

*Cost of prod. studies = almonds*

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Agricultural Extension Service, University of California  
**SAMPLE COSTS TO PRODUCE DRYLAND ALMONDS - 1967**  
**SAN LUIS OBISPO COUNTY**

by  
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Based on yield of 240 pounds of nut meats per acre	Sample Costs		Your Costs	
	Per Acre	Per lb. Meats	Per Acre	Per lb. Meats
<b>PRE-HARVEST CASH COST</b>				
Prune and brush removal:				
5 hours man labor	8.25			
2 hours man & tractor	6.10			
Cultivate, 3 times (contract @ \$2.75/time)	8.25			
Misc. labor, materials and repairs	4.00			
Taxes	10.00			
Office, car, business expense	5.00			
<b>Total Pre-Harvest Cash Cost</b>	<b>\$ 41.60</b>	<b>\$ .17</b>		
<b>HARVESTING COST</b>				
35 sacks in-hull basis @ \$1.55 including equipment and hauling	54.25			
Processing @ 5¢/pound	12.00			
<b>Total Harvesting Cost</b>	<b>\$ 66.25</b>	<b>\$ .28</b>		
<b>Total Cash Cost</b>	<b>\$107.85</b>	<b>\$ .45</b>		
<b>DEPRECIATION</b>				
Trees: cost \$250, 25-year life	10.00			
Fences and equipment: cost \$40, 20-year life	2.00			
Tractor	1.90			
<b>Total Depreciation</b>	<b>\$ 13.90</b>	<b>\$ .06</b>		
<b>INTEREST ON INVESTMENT @ 7%</b>				
Trees: on 1/2 cost \$125	8.75			
Fences and equipment: on 1/2 cost \$20	1.40			
Tractor	.70			
Land: \$500	35.00			
<b>Total Interest on Investment</b>	<b>\$ 45.85</b>	<b>\$ .19</b>		
Management - per acre rate	\$ 6.00	\$ .02		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$173.60</b>	<b>\$ .72</b>		

SAMPLE COSTS PER POUND MEATS AT VARYING YIELDS				
Yield: pounds nut meats per acre	160	200	240	280
Cost per pound meats	94¢	81¢	72¢	66¢

Tractor operator \$1.85/hour; other labor, \$1.65. Contract labor costs, \$2/hour. Medium tractor per hour cash costs, \$1.20 depreciation 95¢ and interest 35¢.