Almond Cost Studies - Southern San Joaquin 1985 Assumptions

Karen Klonsky

1. **Farm Size** - 80 Acres
2. **Spacing** - 22' x 22' - 90 trees per acre
3. **Irrigation method** - Flood, mow middles
4. **Labor rates** - $7.00 per hour skilled, $5.75 unskilled
5. **Weed Control** - A *pre-emergence* herbicide is applied in December or January. Two passes are made with a weedsprayer pulled by a 40 HP tractor moving at 4 mph. The time required, including fillup, is about 12 minutes per acre for the two passes. A *contact* weed spray is applied in May or June also made in two passes.

The materials per sprayed acre are listed below. For strip weed control only one fourth of each acre is sprayed.

**1st & 2nd year pre-emergence herbicide materials per sprayed acre**

<table>
<thead>
<tr>
<th>Material</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 qt Goal</td>
<td>$17.00</td>
</tr>
<tr>
<td>5 lb Surflan</td>
<td>60.75</td>
</tr>
<tr>
<td>1 qt Roundup or Paraquat</td>
<td>22.61</td>
</tr>
</tbody>
</table>

Total Materials $100.36

**1st and 2nd year contact herbicide & materials per sprayed acre**

<table>
<thead>
<tr>
<th>Material</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 qt Roundup or Dinitro and Paraquat</td>
<td>$22.61</td>
</tr>
</tbody>
</table>

Years 3+ pre-emergence herbicide materials per sprayed acre

<table>
<thead>
<tr>
<th>Material</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 lb Simizine</td>
<td>3.70</td>
</tr>
<tr>
<td>3 lb Surflan</td>
<td>36.45</td>
</tr>
<tr>
<td>1 qt Roundup</td>
<td>22.61</td>
</tr>
</tbody>
</table>

TOTAL Materials $62.76

Years 3+ Contact weed control - same as years 1 & 2

Strip weed control - Materials are applied to 1/4 of the acreage.
Pre-emergence strip weed control

<table>
<thead>
<tr>
<th></th>
<th>years 1-2</th>
<th>years 3+</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials</td>
<td>$25.09</td>
<td>$5.65</td>
</tr>
<tr>
<td>Application</td>
<td>$2.36</td>
<td>2.36</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$27.45</td>
<td>$8.01</td>
</tr>
</tbody>
</table>

Contact strip weed control - all years

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials</td>
<td>$5.65</td>
</tr>
<tr>
<td>Applications</td>
<td>2.36</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$8.01</td>
</tr>
</tbody>
</table>

6. Pest Control Program

Custom application - $15/spray/acre

<table>
<thead>
<tr>
<th>Year</th>
<th>Pest</th>
<th>Time</th>
<th>Material</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td>mite</td>
<td>summer</td>
<td>1 pt. Omite</td>
<td>$7.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>PTB</td>
<td>May</td>
<td>2 lbs. Parathion</td>
<td>1.98</td>
<td>$9.48</td>
</tr>
<tr>
<td>2nd</td>
<td>dormant</td>
<td></td>
<td>2 lbs. Parathion</td>
<td>1.98</td>
<td></td>
</tr>
<tr>
<td></td>
<td>mite</td>
<td>summer</td>
<td>1 pt. Omite</td>
<td>7.50</td>
<td>$13.88</td>
</tr>
<tr>
<td>3rd</td>
<td>dormant</td>
<td></td>
<td>2 lbs. Parathion</td>
<td>1.98</td>
<td></td>
</tr>
<tr>
<td></td>
<td>mite</td>
<td>summer</td>
<td>1 pt. Omite</td>
<td>7.50</td>
<td>$13.88</td>
</tr>
<tr>
<td></td>
<td>sheathole bloom</td>
<td></td>
<td>4 lbs. Ziram</td>
<td>6.40</td>
<td>$20.28</td>
</tr>
<tr>
<td>4th+</td>
<td>dormant</td>
<td></td>
<td>2 lbs. Parathion</td>
<td>1.98</td>
<td></td>
</tr>
<tr>
<td></td>
<td>mite</td>
<td>summer</td>
<td>1 pt. Omite</td>
<td>7.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>sheathole bloom</td>
<td></td>
<td>4 lbs. Benelate</td>
<td>18.00</td>
<td>$43.28</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4 lbs Caplan</td>
<td>4.00</td>
<td></td>
</tr>
</tbody>
</table>

