

SAMPLE COSTS TO PRODUCE ALMONDS

San Joaquin County - 1966
Banta-Carbona Irrigation District

Yield - 2,000 pounds in shell, 1,100 pounds of meats.

Operation	Hours per acre	Cash and labor costs per acre			Total
		Labor	Fuel and repairs	Materials	
dollars					
<u>Cultural costs</u>					
Pruning	8.0	12.00			12.00
Brush removal	1.0	1.75	1.25		3.00
Fertilize	.4	.70	.49	150 lbs. N @ 12¢	19.19
Spray - 3 times				Application @ 2¢	24.00
				Material - 1,200 gal	37.61
Hoe trees		4.40			4.40
Disc	3.6	6.30	5.47		11.77
Harrow - 2 times	.4	.70	.50		1.20
Furrow - 5 times	1.0	1.75	1.43		3.18
Irrigate - 5 times	10.0	15.00		4 ac.ft. @\$4.75	19.00
				District tax	7.53
Bees				3 hives @ \$3	9.00
Miscellaneous	8.0	14.00	1.25		2.00
TOTAL CULTURAL COSTS		56.60	10.39		117.14
184.13					
<u>Harvest costs</u>					
Harrow and drag	.5	.88	.60		1.48
Harvest	36.0	54.00			68.45
	4.0	7.00	7.45		2.75
Haul to huller	1.0	1.75	1.00		
Hull				Contract - 2,000 lbs. @ 3¢	60.00
Haul to market				Contract	7.00
Miscellaneous	2.0	3.50	1.00		1.00
TOTAL HARVEST COSTS		67.13	10.05		68.00
145.18					
<u>Cash overhead</u>					
Miscellaneous					16.09
Taxes					40.32
TOTAL CASH OVERHEAD					56.41
56.41					
TOTAL CASH COSTS		123.73	20.44		241.55
385.72					
Management 5% of 2,000 pounds @ 26.2¢ (in shell)					26.25
			<u>Annual cost</u>		
<u>Investment</u>	<u>Per acre</u>	<u>Depreciation</u>	<u>Interest at 6%</u>		
Land	\$1,200.00		\$ 72.00		
Trees	900.00	\$36.00	27.00		
Buildings	50.30	2.01	1.51		
Irrigation facilities	100.00	4.00	3.00		
Tractors	116.66	7.78	3.66		
Other equipment	53.51	5.26	1.63		
Total	\$2,420.47	\$55.05	\$108.80		163.85
TOTAL COST PER ACRE					575.02
575.02					
Cost per pound @ 1,100 pound yield (meats)					52.3¢

Source: Rough, Don and Philip S. Parsons, Sample Costs to Grow Almonds, Banta-Carbona Irrigation District, San Joaquin County, Stockton: University of California Agricultural Extension Service Mimeo, July 1966.

SAMPLE COSTS TO PRODUCE ALMONDS

San Joaquin County - 1966
South San Joaquin Irrigation District

Yield - 2,000 pounds in shell, 1,100 pounds of meats.

