

ALMONDS  
COST ANALYSIS WORK SHEET

Sample costs to produce almonds in Kern County. Costs are for a mature orchard containing 70 trees per planted acre, producing 2500 pounds of in-shell nuts. Man labor at \$1.70 per hour total and equipment operator \$1.90. Medium wheel tractor per hour cash costs \$1.30, depreciation 70¢ and interest 30¢.

	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.	4.90			
Fertilize: materials	8.75			
application: ½ hr. man & tractor	1.60			
Spray 2 times: materials and application	48.00			
Furrow 3 times: 1½ hrs. man & tractor	4.80			
Irrigation: water - 3½ ac. ft. @ \$12 for power	42.00			
labor - 8 hrs.	13.60			
Disc 5 times: 7½ hrs. man & tractor	24.00			
Bees: 2 hives @ \$3	6.00			
Taxes	36.80			
Misc. labor, materials and power including 4 man hrs. and 2 tractor hrs.	12.50			
Repairs to equipment except tractor	6.75			
Office, car, operating capital, insurance, etc.	14.25			
Supervision	14.00			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>251.55</b>	<b>10.06</b>		
<b>HARVESTING COSTS:</b>				
Preparation of land for harvest: 1 hr. man & tractor	3.20			
Knock, pick, hull: 7¢ lb. net cost	175.00			
Hauling	4.40			
<b>TOTAL HARVESTING COSTS</b>	<b>182.60</b>	<b>7.31</b>		
<b>TOTAL CASH COSTS</b>	<b>434.15</b>	<b>17.37</b>		
<b>DEPRECIATION:</b>				
Irrigation system, pump, well - cost \$350, 15 yr. life	23.33			
Tractor: 13½ hrs. at 70¢	9.45			
Buildings: Cost \$40, 20 year life	2.00			
Equipment except tractor: cost \$80, 10 yr. life	8.00			
Trees: Cost \$1350, 20 yrs. life	67.50			
<b>TOTAL DEPRECIATION</b>	<b>110.28</b>	<b>4.41</b>		
<b>INTEREST ON INVESTMENT AT 7%:</b>				
Irrigation system: ½ cost \$175	12.25			
Tractor: 13½ hrs. at 30¢	4.05			
Buildings: ½ cost \$20	1.40			
Equipment except tractor: ½ cost \$40	2.80			
Trees: ½ cost \$675	47.25			
Land: \$1200	84.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>151.75</b>	<b>6.07</b>		
<b>TOTAL COST OF PRODUCTION IN-SHELL</b>	<b>696.18</b>	<b>27.85</b>		
<b>TOTAL COST OF PRODUCTION OF NUT MEATS</b> (55% shell-out)	<b>696.18</b>	<b>50.64</b>		

## SAMPLE COSTS AT VARYING YIELDS

Yield: lbs. per acre in-shell	Average						
	1750	2000	2250	2500	2750	3000	3250
Cash costs only: Per cwt. in-shell	\$21.81	19.96	18.52	17.37	16.42	15.64	14.97
Total costs per cwt. in-shell	36.78	33.06	30.16	27.85	25.95	24.37	23.04

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### A B O U T T H E S E C O S T D A T A - - - -

The costs of production in any agricultural enterprise will vary considerably from ranch to ranch. The input and cost data in this booklet are sample costs. They are intended to be used only as educational guides in assisting you to appraise and plan your own crop and livestock program.

These cost data do not represent industry averages.