## COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE EARLY SUN GRAND NECTARINES IN TULARE COUNTY - 1971 ½
BASED ON YIELD OF 700 - 22-LB. PACKED LUGS PER ACRE

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>Your Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Acre</td>
<td>Per Lug</td>
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</tbody>
</table>

### 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 at 11c applied  13.75
- Spray 5 times: contract 1700 gal. @ 1½c  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 ½ 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 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. @ 50c  5.50
- Land at $900  63.00

**TOTAL INTEREST ON INVESTMENT** $121.70  .17

**TOTAL COST OF PRODUCTION** $1345.95 $ 1.92

<table>
<thead>
<tr>
<th>Yield, packed boxes per acre</th>
<th>500</th>
<th>600</th>
<th>700</th>
<th>800</th>
<th>900</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total cost of production</td>
<td>$2.43</td>
<td>$2.13</td>
<td>$1.92</td>
<td>$1.76</td>
<td>$1.64</td>
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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 cc

UC Cooperative Extension

Burt B. Burlingame
Extension Economist
400 c

Cooperative Extension Work in Agriculture and Home Economics, U. S. Department of Agriculture, University of California, Tulare County Co-operating