Operation	Hours per acre	Cash and labor costs per acre			
		Labor	Fuel and repairs	Materials	Total
dollars					
<u>Cultural costs</u>					
Pruning	9.0	13.50			13.50
Brush removal	1.0	1.75	.95		2.70
Fertilize	.3	.53	.29	150 lbs. N @ 12¢	18.00
Spray - 3 times				Application @ 2¢	24.00
				Material - 1,200 gal	37.61
Disc - 3 times	1.0	1.75	1.22		2.97
Springtooth - 4 times	1.0	1.75	.96		2.71
Hoe - 6¢ per tree		3.30			3.30
Ridge - 6 times	1.0	1.75	.97		2.72
Split ridges - 6 times	.75	1.31	.73		2.04
Irrigate - 6 times	1.5	2.25	.25	Water	11.00
Bees				3 hives @ \$3	9.00
Frost protection - 2 times, pots	1.0	1.50	1.10	6 gal. oil @ 13¢	.78
Wind machines	.5	.88	3.09		3.97
Miscellaneous	4.0	7.00	4.40		.19
TOTAL CULTURAL COSTS		37.27	13.96		100.58
151.81					
<u>Harvest costs</u>					
Springtooth - 2 times	.5	.88	.48		1.36
Land plane - 2 times	.8	1.40	.96		2.36
Knock				Contract - \$11/hour 30 trees per hour	36.67
Poling	1.0	1.50			1.50
Raking by hand	.5	.75			.75
Sweeping	1.0	1.75			1.75
Pick up and deliver to huller				Contract - \$18/hour	18.00
Hull				Contract - 2/3 @ 2/5¢ 1b, 1/3 @ 2¢/1b	46.67
Haul to market				Contract	7.00
Miscellaneous	2.0	3.50	6.00		1.00
TOTAL HARVEST COSTS		9.78	7.44		109.34
126.56					
<u>Cash overhead</u>					
Miscellaneous					13.92
Taxes					32.58
TOTAL CASH OVERHEAD					46.50
46.50					
TOTAL CASH COST		47.05	21.40		256.42
324.87					
Management 5% of 2,000 pounds @ 26.2¢ (in shell)					
					26.25
<u>Annual cost</u>					
	<u>Investment</u>	<u>Per acre</u>	<u>Depreciation</u>	<u>Interest at 6%</u>	
Land	\$1,200.00			\$ 72.00	
Trees	900.00		\$30.00	27.00	
Buildings	53.00		2.12	1.59	
Irrigation facilities	60.00		2.40	1.80	
Tractors	90.00		9.00	2.70	
Other equipment	121.68		13.37	3.65	
Frost protection equip.	194.66		13.00	5.84	
Total	\$2,619.34		\$69.89	\$114.58	184.47
TOTAL COST PER ACRE					535.59
Cost per pound at 1,100 pound yield (meats)					
					48.7¢

Source: Rough, Don and Philip S. Parsons, Sample Costs to Grow Almonds, South San Joaquin Irrigation District, Stockton: University of California Agricultural Extension Service Mimeo, July 1966.

SAMPLE COSTS TO PRODUCE ALMONDS

Tehama County - 1966

Based on an 80-acre orchard, sprinkler irrigated, modified sod culture. Yield - 1,500 pounds in shell, 825 pounds of meats. Labor at \$1.75 per hour including taxes and insurance.

Operation	Hours per acre	Cash and labor costs per acre			Total
		Labor	Fuel and repairs	Materials	
dollars					
<u>Cultural costs</u>					
Pruning	12.0	21.00	3.00		24.00
Brush disposal	2.0	3.50	1.70		5.20
Fertilize	.3	.55	.30	100 lbs. N	10.00
Pollinate				Bees - 2 hives	4.00
Distribute & collect heaters	4.0	7.00	4.00		11.00
Fill and light heaters - 4 times	3.2	5.60	1.70	Oil - 360 gal. @ 12¢	43.20
Spray - 3 times	2.1	3.70	7.35	Material	35.00
Sprinkle - 3 times	1.8	3.15	1.50	Water - 2.5 ac. ft.	15.00
Chop sod - 6 times	1.2	2.10	1.80		3.90
Spray weeds	.3	.55	.50	Oil	3.00
Miscellaneous		2.90	2.15		5.05
TOTAL CULTURAL COSTS		50.05	24.00		110.20
<u>Harvest costs</u>					
Chop sod - 2 times	.4	.70	.60		1.30
Knock	2.0	3.50	3.50		7.00
Rake	1.0	1.75			1.75
Sweep	1.0	1.75	1.50		3.25
Pick up	1.0	1.75	2.20		3.95
Haul	.5	.90	.50		1.40
Hull	4.0	7.00	2.00		9.00
TOTAL HARVEST COSTS		17.35	10.30		27.65
<u>Cash overhead</u>					
Miscellaneous				10.00	
Taxes				10.80	
TOTAL CASH OVERHEAD				20.80	20.80
TOTAL CASH COST		67.40	34.30		131.00
Management 5% of 1,500 pounds @ 26¢ (in shell)					19.50
<u>Annual</u>					
<u>Investment</u>	<u>Per acre</u>	<u>Depreciation</u>	<u>Interest at 6%</u>		
Land	\$1,000.00		\$ 60.00		
Trees	1,000.00	\$28.60	30.00		
Irrigation system	125.00	6.25	3.75		
Buildings	125.00	4.15	3.75		
Cultural equipment	160.00	14.80	4.80		
Harvest equipment	166.00	18.85	5.00		
Huller equipment	250.00	12.50	7.50		
Total	\$2,826.00	\$85.15	\$114.80		199.95
TOTAL COST PER ACRE					432.65
Cost per pound at 825 pound yield (meats)					52.4¢

Source: University of California Agricultural Extension Service, An Economic and Water Use Study for Nine Northeastern California Counties, Northern California County Super visors Association, Mimeo, January 1964, 159 pp.

