

SAMPLE COSTS TO ESTABLISH AN APRICOT ORCHARD - WESTSIDE STANISLAUS COUNTY - 1961

M = Man Hours; T = Tractor Hours

Vernon Patterson, Farm Advisor

Norman Ross, Farm Advisor

PRE-HARVEST CASH COSTS:

| | 1st yr. | 2nd yr. | 3rd yr. |
|--|------------------|-----------------|------------------|
| Land prep., subsoil, disc, harrow, plane, etc. | \$ 50.00 | \$ ----- | \$ ----- |
| Layout and plant at 18¢ per tree at 75 trees/acre | 13.50 | 1.00 | 1.00 |
| Trees: 75 @ 65¢ | 48.75 | 1.30 | .65 |
| Irrigation | 15.00 | 15.00 | 15.00 |
| Water cost | 8.00 | 8.00 | 8.00 |
| Tillage, irrig. prep. and hoe 4.8 M & T | 15.00 | 12.00 | 12.00 |
| Fertilizer application | 3.00 | 4.00 | 4.00 |
| Fertilizer material | 2.50 | 5.00 | 7.50 |
| Spray application | 3.50 | 4.50 | 7.50 |
| Spray material | 3.00 | 5.00 | 10.00 |
| Cover crop seed | 3.00 | 3.00 | 3.00 |
| Pruning and brush disposal | 4.00 | 6.00 | 12.00 |
| Miscellaneous labor and material | 2.50 | 5.00 | 9.00 |
| County taxes | 16.25 | 16.25 | 16.25 |
| Office, car, interest on operating capital, etc. | 11.00 | 5.00 | 7.00 |
| Repairs, except tractor | 7.00 | 8.00 | 8.00 |
| Total Pre-Harvest Cash Costs | \$ 206.00 | \$ 99.05 | \$ 120.90 |
| TOTAL HARVESTING COSTS (Including supervision 1½ T @ \$22/T) | | | \$ 33.00 |
| TOTAL CASH AND HARVESTING COSTS | \$ 206.00 | \$ 99.05 | \$ 153.90 |

DEPRECIATION COSTS:

| | | | |
|--|--------------------|--------------------|--------------------|
| Irrigation facilities (\$100 cost) -25-yr. life | \$ 4.00 | \$ 4.00 | \$ 4.00 |
| Buildings & equipment | 10.00 | 10.00 | 10.00 |
| Tractor @ .70¢ per hour | 5.60 | 5.60 | 5.60 |
| TOTAL DEPRECIATION COSTS | \$ 19.60 | \$ 19.60 | \$ 19.60 |

INTEREST ON INVESTMENT @ 6%

| | | | |
|--------------------------------------|------------------|------------------|------------------|
| Irrigation facilities on ½ cost (50) | \$ 3.00 | \$ 3.00 | \$ 3.00 |
| Buildings and equipment on ½ cost | 5.00 | 5.00 | 5.00 |
| Tractor @ .25¢ per hour | 2.00 | 2.00 | 2.00 |
| Land @ \$1,000 per acre | 60.00 | 60.00 | 60.00 |
| Interest on accumulated costs | ----- | 17.30 | 12.30 |
| TOTAL INTEREST ON INVESTMENT | \$ 70.00 | \$ 87.30 | \$ 82.30 |
| TOTAL COST FOR YEAR | \$ 295.60 | \$ 205.95 | \$ 255.80 |
| Credit For Fruit 1½ T @ \$80 | ----- | ----- | \$ 120.00 |
| Net Cost For Year | \$ 295.60 | \$ 205.95 | \$ 135.80 |
| TOTAL ACCUMULATED COST | \$ 295.60 | \$ 501.55 | \$ 637.35 |