Pest Control Program

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Sprays</th>
<th>Material</th>
<th>Application</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td>2</td>
<td>$9.48</td>
<td>$30.00</td>
<td>$39.48</td>
</tr>
<tr>
<td>2nd</td>
<td>2</td>
<td>13.88</td>
<td>30.00</td>
<td>43.88</td>
</tr>
<tr>
<td>3rd</td>
<td>3</td>
<td>20.28</td>
<td>45.00</td>
<td>65.28</td>
</tr>
<tr>
<td>4th+</td>
<td>4</td>
<td>43.28</td>
<td>60.00</td>
<td>103.28</td>
</tr>
</tbody>
</table>
7. Equipment costs - Costs for fuel and repairs for operating equipment are included under cultural costs. The costs per hour are listed in the equipment list table. The costs per hour are calculated by adding the cost of the labor, tractor and implement. For example, for diskng the 70 HP tractor is used. The cost per hour is:

\[
\text{Labor + tractor + disk} \\
\$7.50 + $8.00 + $1.39 = $16.89
\]

To calculate the cost per time over each acre the following rates were used:

- Disking 3 acres/hr
- Mowing 4 acres/hr
- Weedsprayer 5 acres/hr

The rate of 3 acres per hour is the same as 1/3 hr per acre. So, for diskng the cost per time per acre is:

\[
1/3 \times 16.89 = $5.63
\]

8. Labor Hours for Various Operations

<table>
<thead>
<tr>
<th>Hours per Acre</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>mature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prune, train-skilled</td>
<td>0</td>
<td>2.5</td>
<td>4.2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prune, train-unskilled</td>
<td></td>
<td></td>
<td></td>
<td>5.7</td>
<td>5.7</td>
<td>10</td>
</tr>
<tr>
<td>Brush disposal-tractor driver</td>
<td>0</td>
<td>.5</td>
<td>.75</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Brush disposal-unskilled</td>
<td>0</td>
<td>.5</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Irrigate</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>.5</td>
<td>.5</td>
<td>.5</td>
</tr>
</tbody>
</table>

9. Fertilizer -

31 cents/lb. actual N

<table>
<thead>
<tr>
<th>Year</th>
<th>rare/tree</th>
<th>material/acre</th>
<th>application &amp; labor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td>1/8 lb 2 X = 1/4 lb</td>
<td>$7.00</td>
<td>$3 - custom</td>
</tr>
<tr>
<td>2nd</td>
<td>1/4 lb 2 X = 1/2 lb</td>
<td>14.00</td>
<td>4 - custom</td>
</tr>
<tr>
<td>3rd</td>
<td>1/2 lb 2 X = 1 lb</td>
<td>28.00</td>
<td>5 - custom</td>
</tr>
<tr>
<td>4th</td>
<td>3/4 lb 2 X = 1.2/2 lb</td>
<td>42.00</td>
<td>$10 - custom</td>
</tr>
<tr>
<td>5th</td>
<td>1 lb 2 X = 2 lb</td>
<td>56.00</td>
<td>$10 - custom</td>
</tr>
<tr>
<td>Mature</td>
<td>1.1 lb 2 X = 2.2 lb</td>
<td>62.00</td>
<td>$10 - custom</td>
</tr>
</tbody>
</table>
10. **Water costs** - weighted average of ditch and pump:

$18\text{ per } \text{AF} + \$6\text{ district tax} = \$24/\text{AF}$

<table>
<thead>
<tr>
<th>Year</th>
<th>rate</th>
<th>labor(hr/acre)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td>2AF</td>
<td>2</td>
</tr>
<tr>
<td>2nd</td>
<td>2AF</td>
<td>2</td>
</tr>
<tr>
<td>3rd</td>
<td>3AF</td>
<td>2</td>
</tr>
<tr>
<td>4th</td>
<td>4AF</td>
<td>.5</td>
</tr>
<tr>
<td>5th</td>
<td>4AF</td>
<td>.5</td>
</tr>
<tr>
<td>mature</td>
<td>4AF</td>
<td>.5</td>
</tr>
</tbody>
</table>