SAMPLE COSTS TO PRODUCE ALMONDS

Butte County - 1965
With Nontillage and Sprinkler Irrigation

Based on a 60-acre orchard, yielding 2,000 pounds in shell, 1,100 pounds of meats. Labor at \$1.65, \$2.20, and \$2.75 per hour including compensation, social security, and other labor expenses.

Operation	Hours per acre	Cash and labor costs per acre			
		Labor	Fuel and repairs	Materials	Total
dollars					
<u>Cultural costs</u>					
Pruning - 3 hours @ \$2.20					
7 hours @ \$1.65	10.0	18.15			18.15
Pile brush	3.0	4.95			4.95
Buck brush	.3	.66	.41		1.07
Spray - 3 times	1.0	2.20	4.35	Material	46.55
Fertilizer applied				3 lbs. N per tree	19.25
Place & remove heaters	3.0	5.50	1.00		6.50
Lighting - 5 times		5.66		240 gal. oil	31.20
Check thermometers	.7	1.54	1.16		2.70
Fill heaters	1.5	3.85	3.00		6.85
Strip spray	.3	.66	.48	1 lb. weed killer	3.00
Chop - 4 times	.6	1.32	1.29		2.61
Flail - 2 times	.5	1.10	.93		2.03
Drag-roll	.1	.22	.10		.32
Walk and clean	.2	.41	.10		.51
Irrigate - 3 times	3.0	4.95		Power for 21 ac.in.	11.25
Summer weed spray	.3	.66	.48	Weed oil	3.00
Bees				2 hives @ \$2	4.00
TOTAL CULTURAL COSTS		51.83	13.30		111.70
176.83					
<u>Harvest costs</u>					
Knock	2.0	5.50	3.50		9.00
Rake	1.0	1.65			1.65
Sweep	1.0	2.20	1.50		3.70
Pick up	1.0	2.20	1.35		3.55
Haul to huller	1.0	1.65	1.50		3.15
Hull	2.0	5.50	2.00		7.50
TOTAL HARVEST COSTS		18.70	9.85		28.55
<u>Cash overhead</u>					
Miscellaneous					10.27
Taxes and insurance					26.95
TOTAL CASH OVERHEAD					37.22
37.22					37.22
TOTAL CASH COST		70.53	23.15		148.92
148.92					242.60
<u>Management 5% of 2,000 pounds @ 30¢ (in shell)</u>					
					30.00
<u>Annual cost</u>					
	<u>Investment</u>	<u>Per acre</u>	<u>Depreciation</u>	<u>Interest at 6%</u>	
Land	\$1,000.00			\$ 60.00	
Trees	1,000.00		\$ 28.60	30.00	
Irrigation system	200.00		13.33	6.00	
Buildings	100.00		2.50	3.00	
Cultural equipment	250.00		25.00	7.50	
Harvest and hulling equip.	438.00		43.80	13.14	
Orchard heaters (20)	160.00		13.33	4.80	
Total	\$3,148.00		\$126.56	\$124.44	251.00
TOTAL COST PER ACRE					523.60
<u>Cost per pound at 1,100 pound yield (meats)</u>					
					47.5¢

Source: Meith, Clem and Philip Parsons, Sample Costs to Produce Almonds in Butte County under Nontillage, Oroville: University of California Agricultural Extension Service Mimeo, February 1965.

SAMPLE COSTS TO PRODUCE ALMONDS

Butte County - 1965
Under Tillage and Sprinkler Irrigation

Based on an 80-acre orchard, yielding 2,000 pounds in shell, 1,100 pounds of meats.
Labor at \$1.65, \$2.20 and \$2.75 per hour including compensation, social security,
and other labor expenses.

