1986
SAMPLE PRODUCTION & ESTABLISHMENT COSTS FOR SANTA ROSA PLUMS
Tulare, Fresno & Kings Counties

by

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and
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Costs given in this sample study are for those of a typical well
managed orchard and are not intended to reflect an average of all
orchards in Tulare, Fresno and Kings Counties.

This study is based upon a 10 acre block out of a 40 acre total
fruit orchard. The same machinery, pump and some other costs are
shared on the whole orchard.

Practices listed are based on those considered typical production
procedures. Sample costs given for labor, materials, equipment
and contract services are based on 1986 figures. Interest and
depreciation are based upon the cost of new equipment and recent
land purchases. Some costs or practices listed in this study may
not be applicable to your situation. The study is intended as a
guide only.

For explanation of calculations used for the study refer to the
attached cost estimate assumptions or call Agriculture Economics
Extension, University of California, Davis, California (916) 752-
3563.
ESTABLISHMENT COST ASSUMPTIONS:

108 trees/acre

Furrow irrigation: 50% district water, 50% well water
Land owner basis

1. Land Preparation in October:
   Contract land leveling (laser)  $125.00/acre
   Contract chiseling               $ 60.00/acre

2. Fumigate soil for nematodes in October:
   Fumigation often done at the same time as chiseling.
   Materials: soil fumigant 40 gal/ac @ $7.50/gal = $350/acre
   Application - contract $17.00/acre

3. Disc In October and November:
   Year 1: Disc and float-.63 hours of labor and machinery
           4 times per year = $40.00/acre
   Years 2-4: Disc only-.63 hours of labor and machinery
              3 times per year = $25.00/acre

4. Plant In February:
   Year 1:
   Trees, non-patented variety (1/2 inch) 108 trees/acre
   @$3.50/tree = $378.00/acre
   (Add approximately $1.75/tree for royalty if patented
    variety)
   Contract labor, 108 trees/acre @ $.75/tree = $81.00/acre
   hand done (not machine planting)
   Painting: Materials- $5.00/acre, Labor- 1 hr/acre @ $5.50/hr = $10.50/acre

   Year 2:
   Replant in February 2 trees/acre @ $3.50/acre = $7.00/acre
   Contract labor, $2.00/acre

5. Prune and Train:
   Calculated for 108 trees/acre with a labor rate of $5.50/hr
   
<table>
<thead>
<tr>
<th>Year</th>
<th>Minutes/Tree</th>
<th>Hrs/Acre</th>
<th>Cost/Acre</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>2</td>
<td>3.6</td>
<td>$19.80</td>
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<tr>
<td>3</td>
<td>5</td>
<td>9.0</td>
<td>$49.50</td>
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<tr>
<td>4</td>
<td>15</td>
<td>27.0</td>
<td>$148.50</td>
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6. Brush Disposal:
   Years 3 and 4: Contract @ $12.50/acre

7. Furrow In March, May, July:
   3 times each year, for .57 hour each time = $20/acre
8. **Fertilize:**

Calculated for 108 trees/acre, with N at $0.40/lb and a contract application cost of $4.25/acre per application.

<table>
<thead>
<tr>
<th>Year</th>
<th>Lbs of N Per Tree</th>
<th>Material Cost/Acre</th>
<th># Applications</th>
<th>Material Cost/Acre</th>
<th>Total Application Cost/Acre</th>
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<tr>
<td>1</td>
<td>0.125</td>
<td>$5.40</td>
<td>May(1)</td>
<td>$5.40</td>
<td>$4.25</td>
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<tr>
<td>2</td>
<td>0.250</td>
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<td>May&amp;Dec(2)</td>
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<td>3</td>
<td>0.375</td>
<td>$16.20</td>
<td>May&amp;Dec(2)</td>
<td>$32.40</td>
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<td>4</td>
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<td>$14.69</td>
<td>May(1)</td>
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<td>$4.25</td>
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<td></td>
<td>0.660</td>
<td>$28.51</td>
<td>Oct(1)</td>
<td>$28.51</td>
<td>$4.25</td>
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9. **Irrigation:**

