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 7¢ and interest 30¢.

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

**PRE-HARVEST CASH COSTS:**
- 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 labor - 8 hrs. 42.00
- 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

**TOTAL PRE-HARVEST CASH COSTS** 251.55 10.06

**HARVESTING COSTS:**
- Preparation of land for harvest:
  - 1 hr. man & tractor 3.20
  - Knock, pick, hull: 7¢ lb. net cost 175.00
- Hauling 4.40

**TOTAL HARVESTING COSTS** 182.60 7.31

**TOTAL CASH COSTS** 434.15 17.37

**DEPRECIATION:**
- 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

**TOTAL DEPRECIATION** 110.28 4.41

**INTEREST ON INVESTMENT AT 7%:**
- 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

**TOTAL INTEREST ON INVESTMENT** 151.75 6.07

**TOTAL COST OF PRODUCTION IN-SHELL** 696.18 27.85

**TOTAL COST OF PRODUCTION OF NUT MEATS (55% shell-out)** 696.18 50.64

UC Cooperative Extension (over)
SAMPLE COSTS AT VARYING YIELDS

<table>
<thead>
<tr>
<th>Yield: lbs. per acre in-shell</th>
<th>1750</th>
<th>2000</th>
<th>2250</th>
<th>2500</th>
<th>2750</th>
<th>3000</th>
<th>3250</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash costs only: Per cwt. in-shell</td>
<td>$21.81</td>
<td>19.96</td>
<td>18.52</td>
<td>17.37</td>
<td>16.42</td>
<td>15.64</td>
<td>14.97</td>
</tr>
<tr>
<td>Total costs per cwt. in-shell</td>
<td>36.78</td>
<td>33.06</td>
<td>30.16</td>
<td>27.85</td>
<td>25.95</td>
<td>24.37</td>
<td>23.04</td>
</tr>
</tbody>
</table>

Kenneth W. Hench  
Farm Advisor

Edward A. Yeary  
Farm Advisor-Statewide

ABOUT THESE COST DATA -- -- --

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.

University of California  
Agricultural Extension Service  
Kern County  
October 1968  
UC Cooperative Extension