

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE CLINGSTONE PEACHES FOR CANNING IN KINGS COUNTY - 1970

Based on a mature orchard containing 108 trees per planted acre, producing 15 tons of fruit for cannery use. Man labor \$1.90 per hour total and equipment operator \$2.20. 40 hp. wheel tractor per hour cash costs \$1.30, depreciation 70¢ and interest 34¢.

	Sample Costs		Your Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
PRE-HARVEST CASH COSTS:				
Topping - contract	\$ 17.50			
1 hr. man and tractor	3.50			
Pruning: 108 trees @ 90¢	97.20			
Brush disposal - contract	5.00			
3 man hrs. labor	5.70			
Fertilize: 168 lbs. N @ 9 ¹ / ₂ ¢	15.96			
1/2 hr. man and tractor	1.75			
Spray 2 times: materials total	40.15			
application @ 2¢ gallon	20.00			
Furrow 5 times, 2 1/2 hrs. man & tractor	8.75			
Irrigate 10 times: district tax	5.00			
Power for pumping - average	8.00			
Disc 5 times, 2 hrs. man and tractor	7.00			
Thin: 97 trees @ \$1.55	150.35			
10% green drop; 11 trees at 80¢	8.80			
Prop and tie: labor 9 hrs., 2 tractor hrs.	20.30			
Misc. labor: 6 man hrs. and 2 tractor hrs.	14.60			
Misc. materials, inc. sulphur	3.00			
County taxes	29.00			
Repairs to equipment except tractor	8.00			
Office, car, operating capital, business costs	32.87			
Total Pre-harvest Cash Costs	\$502.43	\$33.50		
HARVESTING COSTS:				
Pick and haul to scales: \$15.00 ton	225.00			
Misc. 4 man hrs. and 1 tractor hr.	9.20			
Total Harvesting Costs	\$234.20	\$15.61		
Total Cash Cost	\$736.63	\$49.11		
DEPRECIATION COSTS:				
Irrigation system & well, \$200 cost, 20 yrs.	\$ 10.00			
Buildings, \$40.00 cost, 20 yrs.	2.00			
Equipment except tractor, \$200, 10 yrs.	20.00			
Tractor: 11 hrs. @ 70¢	7.70			
Trees: \$1000, 20 yrs.	50.00			
Total Depreciation	\$ 89.70	\$ 5.98		
INTEREST ON INVESTMENT @ 7%:				
Irrigation facilities: 1/2 cost \$100.00	\$ 7.00			
Buildings: 1/2 cost, \$20.00	1.40			
Equipment except tractor: 1/2 cost \$100.00	7.00			
Tractor: 11 hrs. @ 34¢	3.74			
Trees: 1/2 cost \$500.00	35.00			
Land: \$1000	70.00			
Total Interest On Investment	\$124.14	\$ 8.27		
TOTAL COST OF PRODUCTION	\$950.47	\$63.36		

SAMPLE COSTS PER TON AT VARYING YIELDS

Yield: Tons per acre	13	15	17	19	21	23	25
Total Cost At Production	\$70.81	\$63.36	\$57.67	\$53.18	\$49.55	\$46.54	\$44.02

CLINGSTONE PEACH PRODUCTION

IN KINGS COUNTY

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This worksheet was developed to show average production costs of cling peaches growing in Kings County. The cling growing area is along the Kings River in the northern part of the county. Orchards are grown mostly on the Grangeville soil series which is a deep, well-drained soil.

For the past three years, yields of cling peaches from this area have been the highest in the state. The California Cling Peach Association reports that the yields average 13 tons per acre of fruit delivered and paid for by the canneries. This high production is accounted for by less brown rot infestation and oriental fruit moth problems than in other cling producing areas of the state.

Harvesting patterns are changing due to labor. The first pick is usually $\frac{3}{4}$ of the total yield. The 1970 picking costs were \$5.50 per bin. Second pick, because of the small amount of fruit left on the trees, ran from \$8 to \$10 per bin.

County taxes are reported at \$29 per acre. However, next year's cost sheet (1971) will reflect the taxes under the Land Conservation Act and these taxes will be lower.