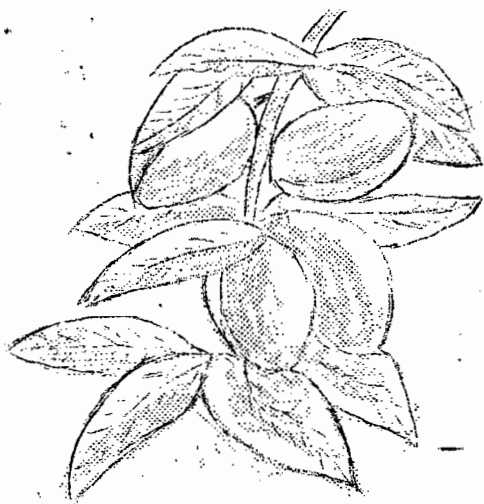


SAMPLE COSTS
TO PRODUCE
ALMONDS
IN
MERCED COUNTY



University of California,
Agricultural Extension Service,
Merced County
UC Cooperative Extension

COST ANALYSIS WORKSHEET

SAMPLE COSTS TO PRODUCE ALMONDS IN MERCED COUNTY

Based on a yield of 1500 lbs. in shell per acre. Man labor at \$1.65 per hr. including Social Security, compensation insurance, etc. Medium wheel tractor cash cost \$1.25 per hour, depreciation, 70¢, interest, 25¢.

Sample Costs		Year Costs	
Per Acre	Per Cwt.	Per Acre	Per Cwt.

Pre Harvest Cash Costs:

Pruning - 8 man hours	\$ 13.20		
Brush disposal - 2 man & 1 tractor hour	4.55		
Fertilize: 2 man & 1 tractor hour	4.55		
Fertilizer: 150 lbs. N @ 12¢	18.00		
Spraying: 2 times - application @ 2¢/gal.	16.00		
Materials: -800 gallons	26.60		
Cultivate & irrig. prep.: 6 man & tractor hours	17.40		
Irrigate: 6 x 9 man hours	14.85		
Water: Irrigation tax or power cost	4.70		
Bees: 2 hives @ \$2.00	4.00		
Misc. labor: 3 man & 2 tractor hours	7.45		
Miscellaneous materials	4.00		
County taxes	24.00		
Office, car, operating capital, etc.	14.00		
Repairs (except tractor)	5.00		
Total Pre-Harvest Cash and Labor Cost	\$178.30	\$11.89	

Harvesting Costs:

Knock, pick & haul out @ 4¢/lb.	60.00	4.00
Hulling @ 2½¢/lb.	37.50	2.50
Haul to market	2.50	.16
Total Harvesting Cost	\$100.00	\$6.66
Total Cash and Labor Cost	\$278.30	\$18.55

Depreciation:

Trees - (\$800.00 cost - 35 year life)	22.86	
Buildings, irrigation, facilities & equipment	19.00	
Tractor: 10 hours @ 70¢	7.00	
Total Depreciation Cost	\$ 48.86	\$ 3.26
Total Cash and Depreciation Cost	\$327.16	\$21.81

Interest on Investment @ 6%:

Trees (Average value \$400.00)	24.00	
Buildings, irrig. facilities & equip. (av. value \$150.00)	9.00	
Tractor: 10 hours @ 19¢	1.90	
Land @ \$1000.00	60.00	
Total Interest on Investment	\$ 94.90	\$ 6.33
Total Cost of Production	\$422.06	\$28.14

University of California
Agricultural Extension Service
Merced County
October, 1965

Verner Carlson, Farm Advisor
Burt Burlingame, Extension
Economist