

**SAMPLE COSTS TO ESTABLISH A HASS AVOCADO GROVE
SAN LUIS OBISPO COUNTY - 1981**

AV-SC-81

By

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Based on a mature yield of 250 field boxes (40 lbs.) per acre, 20 acre grove.
All labor at \$7.30 per hour cost to the grower - includes fringe benefits.

	COST PER ACRE			
	1st year	2nd year	3rd year	4th year
Yield: Pounds per acre	0	0	1240	2480
PRE-HARVEST CASH COSTS:	\$	\$	\$	\$
Land preparation: range \$100 to \$300	200.00			
Trees: 125 @ \$8.25; 8, 2nd yr: 4, 3rd yr.	1031.25	66.00	33.00	
Lay out, plant, irrigate \$2/tree	250.00	16.00	8.00	
Irrigation labor (drip system)	50.00	100.00	100.00	100.00
Water: \$50/ac. ft.	25.00	25.00	50.00	75.00
Weed control: chemical with hand labor supplement	184.00	115.00	115.00	92.00
Fertilizer (injected in water)	5.50	15.40	30.80	44.00
Pest control materials & application including rodent control & nutrient spray	69.00	69.00	69.00	86.25
Pruning, suckering and tying	21.00	21.00	21.00	42.00
Frost protection: wind machines	200.00	200.00	200.00	200.00
Taxes	57.00	57.00	57.00	57.00
Repairs, except tractors	74.00	78.00	83.00	92.00
Misc. labor and materials	50.00	50.00	70.00	70.00
Management	75.00	75.00	75.00	75.00
Office and business costs	183.34	80.00	72.94	74.66
TOTAL PRE-HARVEST COSTS	2475.09	967.40	984.74	1007.91
HARVESTING COSTS				
Pick: \$2 per 40 lb. field box			62.00	124.00
Haul: \$.35 per 40 lb. field box			10.85	21.70
TOTAL HARVESTING COSTS			72.85	145.70
TOTAL CASH COSTS	2475.09	967.40	1057.59	1153.61
DEPRECIATION				
Pump-panel-well \$500 10 yrs.	50.00	50.00	50.00	50.00
Drip irrigation system \$700 10 yrs.	70.00	70.00	70.00	70.00
Wind machines \$750 15 yrs.	50.00	50.00	50.00	50.00
Tractor	14.00	11.00	11.00	14.00
Other equipment	34.00	34.00	34.00	34.00
TOTAL DEPRECIATION	218.00	215.00	215.00	218.00
INTEREST ON INVESTMENT AT 12%				
Pump-panel-well 1/2 cost \$250	30.00	30.00	30.00	30.00
Drip irrigation system 1/2 cost \$350	42.00	42.00	42.00	42.00
Wind machines 1/2 cost \$375	45.00	45.00	45.00	45.00
Tractor	8.30	6.20	6.20	8.30
Other equipment	18.00	18.00	18.00	18.00
Land: \$4500	540.00	540.00	540.00	540.00
Interest on accumulated costs	-	405.17	677.42	948.52
TOTAL INTEREST ON INVESTMENT	683.30	1086.37	1358.62	1631.82
TOTAL COST FOR THE YEAR	3376.39	2268.77	2631.21	3003.43
CREDIT FOR FRUIT @\$.30/lb.	-	-	372.00	744.00
NET COST FOR THE YEAR	3376.39	2268.77	2259.21	2259.43
ACCUMULATED NET COST	3376.39	5645.16	7904.37	10163.80

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**SAMPLE COSTS TO PRODUCE HASS AVOCADOS
SAN LUIS OBISPO COUNTY - 1981**

By

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Costs based on yield of 250 field boxes (40 lbs.) per acre, 20 acre grove.
All labor at \$7.30 per hour cost to the grower - includes fringe benefits.

	Sample Costs		My Costs	
	Per Acre	Per Box	Per Acre	Per Box
PRE-HARVEST COSTS				
Pruning and thinning: 10 hrs. labor	73.00			
Weed control by chemicals - total	92.00			
Irrigation labor: 9 hrs.	65.70			
Water: 2 acre feet, at \$50	100.00			
Fertilizer: water applications & materials	44.00			
Pest control: materials and application	86.25			
Frost protection by wind machines	200.00			
Zinc spray: materials and application	10.00			
County taxes	110.00			
Repairs, except tractor	92.00			
Misc. labor, materials, field power	115.00			
Management	75.00			
Office and business costs	85.05			
TOTAL PRE-HARVEST COSTS	\$1148.00	\$ 4.59		
HARVESTING COSTS				
Pick: \$2 per field box	500.00			
Haul: \$.35 per field box	87.50			
TOTAL HARVEST COSTS	587.50	2.35		
TOTAL CASH COSTS	\$1735.50	\$ 6.94		
DEPRECIATION				
Pump, panel, well \$500, 10 yrs.	50.00			
Drip irrigation system \$700, 10 yrs.	70.00			
Wind machines \$750, 15 yrs.	50.00			
Tractor	7.00			
Other equipment	34.00			
Trees: \$10,164, 30 yrs.	338.80			
TOTAL DEPRECIATION	\$ 549.80	\$ 2.20		
INTEREST ON INVESTMENT @12%				
Pump, panel, well 1/2 cost \$250	30.00			
Drip irrigation system 1/2 cost \$350	42.00			
Wind machine 1/2 cost \$375	45.00			
Tractor	4.00			
Other equipment	18.00			
Trees: 1/2 cost \$5082	609.84			
Land: \$4500 per acre	540.00			
TOTAL INTEREST ON INVESTMENT	\$1288.84	\$ 5.16		
TOTAL COST OF PRODUCTION	\$3574.14	\$ 14.30		

Sample Cost per Field Box at Varying Yields

Yield: 40 lb. field boxes per acre	100	200	300	400	500
Total cost per field box	\$32.22	\$17.28	\$12.31	\$9.82	\$8.32

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