Operation	Hours per acre	Cash and labor costs per acre			Total
		Labor	Fuel and repairs	Materials	
dollars					
<u>Cultural costs</u>					
Pruning - 3 hours @ \$2.20					
7 hours @ \$1.65	10.0	18.15			18.15
Pile brush	3.0	4.95			4.95
Buck brush	.3	.66	.41		1.07
Spray - 3 times	1.0	2.20	4.35	Material 40.00	46.55
Fertilizer applied				3 lbs. N per tree 19.25	19.25
Place & remove heaters	3.0	5.50	1.00		6.50
Lighting - 5 times		5.66		240 gal. oil 31.20	36.86
Check thermometers	.7	1.54	1.16		2.70
Fill heaters	1.5	3.85	3.00		6.85
Cultivate - 16 times	5.0	11.00	6.00		17.00
Hoe around trees	1.7	3.00			3.00
Irrigate - 4 times	4.0	6.60		Power for 2 ac. ft. 13.50	20.10
Summer weed spray	.3	.66	.48	Weed oil 3.00	4.14
Bees				2 hives @ \$2 4.00	4.00
TOTAL CULTURAL COSTS		63.77	16.40	110.95	191.12
<u>Harvest costs</u>					
Knock	2.0	5.50	3.50		9.00
Rake	1.0	1.65			1.65
Sweep	1.0	2.20	1.50		3.70
Pick up	1.0	2.20	1.35		3.55
Haul to huller	1.0	1.65	1.50		3.15
Hull	2.0	5.50	2.00		7.50
TOTAL HARVEST COSTS		18.70	9.85		28.55
<u>Cash overhead</u>					
Miscellaneous				10.98	
Taxes and insurance				26.95	
TOTAL CASH OVERHEAD				37.93	37.93
TOTAL CASH COST		82.47	26.25	148.88	257.60
Management 5% of 2,000 pounds @ 30¢ (in shell)					30.00
Annual cost					
	<u>Investment</u>	<u>Per acre</u>	<u>Depreciation</u>	<u>Interest at 6%</u>	
Land	\$1,000.00			\$ 60.00	
Trees	1,000.00		\$ 28.60	30.00	
Irrigation system	200.00		13.33	6.00	
Buildings	100.00		2.50	3.00	
Cultural equipment	293.00		29.30	8.79	
Harvest & hulling equip.	438.00		43.82	13.14	
Orchard heaters (20)	160.00		13.33	4.80	
Total	\$3,191.00		\$130.86	\$125.73	256.59
TOTAL COST PER ACRE					544.19
Cost per pound at 1,100 pound yield (meats)					49.5¢

Source: Meith, Clem and Philip Parsons, Sample Costs to Produce Almonds in Butte County under Tillage, Oroville: University of California Agricultural Extension Service
Mimeo, February 1965.

SAMPLE COSTS TO PRODUCE ALMONDS

Kern County - 1965

Based on a mature orchard with 70 trees per acre, yielding 2,000 pounds in shell, 1,100 pounds of meats. Labor at \$1.40 and \$1.65 per hour including compensation, social security, and other labor expenses.

Operation	Hours per acre	Cash and labor costs per acre			
		Labor	Fuel and repairs	Materials	Total
dollars					
<u>Cultural costs</u>					
Prune	8.0	11.20			11.20
Brush disposal - 2 men	1.0	3.05	1.20		4.25
Fertilize	.5	.83	.60	Material	12.00
Spray - 2 times				Material applied	48.00
Furrow - 3 times	1.5	2.48	1.80		4.28
Irrigate	8.0	11.20		Water - 3.5 ac.ft.	42.00
Disc - 5 times	7.5	12.38	9.00		21.38
Bees				2 hives	5.00
Supervision		13.00			13.00
Miscellaneous	4.0	5.60	6.40		4.50
TOTAL CULTURAL COSTS		59.74	19.00		111.50
<u>Harvest costs</u>					
Land preparation	1.0	1.65	1.20		2.85
Knock, pick, hull				2,000 lbs. @ 6¢	120.00
Haul					3.50
TOTAL HARVEST COSTS		1.65	1.20		123.50
<u>Cash overhead</u>					
Miscellaneous					15.00
Taxes					18.00
TOTAL CASH OVERHEAD					33.00
TOTAL CASH COST		61.39	20.20		268.00
Management 5% of 2,000 pounds @ 30¢ (in shell)					30.00
<u>Annual cost</u>					
<u>Investment</u>	<u>Per acre</u>	<u>Depreciation</u>	<u>Interest at 6%</u>		
Land	\$1,200.00		\$ 72.00		
Trees	1,100.00	\$55.00	33.00		
Irrigation system	350.00	20.59	10.50		
Buildings	40.00	2.00	1.20		
Equipment	75.00	7.50	2.25		
Tractor	113.00	8.78	3.38		
Total	\$2,878.00	\$93.87	\$122.33		216.20
TOTAL COST PER ACRE					595.79
Cost per pound @ 1,100 pound yield (meats)					54.1¢

