

SAMPLE COSTS TO PRODUCE DRYLAND WALNUTS - 1967  
SAN LUIS OBISPO COUNTY

by  
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Based on yield of 1000 pounds in-shell nuts 15 trees per acre	Sample Costs		Your Costs	
	Per Acre	Per lb in Shell	Per Acre	Per lb. in Shell
<b>PRE-HARVEST CASH COST</b>				
Prune and brush removal:				
5 hours man labor,	8.25			
2 hours man & tractor	6.10			
Cultivate, 2 times; 2 hours man & tractor	6.10			
Weeding: 4 hours labor	6.60			
Fertilize:				
Labor: 1/2 hour man and tractor	1.53			
Material: 20 lbs N @ 15¢	3.00			
Rodent control	6.00			
Misc. labor, materials and repairs	7.00			
Taxes	10.00			
Office, car, business expense	5.00			
<b>Total Pre-Harvest Cash Cost</b>	<b>\$ 59.58</b>	<b>.06</b>		
<b>HARVESTING COST</b>				
Shake and knock: 2 hours man & equip. costs	7.70			
Pick-up: 4¢ per pound	40.00			
Haul to plant, hull and dry: 3¢ per pound	30.00			
<b>Total Harvesting Cost</b>	<b>\$ 77.70</b>	<b>.08</b>		
<b>Total Cash Cost</b>	<b>\$137.28</b>	<b>.14</b>		
<b>DEPRECIATION</b>				
Trees: cost \$700, 40-year life	17.50			
Equipment: cost \$160, 10-year life	16.00			
Tractor	4.75			
<b>Total Depreciation</b>	<b>\$ 38.25</b>	<b>.04</b>		
<b>INTEREST ON INVESTMENT @ 7%</b>				
Trees: on 1/2 cost \$350	24.50			
Equipment: on 1/2 cost \$80	5.60			
Tractor	1.75			
Land - \$500	35.00			
<b>Total Interest on Investment</b>	<b>\$ 66.85</b>	<b>.07</b>		
Management (flat rate - \$6.00)	\$ 6.00			
<b>TOTAL COST OF PRODUCTION</b>	<b>\$248.38</b>	<b>.25</b>		

SAMPLE COSTS PER POUND IN-SHELL AT VARYING YIELDS				
Yield: pounds per acre in-shell	900	1000	1100	1200
Cost per pound in-shell nuts	27¢	25¢	23¢	22¢

Tractor operator \$1.85/hour; other labor, \$1.65. Contract labor costs, \$2/hour. Medium tractor per hour cash costs, \$1.20, depreciation 95¢ and interest 35¢.