

Cost Analysis Work Sheet

Sample costs to produce walnuts in Fresno County. Based on a production of 1800 lbs. per acre from a planting of 17 trees (50' x 50'). Man labor at \$1.50 per hour total and equipment operator \$1.70. Medium wheel tractor per hour cash costs \$1.20, depreciation 60¢ and interest 30¢.

	Sample Costs		My Costs	
	Per Acre	Per Cwt	Per Acre	Per Cwt
<b>PRE-HARVEST CASH COSTS:</b>				
Prune: 12 hrs. labor	18.00			
Brush disposal: 4 man hrs. & 1 tractor hr.	7.40			
Fertilize: Contract, 125 lbs. N applied at 12½¢	15.63			
Spray program: materials & application		19.00		
\$38 every other year insects				
Whitewash every year, materials & application:				
330 lbs. at \$82 ton plus spreader at \$1.05	27.00			
Tillage & harvest prep: 7 hrs. man & tractor	20.30			
Irrigate: labor 6 man hrs.	9.00			
water: power for 3 ac. ft. at \$5	15.00			
Misc.: 4 man hrs. & 1 tractor hr.	7.40			
Misc. materials	5.00			
County taxes	31.00			
Repairs to equipment except tractor	5.50			
Office, car, operating capital, insurance, etc.	10.80			
<b>Total Pre-Harvest Cash Costs</b>	<b>191.03</b>	<b>10.61</b>		
<b>HARVESTING COSTS:</b>				
Shaking: contract \$30 ton	27.00	1.50		
Picking: contract \$45 ton	40.50	2.25		
Hull & dry: contract \$40 ton	36.00	2.00		
Haul: contract \$5 ton	4.50	.25		
<b>Total Harvesting Costs</b>	<b>108.00</b>	<b>6.00</b>		
<b>TOTAL CASH COSTS</b>	<b>299.03</b>	<b>16.61</b>		
<b>DEPRECIATION:</b>				
Irrigation system: cost \$140 20 yr. life	7.00			
Pump, panel, well: cost \$100 12 yr. life	8.33			
Bldgs. & equip: except tractor: \$120 cost 15 yr. life	8.00			
Tractor: 9 hrs. at 60¢	5.40			
Trees: \$1200 cost 40 yr. life	30.00			
<b>Total Depreciation</b>	<b>58.73</b>	<b>3.26</b>		
<b>INTEREST ON INVESTMENT AT 6%:</b>				
Irrigation system: ½ cost \$70	4.20			
Pump, panel, well: ½ cost \$50	3.00			
Bldgs. & Equipment except tractor: ½ cost \$60	3.60			
Tractor: 9 hrs. at 30¢	2.70			
Trees: ½ cost \$600	36.00			
Land: \$800	48.00			
<b>Total Interest on Investment</b>	<b>97.50</b>	<b>5.42</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>455.26</b>	<b>25.29</b>		

Sample Cost of Production at Varying Yields

Yield: Pounds per acre	Average			Exceptional	
	1000	1500	1800	2500	3000
Cash costs per cwt.	25.10	18.74	16.61	15.55	13.64
Total cost per cwt.	40.73	29.15	25.29	23.36	17.58

WALNUT PRODUCTION

Cost Analysis Work Sheet

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Cooperative Extension Work in Agriculture and Home Economics, U. S. Department of Agriculture, University of California, and County of Fresno cooperating.

UC Cooperative Extension

ESTABLISHING A WALNUT ORCHARD

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Cost Analysis Work Sheet

Sample costs to establish a walnut orchard in Fresno County. Costs are based on 30' x 30' planting 48 trees per acre. Man labor at \$1.50 per hour total and equipment operator \$1.70. Medium wheel tractor per hour cash costs \$1.20, depreciation 60¢ and interest 30¢.

