

## ALMOND PRODUCTION

### Cost Analysis Work Sheet

This work sheet was developed to show sample costs for a good yield, mature orchard under Tulare County conditions. These costs will be useful as a guide when a specific orchard planting is under consideration. When using this work sheet it is important to consider the following items:

1. Almonds require cross-pollination. In Tulare County it is common to find orchards containing 60% Nonpareils, 30% Texas and 10% NePlus. Where pollinators are reduced in number or the varieties do not overlap sufficiently in bloom dates, the total crop will often be reduced.
2. Seasonal variations tremendously influence fruit set. Wet weather during bloom will cause jacket rot and reduced bee flight. Frosts during bloom are also hazardous.
3. These sample costs are based on 30-acre almond operations and larger. Costs increase sharply on small operations.
4. No account is taken for partial or complete crop loss due to frost, rain, labor problems, etc.
5. No allowance is made for cost of management.
6. Costs are based on manual harvesting rather than mechanical. However, present costs in Tulare County are approximately equal for both operations.
7. The harvest season extends from mid-August to early October.

#### Sample Costs at Varying Yields

Yield: lbs. per acre in-shell	<u>Average</u>					<u>Exceptional</u>	
	1250	1500	1750	2000	2250	2500	3000
Yield lbs. meats at 55% shell-out	688	825	963	1100	1238	1375	1650
Cash costs per cwt. in-shell	26.59	23.26	20.89	19.11	17.72	16.61	14.95
Cash costs per cwt nutmeats	48.35	42.29	37.96	34.75	32.22	30.20	27.18
Total costs per cwt in-shell	39.71	34.20	30.26	27.31	25.01	23.17	20.42
Total costs per cwt nutmeats	72.20	62.18	54.99	49.65	45.47	42.13	37.13

Cooperative Extension Work in Agriculture and Home Economics, U.S. Department of Agriculture, University of California and County of Tulare Cooperating.

COST ANALYSIS WORK SHEET  
SAMPLE COSTS TO PRODUCE ALMONDS IN TULARE COUNTY - 1967

Costs are for a mature orchard containing 69 trees per planted acre, producing 1750 lbs. of in-shell nuts, or 963 lbs. of nutmeats per acre. Man labor \$1.60 per hour total\*, and equipment operator \$1.80. Medium wheel tractor per hour cash costs \$1.30, depreciation 75¢ and interest 30¢.

\*including social security and workman's compensation.

	Sample Costs		Your Costs	
	Per Acre	Per Cwt	Per Acre	Per Cwt
<b>PRE-HARVEST CASH COSTS:</b>				
Pruning: 8 man hrs.	\$ 12.80			
Brush disposal: 2 man hrs. and 1 tractor hr.	4.70			
Fertilizer: 100 lbs. N at 11¢	11.00			
Spray 3 times: materials application @ 1½¢/gal.	39.60	22.50		
Furrow 3 times: 1½ hrs. man & tractor	4.65			
Irrigate 6 times: labor 11 hrs.	17.60			
3½ ft. water: power \$19.25; dist. tax \$6.00	25.25			
Disc: 5 times - 7½ hrs. man & tractor	23.25			
Frost protection: 2 man hrs. & 1 tractor hr.	4.70			
materials: annual average	3.50			
Bees: 2 hives at \$2.50	5.00			
Taxes	35.00			
Misc. labor, materials, field power; includes 4 man hrs. and 2 tractor hrs.	13.20			
Repairs to equipment except tractor	6.00			
Office, car, operating capital, insurance, etc.	17.50			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$246.25</b>	<b>\$14.07</b>		
<b>HARVESTING COSTS:</b>				
Land prep. for harvest: 1 hr. man & tractor	3.10			
Knock, pick & haul out at 3½¢ lb.	61.25			
Hulling: 3¢ lb. net after hull allowance	52.50			
Haul to market	2.50			
<b>TOTAL HARVESTING COSTS</b>	<b>\$119.35</b>	<b>\$ 6.82</b>		
<b>TOTAL CASH COSTS</b>	<b>\$365.60</b>	<b>\$20.89</b>		
<b>DEPRECIATION:</b>				
Irrigation system & well: \$200 cost	12.00			
Bldgs. & equipment except tractor: \$100 cost	7.50			
Tractor: 14 hrs. at 75¢	10.50			
Trees: cost \$960 30 yr. life	32.00			
<b>TOTAL DEPRECIATION</b>	<b>\$ 62.00</b>	<b>\$ 3.54</b>		
<b>INTEREST ON INVESTMENT AT 6%:</b>				
Irrigation system & well: ½ cost \$100	6.00			
Bldgs. & equipment except tractor: ½ cost \$50	3.00			
Tractor: 14 hrs. at 30¢	4.20			
Trees: ½ cost \$480	28.80			
Land: \$1,000	60.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$102.00</b>	<b>\$ 5.83</b>		
<b>TOTAL COST OF PRODUCTION - IN-SHELL</b>	<b>\$529.60</b>	<b>\$30.26</b>		
<b>TOTAL COST OF PRODUCTION - NUTMEATS (55% SHELL-OUT)</b>	<b>\$529.60</b>	<b>\$54.99</b>		

G. Steven Sibbett  
Farm Advisor

Burt B. Burlingame  
Extension Economist