

SAMPLE PRODUCTION COSTS - WALNUTS - STANISLAUS COUNTY - 1961

Based on Yield of 2000#/A

M = Man Hours; T = Tractor Hours
 Vernon Patterson, Farm Advisor

Norman Ross, Farm Advisor

PRE-HARVEST CASH COSTS:

Pruning & brush removal: 10 M & 1 T	\$ 11.50
Fertilizer: 150#/A	20.00
Fertilizer application: 1 M & 1 T	2.75
Spray material	15.00
Spraying: 3 applications (contract)	16.00
Tillage and preparation of land for harvest: 4 M & 4 T	8.00
Water: District tax	2.50
Irrigation: 4 M	5.00
Miscellaneous labor: 4 M & 1 T	6.50
Miscellaneous materials:	2.50
County taxes	27.75
Office, car, interest on operating cap. @ 5%	12.00
Repairs except tractor	3.00

TOTAL PRE-HARVEST CASH & LABOR COSTS	\$ 132.50
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HARVESTING COSTS:

Ground preparation	3.14
Knocking, picking and hauling out	37.00
Hulling and dehydration	35.00
Hauling	2.50

TOTAL HARVESTING COSTS	\$ 77.64
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DEPRECIATION:

Trees: \$1452.01 cost - 40 year life	36.30
Irrigation facilities: \$100 cost/A - 25 year life	4.00
Buildings and equipment: (\$250 cost/A)	15.00
Tractor: 6 T @ .70¢	4.20

TOTAL DEPRECIATION COSTS	\$ 59.50
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INTEREST ON INVESTMENT @ 6%

Trees: on $\frac{1}{2}$ cost (\$726.00)	43.56
Irrigation facilities: on $\frac{1}{2}$ cost (\$50/A)	3.00
Buildings and equipment: except tractor on $\frac{1}{2}$ cost (\$125/A)	2.70
Tractor: 6 hours @ .25	1.50
Land: @ \$1000/A	60.00

TOTAL INTEREST ON INVESTMENT	\$110.76
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TOTAL COST OF PRODUCTION	\$386.40
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COST PER LB. AT VARYING YIELDS

1000	1500	2000	2500
28¢	25¢	19¢	15¢

SAMPLE COSTS OF ESTABLISHMENT OF A WALNUT ORCHARD ON THE WESTSIDE OF STANISLAUS COUNTY - 1961

Based on Sample Orchard of 13 Acres, Planted 20' x 20' - 109 Trees/A

Vernon Patterson, Farm Advisor Norman Ross, Farm Advisor

PRE-HARVEST COSTS:	1955	1956	1957	1958	1959	1960
Land preparation: disc, harrow, level, etc.	\$ 53.47	\$ ----	\$ ----	\$ ----	\$ ----	\$ ----
Layout and plant trees	12.62	----	----	----	----	----
Trees: 109@ \$2.62	264.35	----	----	----	----	----
Irrigation	21.78	21.78	21.78	21.78	21.78	21.78
Water	8.00	8.00	8.00	8.00	8.00	8.00
Tillage	15.00	15.00	15.00	15.00	15.00	15.00
Fertilizer: materials	3.50	4.00	10.00	15.00	19.50	22.50
Fertilizer: application	3.00	5.00	7.00	7.00	3.00	3.00
Spray: material	----	3.00	6.00	8.00	15.00	20.00
Spraying	----	3.00	5.00	5.00	6.00	8.00
Pruning and brush removal	6.00	10.50	12.60	21.00	22.00	30.00
Misc. labor and materials(includes staking & tying)	63.00	9.00	9.00	9.00	9.00	9.00
County taxes	16.25	16.25	16.25	16.25	19.50	19.50
Office, car, operating capital, etc.	14.00	12.00	12.00	12.00	12.00	12.00
Repairs, except tractor	7.00	8.00	8.00	8.00	8.00	8.00
TOTAL PRE-HARVEST COSTS	\$ 487.97	\$ 115.53	\$ 130.63	\$ 146.03	\$ 157.78	\$ 176.78

HARVESTING COST:	1955	1956	1957	1958	1959	1960
Ground preparation					3.00	3.00
Knocking, picking, haul out					15.00	36.00
Hull, dry and deliver					9.50	22.80
TOTAL HARVESTING COST					\$ 27.00	\$ 61.80

DEPRECIATION COST:	1955	1956	1957	1958	1959	1960
Irrigation facilities	4.00	4.00	4.00	4.00	4.00	4.00
Buildings and equipment	10.00	10.00	10.00	10.00	15.00	15.00
Tractor @ .70 per hour	5.60	4.20	6.30	6.30	6.30	6.30
TOTAL DEPRECIATION COSTS	\$ 19.60	\$ 18.20	\$ 20.30	\$ 20.30	\$ 25.30	\$ 25.30