Source: Hensch, Kenneth W. and Edward A. Yearly, Almonds Cost Analysis Work Sheet, Bakersfield: University of California Agricultural Extension Service Mimeo, November 1965.

SAMPLE COSTS TO PRODUCE ALMONDS

Merced County - 1965

Yield at 1,500 pounds in shell, 825 pounds of meats. Labor at \$1.65 per hour including compensation, social security, and other labor expenses.

Operation	Hours per acre	Cash and labor costs per acre			
		Labor	Fuel and repairs	Materials	Total
dollars					
<u>Cultural costs</u>					
Pruning	8.0	13.20			13.20
Brush disposal - 2 men	1.0	3.30	1.25		4.55
Fertilize - 2 men	1.0	3.30	1.25	150 lbs. N @ 12¢	18.00
Spray - 2 times				Application @ 2¢/gal	16.00
				Material - 800 gal	26.60
Cultivate	6.0	9.90	7.50		17.40
Irrigate - 6 times	9.0	14.85		Water	4.70
Bees				2 hives	4.00
Miscellaneous	3.0	4.95	7.50		4.00
TOTAL CULTURAL COSTS		49.50	17.50		73.30
<u>Harvest costs</u>					
Knock, pick, and haul				1,500 lbs. @ 4¢	60.00
Hull				1,500 lbs. @ 2.5¢	37.50
Haul					2.50
TOTAL HARVEST COSTS					100.00
<u>Cash overhead</u>					
Miscellaneous					14.00
Taxes					24.00
TOTAL CASH OVERHEAD					38.00
TOTAL CASH COST		49.50	17.50		211.30
Management 5% of 1,500 pounds @ 30¢ (in shell)					22.50
<u>Investment</u>		<u>Per acre</u>	<u>Annual cost</u>		
			<u>Depreciation</u>	<u>Interest at 6%</u>	
Land	\$1,000.00			\$60.00	
Trees	800.00		\$22.86	24.00	
Irrigation system	} 300.00		19.00	9.00	
Buildings					
Equipment					
Tractor	63.00		7.00	1.90	
Total	\$2,130.00		\$48.86	\$94.90	143.76
TOTAL COST PER ACRE					444.56
Cost per pound @ 825 pound yield (meats)					53.9¢

Source: Carlson, Verner and Burt Burlingame, Sample Costs to Produce Almonds in Merced County, Merced: University of California Agricultural Extension Service Mimeo, October 1965.

SAMPLE COSTS TO PRODUCE ALMONDS

Glenn County - 1964

Based on an orchard with 55 trees per acre, yielding 1,500 pounds in shell, 825 pounds of meats. Labor at \$1.50 and \$1.75 per hour including compensation, social security, recruiting, and other labor expenses.

