

Cooperative Extension, University of California

SAMPLE COSTS TO ESTABLISH A NON-IRRIGATED WALNUT GROVE - 1985

SAN LUIS OBISPO COUNTY

John H. Foott, Farm Advisor and E. A. Yeary, Farm Advisor--Statewide

*Based on a planting of 30 trees per acre - 1st 20 to 25 years

	1st yr.	2nd yr.	3rd yr.	4th yr.	5th yr.
Yield: Lbs. per acre in-shell basis	0	0	0	30	100
Pre-harvest cash costs:					
Land clearing: \$20 to \$700 per acre	\$ 250				
Tillage	51				
Trees: 30@ \$10, black walnut root	300				
Lay out plant, water, paint, stake	210				
Re-plant 2nd year, 1 tree		15			
Pruning and brush disposal		19	22	25	25
Fertilizer and application		11	19	26	26
Protection from deer	200				
Tank water	60				
Cultivation	26	26	26	26	26
Hand hoe	18	18	18	18	18
Pest and rodent control	8	8	8	8	8
Repairs	20	20	20	20	20
Taxes	35	35	35	35	35
Misc. labor, materials, field power	10	10	17	17	17
Interest on operating capital 13%	80	11	11	12	17
Office and business costs	36	5	5	5	8
TOTAL PRE-HARVEST CASH COSTS	\$1304	\$178	\$181	\$192	\$215
Harvest costs:					
Pre-harvest tillage					10
Knock, hand labor					9
Pick up					38
Haul to dryer					2
Dehydrate (6¢ lb.)					6
TOTAL HARVEST COSTS				22	65
TOTAL CASH COSTS	\$1304	\$	\$	\$214	\$280
Depreciation:					
Tractor \$3 per hour	13	6	6	6	8
Equipment \$100, 10 year life	10	10	10	10	10
TOTAL DEPRECIATION	23	16	16	16	18
Interest on investment @ 11%					
Tractor: \$2.10 per hour	9	4	4	4	5
Equipment: 1/2 cost \$50	6	6	6	6	6
Land: \$3500 per acre	385	385	385	385	385
Interest on accumulated costs		190	276	371	479
TOTAL INTEREST ON INVESTMENT	400	585	671	766	875
TOTAL COST FOR THE YEAR	1727	779	868	996	1173
CREDIT FOR WALNUTS, 40¢ per lb.				12	40
NET COST FOR THE YEAR	1727	779	868	984	1133
ACCUMULATED NET COST	\$1727	\$2506	\$3374	\$4358	\$5491

*After 20 to 25 years, trees are thinned to 15 per acre. Labor costs are \$8.35 per hour cost to the farmer for skilled labor and \$7.00 for field labor.

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