

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE EARLY SUN GRAND NECTARINES IN TULARE COUNTY - 1971 1/
 BASED ON YIELD OF 700 - 22-LB. PACKED LUGS PER ACRE

	Sample Costs		Your Costs	
	Per Acre	Per Lug	Per Acre	Per Lug
PRE-HARVEST CASH COSTS:				
Pruning: 109 trees at \$1.00	\$ 109.00			
Brush disposal: 3 M hrs. + contract \$5	11.30			
Fertilize: 125 lbs. N @ 11¢ applied	13.75			
Spray 5 times: contract 1700 gal. @ 1½¢	25.50			
Materials -	49.00			
Tillage & irrig. prep: 9 hrs. M & T	33.30			
Irrigate 8 times: 9 man hrs.	18.90			
Water: power \$22, dist. tax \$6	28.00			
Thinning: @ \$2.00/tree	218.00			
Tie: 5 man hr. av. annual	10.50			
Material: avg. annual	4.00			
Misc. labor: 4 M & 1 T hr.	10.00			
Misc. Material:	6.00			
County taxes	50.00			
Office, car, int. on oper. capital, etc.	66.00			
Repairs, except tractor	7.00			
TOTAL PRE-HARVEST CASH AND LABOR COSTS	\$ 660.25	\$.95		
HARVESTING:				
Picking: @ 60¢ per packed box	\$ 420.00	\$.60		
Hauling to packinghouse @ 6¢ per pkd. box	42.00	.06		
Misc. harvest: 3 M & 1 T hr.	\$ 7.90	.01		
TOTAL HARVESTING COSTS	\$ 469.90	\$.67		
TOTAL CASH AND LABOR COSTS	\$1130.15	\$ 1.62		
DEPRECIATION COSTS:				
Trees: original cost \$1,200 - 20 yrs. life	\$ 60.00			
Irrigation facilities: \$200 cost	12.00			
Buildings: \$40 cost	2.00			
Equipment except tractor: \$80 cost	8.00			
Tractor: 11 hrs. @ \$1.10	12.10			
TOTAL DEPRECIATION COSTS	\$ 94.10	\$.13		
TOTAL CASH AND DEPRECIATION COSTS	\$1224.25	\$ 1.75		
INTEREST ON INVESTMENT @ 7%:				
Trees: on ½ cost (\$600)	\$ 42.00			
Irrigation facilities: on ½ cost (\$100)	7.00			
Buildings: on ½ cost (\$20)	1.40			
Equipment except tractor: on ½ cost (\$40)	2.80			
Tractor: 11 hrs. @ 50¢	5.50			
Land at \$900	63.00			
TOTAL INTEREST ON INVESTMENT	\$121.70	\$.17		
TOTAL COST OF PRODUCTION	\$1345.95	\$ 1.92		

Cost Per Packed Lug at Varying Yields

Yield, packed boxes per acre	500	600	700	800	900
Total cost of production	\$2.43	\$2.13	\$1.92	\$1.76	\$1.64

1/ Man labor at \$2.10 and \$2.30 per hour, (includes Soc. Security & Comp. Ins.), medium wheel tractor per hour cash cost \$1.30, depreciation \$1.10, interest \$.50

James H. LaRue
 Farm Advisor
 12/14/70 ec

UC Cooperative Extension

Burt B. Burlingame
 Extension Economist
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