HALFORD PEACHES FOR CANNING
(A clingstone variety maturing in late August)

Cost Analysis Work Sheet

/ Marvin H. Gerdts and E. A. Yeary
Farm Advisors

Sample costs to produce Halford peaches in Fresno County for canning. Costs are for a mature orchard containing 108 trees per planted acre, producing 15 tons of fruit for cannery use. Man labor $1.50 per hour total, and equipment operator $1.70. Medium wheel tractor per hour cash costs $1.15, depreciation 50¢ and interest 24¢.

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
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<tbody>
<tr>
<td></td>
<td>Per</td>
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<td>Per</td>
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</table>

### PRE-HARVEST CASH COSTS

- **Pruning:** 108 trees at 75¢
  - $81.00
- **Brush disposal:** contract $4.50
  - 4.50
- **Fertilize:** 120 lbs. N at 15¢
  - 18.00
- **½ hr. man and tractor**
  - 1.43
- **Spray 3 times:** materials
  - Application: 2¢ gallon
  - 39.60
  - 30.06
- **Furrow 3 times:** 1½ hrs. man and tractor
  - 4.28
- **Irrigate 7 times:** labor 13 hrs.
  - 19.50
- **3½ ft. water:** power $4.00 ac. ft.
  - 14.00
- **Disc 5 times:** 7½ hrs. man and tractor
  - 21.38
- **Thin:** 108 trees at $.10
  - 118.80
- **Prop and tie:** labor 6 man hrs.
  - 9.00
- **Plant covercrop:** 60 lbs. barley
  - 2.40
  - 1.43
- ** Taxes**
  - 24.00
- **Misc. labor, materials, field power:** includes 4 man hrs. and 1 tractor hr.
  - 9.50
- **Repairs to equipment except tractor**
  - 6.50
- **Office, car, operating capital, insurance, etc.**
  - 37.60

**Total Pre-Harvest Cash Costs** 451.42 30.09

### HARVESTING COSTS:

- **Pick:** 15 tons at $12.00
  - 180.00
- **Roadside:** 1.75 per ton
  - 26.25
- **Misc. 4 man hrs. and 1 tractor hr.**
  - 7.35

**Total Harvesting Costs** 213.60 14.24

**TOTAL CASH COSTS** 665.02 44.33

### DEPRECIATION:

- **Irrigation system and well:** $240 cost 25 yr. life
  - 9.60
- **Bldgs. and equipment except tractor:** $120 cost 15 yr. life
  - 8.00
- **Tractor:** 12 hrs. at 50¢
  - 6.00
- **Trees:** cost $1040 20 yr. life
  - 52.00

**Total Depreciation** 75.60 5.04

### INTEREST ON INVESTMENT AT 6%:

- **Irrigation system and well:** ½ cost $120
  - 7.20
- **Bldgs. and equipment except tractor:** ½ cost $60
  - 3.60
- **Tractor:** 12 hrs at 24¢
  - 2.88
- **Trees:** ½ cost $520
  - 31.20
- **Land:** $900
  - 54.00

**Total Interest on Investment** 98.88 6.59

**TOTAL COST OF PRODUCTION** 839.50 55.96

UC Cooperative Extension
HALFORD PEACHES FOR CANNING

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This work sheet was developed to show sample costs for a moderate yield, mature orchard under Fresno County conditions. 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. Seasonal variations influence fruit set and quality. Consequently differences in thinning, pest control and cullage will occur.

2. These sample costs are based on 10 acre fruit operation and larger.

3. No account is taken for partial or complete crop loss due to frost, rain, labor problems, etc.

4. No allowance is made for cost of management.

5. Interest and depreciation costs are based on the present costs of establishing an orchard. Present bearing orchards may have been established at a lower cost.

6. These costs are based on total crop. Green drop regulations can increase per ton costs though total per acre costs are reduced. This factor will change from season to season. Tree credits, etc. must also be considered.

Sample Costs of Production at Varying Yields

<table>
<thead>
<tr>
<th>Yield: Tons per acre</th>
<th>11</th>
<th>13</th>
<th>Average</th>
<th>15</th>
<th>17</th>
<th>19</th>
<th>Exceptional</th>
<th>21</th>
<th>23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash cost of production per ton</td>
<td>56.09</td>
<td>49.31</td>
<td>44.33</td>
<td>40.53</td>
<td>37.53</td>
<td>35.10</td>
<td>33.09</td>
<td></td>
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<tr>
<td>Total cost of production per ton</td>
<td>71.95</td>
<td>62.73</td>
<td>55.96</td>
<td>50.79</td>
<td>46.71</td>
<td>43.41</td>
<td>40.65</td>
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