

SAMPLE COSTS TO ESTABLISH A WALNUT GROVE IN FRESNO COUNTY

<u>Cash and Labor Costs for Acre</u>	<u>1st yr.</u>	<u>2nd yr.</u>	<u>3rd yr.</u>	<u>4th yr.</u>	<u>5th yr.</u>	<u>6th yr.</u>
Land Preparation: Subsoil - Contract	10.00					
Disc & Float: 4 man and tractor hrs.	10.00					
Trees: 48 @ \$2.65 for 6' - 8'	127.20	27 2.54	17 1.27			
Survey peg dig holes, plant and prune trees 48 @ 25c	12.00					
Stakes: 52 at 25c	13.00					
Plant and Prune re-plants		1.25	1.25			
Stake trees 5 man hrs., 1 tractor	7.50					
Training, tying pruning	15.00	10.00	5.00	6.25	7.50	10.00
Whitewash trees 1st 3 years	7.00	7.00	7.00			
Tillage and irrigation prep. 6 man hrs. and 6 tractor hrs.	15.00	15.00	15.00	15.00	15.00	15.00
Irrigation labor @ \$1.25 hr	5.00	5.00	7.50	7.50	7.50	7.50
Water: at \$4.50 ac. ft.	2.25	3.38	4.50	6.75	9.00	13.50
Fertilizer: 12c lb. N. applied			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.	6.25	6.25	6.25	6.25	6.25	6.25
Misc. materials	5.00	5.00	5.00	5.00	5.00	5.00
County taxes	11.70	11.70	11.70	13.00	13.00	15.00
Office, car, operating capital	12.85	3.90	3.90	3.90	4.28	5.16
Repairs to equipment, except tractor	6.00	6.00	6.00	6.00	6.00	6.00
TOTAL CASH COSTS	270.25	81.52	81.75	81.53	89.91	108.29
<u>Depreciation</u>						
Irrigation System: \$100 cost 20 yrs.	5.00	5.00	5.00	5.00	5.00	5.00
Pump, panel, well: \$65.00 cost 10 yr. life	6.50	6.50	6.50	6.50	6.50	6.50
Bldgs. and equipment except tractor \$90.00 cost 15 yr. life	6.00	6.00	6.00	6.00	6.00	6.00
Tractor: 48c per hour	5.76	3.36	3.36	3.36	3.36	3.36
TOTAL DEPRECIATION	23.26	20.86	20.86	20.86	20.86	20.86
<u>Interest on Investment at 6%</u>						
Irrigation system 1/2 cost \$50.00	3.00	3.00	3.00	3.00	3.00	3.00
Pump panel, well: 1/2 cost \$32.50	1.95	1.95	1.95	1.95	1.95	1.95
Bldgs. & equip. except tractor: 1/2 cost \$45.00	2.70	2.70	2.70	2.70	2.70	2.70
Tractor: 22c per hour	2.64	1.54	1.54	1.54	1.54	1.54
Land: \$800.00 per acre	48.00	48.00	48.00	48.00	48.00	48.00
Interest on accumulated costs		21.11	31.95	43.45	55.64	69.05
TOTAL INTEREST ON INVESTMENT	58.29	78.30	89.14	100.64	112.83	126.24
TOTAL COST FOR THE YEAR	351.80	180.68	191.75	203.03	223.60	255.39
TOTAL ACCUMULATED COST	351.80	532.48	724.23	927.26	1150.86	1406.25

COST ANALYSIS WORKSHEET

ESTABLISHING A WALNUT ORCHARD IN FRESNO COUNTY

by

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This work sheet was developed to show sample costs for establishing a walnut orchard under Fresno County conditions with 48 trees per acre. These costs will be useful as a guide when a specific orchard planting is under consideration. When using this work sheet it is important to consider the following

1. The sample costs were based upon a 30' x 30' tree spacing. 48 trees/acre
2. Tree price will vary depending on tree size.
Patent fees were not included. Trees propagated on Paradox hybrid rootstock cost approximately \$1.00 each more.
3. Tree loss was calculated at two per acre. Under adverse soil, water or disease conditions, this loss could be much greater.
4. Allowance was made for approximately 10% stake breakage. This will vary with tree vigor, wind, and stake quality.
5. Man labor \$1.25/hr. and equipment operator \$1.40, medium wheel tractor per hour cash cost \$1.10, depreciation 48c and interest 22c