

SANTA ROSA PLUMS
(mature in early June)
COST ANALYSIS WORK SHEET

Sample costs to produce Santa Rosa plums in Kern County for fresh shipment. Costs are for a mature orchard containing 108 trees per planted acre, producing 6 tons of fruit with 10% discarded as culls. Man labor at \$1.70 per hour total and equipment operator \$1.90. Medium wheel tractor per hour cash costs \$1.30, depreciation 70¢ and interest 30¢.

	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
PRE-HARVEST CASH COSTS:				
Pruning: 108 trees at \$1.15	124.20			
Brush disposal: Contract	4.65			
3 man hrs., raking brush	5.10			
Fertilize: 100 lbs. N at 11¢	11.00			
Application - ½ hr., man & tractor	1.60			
Spray 2 times: Material	30.00			
Application	20.00			
Furrow 4 times: 2 hrs., man & tractor	6.40			
Irrigate 8 times: Labor - 14 hrs.	23.80			
Water - power for 4½ ft. at \$12	54.00			
Disc 5 times: 7½ hrs., man & tractor	24.00			
Thin: 108 trees at \$1.25	135.00			
Taxes	36.80			
Misc. labor, material, field power including 4 man hrs., and 1 tractor hr.	10.50			
Repairs to equipment except tractor	4.75			
Supervision	14.00			
Office, car, operating capital, insurance, etc.	30.35			
TOTAL PRE-HARVEST CASH COSTS	536.15	89.36		
HARVESTING COSTS:				
Pick 6 tons of fruit at \$26	156.00			
Roadside: 13 man hrs., & 6 tractor hrs.	31.10			
Misc.: 3 man hrs., & 2 tractor hrs.	8.10			
TOTAL HARVESTING COSTS	195.20	32.53		
TOTAL CASH COSTS	731.35	121.89		
DEPRECIATION:				
Irrigation system: \$350 cost, 15 yrs. life	23.33			
Tractor: 19 hrs. at 70¢	13.30			
Buildings: \$40 cost, 20 yrs. life	2.00			
Equipment except tractor: \$80, 10 yrs. life	8.00			
Trees: Cost \$1350, 30 yrs life	45.00			
TOTAL DEPRECIATION	91.63	15.27		
INTEREST ON INVESTMENT AT 7%:				
Irrigation system: ½ cost \$175	12.25			
Tractor: 19 hrs. at 30¢	5.70			
Buildings: ½ cost \$20	1.40			
Equipment except tractor: ½ cost \$37.50	2.80			
Trees: ½ cost \$675	47.25			
Land: \$1200	84.00			
TOTAL INTEREST ON INVESTMENT	153.40	25.57		
TOTAL COST OF PRODUCTION	976.38	162.73		

200 lbs. culls per ton (10%)
 Net cost of 1800 lbs. merchantable fruit
 Net cash cost of 27 lbs. (one 4-basket crate)
 Total cost of one 4-basket crate

no value
 162.73
 1.83
 2.44

SAMPLE COSTS AT VARYING YIELDS

Yield: Tons per acre	Average				
	4	5	6	7	8
Total cost of production per ton	231.10	190.08	162.73	143.20	128.55
Cash cost, 27 lbs. (one 4-basket crate)	2.54	2.12	1.83	1.62	1.47
Total cost 27 lbs.	3.46	2.85	2.44	2.15	1.93
Packed lugs per acre	267	333	400	466	533

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ABOUT THESE COST DATA -- -- --

The costs of production in agricultural enterprise will vary considerably from ranch to ranch. The input and cost data in this booklet are sample costs. They are intended to be used only as educational guides in assisting you to appraise and plan your own crop and livestock program.

These cost data do not represent industry averages.