Furrow irrigation system includes:

- Pipeline $300/acre x 40 acres = $12,000
- Well - 120 ft, 10" gauge casing = $2,300
- Pump: 15 hp, 70 ft lift, 450 gal/min = 1.0 ac.in./hr = $7,900

Irrigation labor - 1 hr/application/acre 9 x per year
District water cost: $15.00/acre 100% rights

<table>
<thead>
<tr>
<th>Year</th>
<th>Acre Inches</th>
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<tr>
<td>1</td>
<td>10</td>
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<tr>
<td>2</td>
<td>14</td>
</tr>
<tr>
<td>3</td>
<td>28</td>
</tr>
<tr>
<td>4</td>
<td>36</td>
</tr>
</tbody>
</table>
## 10. Pest Control:

### Materials:

**July:** Miticide @ $25.00/lb  
Jan.: dormant spray materials to control San Jose scale, peach twig borer, peach leaf curl, mealy plum aphid, zinc deficiency and over wintering mite eggs.

- **Basic Zinc:** 3 lb/100 gal of water @ $0.70
- **Spray Oil:** 1 gal/100 gal of water @ $2.70
- **Parathion (25wp):** 2 lb/100 gal of water @ $1.00/lb
- **Basic Copper:** 4 lb/100 gal of water @ $1.35/lb

### Year | Season | Materials | Amounts/Acre | Cost/acre | Cost/Ac
--- | --- | --- | --- | --- | ---
1 | July | Miticide | .25 lbs | $6.25 | $7.00
2 | Dormant | Basic Zinc | 3 lbs/100 gal water x 1.25 (125 gal/ac) | $2.63 | 
| | | Spray Oil | 1 gal/100 gal water x 1.25 (125 gal/ac) | $3.38 | 
| | | Parathion | 2 lbs/100 gal water x 1.25 (125 gal/ac) | $2.50 | 
| | | Basic Copper | 4 lbs/100 gal water x 1.25 (125 gal/ac) | $6.75 | 
| July | Miticide | .25 lbs | 6.25 |  
| | | TOTALS: | | $21.51 | $12.00
3 | Dormant | Basic Zinc | 3 lbs/100 gal water x 2.50 (250 gal/ac) | $5.25 |  
| | | Spray Oil | 1 gal/100 gal water x 2.50 (250 gal/ac) | $6.75 |  
| | | Parathion | 2 lbs/100 gal water x 2.50 (250 gal/ac) | $5.00 |  
| | | Basic Copper | 4 lbs/100 gal water x 2.50 (250 gal/ac) | $13.50 |  
| July | Miticide | .5 lbs | 12.50 |  
| | | TOTALS: | | $43.00 | $12.00
4 | Dormant | Basic Zinc | 3 lbs/100 gal water x 4.0 (400 gal/ac) | $8.40 |  
| | | Spray Oil | 1 gal/100 gal water x 4.0 (400 gal/ac) | $10.80 |  
| | | Parathion | 2 lbs/100 gal water x 4.0 (400 gal/ac) | $8.00 |  
| | | Basic Copper | 4 lbs/100 gal water x 4.0 (400 gal/ac) | $21.60 |  
| July | Miticide | .8 lbs | 20.00 |  
| | | TOTALS: | | $68.80 | $24.00
11. Weed Control
   Labor: $5.50/hr   Materials: Roundup or Paraquat