11. **Harvest costs** -

3rd year - handknock, rollout tarps, 3 minutes/tree, 4 people

Labor = .4 1/2 hrs X 4 people = 18 hrs/acre = $103.50
hulling; 3 cents/lb in shell, 50% meats = $25.00
hauling; $7 per acre minimum

4th year on

- Shaking 60 cents/tree
- Sweeping $149/acre
- Pickup

hauling - $7 per gross ton, 4X shelled weight, $7 per acre minimum
hulling - $.03 per lb in shell
Costs are for an 80 acre block planted 22' x 22', with 90 trees per acre. The orchard is furrow irrigated for the first two years and then flood irrigated.

<table>
<thead>
<tr>
<th>Labor Type</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skilled Labor</td>
<td>7.00</td>
</tr>
<tr>
<td>Field Labor</td>
<td>5.75</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Yield Levels</th>
<th>250</th>
<th>500</th>
<th>1000</th>
</tr>
</thead>
<tbody>
<tr>
<td>YIELD: lbs. nut meats / acre</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

### CULTURAL COSTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>1st Year</th>
<th>2nd Year</th>
<th>3rd Year</th>
<th>4th Year</th>
<th>5th Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Preparation: subsoil contract</td>
<td>200</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disk &amp; float: 3 hrs labor and tractor</td>
<td>56</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fumigate - methyl bromide</td>
<td>112</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trees: 90 @ $3.10 (+2 2nd Yr. and 1 3rd Yr.)</td>
<td>279</td>
<td>6</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Survey and Plant: 75 @ $.85</td>
<td>64</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Replant trees @ $3/tree</td>
<td>6</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prune and Train - skilled</td>
<td>18</td>
<td>29</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prune and train - unskilled</td>
<td>33</td>
<td>33</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brush Disposal</td>
<td>9</td>
<td>13</td>
<td>18</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>Disc 3X - 3 acres per hour</td>
<td>19</td>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mow middles - 3 acres/hr.</td>
<td></td>
<td>17</td>
<td>23</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>Contact strip weed control</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Pre-emergence strip control</td>
<td>27</td>
<td>27</td>
<td>18</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>Furrow out 6X - 3 acres/hr.</td>
<td>34</td>
<td>34</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Put up borders for flood</td>
<td>14</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Irrigation labor</td>
<td>12</td>
<td>12</td>
<td>12</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Water - $18/AF</td>
<td>36</td>
<td>36</td>
<td>54</td>
<td>72</td>
<td>72</td>
</tr>
<tr>
<td>Fertilize - labor &amp; material</td>
<td>10</td>
<td>18</td>
<td>33</td>
<td>52</td>
<td>66</td>
</tr>
<tr>
<td>Pest control</td>
<td>61</td>
<td>44</td>
<td>65</td>
<td>103</td>
<td>103</td>
</tr>
<tr>
<td>Dormant shaking</td>
<td>54</td>
<td>54</td>
<td>54</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pollination - $25 per hive</td>
<td>25</td>
<td>50</td>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Misc. expenses</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Interest on operating costs</td>
<td>64</td>
<td>19</td>
<td>25</td>
<td>32</td>
<td>33</td>
</tr>
<tr>
<td><strong>TOTAL CULTURAL COSTS</strong></td>
<td>973</td>
<td>288</td>
<td>389</td>
<td>484</td>
<td>499</td>
</tr>
</tbody>
</table>

### HARVESTING COSTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>1st Year</th>
<th>2nd Year</th>
<th>3rd Year</th>
<th>4th Year</th>
<th>5th Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hand knock, rollout tarps</td>
<td>104</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shake, sweep, pickup - custom</td>
<td></td>
<td>149</td>
<td>149</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hull - $.03 per lb. in shell</td>
<td>15</td>
<td>30</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Haul - $7 per gross ton, $7 minimum</td>
<td>7</td>
<td>7</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL HARVEST COSTS</strong></td>
<td>126</td>
<td>186</td>
<td>223</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### OVERHEAD COSTS:

<table>
<thead>
<tr>
<th>Description</th>
<th>1st Year</th>
<th>2nd Year</th>
<th>3rd Year</th>
<th>4th Year</th>
<th>5th Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>County taxes</td>
<td>60</td>
<td>60</td>
<td>60</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td>Office and Business Costs</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td><strong>TOTAL OVERHEAD COSTS</strong></td>
<td>80</td>
<td>80</td>
<td>80</td>
<td>80</td>
<td>80</td>
</tr>
</tbody>
</table>

**TOTAL CASH COSTS**: 1053, 368, 594, 750, 802

**ACCUMULATED CASH COSTS**: 1053, 1421, 2015, 2765, 3568
### ALMOND ORCHARD
#### EQUIPMENT AND BUILDING LIST
San Joaquin Valley - 1985

<table>
<thead>
<tr>
<th>ITEM</th>
<th>ORIGINAL COST</th>
<th>ANNUAL USE (ACRES)</th>
<th>COST PER ACRE</th>
<th>LIFE (YEARS)</th>
<th>DEPRECIATION</th>
<th>INTEREST AT 13%</th>
<th>COST PER HOUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>70 HP wheel diesel</td>
<td>38000</td>
<td>80</td>
<td>475.00</td>
<td>10</td>
<td>47.50</td>
<td>30.88</td>
<td>8.00</td>
</tr>
<tr>
<td>Flail mow... 10'</td>
<td>4000</td>
<td>80</td>
<td>50.00</td>
<td>10</td>
<td>5.00</td>
<td>3.25</td>
<td>2.00</td>
</tr>
<tr>
<td>Disk, tandem 10'</td>
<td>2900</td>
<td>80</td>
<td>36.25</td>
<td>10</td>
<td>3.63</td>
<td>2.36</td>
<td>1.39</td>
</tr>
<tr>
<td>Brush Rake</td>
<td>1000</td>
<td>80</td>
<td>12.50</td>
<td>15</td>
<td>.83</td>
<td>.81</td>
<td>.48</td>
</tr>
<tr>
<td>Low profile trailer</td>
<td>1400</td>
<td>80</td>
<td>17.50</td>
<td>15</td>
<td>1.17</td>
<td>1.14</td>
<td>.22</td>
</tr>
<tr>
<td>Ridger</td>
<td>600</td>
<td>80</td>
<td>7.50</td>
<td>10</td>
<td>.75</td>
<td>.49</td>
<td>.29</td>
</tr>
<tr>
<td>Tool bar</td>
<td>100</td>
<td>80</td>
<td>1.25</td>
<td>10</td>
<td>.13</td>
<td>.08</td>
<td>.05</td>
</tr>
<tr>
<td>Speed sprayer, PTO</td>
<td>12000</td>
<td>80</td>
<td>150.00</td>
<td>15</td>
<td>10.00</td>
<td>9.75</td>
<td>5.00</td>
</tr>
<tr>
<td>Weedsprayer</td>
<td>1200</td>
<td>80</td>
<td>15.00</td>
<td>10</td>
<td>1.50</td>
<td>.98</td>
<td>.50</td>
</tr>
<tr>
<td>Handgun</td>
<td>50</td>
<td>80</td>
<td>6.30</td>
<td>5</td>
<td>.13</td>
<td>.04</td>
<td>.01</td>
</tr>
<tr>
<td>3-Wheel Motorcycle</td>
<td>1500</td>
<td>80</td>
<td>18.75</td>
<td>5</td>
<td>3.75</td>
<td>1.22</td>
<td>1.50</td>
</tr>
<tr>
<td>Pickup</td>
<td>8000</td>
<td>80</td>
<td>100.00</td>
<td>5</td>
<td>20.00</td>
<td>6.50</td>
<td>6.00</td>
</tr>
<tr>
<td>Misc. Tools</td>
<td>1000</td>
<td>80</td>
<td>12.50</td>
<td>10</td>
<td>1.25</td>
<td>.81</td>
<td>6.00</td>
</tr>
<tr>
<td>Pump and Well</td>
<td>10000</td>
<td>80</td>
<td>125.00</td>
<td>20</td>
<td>6.25</td>
<td>8.73</td>
<td>8.13</td>
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<tr>
<td>Buildings</td>
<td>10000</td>
<td>80</td>
<td>125.00</td>
<td>30</td>
<td>4.17</td>
<td>8.13</td>
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</tr>
</tbody>
</table>

| TOTAL COST                        | 91750         | 1146.88             | 106.04        | 74.55        |

| 60% OF NEW COSTS                  | 55050         | 688.13              | 63.63         | 44.73        |
# ALMOND ORCHARD PRODUCTION COSTS WORKSHEET