Operation	Hours per acre	Cash and labor costs per acre			Total
		Labor	Fuel and repairs	Materials	
dollars					
<u>Cultural costs</u>					
Pruning & brush removal	10.0	15.00	1.00		16.00
Spray - 2 times				Contract	35.00
Fertilize				110 lbs. N applied	13.25
Frost protection	6.0	9.00	2.00	Oil	16.00
Cultivate and disc	7.0	12.25	8.05		20.30
Irrigate - 3 times	3.0	4.50		3 ac. ft. @ \$2.50	7.50
Bees				2 hives @ \$2	4.00
TOTAL CULTURAL COSTS		40.75	11.05		75.75
<u>Harvest costs</u>					
Knock, rake, and pick up				Contract - 1,500 lbs. @ 3¢	45.00
Haul and hull				1,500 lbs. @ 3¢	45.00
Haul to market				\$3 per ton	2.25
TOTAL HARVEST COSTS					92.25
<u>Cash overhead</u>					
Miscellaneous					10.99
Taxes and insurance					31.45
TOTAL CASH OVERHEAD					42.44
TOTAL CASH COST		40.75	11.05		210.44
Management 5% of 1,500 pounds @ 30¢ (in shell)					22.50
<u>Annual cost</u>					
<u>Investment</u>	<u>Per acre</u>	<u>Depreciation</u>	<u>Interest at 6%</u>		
Land	\$ 800.00			\$48.00	
Trees	1,000.00	\$28.60		30.00	
Irrigation	150.00	10.00		4.50	
Equipment	260.00	26.00		7.80	
Buildings	20.00	1.00		.60	
Total	\$2,230.00	\$65.60		\$90.90	156.50
TOTAL COST PER ACRE					441.24
Cost per pound at 825 pound yield (meats)					53.5¢

Source: Jeter, Roy B. and Philip S. Parsons, Sample Production Costs, Almonds in Glenn County, Orland: University of California Agricultural Extension Service Mimeo, October 1964.

SAMPLE COSTS TO ESTABLISH AN ALMOND ORCHARD

Stanislaus County - 1967

Based on 60 acres with 75 trees planted per acre.

Operation	Year				
	1	2	3	4	5
	dollars				
<u>Planting costs</u>					
Fumigate soil	50.00				
Land preparation	45.00				
Layout and plant - 75 trees @ 25¢	18.75				
Trees - 75 @ 75¢	56.25				
TOTAL PLANTING COSTS	170.00				
<u>Cultural costs - cash and depreciation</u>					
Prune and remove brush	5.00	7.00	9.00	12.00	24.20
Fertilize	3.00	3.00	4.00	4.50	4.90
Fertilizer	3.50	7.00	12.00	17.00	34.00
Spray	3.00	4.00	5.00	7.00	14.00
Spray material	6.00	8.00	16.00	30.00	50.00
Cultivate	16.00	16.00	16.00	20.00	22.65
Ridge	4.45	4.45	4.45	4.45	4.45
Irrigate	9.10	9.10	9.10	9.10	9.10
Irrigation district tax	1.10	1.10	1.10	1.10	1.10
Hoe	3.00	3.00	3.00	3.00	3.00
Replant		3.25	2.50	1.20	1.20
Bees					9.00
Heating					60.90
Miscellaneous	10.00	5.00	7.00	15.00	18.10
TOTAL CULTURAL COSTS	64.15	70.90	89.15	124.35	256.60
<u>Harvest costs</u>					
Land prep., knock, pick, hull, haul				127.20	150.30
<u>Overhead costs</u>					
Miscellaneous	26.20	16.55	17.30	27.35	37.60
Taxes	18.00	18.00	18.00	32.00	32.00
Interest	106.65	131.55	147.55	177.10	195.50
Management	30.00	30.00	30.00	30.00	30.00
TOTAL OVERHEAD COSTS	180.85	196.10	212.85	266.45	295.10
TOTAL COST	415.00	267.00	302.00	518.00	702.00
<u>Income</u>					
Yield - pounds meats				500	1000
Income @ 52¢ pound				260.00	520.00
NET COST PER ACRE	415.00	267.00	302.00	258.00	182.00
Accumulated cost per acre		682.00	984.00	1242.00	1424.00
<u>Investment per acre</u>					
Land	1500.00	1500.00	1500.00	1500.00	1500.00
Trees		415.00	682.00	984.00	1242.00
Irrigation system	100.00	100.00	100.00	100.00	100.00
Buildings	120.00	120.00	120.00	120.00	120.00
Equipment	335.00	335.00	335.00	715.00	834.00
TOTAL INVESTMENT	2055.00	2470.00	2737.00	3419.00	3796.00
Total cost of developing an orchard to the end of the 5th year = \$1,424.00					

Source: Ramos, David E. and Doyle Reed, Sample Costs to Establish an Almond Orchard - Stanislaus County - 1967, Modesto: University of California Agricultural Extension Service Mimeo, 1967.