<table>
<thead>
<tr>
<th>Year</th>
<th>Season</th>
<th>Labor and Application Costs/acre</th>
<th>Material Cost/acre</th>
<th>Total Cost/acre</th>
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<tr>
<td>1</td>
<td>May-Sep</td>
<td>3 hrs = $16.50</td>
<td>$7.50</td>
<td>$24.00</td>
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<tr>
<td>2</td>
<td>May-Sep</td>
<td>1 hr = $5.50</td>
<td>$7.50</td>
<td>$13.00</td>
</tr>
<tr>
<td></td>
<td>Dec</td>
<td>contract = $7.00</td>
<td>$12.00</td>
<td>$19.00</td>
</tr>
<tr>
<td>3</td>
<td>May-Sep</td>
<td>1 hr = $5.50</td>
<td>5.00</td>
<td>$10.50</td>
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<td></td>
<td>Dec</td>
<td>contract = $7.00</td>
<td>$12.00</td>
<td>$19.00</td>
</tr>
<tr>
<td>4</td>
<td>May-Sep</td>
<td>1 hr = $5.50</td>
<td>7.50</td>
<td>$13.00</td>
</tr>
<tr>
<td></td>
<td>Dec</td>
<td>contract = $7.00</td>
<td>12.00</td>
<td>$19.00</td>
</tr>
</tbody>
</table>

12. Labor Rates Include benefits
   Machinery Operators $6.50/hr
   Irrigators $6.50/hr
   Field Labor $5.50/hr

13. Buildings and Equipment:
   Farm shop 1500 sq ft. @ $12/sq ft. = $18,000
   Tools and shop equipment 12,285
   Per Acre $450.00
   $307.13

14. Land owned:
   Land value $5500/acre
   Land tax $55/acre
   County taxes: $71.34 (1% of land and equipment costs)

15. Bookkeeping and misc. office: $100/acre

16. Machinery costs:
PRODUCTION COST ASSUMPTIONS FOR SANTA ROSA PLUMS:

1. Prune in January:
   Labor - 30 min/tree x 108 trees/acre (/60 min/hr) = 54 hrs/acre
   54 hrs/acre @ $5.50/hr = $297/acre

   Brush shredding - contract $12.50/acre

2. Pest Control:
   Jan: Basic zinc
   3 lbs/100 gals of water x 5 (for 500 gals/acre) = $10.50/acre

   Spray oil
   1 gal/100 gals of water x 5 (for 500 gals/acre) = $13.50/acre

   Parathion
   2 lbs/100 gals of water x 5 (for 500 gals/acre) = $15.00/acre

   Total dormant materials (1 application) = $39.00/acre

   Dormant spray to control San Jose scale, peach twig borer, mealy
   plum aphid, and zinc deficiency.

   July: Miticide 1 lb/ac @ $25/lb = $25/acre

   Application - speed sprayer, 500 gals pulled by 65 hp diesel
   tractor, 1 pass in orchard each application. Contract @ $25/acre.

3. Furrow in March, May, July:
   Furrower, 2 shovel pulled by 65 hp diesel tractor - 1 pass in orchard
   each month.
   March prior to frost
   May after thinning
   July after disking

4. Thin fruit in May:
   Labor - 59.4 hrs/acre @ $5.50/hr = $326.70/acre

5. Fertilize in September:
   Materials: 1 lb N/tree x 108 trees/ac @ $.40/lb = $43.20/acre

   Application - contract $4.25/acre

6. Disc in May, July, October:
   Offset disc pulled by 65 hp diesel tractor - 1 pass in orchard each
   month
   May before furrowing
   July before furrowing
   October before pruning

7. Tree topping in September:
   Contract @ $23/acre
8. Irrigation:

Furrow irrigation system for 40 acres includes:
Pipeline $275/acre x 40 acres plus
Well, 120 ft, 10-12" casing $14,300
Pump: 15 hp, 70 ft lift, 450 gal./min= 1 ac.in/hr 7,900
= $22,200

District water cost: $15/acre    Well water cost: $17/acre

Irrigation labor - 1 hr/application/acre

First irrigation or two is well water, district water used until unavailable, then well water for balance of season.
9 irrigations - 44 ac.in. total: 22 ac.in. district water
22 ac.in. well water