## Strip Weed Control - Native Cover in Centers

Southern San Joaquin Valley 1985

Costs are for an 80 acre block planted 22' x 22', with 90 trees per acre. The orchard is flood irrigated.

<table>
<thead>
<tr>
<th>Labor Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skilled Labor</td>
<td>7.50</td>
</tr>
<tr>
<td>Field Labor</td>
<td>5.75</td>
</tr>
</tbody>
</table>

**YIELD:** lbs. nut meats / acre  

<table>
<thead>
<tr>
<th>Cultural Costs</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prune and train - 5.7 hrs unskilled labor</td>
<td>33</td>
</tr>
<tr>
<td>Brush Disposal</td>
<td>24</td>
</tr>
<tr>
<td>Contact strip weed control</td>
<td>8</td>
</tr>
<tr>
<td>Pre-emergence strip control</td>
<td>18</td>
</tr>
<tr>
<td>Irrigation labor - .5 hr/acre</td>
<td>3</td>
</tr>
<tr>
<td>Water - 4 acre feet @ $.18/AF</td>
<td>72</td>
</tr>
<tr>
<td>Fertilize - 200 lbs. N @ $.31/lb. + $10 custom application</td>
<td>72</td>
</tr>
<tr>
<td>Pest control - 4 sprays</td>
<td>103</td>
</tr>
<tr>
<td>Pollination - 2 hives/acre</td>
<td>50</td>
</tr>
<tr>
<td>Mow middles 4X - 3 acres/hour</td>
<td>23</td>
</tr>
<tr>
<td>Dormant shaking - .60 per tree</td>
<td>54</td>
</tr>
<tr>
<td>Misc. expenses</td>
<td>20</td>
</tr>
<tr>
<td>Interest on operating costs</td>
<td>34</td>
</tr>
</tbody>
</table>

**TOTAL CULTURAL COSTS**  

$513

<table>
<thead>
<tr>
<th>Harvesting Costs</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shake, sweep, pickup - custom @ $149/acre</td>
<td>149</td>
</tr>
<tr>
<td>Hull - $.03 per lb in shell, 50% meats</td>
<td>90</td>
</tr>
<tr>
<td>Haul - $7 per gross ton, $7 per acre minimum</td>
<td>21</td>
</tr>
</tbody>
</table>

**TOTAL HARVEST COSTS**  

$260

<table>
<thead>
<tr>
<th>Overhead Costs</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>County taxes</td>
<td>60</td>
</tr>
<tr>
<td>Office and Business Costs</td>
<td>20</td>
</tr>
</tbody>
</table>

**TOTAL OVERHEAD COSTS**  

$80

**TOTAL CASH COSTS**  

$853

**TOTAL CASH COSTS PER POUND**  

$.57

**Investment Costs**

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Depreciation</th>
<th>Interest @ 13%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land - $6000/acre</td>
<td>468</td>
<td>468</td>
</tr>
<tr>
<td>Trees</td>
<td>153</td>
<td>398</td>
</tr>
<tr>
<td>Buildings &amp; equipment</td>
<td>64</td>
<td>45</td>
</tr>
</tbody>
</table>

