

TABLE 9. Cash Overhead Costs per Acre for Individual Orchards - 1948 and Averages of All Records 1946-1948, inclusive

Serial Number	General Expense	County Taxes	Repairs, except Trac. & Tks.	Insurance	Other Cash Costs	Total cash Overhead
<u>Clingstone orchards</u>						
41	26.17	6.35	--	1.69	--	34.21
11	23.35	14.75	4.50	7.44	--	50.04
38	16.01	11.74	4.30	6.68	--	38.73
3	15.14	7.56	--	6.12	--	28.82
39	16.06	10.77	2.58	5.23	--	34.64
27S	16.93	8.28	1.50	5.63	--	32.34
9E	19.91	12.33	3.92	6.00	--	42.16
9K	14.36	10.79	3.44	5.30	--	33.89
30	19.63	7.86	--	6.32	--	33.81
22	17.84	12.42	5.74	6.78	--	42.78
9A	18.15	10.79	3.43	5.25	--	37.62
31	18.90	9.50	6.25	6.71	--	41.36
4	25.08	9.25	7.68	3.37	--	45.38
6	19.00	8.27	4.40	4.29	--	35.96
9I	10.46	10.79	3.43	3.41	--	28.09
1948 Av.	18.42	10.37	4.77	5.63	--	38.53
1947 Av.	17.96	9.10	2.24	6.31	.78	33.44
1946 Av.	18.61	7.76	5.11	6.45	--	35.69
3 Yr. Av.	18.33	9.08	4.04	6.13	.26	35.89

TABLE 9. Cash overhead costs are shown in Table 9 for all clingstone records and the average for the three year period, 1946-1948 inclusive. A blank space has been left for the grower's use in inserting individual cash costs. The classification of costs, including general expense items, is explained in the forepart of this report. Table 9 also shows county taxes, repairs (except tractor and truck), compensation insurance, and total cash overhead. Cash overhead per acre varies somewhat among individual growers, but averages \$38.53 for the year. The three year average was \$35.89 per acre. Of this total cost, general expense averaged about half.

TABLE 10.
Freestone orchards

29M	9.93	5.50	--	2.24	--	17.67
35L	10.04	12.00	5.77	2.93	1.92	32.66
29L	11.58	5.50	--	4.39	--	21.47
33L	12.66	7.97	3.89	3.60	--	28.12
1948 Av.	11.16	7.62	4.63	3.25	1.92	24.86
1947 Av.	13.25	8.01	2.12	3.52	--	25.18
1946 Av.	15.62	7.54	4.07	5.76	--	31.84
3 Yr. Av.	13.34	7.72	3.61	4.18	.64	27.29

In **Table 10** freestone cash overhead costs show a decrease from clingstone peaches. Average cash overhead costs for 1948 were \$24.86, or a three year average of \$27.29. Here again the general expense as for clings approximates about half of the cost.

TABLE 11. Investment, Interest, and Depreciation per Acre - All Orchards - 1948

	Average Investment		Interest on Investment		Depreciation	
	All Records	Your Record	All Records	Your Record	All Records	Your Record
Trees	200.00		10.00		20.00	
General improvements	21.82		1.09		1.56	
Irrigation facilities	39.29		1.96		2.72	
Tillage equipment	6.44		.32		1.16	
Spraying equipment	12.40		.62		2.53	
Propping and bracing equipment	18.71		.94		4.13	
Harvesting equipment	8.17		.41		2.10	
Miscellaneous equipment	5.62		.28		1.40	
Land	380.84		19.04		----	
Total, except field power	681.57		34.08		34.26	
Tractors, trucks, and horses	38.10		1.90		6.83	
GRAND TOTAL	719.67		35.98		41.09	

TABLE 11. Table 11 shows investment, interest, and depreciation per acre for all records in the 1948 study. Blank spaces are provided for entering the individual grower figures for comparison. Average investment figures are based upon one half of the original cost of the improvements and equipment involved, except for land. This is done for the purpose of calculating a nominal interest cost of 5 per cent on the average value of these facilities over their entire length of life. The value of trees was assumed to be the same for all orchards in the study, and this was placed at \$400 original cost to bring the trees to a profitable bearing age. In the table, \$200 per acre appears as value per trees, but this is the average value of a full bearing peach orchard over a full bearing production life of 20 years per acre. The grand total of all records for all orchards in 1948 shows an average investment of \$719.67. Interest on investment amounts to \$35.98, while depreciation is figured at \$41.09.

RELATION OF YIELD PER ACRE TO COST PER TON--CLINGSTONES
3 Year Average - 1946, 1947, 1948

This graph is included in the study to show the relation between yield per acre and cost per ton for clingstone records for the three year period. It includes 179 cling peach records over the three year period. The higher the yield per acre on an average, the lower the cost per ton. Volume production per acre is one of the factors affecting the returns of the grower. The graph shows that on an average a 10-ton crop per acre would cost the grower \$42.62, while it would cost \$57.14 to produce 5 tons, and for a production of 15 tons per acre it would cost \$31.89. In order to stay in the clingstone peach growing business over a period of years, a grower should at least average a production of 10 tons each year, if possible, to have a net income over present costs.

