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ESTABLISHING A STONE FRUIT ORCHARD
COST ANALYSIS WORK SHEET

Sample costs to establish a stone fruit orchard in Kern County in 1970, under conditions representative at the valley floor. Based on a planting of 108 trees per acre of a non-patented variety. Man labor \$2 per hour total and equipment operator \$2.20. Medium wheel tractor per hour cash costs \$1.40, depreciation 60¢ and interest 30¢.

	Cost per Acre			
	1st year	2nd year	3rd year	4th year
Yield:				
PRE-HARVEST CASH COSTS:				
Disc 2X: 1 hr. man and tractor	3.60			
Mark, stake, dig holes plant and prune: 30¢/tree	32.40			
Trees: 108 @ \$1	108.00			
Re-plant 2nd year: 2 trees @ \$1.50		3.00		
Prune and train: starting 2nd year		10.00	16.00	24.00
Furrow out 3X each year	2.70	2.70	5.40	5.40
Fertilize: hand work 3 yrs. spreader 1 yr.	5.11	8.35	11.60	14.84
Irrigate 8X: power \$12 ac. ft.	12.00	24.00	36.00	48.00
Labor	8.00	8.00	12.00	16.00
Spray	6.50	10.00	45.00	65.00
Disc 3X each year	10.80	10.80	10.80	10.80
Hoe - 1st 2 yrs. 7 hours labor	14.00	14.00		
Taxes	24.00	24.00	24.00	24.00
Misc. labor and materials	7.00	7.00	7.00	9.00
Repairs to equipment except tractors	10.00	10.00	10.00	10.00
Supervision by foreman	14.00	14.00	14.00	14.00
Office, insurance, business costs 6% of cash costs	15.49	8.75	11.51	14.46
TOTAL PRE-HARVEST CASH COSTS	273.60	154.60	203.31	255.50
HARVESTING COSTS:				
Pick and roadside misc. labor and tractor work				Yield and harvest costs depend upon the crop under consideration.
TOTAL HARVESTING COSTS				
TOTAL CASH COSTS				
DEPRECIATION:				
Irrigation system, pump, well cost \$350 15 yrs. life.	23.33	23.33	23.33	23.33
Tractor	4.20	3.60	3.60	4.20
Bldgs. & equip. except tractor \$120 cost 12 years	10.00	10.00	10.00	10.00
TOTAL DEPRECIATION	37.53	36.93	36.93	37.53
INTEREST ON INVESTMENT @ 7%:				
Irrigation system: ½ cost \$175	12.25	12.25	12.25	12.25
Tractor	2.10	1.80	1.80	2.10
Bldgs. & equip. except tractor ½ cost \$60	4.20	4.20	4.20	4.20
Land: \$900	63.00	63.00	63.00	63.00
Int. on accumulated costs	--	27.49	48.51	74.41
TOTAL INTEREST ON INVESTMENT	81.55	108.74	129.76	155.96
TOTAL COST FOR THE YEAR	392.68	300.27	370.00	448.99
CREDIT FOR CROP VALUE				
NET COST FOR THE YEAR	392.68	300.27	370.00	448.99
TOTAL ACCUMULATED COST	392.68	692.95	1062.95	1511.94

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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