**TOTAL DEPRECIATION AND INTEREST**  

$1128

**TOTAL COST PER ACRE**  

$1981

**TOTAL COST PER POUND**  

$1.32
<table>
<thead>
<tr>
<th></th>
<th>1st Year</th>
<th>2nd Year</th>
<th>3rd Year</th>
<th>4th Year</th>
<th>5th Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CREDIT FOR PRODUCTION @ $1/LB.</strong></td>
<td>250</td>
<td>500</td>
<td>1000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET CASH COST OF PRODUCTION</strong></td>
<td>1053</td>
<td>368</td>
<td>344</td>
<td>250</td>
<td>-198</td>
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<tr>
<td><strong>ACCUMULATED NET CASH COST</strong></td>
<td>1053</td>
<td>1421</td>
<td>1765</td>
<td>2015</td>
<td>1818</td>
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<tr>
<td><strong>DEPRECIATION:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment &amp; buildings</td>
<td>64</td>
<td>64</td>
<td>64</td>
<td>64</td>
<td>64</td>
</tr>
<tr>
<td><strong>INTEREST ON INVESTMENT @ 13%:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment &amp; buildings</td>
<td>45</td>
<td>45</td>
<td>45</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Land $6000</td>
<td>468</td>
<td>468</td>
<td>468</td>
<td>468</td>
<td>468</td>
</tr>
<tr>
<td>Interest on accum. cash cost</td>
<td>137</td>
<td>185</td>
<td>262</td>
<td>359</td>
<td>464</td>
</tr>
<tr>
<td><strong>TOTAL INTEREST ON INVESTMENT</strong></td>
<td>650</td>
<td>697</td>
<td>775</td>
<td>872</td>
<td>977</td>
</tr>
<tr>
<td><strong>TOTAL NET COST FOR THE YEAR</strong></td>
<td>1766</td>
<td>1129</td>
<td>1183</td>
<td>1186</td>
<td>942</td>
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<tr>
<td><strong>ACCUMULATED NET COST</strong></td>
<td>1766</td>
<td>2895</td>
<td>4077</td>
<td>5264</td>
<td>6106</td>
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</tbody>
</table>
# Almond Production Cash Flow Analysis

**Per Acre Monthly Cash Cost/Cultural Practice Calendar**

**Production Year: October-September**

<table>
<thead>
<tr>
<th>Practice</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pruning</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>33.00</td>
<td>33.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brush Disposal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24.00</td>
<td></td>
<td>24.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Strip Weed Control (Contact)</td>
<td></td>
<td></td>
<td></td>
<td>8.00</td>
<td></td>
<td></td>
<td></td>
<td>8.00</td>
<td></td>
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<td>8.00</td>
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<tr>
<td>Strip Weed Control (Preemergence)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18.00</td>
<td></td>
<td></td>
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<td></td>
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<td>18.00</td>
</tr>
<tr>
<td>Irrigation (Labor + H₂O)</td>
<td></td>
<td>9.35</td>
<td>9.35</td>
<td>18.70</td>
<td>18.70</td>
<td>9.35</td>
<td>9.35</td>
<td>74.80</td>
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<tr>
<td>Fertilizer</td>
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<td>72.00</td>
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<td>Pest Control 1/</td>
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<tr>
<td>Field Middles (4x)</td>
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<td>5.60</td>
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<tr>
<td>Dormant Spraying</td>
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<tr>
<td>MIS. Expenses</td>
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<td>20.00</td>
</tr>
<tr>
<td>Interest on Operating Capital 2/</td>
<td>2.34</td>
<td>3.43</td>
<td>20.93</td>
<td>8.70</td>
<td>4.68</td>
<td>2.98</td>
<td>2.43</td>
<td>6.73</td>
<td>5.90</td>
<td>2.03</td>
<td>1.22</td>
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<td>61.37</td>
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<tr>
<td>Harvest 3/</td>
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<td>260.00</td>
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<tr>
<td>County Taxes</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>60.00</td>
</tr>
<tr>
<td>Office &amp; Business Costs</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>1.66</td>
<td>19.92</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1.66</td>
<td>22.00</td>
<td>61.47</td>
<td>183.59</td>
<td>77.31</td>
<td>42.34</td>
<td>57.59</td>
<td>22.79</td>
<td>60.19</td>
<td>52.91</td>
<td>149.29</td>
<td>142.23</td>
<td>873.37</td>
</tr>
</tbody>
</table>

1/ Pest Control - 3 sprays
2/ Rate 13% on preharvest cash costs
3/ 2000 lbs meats/acre