

SOUTHERN SAN JUAN VALLEY

ALMOND ORCHARD ESTABLISHMENT COSTS

Cost Analysis Worksheet, 1976

Practices are representative of flood irrigation on the valley floor. Costs are for a 24' x 24' planting with 75 trees per acre. Based on labor at \$3.30 and \$4.00 per hour; medium-wheel tractor per hour cash costs @ \$2.60; depreciation \$1.65 and interest \$.82.

Yield in nut meats (lbs/acre)	Costs Per Acre			
	1st year	2nd year	3rd year	4th year
Pre-Harvest Cash Costs:	-	-	-	650
Land preparation: chisel	\$ 80.00			
Disc & float: 3 hrs. labor + 3 tractor hrs.	19.80			
Trees: 75 @ \$1.50	112.50			
Layout field & plant, including pruning: 75 @ 75¢ (+2 replants @ \$3.50, 2nd yr.)	6.25	1.00		
Prune and train		\$ 12.50	\$ 27.50	\$ 24.00
Furrow ... 3 times first 3 yrs.; flood, 4th yr. - 3/4 hr. man & tractor				
1st 2 yrs., 1 1/2 hrs. 3rd yr.	4.95	4.95	9.90	
Fertilize: hand, first 3 yrs., custom, 4th yr. + materials & application	14.70	16.60	22.80	34.40
Water: \$12/acre foot	12.00	24.00	36.00	48.00
Irrigation: 4 hrs. labor first 2 yrs.; 6 hrs. labor, 3rd.; 8 hrs. labor, 4th yr.	13.20	13.20	19.80	26.40
Spray materials	1.20	4.55	37.45	49.00
Spray application	3.80	7.60	21.25	27.50
Disc: 3 times first 3 yrs., 1 1/2 hrs. man and tractor	9.90	9.90	9.90	
Border tree rows for flood irrigation, 4th yr.				8.00
Mow centers and spray borders for weeds, 4th yr.				35.25
Pollination service				18.00
Taxes	28.00	28.00	28.00	60.00
Misc. labor, materials and field power	20.00	20.00	20.00	20.00
Repairs except tractor	17.00	17.00	17.00	17.00
Supervision	20.00	20.00	20.00	20.00
Office and business costs	24.80	11.12	16.18	29.25
TOTAL PRE-HARVEST CASH COSTS	\$ 438.10	\$ 196.42	\$ 285.78	\$ 416.80
Harvest Costs:				
Knock, sweep, pick up, haul, 6 1/2¢/lb., hull nuts: @ 2 1/2¢/lb. (in-shell weight) with a \$60/acre minimum and \$100/acre maximum				\$ 100.00
TOTAL HARVEST COSTS				\$ 100.00
TOTAL CASH COSTS	\$ 438.10	\$ 196.42	\$ 285.78	\$ 516.80
Depreciation:				
Irrigation system: \$250 cost, 15 yr. life	\$ 16.67	\$ 16.67	\$ 16.67	\$ 16.67
Bldgs. & equip.: \$120 cost, 12 yr. life	10.00	10.00	10.00	10.00
Tractor: \$1.65/hr.	8.66	3.71	4.95	2.48
TOTAL DEPRECIATION	\$ 35.33	\$ 30.38	\$ 31.62	\$ 29.15
Interest on Investment @ 8%:				
Irrigation system: 1/2 cost, \$125	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Bldgs. & equip.: 1/2 cost, \$60	4.80	4.80	4.80	4.80
Tractor: 82¢/hr.	4.31	1.85	2.46	1.23
Land: \$1500/acre	120.00	120.00	120.00	120.00
Interest on accumulated costs		49.00	82.00	124.93
TOTAL INTEREST ON INVESTMENT	\$ 139.11	\$ 185.65	\$ 219.26	\$ 260.96
TOTAL COST FOR THE YEAR	\$ 612.54	\$ 412.45	\$ 536.66	\$ 806.91
Credit for nut meats: @ 68¢/lb.				\$ 442.00
NET COST FOR THE YEAR	\$ 612.54	\$ 412.45	\$ 536.66	\$ 364.91
ACCUMULATED NET COST	\$ 612.54	\$1024.99	\$1561.65	\$1926.56

Cash & Dep

473.43 226.50 317.40 545.75