INVESTMENT FOR ALMOND PRODUCTION

Stanislaus County - 1967

Based on a 60-acre orchard.

Item	Cost		Life	Depreciation	Operation cost per hour	Hours used	Depreciation per hour	Hours per acre
	Per acre	Total						
Land - 60 acres	1,500	90,000						
Trees - 60 acres	1,424	85,440	40	2,136			35.60/acre	
Irrigation system	100	6,000	25	240			4.00/acre	
Buildings	120	7,200	25	288			4.80/acre	
Equipment								
Tractor WD 40		6,350	10	635	1.05	1,062	.60	
Pruning equipment		250	5	50	.10	480	.10	8.0
Buckrake		600	10	60	.10	90	.67	1.5
Fertilizer spreader 12'		450	10	45	.25	60	.75	.5
Sprayer 500 gal.		5,500	15	367	2.65	72	5.10	.3
Disc 12'		1,750	10	175	1.15	288	.61	.4
Ridger		600	10	60	.40	48	1.25	.2
Trailer		1,400	15	93	.20	300	.31	5.0
Heaters - 1,500 @ \$4		6,000	10	600			10.00/acre	
Oil storage		1,000	15	67			1.10/acre	
Float 12'		60	10	6	.05	24	.25	.2
Knocker		5,500	5	1,100	1.85	120	9.16	2.0
Rake		2,000	5	400	.75	102	3.92	1.7
Pickup machine		14,000	5	2,800	5.10	60	46.65	1.0
Carts (2)		1,200	10	120	.05	60	2.00	1.0
Miscellaneous		840	10	84			1.40/acre	
Pickup	42	2,500	5	500			8.35/acre	
TOTAL EQUIPMENT	833	50,000						
Total investment		238,640		9,826				
Per acre on 60 acres		3,977						
Depreciation per acre				164				
Interest per acre		164						

Source: Ramos, David E. and Doyle Reed, Investment for Almond Production - Stanislaus County - 1967, Modesto: University of California Agricultural Extension Service Mimeo, 1967.

INVESTMENT REQUIRED FOR AN ALMOND ORCHARD

Butte County - 1965

Based on an 80-acre orchard.

Item	Total cost	Per acre
Land	\$ 80,000	\$1,000
Trees	80,000	1,000
Irrigation system	16,000	200
Buildings - 40' x 60'	8,400	105
<u>Cultural equipment</u>		
40-45 HP wheel tractor	5,000	
Jeep or pickup	2,500	
Sprayer	3,500	
Weed sprayer	600	
Oil service tanks - 2	1,500	
Disc - 12'	1,550	
Land plane - 12'	2,500	
Roller - 12'	1,000	
Weed knife - 12'	500	
Front end loader with brush rake	500	
Sprinkler pipe trailer	300	
Chain saw and pruning equipment	250	
Oil storage tank and pump	1,000	
Fuel storage tank and pump	500	
Thermometers and frost alarm	100	
Soil moisture meter and blocks	150	
Shop tools	800	
Orchard heater lighting equipment	100	
Total	\$ 23,470	\$ 293
<u>Orchard heaters</u>	\$ 12,800	\$ 160
<u>Harvest and hulling equipment</u>		
Knocker	\$ 5,000	
Pick up machine	8,500	
Sweeper	1,500	
Carts - 3	1,200	
Total	\$ 16,200	\$ 201
<u>Hulling plant</u>		
Receiving pit	\$ 1,000	
Pre-cleaner	1,500	
Stoner	1,800	
Huller	8,000	
Air separator	1,400	
Elevators, conveyors, bins, motors	3,500	
Dust collectors and blowers	650	
Electric service and wiring	1,000	
Total	\$ 18,450	\$ 231
GRAND TOTAL	\$255,320	\$3,190

Source: Meith, Clem and Philip Parsons, Sample Costs to Produce Almonds in Butte County, Oroville: University of California Agricultural Extension Service Mimeo, February 1965.