

WALNUT PRODUCTION COSTS IN STANISLAUS COUNTY

Cost Analysis Work Sheet - 1976

Tillage Practices in Soil Management

Costs are based on production from an 80-acre orchard with 10-year-old trees planted 48 per acre, producing 3500 lbs. of dry nuts. Skilled labor \$4.10 per hour cost to the grower and other labor \$3.50 per hour. Medium wheel tractor per hour cash costs \$2.60, depreciation \$1.65 and interest \$.82.

	Sample Costs per acre	per 100 lbs. nuts	My Costs per acre	per 100 lbs. nuts
Preharvest Cash Costs				
Pruning: 10 hrs. labor	\$35.00			
Brush disposal: 3 hrs. labor & 1 tractor hr.	13.70			
Fertilizer: 210 lbs. N @ 22¢ applied	46.20			
Spray materials	50.00			
Spray application 2x: 800 gal. @ 3½¢	28.00			
Tillage and harvest preparation: 5 hrs. labor and tractor	33.50			
Irrigation 5x: 5 hrs. labor	17.50			
Water: 4 ac. ft. plus district tax	12.15			
Misc. labor: 6 hrs. labor, 1 hr. tractor	24.20			
Misc. materials	19.00			
County taxes	75.00			
Repairs except tractor	14.00			
Office and business costs	38.37			
TOTAL PREHARVEST CASH COSTS	\$406.62	\$11.62		
Harvest Costs:				
Shake, pick, hull, dehydrate & haul: \$155/Ton	\$271.25			
TOTAL HARVEST COSTS	\$271.25	\$ 7.75		
TOTAL CASH COSTS	\$677.87	\$19.37		
Depreciation:				
Irrigation system: \$200 cost - 12 years	\$16.67			
Buildings & equipment: \$120 cost - 12 years	10.00			
Tractor: 7 hrs. @ \$1.65	11.55			
Trees: \$3200 cost - 40 years	80.00			
TOTAL DEPRECIATION	\$118.22	\$ 3.38		
Interest on Investment at 8%:				
Irrigation system: ½ cost (\$100)	\$ 8.00			
Buildings and equipment: ½ cost (\$60)	4.80			
Tractor: 7 hrs. @ 82¢	5.74			
Trees: ½ Cost (\$1600)	128.00			
Land: \$1900	152.00			
TOTAL INTEREST ON INVESTMENT	\$298.54	\$ 8.53		
TOTAL COST OF PRODUCTION	\$1094.63	\$31.28		

13A70
 AGRICULTURE
 LIBRARY
 50.00
 28.00
 33.50
 UNIVERSITY OF CALIFORNIA
 17.50
 STANISLAUS COUNTY

SAMPLE COSTS PER 100 LBS. DRY NUTS AT VARYING YIELDS

Yield: lbs. dry nuts per acre	2500	3000	3500	4000	4500
Cash Costs per cwt.	\$24.01	\$21.30	\$19.37	\$17.92	\$16.79
Total Costs per cwt.	\$40.68	\$35.20	\$31.28	\$28.33	\$26.05

WALNUT PRODUCTION COSTS IN STANISLAUS COUNTY

Cost Analysis Work Sheet - 1976

NonTillage Practices in Soil Management

Costs are based on production from an 80-acre orchard with 10-year-old trees, planted 48 per acre, producing 3500 lbs. of dry nuts. Skilled labor \$4.10 per hour cost to the grower and other labor \$3.50 per hour. Medium wheel tractor per hour cash costs \$2.60, depreciation \$1.65 and interest \$.82.

