

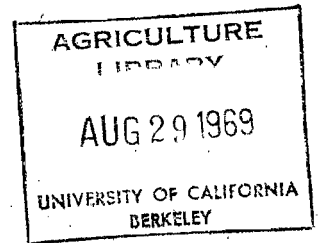
ALMONDS

Cost Analysis Work Sheet

Sample costs to produce almonds in Fresno County. Costs are for a mature orchard containing 75 trees per acre, producing 1750 lbs. of in-shell nuts, or 963 lbs. of nutmeats per acre. Man labor at \$1.70 per hour total\* and equipment operator \$1.90. Medium wheel tractor per hour cash costs \$1.40, depreciation 60¢, and interest 30¢.

\*cash, social security, workman's compensation and perquisites.

	Sample Costs		My Costs	
	Per Acre	Per Cwt	Per Acre	Per Cwt
<b>PRE-HARVEST CASH COSTS:</b>				
Pruning: 8 man hrs.	13.60			
Brush disposal: 2 man hrs. & 1 tractor hr.	4.80			
Fertilizer: 150 lbs. Nitrogen @ 15¢	22.50			
½ hr. man & tractor	1.55			
Spray 3 times: materials & application @ 2¢	55.70			
Furrow 3 times: 1½ hrs. man & tractor	4.95			
Irrigate 6 times: labor 11 hrs.	18.70			
3½ ft. water: power \$6/ac. ft.	21.00			
Disc 5 times: 7½ hrs. man & tractor	24.75			
Frost protection: 2 man hrs. & 1 tractor hr.	5.20			
Materials: annual average	3.50			
Pollination Service: 2 hives bees @ \$6	12.00			
Taxes	36.00			
Misc. labor, materials, field power; includes 4 man hrs. & 2 tractor hrs.	12.50			
Repairs to equipment except tractor	6.50			
Office, car, operating capital, insurance, etc.	21.80			
<b>Total Pre-Harvest Cash Costs</b>	<b>265.05</b>	<b>15.15</b>		
<b>HARVESTING COSTS:</b>				
Land preparation for harvest: 1 hr. man & tractor	3.30			
Knock, pick & haul out: 3½¢ lb.	61.25			
Hulling: 3¢ lb. net after hull allowance	52.50			
Haul to market	2.50			
<b>Total Harvesting Costs</b>	<b>119.55</b>	<b>6.83</b>		
<b>TOTAL CASH COSTS</b>	<b>384.60</b>	<b>21.98</b>		
<b>DEPRECIATION:</b>				
Irrigation system: \$140 cost, 20 yrs. life	7.00			
Pump, panel, well: \$100, 12 yrs.	8.33			
Tractor, 60¢ hr., 14½ hrs.	8.70			
Bldgs., other equipment \$120, 15 yrs.	8.00			
Trees: cost \$1190, 30 yrs.	39.67			
<b>Total Depreciation</b>	<b>71.70</b>	<b>4.10</b>		
<b>INTEREST ON INVESTMENT AT 7%:</b>				
Irrigation system: ½ cost \$70	4.90			
Pump, panel, well: ½ cost \$50	3.50			
Tractor: 14½ hrs. at 30¢	4.35			
Bldgs., other equipment: ½ cost \$60	4.20			
Trees: ½ cost \$595	41.65			
Land: \$1000	70.00			
<b>Total Interest on Investment</b>	<b>128.60</b>	<b>7.34</b>		
<b>TOTAL COST OF PRODUCTION IN-SHELL</b>	<b>584.90</b>	<b>33.42</b>		
<b>TOTAL COST OF PRODUCTION - NUTMEATS (55% SHELL-OUT)</b>		<b>60.74</b>		



## ALMOND PRODUCTION

### Cost Analysis Work Sheet

Todd Browne and E. A. Yeary  
Farm Advisors

This work sheet was developed to show sample production costs for a good, 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 items:

1. Almonds require cross pollination. Two or three varieties are used which bloom together or with sufficient overlap to assure adequate pollination.
2. Inclement weather during and after bloom can be expected to reduce almond set.
3. In this analysis, no account is taken for partial or complete crop loss due to frost, rain, labor problems, etc.
4. These sample costs are based on 30 acre almond operations and larger. Per acre costs may increase sharply on smaller acreages.
5. Costs are based on mechanical harvest.
6. The harvest season extends from mid-August to early October.

#### Sample Costs at Varying Yields

		<u>Average</u>				<u>Exceptional</u>		
Yield:	lbs. per acre in-shell	1250	1500	1750	2000	2250	2500	3000
Yield:	lbs. meats at 55% shell-out	688	825	963	1100	1238	1375	1650
Cash costs per cwt. in-shell		28.17	24.56	21.98	20.04	18.54	17.33	15.53
Cash costs per cwt. nutmeats		51.18	44.65	39.94	36.44	33.69	31.52	28.23
Total costs per cwt. in-shell		44.19	37.91	33.42	30.06	27.44	25.35	22.21
Total costs per cwt nutmeats		80.29	68.93	60.74	54.65	49.87	46.08	40.37

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Farm & Home Advisors Office  
1720 S. Maple Ave.  
Fresno, California 93702

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