

Sample costs to Establish an Almond Orchard  
West of the San Joaquin River in Merced, Stanislaus and  
San Joaquin Counties 1968 - 1969

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Based on 80 acres planted 75 trees per acre

	Costs per Acre				
	1st Year	2nd Year	3rd Year	4th Year	5th Year
<b>Planting Costs</b>					
Land preparation	45.00				
Layout and plant 75 trees at 25¢	18.75				
Trees: 75 at 75¢	56.25				
<b>Total planting costs</b>	<b>120.00</b>				
<b>Cultural Costs: cash &amp; depreciation</b>					
Prune and remove brush	5.00	7.00	9.00	12.00	24.25
Fertilize	3.00	3.00	4.00	4.50	4.90
Fertilizer	3.50	7.00	12.00	17.00	24.00
Spray	3.00	4.00	5.00	7.00	14.00
Spray material	6.00	8.00	16.00	30.00	35.00
Cultivate	12.60	12.60	12.60	12.60	12.60
Furrow	5.60	5.60	5.60	5.60	5.60
Irrigate	7.20	7.20	7.20	9.60	9.60
Water	17.00	22.00	27.00	44.10	44.10
Hoe or spray weeds	5.00	5.00	5.00	5.00	5.00
Re-plant		3.25	2.50	1.20	1.20
Bees					8.00
Misc. labor and tree care	11.20	6.50	9.75	12.50	15.58
<b>Total Cultural Costs</b>	<b>79.10</b>	<b>91.15</b>	<b>115.65</b>	<b>161.10</b>	<b>203.83</b>
<b>Harvest Costs</b>					
Land prep. knock, pick, hull				84.86	128.72
<b>Overhead</b>					
Misc.	21.86	15.32	16.80	24.62	30.82
Taxes; county & district	23.00	23.00	23.00	40.00	40.00
Interest	159.25	181.58	207.27	226.38	234.08
Management	30.00	30.00	30.00	30.00	30.00
<b>Total Overhead</b>	<b>234.11</b>	<b>249.90</b>	<b>277.07</b>	<b>321.00</b>	<b>334.90</b>
<b>Total Cost</b>	<b>433.21</b>	<b>341.05</b>	<b>392.72</b>	<b>566.96</b>	<b>667.45</b>
<b>Income</b>					
Yield; pounds meats				5.00	10.00
Income; 55¢ lb.				275.00	550.00
<b>Net cost per acre</b>	<b>433.21</b>	<b>341.05</b>	<b>392.72</b>	<b>291.96</b>	<b>117.45</b>
<b>Accumulated cost/acre</b>	<b>433.21</b>	<b>774.26</b>	<b>1166.98</b>	<b>1458.94</b>	<b>1576.39</b>
<b>Investment per acre</b>					
Land	1800.00	1800.00	1800.00	1800.00	1800.00
Trees		433.21	774.26	1166.98	1458.94
Irrigation System	200.00	200.00	200.00	200.00	200.00
Buildings	120.00	120.00	120.00	120.00	120.00
Equipment	374.25	374.25	374.25	374.25	374.25
<b>Total Investments</b>	<b>2494.25</b>	<b>2927.46</b>	<b>3268.51</b>	<b>3661.23</b>	<b>3953.19</b>

Total cost of developing an orchard to the end of the fifth year = \$1576.39