	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
Yield: Lbs. Per Acre					750	1200
<b>PRE-HARVEST CASH COSTS:</b>						
Land preparation: subsoil, contract	10.00					
Disc & float: 4 hrs. man & tractor	11.60					
Trees: 48 at \$3 for 6'-8'	144.00	2.88	1.44			
Survey, peg, dig holes, plant & prune trees: 48 at 25¢	12.00					
Stakes: 52 at 40¢ (10' stakes)	20.80					
Plant & prune replants		2.50	1.25			
Stake trees: 5 man hrs. 1 tractor hr.	8.90					
Training, tying, pruning	15.00	10.00	12.00	15.00	20.00	30.00
Whitewash trees 1st 3 yrs.	7.00	7.00	7.00			
Tillage & irrigation preparation						
6 hrs. man & tractor	17.40	17.40	17.40	17.40	17.40	17.40
Irrigation labor at \$1.50 hr.	6.00	6.00	9.00	9.00	9.00	9.00
Water: \$6 ac. ft. for power	3.00	4.50	6.00	9.00	12.00	18.00
Fertilizer: 12¢ lb. N applied	1.44	2.88	2.88	2.88	2.88	2.88
Spray materials	2.00	2.00	2.00	4.00	6.00	12.00
Spray application: contract	2.50	2.50	2.50	5.00	7.50	10.00
Misc. labor: 4 man hrs. 1 tractor hr.	7.40	7.40	7.40	7.40	7.40	7.40
Misc. materials	6.00	6.00	6.00	6.00	6.00	6.00
County taxes: est.	14.00	16.00	16.00	16.00	16.00	31.00
Repairs to equipment except tractor	6.00	6.00	6.00	6.00	6.00	6.00
Office, car, operating capital, etc.	17.70	5.60	5.80	4.88	6.61	8.98
<b>Total Pre-Harvest Cash Costs</b>	<b>312.74</b>	<b>98.66</b>	<b>102.67</b>	<b>102.56</b>	<b>116.79</b>	<b>158.66</b>
<b>HARVESTING COSTS:</b>						
Shaking: contract \$30 ton					11.25	18.00
Picking: contract \$45 ton					16.88	27.00
Hull & dry: contract \$40 ton					15.00	24.00
Haul: contract \$5 ton					1.88	3.00
<b>Total Harvesting Costs</b>					<b>45.01</b>	<b>72.00</b>
<b>TOTAL CASH COSTS</b>	<b>312.74</b>	<b>98.66</b>	<b>102.67</b>	<b>102.56</b>	<b>161.80</b>	<b>230.66</b>
<b>DEPRECIATION:</b>						
Irrigation system: \$140 cost 20 yrs.	7.00	7.00	7.00	7.00	7.00	7.00
Pump, panel, well: \$100 cost 12 yrs.	8.33	8.33	8.33	8.33	8.33	8.33
Bldgs, other equip: \$120 cost 15 yrs.	8.00	8.00	8.00	8.00	8.00	8.00
Tractor: 60¢ per hour	7.20	4.20	4.20	4.20	4.20	4.20
<b>Total Depreciation</b>	<b>30.53</b>	<b>27.53</b>	<b>27.53</b>	<b>27.53</b>	<b>27.53</b>	<b>27.53</b>
<b>INTEREST ON INVESTMENT AT 6%:</b>						
Irrigation system: ½ cost \$70	4.20	4.20	4.20	4.20	4.20	4.20
Pump, panel, well: ½ cost \$50	3.00	3.00	3.00	3.00	3.00	3.00
Bldgs, other equip: ½ cost \$60	3.60	3.60	3.60	3.60	3.60	3.60
Tractor: 30¢ per hour	3.60	2.10	2.10	2.10	2.10	2.10
Land: \$800	48.00	48.00	48.00	48.00	48.00	48.00
Interest on accumulated costs		24.34	37.03	50.71	65.22	74.24
<b>Total Interest on Investment</b>	<b>62.40</b>	<b>85.24</b>	<b>97.93</b>	<b>111.61</b>	<b>126.12</b>	<b>135.14</b>
<b>TOTAL COST FOR THE YEAR</b>	<b>405.67</b>	<b>211.43</b>	<b>228.13</b>	<b>241.70</b>	<b>315.45</b>	<b>393.33</b>
					UC Cooperative Extension	
Credit for production: 22¢ lb.					165.00	264.00
Net cost for the year	405.67	211.43	228.13	241.70	150.45	129.33
Accumulated net cost	405.67	617.10	845.23	1086.93	1237.38	1366.71

ESTABLISHING A WALNUT ORCHARD IN FRESNO COUNTY

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