
</tr>
<tr>
<td>Acre</td>
<td>Acre</td>
</tr>
</tbody>
</table>

### PRE-HARVEST CASH COSTS:

- **Pruning:** 109 trees at $1.00 = $109.00
- **Brush disposal:** 3 M hrs. + contract $5 = 11.30
- **Fertilize:** 125 lbs. N @ 11¢ applied = 13.75
- **Spray 5 times:** contract 1700 gal. @ 1½¢ = 25.50
- **Materials:** = 49.00
- **Tillage & irrig. prep:** 9 hrs. M & T = 33.30
- **Irrigate 8 times:** 9 man hrs. = 18.90
- **Water:** power $22, dist. tax $6 = 28.00
- **Thinning:** @ $2.00/tree = 218.00
- **Tie:** 5 man hr. av. annual = 10.50
- **Material:** avg. annual = 4.00
- **Misc. labor:** 4 M & 1 T hr. = 10.00
- **Misc. Material:** = 6.00
- **County taxes:** = 50.00
- **Office, car, int. on oper. capital, etc.** = 66.00
- **Repairs, except tractor:** = 7.00

**TOTAL PRE-HARVEST CASH AND LABOR COSTS** = $660.25 $ .95

### HARVESTING:

- **Picking:** @ 60¢ per packed box = $420.00 $ .60
- **Hauling to packinghouse:** @ 6¢ per pkd. box = 42.00 $.06
- **Misc. harvest:** 3 M & 1 T hr. = $7.90 $.01

**TOTAL HARVESTING COSTS** = $469.90 $ .67

**TOTAL CASH AND LABOR COSTS** = $1130.15 $ 1.62

### DEPRECIATION COSTS:

- **Trees:** original cost $1,200 - 20 yrs. 1ife = $60.00
- **Irrigation facilities:** $200 cost = 12.00
- **Buildings:** $40 cost = 2.00
- **Equipment except tractor:** $80 cost = 8.00
- **Tractor:** 11 hrs. @ $1.10 = 12.10

**TOTAL DEPRECIATION COSTS** = $94.10 $ .13

**TOTAL CASH AND DEPRECIATION COSTS** = $1224.25 $ 1.75

### INTEREST ON INVESTMENT @ 7%:

- **Trees:** on ½ cost ($600) = $42.00
- **Irrigation facilities:** on ½ cost ($100) = 7.00
- **Buildings:** on ½ cost ($20) = 1.40
- **Equipment except tractor:** on ½ cost ($40) = 2.80
- **Tractor:** 11 hrs. @ 50¢ = 5.50

**Land at $900** = 63.00

**TOTAL INTEREST ON INVESTMENT** = $121.70 $ .17

**TOTAL COST OF PRODUCTION** = $1345.95 $ 1.92

<table>
<thead>
<tr>
<th>Yield, packed boxes per acre</th>
<th>500</th>
<th>600</th>
<th>700</th>
<th>800</th>
<th>900</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total cost of production</td>
<td>$2.43</td>
<td>$2.13</td>
<td>$1.92</td>
<td>$1.76</td>
<td>$1.64</td>
</tr>
</tbody>
</table>

1/ Man labor at $2.10 and $2.30 per hour, (includes Soc. Security & Comp. Ins.), medium wheel tractor per hour cash cost $1.30, depreciation $1.10, interest $.50

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