

## SAMPLE COSTS TO PRODUCE WALNUTS (NONIRRIGATED) IN LAKE COUNTY - 1964

Yield: 800 lbs. per acre.

Operation	Hours Per Acre	Cost per acre				Total
		Labor	Fuel and repairs	Materials		
		Kind and Quantity			Cost	
		dollars				
<u>Cultural costs</u>						
Prune & brush disposal	5.0	8.25	1.00			9.25
Cultivation 2 times	3.0	6.90	4.00			10.90
Fertilizing & material	.5	1.15	.75	100 lbs. N	12.50	14.40
Dust 2 times	.4	.90	.60	Dust material	9.00	10.50
Miscellaneous	3.0	6.90	1.50		1.60	10.00
Total cultural		24.10	7.85		23.10	55.05
<u>Harvest costs</u>						
Shake	2.0	4.60	3.50			8.10
Pick - piece				800 lbs. @ 2.5¢	20.00	20.00
Haul to huller	.4	.90	.60			1.50
Hull & dehydrate				800 lbs. @ 40.00-T	16.00	16.00
Haul to market				800 lbs. @ 5.00-T	2.00	2.00
Supervision		10.00				10.00
Total harvest		15.50	4.10		38.00	57.60
<u>Cash overhead</u>						
Miscellaneous, office, etc.					6.25	
Taxes					28.00	
Total cash overhead						34.25
Total cash cost		39.60	11.95		95.35	146.90
Management - 5% of 800 lb. @ .20						8.00
				Annual Cost		
<u>Investment</u>	<u>Per Acre</u>			<u>Depreciation</u>	<u>Interest</u>	
Land	600.00				36.00	
Trees	800.00			20.00	24.00	
Buildings	40.00			1.60	1.20	
Equipment	250.00			25.00	7.50	
Total investment	1,690.00			46.60	68.70	115.30
<b>TOTAL COST PER ACRE</b>						<b>270.20</b>
Cost per lb. @ 800 lb. yield						<b>33.8¢</b>

**SAMPLE COSTS TO DEVELOP A WALNUT ORCHARD  
IN BUTTE-SUTTER COUNTIES - 1965**

Based on 100 acres planted 25' x 25', 70 trees per acre. Hartleys interplanted with Ashley. Labor at \$1.30 and \$1.65.

	Year						
	1	2	3	4	5	6	7
Yield - pounds				350	525	875	2,100
Gross income				\$70.00	\$105.00	\$175.00	\$420.00
	dollars						
<u>Costs</u>							
Mark & stake	13.40						
Dig holes	8.40						
Plant & stake	295.30	31.01	19.54	8.99			
Water	14.00						
Total planting	331.10	31.01	19.54	8.99			
Prune		5.17	11.34	24.15	24.15	24.15	24.15
Remove brush				4.15	4.15	4.15	4.15
Whitewash	3.50	7.00	8.40				
Irrigate	15.05	15.05	15.05	15.05	15.05	15.05	15.05
Disc	9.30	9.30	9.30	6.10	6.10	6.10	6.10
Hoe	39.90	39.90	13.30				
Tie & sucker	15.00	24.90					
Spray	6.13	6.13	6.91	11.03	27.43	33.49	33.49
Summer pinch			5.78	2.48			
Landplane					1.92	1.92	1.92
Total cultural	88.88	107.45	70.08	62.96	78.80	84.86	84.86
Harvest				19.47	32.21	42.15	79.75
Miscellaneous overhead	21.00	6.92	4.48	4.57	5.55	6.35	8.23
Taxes & insurance	19.95	19.95	19.95	37.54	41.24	45.05	48.29
Total cash	460.93	165.33	114.05	133.53	157.80	178.41	221.13
Management	10.00	10.00	10.00	10.00	10.00	10.00	21.00
Depreciation	17.95	17.95	17.95	18.85	18.85	18.85	18.85
Interest	83.63	118.01	136.67	153.68	168.44	183.44	196.40
Total cost	572.51	311.29	278.67	316.06	355.09	390.70	457.38
Net cost				246.06	250.09	215.70	37.38
Accumulated cost	572.51	883.80	1,162.47	1,408.53	1,658.62	1,874.32	1,911.70
<u>Investment per acre</u>							
Land	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Trees		573	884	1,162	1,409	1,659	1,874
Buildings	50	50	50	50	50	50	50
Irrigation	100	100	100	100	100	100	100
Equipment	138	138	138	147	147	147	147
Total	1,538	2,111	2,422	2,709	2,956	3,206	3,421

The orchard becomes self-sufficient in the eighth year. The total cost of development is \$1,911.70

Source: Retan, Art, Dave Chaney, and Philip Parsons. Developing A New Walnut Orchard, Butte-Sutter Counties, University of California Agricultural Extension Service Mimeo, January 1965.