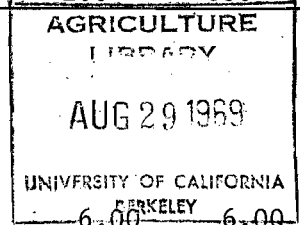


SAMPLE COSTS TO ESTABLISH AN ALMOND ORCHARD IN FRESNO COUNTY, 1968

Based on a planting of 75 trees per acre of non-patented varieties on nematode resistant root. Man labor \$1.70 per hour total and equipment operator \$1.90. Medium wheel tractor per hour costs \$1.40, depreciation 60¢, and interest 30¢.

	1st year	2nd year	3rd year	4th year
Yield: lbs. per acre in-shell			200	600
PRE-HARVEST CASH COSTS:				
Subsoil: contract \$15/ac.	15.00			
Fumigate: Materials & application	80.00			
Disc: 1 hr. man & tractor	3.30			
Contract planting: Mark & plant @ 30¢ ea.	22.50			
Trees: 75 @ 95¢	71.25			
Pollinating Service: 1 hive/ac.				
Replants: 2 @ 95¢		1.90		
Pruning, training, & suckering	9.00	9.00	18.00	18.00
Furrow out: 3 times/yr. 1 hr. 1st 2 yrs., 1½ hrs. 2nd 2 yrs.	3.30	3.30	4.95	4.95
Fertilize: hand 3 yrs; spreader 4th yr.	5.30	5.30	10.70	14.50
Irrigate: 6 times, 6 hrs./ac. water \$6/ac.ft.	16.20	16.20	28.20	28.20
Spray: 1 twig borer & 2 spider mite, 1 hr. tractor	11.60	18.50	20.00	46.40
Disc: 4 times, 2 hrs. man & tractor	6.60	6.60	6.60	6.60
Hoe or spray around trees	10.00	10.00	10.00	10.00
Taxes	17.50	17.50	17.50	31.50
Misc. labor, materials & field power, 1 hr. tractor	10.20	10.20	10.20	10.20
Repairs to equipment except tractor	6.00	6.00	6.00	6.00
Office, car & operating capital	17.25	6.27	8.29	10.94
Total Pre-harvest Cash Costs	305.00	110.77	146.44	193.29
HARVESTING COSTS:				
Land preparation for harvest			3.30	3.30
Knock, pick & haul out: 3½¢ lb. in-shell			7.00	21.00
Hulling & haul to market: 3½¢ lb. in-shell			7.00	21.00
Total Harvesting Costs	0.00	0.00	17.30	45.30
TOTAL CASH COSTS	305.00	110.77	163.74	238.59
DEPRECIATION:				
Irrigation system: \$140 cost, 20 yrs.	7.00	7.00	7.00	7.00
Pump, panel and well: \$100 cost, 12 yrs.	8.33	8.33	8.33	8.33
Tractor: 60¢/hr.	3.60	3.00	3.90	4.20
Bldgs. & other equipment: \$120 cost, 15 yrs.	8.00	8.00	8.00	8.00
Total Depreciation	26.93	26.33	27.23	27.53
INTEREST ON INVESTMENT AT 7%:				
Irrigation system: ½ cost \$70	4.90	4.90	4.90	4.90
Pump, panel, well: ½ cost \$50	3.50	3.50	3.50	3.50
Tractor: 30¢ hr.	1.80	1.50	1.95	2.10
Bldgs. & other equipment: ½ cost \$60	4.20	4.20	4.20	4.20
Land: \$1000	70.00	70.00	70.00	70.00
Interest on accumulated costs	0.00	29.14	46.67	65.58
Total Interest on Investment	84.40	113.24	131.22	150.28
TOTAL COST FOR THE YEAR	416.33	250.34	322.19	416.40
CREDIT FOR PRODUCTION: 26¢ lb. in-shell	0.00	0.00	52.00	156.00
NET COST FOR THE YEAR	416.33	250.34	270.19	260.40
ACCUMULATED NET COST	416.33	666.67	936.86	1197.26



ESTABLISHING AN ALMOND ORCHARD IN FRESNO COUNTY

Cost Analysis Work Sheet

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Farm Advisors

This work sheet was developed to show sample costs for establishing an almond orchard under Fresno County conditions with 75 trees per acre. These costs will be useful as a guide when a specific orchard planting is under consideration. When using this work sheet it is important to consider the following:

1. The sample costs were based upon a 24 x 24 tree spacing.
2. Tree patent fees were not included. In many cases they will apply.
3. Tree loss was calculated at 2 per acre. Under very adverse soil, water or disease conditions this loss could be much greater.
4. Fumigation costs are included. Many orchards will be established without the cost of fumigation.
5. The present cost of a new irrigation system is used. In some replant situations, the old system is adequate and its value should be used.
6. Total labor costs include wages, social security and workman's compensation.

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