

	Sample Costs		Your Costs		
	Per Acre	Per Ton	Per Acre	Per Ton	
Pre-Harvest Cash Costs:					
Pruning: 108 trees at 75¢	\$ 81.00				
Brush disposal: 4 man hrs. + contract \$4.00	8.80				
Plant cover crop: 1 hr. man & tractor	2.65				
Cover crop seed	1.50				
Fertilize: 1/2 hr. man & tractor	1.33				
Material: 1 1/2 lb. N/tree	21.50				
Apply spray and dust (contract)	25.00				
Spray and dust materials	31.00				
Tillage & irrig. prep: 8 hrs. man & tractor	21.20				
Irrigate 8 times: 8 man hrs.	11.20				
Water: power & dist. tax	12.00				
Thinning @ \$1.25 per tree	135.00				
Prop: 8 man & 1 tractor hr.	11.65				
Misc. labor: 4 man & 1 tractor hr.	6.45				
Misc. material:	4.00				
County taxes	20.00				
Office, car, int. on oper. capital, etc.	28.85				
Repairs, except tractor	7.50				
Total Pre-Harvest Cash and Labor Cost	\$426.48		\$ 28.43		
Harvesting:					
Picking and hauling: contract @ \$11.25	\$168.75				
Misc. harvest: 6 man & 2 tractor hrs.	10.30				
Total Harvesting Cost	\$179.05		\$ 11.94		
Total Cash and Labor Cost	\$605.53		\$ 40.37		
Depreciation Costs:					
Trees: original cost \$600 - 20 yrs. life	\$ 30.00				
Irrigation facilities: \$200 cost	12.00				
Buildings: \$40 cost	2.00				
Equipment except tractor: \$220 cost	22.00				
Tractor: 13 1/2 hrs. @ 70¢	9.45				
Total Depreciation Cost	\$ 75.45		\$ 5.03		
Total Cash and Depreciation Cost	\$680.98		\$ 45.40		
Interest on Investment @ 6%:					
Trees: on 1/2 cost (\$300)	\$ 18.00				
Irrigation facilities: on 1/2 cost (\$100)	6.00				
Buildings: on 1/2 cost (\$20)	1.20				
Equipment except tractor: on 1/2 cost (\$110)	6.60				
Tractor: 13 1/2 hrs. @ 25¢	3.38				
Land at \$900	54.00				
Total Interest on Investment	\$ 89.18		\$ 5.94		
TOTAL COST OF PRODUCTION	\$770.16		\$ 51.34		
Cost Per Ton at Varying Yields					
Yield, tons per acre	9	12	15	18	21
Total Cost of Production	\$72.06	\$61.20	\$51.34	\$45.78	\$42.09

1/ Man labor at \$1.20 and \$1.40 per hour. 40 H. P. gas wheel tractor per hour cash cost \$1.25. depreciation \$.70, interest \$.25.