

EARLY PEACHES FOR FRESH MARKET SHIPMENT  
(matures early in June)  
COST ANALYSIS WORK SHEET

Sample costs to produce early fresh market peaches in Kern County for shipment. Costs are for a mature orchard containing 108 trees per planted acre, producing 9 tons of fruit with 25% discarded as culls. Man labor at \$1.70 per hour total and equipment operator \$1.90. Medium wheel tractor per hour cash costs \$1.30, depreciation 70¢ and interest 30¢.

	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>PRE-HARVEST CASH COSTS:</b>				
Pruning: 108 trees at 90¢	97.20			
Brush disposal: Contract	4.65			
2 man hrs. raking brush	3.40			
Fertilize: Material - 100 lbs.N @ 11¢	11.00			
Application - ½ hr., man & tractor	1.60			
Spray 3 times: Material	44.00			
Application	30.00			
Furrow 3 times: 1½ hrs., man & tractor	4.80			
Irrigate 7 times: Labor - 13 hrs.	22.10			
Water - power \$12 per ft.	54.00			
Disc 5 times: 7½ hrs., man & tractor	24.00			
Thin: 108 trees at \$1.25	135.00			
Girdle: 108 trees at 11¢	11.88			
Tie: 2 hrs. labor	3.40			
Material	2.40			
Taxes	36.80			
Misc. labor, material, field power including 4 man hrs., and 1 tractor hr.	10.50			
Repairs to equipment except tractor	4.75			
Supervision	14.00			
Office, car, operating capital, insurance, etc.	30.93			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>546.41</b>	<b>60.71</b>		
<b>HARVESTING COSTS:</b>				
Pick 9 tons of fruit at \$26	234.00			
Roadside: 9 man hrs., and 4 tractor hrs.	21.30			
Misc.: 2 man hrs., and 1 tractor hr.	4.90			
<b>TOTAL HARVESTING COSTS</b>	<b>260.20</b>	<b>28.91</b>		
<b>TOTAL CASH COSTS</b>	<b>806.61</b>	<b>89.62</b>		
<b>DEPRECIATION:</b>				
Irrigation system: \$350, 15 yrs. life	23.33			
Tractor: 15½ hrs at 70¢	10.85			
Buildings: \$40 cost, 20 year life	2.00			
Equipment except tractor: \$80, 10 yrs. life	8.00			
Trees: Cost \$1350, 15 yrs. life	90.00			
<b>TOTAL DEPRECIATION</b>	<b>134.18</b>	<b>14.91</b>		
<b>INTEREST ON INVESTMENT 7%:</b>				
Irrigation system: ½ cost \$175	12.25			
Tractor: 15½ hrs. at 30¢	4.65			
Buildings: ½ cost \$20	1.40			
Equipment except tractor: ½ cost \$40.00	2.80			
Trees: ½ cost \$675	47.25			
Land: \$1200	84.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>152.35</b>	<b>16.93</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>1093.14</b>	<b>121.46</b>		

500 lbs. culls per ton (25%)	no value
Net cost of 1500 lbs. merchantable fruit	\$ 121.46
Cash costs only of 22 lbs. (1 lug) merchantable fruit	1.32
Total net cost of 1 lug	1.78

SAMPLE COSTS AT VARYING YIELDS

Average

Tons Per Acre	6	7	8	9	10
Total cost of production per ton	169.12	148.73	133.39	121.46	110.91
Cash costs only: 1 lug	1.78	1.58	1.27	1.32	1.22
Total costs per 22 lb. lug	2.48	2.18	1.74	1.78	1.64
Packed lugs per acre	409	477	545	613	681

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ABOUT THESE COST DATA

The costs of production in any agricultural enterprise will vary considerably from ranch to ranch. The input and cost data in this booklet are sample costs. They are intended to be used only as educational guides in assisting you to appraise and plan your own crop and livestock program.

These cost data do not represent industry averages.

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