

ALMOND ORCHARD ESTABLISHMENT COSTS  
No Cover - Total Herbicide

San Joaquin Valley - 1984  
Cost Analysis Work Sheet

Costs are for an orchard planted 24' x 24', with 75 trees per acre. A solid set sprinkler system is used. Numbers have been rounded to the nearest dollar.

Skilled Labor \$ 7.50  
Field Labor \$ 5.75

	Costs Per Acre				
	1st Year	2nd Year	3rd Year	4th Year	5th Year
YIELD: lbs. nut meats / acre	---	---	---	300	750
<b>CULTURAL COSTS:</b>					
Land Preparation: subsoil contract	160				
Disk: 4 hours labor and tractor	45				
Trees: 75 @ \$3 (+2 2nd Yr. and 1 3rd Yr.)	225	6	3		
Survey and Plant: 75 @ \$1.00 2nd and 3rd Yrs. \$3.	75	6	3		
Prune and Train (skilled hand labor)		14	29	29	29
Brush Disposal	5	9	19	19	19
Strip Weed Control	95	95	95	95	95
Irrigation labor .5 hrs/ac	3	3	3	3	3
Water	75	75	75	75	75
Fertilize - labor & material	22	31	34	41	41
Spray: pest control material	4	11	24	48	100
Custom application	7	7	20	30	40
Pollination - 1 hive/ac				25	25
Misc. expenses	20	20	20	20	20
Interest on operating capital	52	19	23	27	31
<b>TOTAL CULTURAL COSTS</b>	<b>788</b>	<b>297</b>	<b>347</b>	<b>412</b>	<b>478</b>
<b>TOTAL HARVESTING COSTS - custom</b>				<b>59</b>	<b>190</b>
<b>OVERHEAD COSTS:</b>					
County taxes	60	60	60	60	60
Office and Business Costs	63	24	28	33	38
<b>TOTAL OVERHEAD COSTS</b>	<b>123</b>	<b>84</b>	<b>88</b>	<b>93</b>	<b>98</b>
<b>TOTAL CASH COSTS</b>	<b>911</b>	<b>380</b>	<b>435</b>	<b>564</b>	<b>767</b>
<b>ACCUMULATED CASH COSTS</b>	<b>911</b>	<b>1291</b>	<b>1726</b>	<b>2290</b>	<b>3057</b>

## DEPRECIATION:

Building, equipment, and irrigation system	97	97	97	97	97
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INTEREST ON INVESTMENT @ 13%:					
Building, equipment, and irrigation system	82	82	82	82	82
Land \$6000	780	780	780	780	780
Interest in accum. cash cost	118	168	224	298	397
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TOTAL INTEREST ON INVESTMENT	980	1030	1086	1160	1259
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TOTAL COST FOR THE YEAR	1988	1507	1618	1692	2123
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CREDIT FOR PRODUCTION					
\$1 per pound				300	750
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NET COST FOR THE YEAR	1988	1507	1618	1392	1373
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ACCUMULATED NET COST	1988	3496	5114	6506	7879
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SAMPLE COSTS TO PRODUCE ALMONDS  
No Cover Crop - Total Herbicide

San Joaquin Valley - 1984

Labor rate \$ 7.50 /hr. skilled labor  
5.75 /hr. field labor  
Yield: 1500 pounds of nut meats per acre

Operation	Labor Hours per Acre	Labor Cost	Cash and Fuel & Repairs	Labor Costs per Acre Kind and Quantity	Materials Cost	Total Cost	Your Cost
<b>Cultural costs:</b>							
Pruning	10	30.00		Tower Rental \$20/hr.	80.00	110.00	
Brush Disposal	1.2	15.00	8.00			23.00	
Fertilizer				200 lbs. N @ .33/lb.	66.00	66.00	
				Custom application	12.00	12.00	
Disease & pest control				Materials	150.00	150.00	
				Custom application	60.00	60.00	
Irrigation	.5	5.75			75.00	80.75	
Spray: weed control				Materials	85.00	85.00	
				Application	10.00	10.00	
Bee rental				2 hives per acre	50.00	50.00	
Tree replacment				1 tree per acre	4.00	4.00	
Misc.	1	7.50	7.00			14.50	
Interest on operating capital @ 13%						86.48	
<b>TOTAL CULTURAL COSTS</b>	<b>12.7</b>	<b>58.25</b>	<b>15.00</b>		<b>592.00</b>	<b>751.73</b>	
<b>Harvest costs:</b>							
Custom shake - \$45 per acre						45.00	
Pole						15.00	
Rake						30.00	
Pick up, haul, hull - custom \$.07/lb. in shell						105.00	
<b>TOTAL HARVEST COSTS</b>						<b>195.00</b>	
<b>Cash overhead:</b>							
Office and business costs						75.74	
County Taxes						120.00	
<b>TOTAL CASH OVERHEAD COSTS</b>						<b>195.74</b>	
<b>TOTAL CASH COSTS</b>						<b>1142.47</b>	
<b>TOTAL CASH COST PER TON</b>						<b>1523.29</b>	
<b>Annual Cost</b>							
Investment	Per Acre			Depreciation	Interest @ 13%		
Equipment & buildings	1256.25			97.00	82.00	179.00	
Trees 40 yr. depreciation	7879.00			196.98	512.14	709.11	
Land	6000.00				780.00	780.00	
<b>TOTAL INVESTMENT COSTS</b>	<b>15135.25</b>			<b>293.98</b>	<b>1374.14</b>	<b>1668.11</b>	
<b>TOTAL COSTS PER ACRE</b>						<b>2810.58</b>	
Cost per lb @ 1500 lbs. yield						1.87	