INTEREST COST @ 6%	1955	1956	1957	1958	1959	1960
Irrigation facilities	3.00	3.00	3.00	3.00	3.00	3.00
Buildings and equipment	5.00	5.00	5.00	5.00	10.00	10.00
Tractor @ .25 per hour	2.00	1.50	2.25	2.25	2.25	2.25
Land @ \$1000/A	60.00	60.00	60.00	60.00	60.00	60.00
Interest on accumulated costs	----	38.48	46.53	57.51	68.56	80.68

TOTAL COSTS FOR YEAR	\$ 577.57	\$ 241.71	\$ 267.71	\$ 294.09	\$ 229.89	\$ 119.81
TOTAL ACCUMULATED COSTS	\$ 577.57	\$ 819.28	\$1086.99	\$1381.08	*\$1610.97	*\$1730.78

CREDIT FOR NUTS (125.00) (300.00)
500# 1200#

*Includes credit for crop
 UC Cooperative Extension

SAMPLE COST OF ESTABLISHMENT OF A WALNUT ORCHARD ON THE WESTSIDE OF STANISLAUS COUNTY - 1961

Based on Sample Orchard of 12.2 Acres, Planted 35' x 35' - 35 Trees/A

M = Man Hours; T = Tractor Hours

Vernon Patterson, Farm Advisor

Norman Ross, Farm Advisor

	1952	1953	1954	1955	1956	1957
PRE-HARVEST CASH COSTS:						
Land preparation: disc, harrow, level, etc.	\$ 53.47	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
Layout and plant trees	8.07	---	---	---	---	---
Trees: 35 @ \$2.62	91.70	2.62	---	---	---	---
Irrigation: 11.6 M	14.52	14.52	14.52	14.52	14.52	14.52
Water cost	8.00	8.00	8.00	8.00	8.00	8.00
Tillage: 4.8 M & T	12.00	12.00	12.00	12.00	12.00	12.00
Fertilizer: material	1.82	3.60	7.20	7.20	13.00	13.00
Fertilizer: application	1.87	2.00	3.00	3.00	1.00	1.00
Spray: material	---	2.00	4.00	8.00	12.00	15.00
Spraying	---	2.50	3.00	6.00	6.00	8.00
Pruning and brush disposal	1.87	3.50	4.20	7.00	8.00	10.00
Miscellaneous labor and materials: (includes staking)	21.00	3.60	3.60	4.00	4.00	4.00
County taxes	16.25	16.25	16.25	16.25	19.50	19.50
Office, car, operating capital, etc.	11.00	5.00	5.00	5.00	6.00	6.00
Repairs: except tractor	7.00	7.00	7.00	7.00	8.00	8.00
TOTAL PRE-HARVEST CASH COSTS	\$248.57	\$82.59	\$87.77	\$97.97	\$112.02	\$119.02
HARVESTING COST:						
Ground preparation					3.00	3.00
Knocking, picking, haul out					6.00	12.00
Hull, dry and deliver					4.00	8.00
TOTAL HARVESTING COST					\$ 13.00	\$ 23.00
DEPRECIATION COST:						
Irrigation facilities	4.00	4.00	4.00	4.00	4.00	4.00
Buildings and equipment	10.00	10.00	10.00	10.00	15.00	15.00
Tractor @ .70 hour	5.60	4.20	6.30	6.30	6.30	6.30
TOTAL DEPRECIATION COST	\$ 19.60	\$18.20	\$ 20.30	\$ 20.30	\$ 25.30	\$ 25.30
INTEREST ON INVESTMENT:						
Irrigation facilities	3.00	3.00	3.00	3.00	3.00	3.00
Buildings and equipment	5.00	5.00	5.00	5.00	10.00	10.00
Tractor @ .25 hour	2.00	1.50	2.25	2.25	2.25	2.25
Land @ \$1000/A	60.00	60.00	60.00	60.00	60.00	60.00
Interest on accumulated costs	---	26.34	38.57	52.20	68.52	86.94
TOTAL INTEREST ON INVESTMENT	\$ 70.00	\$ 95.84	\$ 108.82	\$ 122.45	\$ 143.77	\$ 162.19
TOTAL COSTS PER YEAR	\$338.17	\$196.63	\$ 216.89	\$ 240.72	\$ 284.09	\$ 329.51
TOTAL ACCUMULATED COSTS	---	\$534.80	\$ 751.69	\$ 992.41	*\$1230.25	*\$1452.01
CREDIT FOR NUTS					(46.25)	(107.75)
					185#	431#

* Credit for nuts included