Preharvest Cash Costs	Sample Costs		My Costs	
	per acre	per 100 lbs. nuts	per acre	per 100 lbs. nuts
Pruning: 10 hrs. labor	\$35.00			
Brush disposal: 3 hrs. labor & 1 tractor hr.	13.70			
Fertilizer: 210 lbs. N @ 22¢ applied	46.20			
Spray materials	50.00			
Spray application 2x: 800 gal. @ 3½¢	28.00			
Mow centers 2½ hrs. man and tractor	16.75			
Herbicide: custom applied	7.50			
Irrigate 5x: 1½ hrs. labor	5.25			
Water: 4 ac. ft. plus district tax and \$7.50 per acre pumping cost	19.65			
Misc. labor: 6 hrs. labor, 1 hr. tractor	24.20			
Misc. materials	19.00			
County taxes	75.00			
Repairs, except tractor	11.00			
Office and business costs	37.35			
TOTAL PREHARVEST CASH COSTS	\$388.60	\$11.10		
Harvest Costs:				
Shake, pick, hull, dehydrate & haul: \$155/Ton	\$271.25			
TOTAL HARVEST COSTS	\$271.25	\$ 7.75		
TOTAL CASH COSTS	\$659.85	\$18.85		
Depreciation:				
Irrigation system: \$600 - 12 years	\$50.00			
Buildings & equipment: \$120 - 12 years	10.00			
Tractor: 4½ hrs. at \$1.65	7.43			
Trees: \$3200 cost - 40 years	80.00			
TOTAL DEPRECIATION	\$147.43	\$ 4.21		
Interest on Investment at 8%:				
Irrigation system: ½ cost (\$300)	\$24.00			
Buildings & equipment: ½ cost (\$60)	4.80			
Tractor: 4½ hrs. @ 82¢	3.69			
Trees: ½ cost (\$1600)	128.00			
Land: \$1900	152.00			
TOTAL INTEREST ON INVESTMENT	\$312.49	\$ 8.93		
TOTAL COST OF PRODUCTION	\$1,119.77	\$31.99		

SAMPLE COSTS PER 100 LBS. DRY NUTS AT VARYING YIELDS

Yield: lbs. dry nuts per acre	2500	3000	3500	4000	4500
Cash Costs per cwt.	\$23.29	\$20.70	\$18.85	\$17.46	\$16.39
Total Costs per cwt.	\$41.69	\$36.03	\$31.99	\$28.96	\$26.61

WALNUTS 1976

Monthly Cash Cost Flow

OPERATION	TOTAL	NOV.	DEC.	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.
<u>Cultural Costs</u>													
Prune	\$ 35.00			17.50	17.50								
Brush disposal	13.70				13.70								
Fertilize	46.20			46.20									
Spray: 4X	78.00							40.00		38.00			
Cultivate and harvest preparation	33.50						3.37	3.37	3.37	3.37	20.00		
Irrigate: 5X	29.65						5.93	5.93	5.93	5.93	5.93		
Misc. including weed control	43.20	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	10.20	3.00
<u>HARVEST COSTS</u>	271.25											150.00	121.25
<u>CASH OVERHEAD</u>													
Off., operating cap.	38.37	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Taxes	75.00		37.50				37.50						
Repairs	14.00	3.50	3.50	3.50	3.50								
<u>TOTAL CASH COSTS</u>	677.87	9.70	47.20	73.40	40.90	6.20	53.00	55.50	15.50	53.50	32.13	163.40	127.45
<u>ACCUMULATED CASH COSTS</u>			56.90	130.30	171.20	177.40	230.40	285.90	301.40	354.90	387.03	550.43	677.87

UNIVERSITY OF CALIFORNIA
COOPERATIVE EXTENSION

Lonnie C. Hendricks, Farm Advisor

Edward Yeary, Statewide Farm Advisor

INVESTMENT FOR 80-ACRE WALNUT ORCHARD
Stanislaus County - 1976

ITEM	COST		LIFE	DEPRECIATION PER YEAR	OPERATING COST PER HOUR
	PER ACRE	TOTAL			
Land: 80 acres	\$2,200	\$176,000			
Trees: 80 acres	3,660	292,800	40	\$ 7,320	
Irrigation system	200	16,000	12	1,333	
Buildings	120	9,600	12	800	
Huller & building	438	35,000	15	2,333	
TOTAL, Land, Trees, Buildings	\$6,618	\$529,400		\$11,786	
Equipment:					
Pickup	\$ 63	\$ 5,000	5	\$ 1,000	7.1¢/mile
Tractor W.D. 60	175	14,000	10	1,400	\$2.60
Pruning equipment	19	1,500	10	150	.15
Trailer	10	800	16	50	.20
Disc 12'	30	2,400	10	240	1.10
Furrower	10	800	10	80	.40
Orchard roller	38	3,000	20	150	.40
Shaker	250	20,000	5	4,000	3.75
Rake	36	2,900	5	580	1.60
Pickup machine	250	20,000	5	4,000	6.10
Carts (2)	18	1,400	10	140	.06
Misc.	31	2,500	10	250	
TOTAL EQUIPMENT	\$ 930	\$ 74,300		\$12,040	
TOTAL INVESTMENT & DEPR.	\$7,548	\$603,700		\$23,826	
Depreciation per acre				\$ 298	
Interest per acre @ 8%	\$ 604				