Cost of Producing Almonds At Varying Yields  
No Cover Crop - Total Herbicide Control

	750	1000	1250	POUNDS PER ACRE 1500	1750	2000
Cultural costs	751.53	751.53	751.53	751.53	751.53	751.53
Harvest cost	142.50	160.00	177.50	195.00	212.50	230.00
Cash overhead	191.52	192.92	194.32	195.72	197.12	198.52
Total cash cost	1085.55	1104.45	1123.35	1142.25	1161.15	1180.05
Investment cost	1668.11	1668.11	1668.11	1668.11	1668.11	1668.11
Total cost	2753.66	2772.56	2791.46	2810.36	2829.26	2848.16

Income Above Cash Costs at Varying Yields & Prices

CENTS PER POUND	750	1000	1250	POUNDS PER ACRE 1500	1750	2000
80	-485.55	-304.45	-123.35	57.75	238.85	419.95
90	-410.55	-204.45	1.65	207.75	413.85	619.95
100	-335.55	-104.45	126.65	357.75	588.85	819.95
110	-260.55	-4.45	251.65	507.75	763.85	1019.95
120	-185.55	95.55	376.65	657.75	938.85	1219.95

Income Above Total Costs at Varying Yields & Prices

CENTS PER POUND	750	1000	1250	POUNDS PER ACRE 1500	1750	2000
80	-2153.66	-1972.56	-1791.46	-1610.36	-1429.26	-1248.16
90	-2078.66	-1872.56	-1666.46	-1460.36	-1254.26	-1048.16
100	-2003.66	-1772.56	-1541.46	-1310.36	-1079.26	-848.16
110	-1928.66	-1672.56	-1416.46	-1160.36	-904.26	-648.16
120	-1853.66	-1572.56	-1291.46	-1010.36	-729.26	-448.16

ALMOND ORCHARD  
 San Joaquin Valley - 1984  
 No Cover Crop  
 EQUIPMENT AND BUILDING LIST

ITEM	ORIGINAL COST	ANNUAL USE (ACRES)	COST PER ACRE	LIFE (YEARS)	OVERHEAD DEPRECIATION	INTEREST AT 13%	COST PER HOUR
<b>Tractors:</b>							
30 HP wheel diesel	13000	80	162.50	10	16.25	10.56	3.80
60 HP wheel diesel	31000	80	387.50	10	38.75	25.19	8.00
Disk, tandem 14'	7500	80	93.75	10	9.38	6.09	3.60
Brush Rake	1000	80	12.50	15	.83	.81	1.00
Spray Rig	12500	80	156.25	10	15.63	10.16	3.30
3-Wheel Motorcycle	1500	80	18.75	5	3.75	1.22	1.50
Pickup	8000	80	100.00	5	20.00	6.50	6.00
Misc. Tools	1000	80	12.50	10	1.25	.81	
Pump and Well	10000	80	125.00	20	6.25	8.13	
Irrigation System	72000	80	900.00	20	45.00	58.50	
Buildings	10000	80	125.00	30	4.17	8.13	
<b>TOTAL COST</b>	<b>167500</b>		<b>2093.75</b>		<b>161.25</b>	<b>136.09</b>	
<b>60% OF NEW COSTS</b>	<b>100500</b>		<b>1256.25</b>		<b>96.75</b>	<b>81.66</b>	