NECTARINES
(mature early in June)
COST ANALYSIS WORK SHEET

Sample costs to produce nectarines in Kern County for fresh market shipment. Costs are for a mature orchard containing 108 trees per planted acre, producing 7 tons of fruit with 10% discarded as culls. Man labor at $1.70 per hour total, and equipment operator $1.90. Medium wheel tractor per hour cash costs $1.30, depreciation 70¢ and interest 30¢.

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Per Acre</td>
</tr>
</tbody>
</table>

**PRE-HARVEST CASH COSTS:**

- Pruning: 108 trees at 90¢
  - Brush disposal: Contract
    - 3 man hrs. raking brush 97.20
  - Fertilize: Material - 100 lbs. N at 11¢
    - Application - 3/4 hr. man & tractor 4.65
  - Spray 6 times: Material 5.10
  - Application 11.00
  - Furrow 3 times: 1/2 hrs. man & tractor 1.60
  - Irrigate 7 times: Labor 13 hrs. 55.00
    - 4 1/2 ac.ft. water; power $12 ft. 66.00
  - Disc 5 times: 7 1/4 hrs. man & tractor 22.10
  - Thin: 108 trees at $1.65 4.80
  - Girdle: 108 trees at 11¢ each 24.00
  - Tie: 2 hrs. labor 22.10
    - Material 3.40
  - Taxes 2.40
  - Misc. labor, material, field power including 10.50
    - 4 man hours & 1 tractor hour
  - Repairs to equipment except tractor 3.40
  - Supervision 2.40
  - Office, car, operating capital, insurance, etc. 36.44

**TOTAL PRE-HARVEST CASH COSTS**

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>643.82</td>
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</tbody>
</table>

**HARVESTING COSTS:**

- Pick 7 tons of fruit at $26 4.00
- Roadside: 13 man hrs., 6 tractor hrs. 22.10
- Misc.: 3 man hrs., 2 tractor hrs. 178.20

**TOTAL HARVESTING COSTS**

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
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</thead>
<tbody>
<tr>
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<td>221.20</td>
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**TOTAL CASH COSTS**

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>865.02</td>
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</tbody>
</table>

**DEPRECIATION:**

- Irrigation system: Cost $350, 15 yrs. life 23.33
- Tractor: 18 1/2 hrs., at 70¢ 12.95
- Buildings: Cost $40, 20 yrs. life 2.00
- Equipment except tractor: $80 cost, 10 yrs. life 8.00
- Trees: Cost $1350, 15 yrs. life 90.00

**TOTAL DEPRECIATION**

<table>
<thead>
<tr>
<th>Sample Costs</th>
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<tbody>
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</table>

**INTEREST ON INVESTMENT AT 7%:**

- Irrigation system: 1/4 cost $175 12.25
- Tractor: 18 1/2 hrs. at 30¢ 5.55
- Buildings: 1/4 cost $20 1.40
- Equipment except tractor: 1/4 cost $40 2.80
- Trees: 1/4 cost $675 47.25
- Land: $1200 84.00

**TOTAL INTEREST ON INVESTMENT**

<table>
<thead>
<tr>
<th>Sample Costs</th>
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**TOTAL COST OF PRODUCTION**

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<th>My Costs</th>
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<tbody>
<tr>
<td></td>
<td>1154.55</td>
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</table>
200 lbs. culls per ton
Net cost of 1800 lbs. merchantable fruit $164.93
Cash costs only of 24 lbs. merchantable fruit 1.54
Total cost of 24 lbs. fruit (1 lug) 2.00

SAMPLE COSTS AT VARYING YIELDS

<table>
<thead>
<tr>
<th>Yield: Tons per acre</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
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</thead>
<tbody>
<tr>
<td>Total cost of production per ton</td>
<td>269.14</td>
<td>220.51</td>
<td>188.09</td>
<td>164.93</td>
<td>147.57</td>
</tr>
<tr>
<td>Cash costs per 24 lbs. (1 lug)</td>
<td>2.62</td>
<td>2.17</td>
<td>1.86</td>
<td>1.65</td>
<td>1.49</td>
</tr>
<tr>
<td>Packed lugs per acre</td>
<td>300</td>
<td>375</td>
<td>450</td>
<td>525</td>
<td>600</td>
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<tr>
<td>Total cost per 24 lbs. (1 lug)</td>
<td>3.59</td>
<td>2.94</td>
<td>2.51</td>
<td>2.20</td>
<td>1.97</td>
</tr>
</tbody>
</table>

Kenneth W. Hench
Farm Advisor

Edward A. Yeary
Farm Advisor-Statewide

ABOUT THESE 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.

UNIVERSITY OF CALIFORNIA
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UC Cooperative Extension