<table>
<thead>
<tr>
<th></th>
<th>Well acre inches</th>
<th>District acre inches</th>
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<tbody>
<tr>
<td>April</td>
<td>1x 4</td>
<td></td>
</tr>
<tr>
<td>May</td>
<td>1x 4</td>
<td></td>
</tr>
<tr>
<td>June</td>
<td>2x 11</td>
<td></td>
</tr>
<tr>
<td>July</td>
<td>2x 11</td>
<td></td>
</tr>
<tr>
<td>August</td>
<td>2x 10</td>
<td></td>
</tr>
<tr>
<td>September</td>
<td>1x 4</td>
<td></td>
</tr>
<tr>
<td>Total ac.in.</td>
<td>22</td>
<td>22</td>
</tr>
</tbody>
</table>

An irrigation in March is possible for frost protection

9. Herbicide and Weed control in May-September and December:

May-Sept: Labor (hoeing and touch up spraying) and materials (additional spray) = $10/acre

December: Materials, pre-emergence herbicide, $15.00/acre
Application - contract $7.00/acre

10. Misc Labor:
1 hr labor/acre @ $5.50/hr + $7.00 fuel and repair = $12.50/acre

11. Pickup: 300 miles/acre/year

12. Harvest in June:
Contract harvest, 400 cartons/acre
Pick: $1.00/carton = $400/acre
Haul: $.10/carton = $40/acre
Packing charges: $2.45/carton = $980/acre
Selling charges: $.90/carton = $360/acre
Misc. Labor: $15/acre

13. Labor rates include benefits:
Machinery operators: $6.50/hr
Irrigators: 6.50/hr
Misc. Labor: 5.50/hr
14. Buildings and equipment

<table>
<thead>
<tr>
<th></th>
<th>40 acres</th>
<th>Per acre</th>
</tr>
</thead>
<tbody>
<tr>
<td>Farm shop = 1,500 sq. ft. @ $12/sq. ft.</td>
<td>$18,000</td>
<td>$450.00</td>
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<tr>
<td>Tools and shop equipment</td>
<td>12,285</td>
<td>$307.13</td>
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</table>

15. Land owned:

Land value $5,500/acre  Land Tax = $55
County tax = $71.34 (1% of land plus equipment costs)

16. Bookkeeping and misc office: $100/acre

17. Equipment costs:
In allocating the equipment costs per acre, the following calculations were made: (a) "Original Cost" of equipment is the new cost including sales tax. (b) "Depreciation" is the new cost per acre divided by the years of life. (c) "Interest" on investment is figured as one-half of the new cost per acre multiplied by the interest rate. One-half of the new cost is the average value of the equipment during its useful life. (d) The investment per acre used in the cost study is calculated at 60% of the depreciation and interest costs for all new equipment to reflect a mix of new and used equipment.

18. Establishment costs per acre:

25 year life of trees assumed.

<table>
<thead>
<tr>
<th>Establishment</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>$2451</td>
<td>1602</td>
<td>1741</td>
<td>1347</td>
</tr>
</tbody>
</table>

Adjusted for credit from production: $7141

The establishment costs are divided by 25 years. Interest on investment is calculated at 13%. The annual costs of investment in the trees are:

depreciation: $114.07
interest: $106.21
Stone Fruit Orchard Establishment Costs  
Southern San Joaquin Valley - 1986  
Cost Analysis Work Sheet

Costs are for an orchard planted with 108 trees per acre. A furrow irrigation system is used.

<table>
<thead>
<tr>
<th>Labor Type</th>
<th>Cost per Hour</th>
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<tbody>
<tr>
<td>Skilled Labor</td>
<td>6.50</td>
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<tr>
<td>Field Labor</td>
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</table>

<table>
<thead>
<tr>
<th></th>
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<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>YEAR</td>
<td>1st</td>
<td>2nd</td>
<td>3rd</td>
<td>4th</td>
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</tbody>
</table>

| Yield: cartons of fruit per acre | --- | --- | --- | 267* |

<table>
<thead>
<tr>
<th>Cultural Costs:</th>
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<tbody>
<tr>
<td>Land Preparation:</td>
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<tr>
<td>Land Level contract</td>
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<td>Chisel: contract</td>
<td>60</td>
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<tr>
<td>Soil Fumigant</td>
<td>317</td>
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<tr>
<td>Disk and Float: 4 hours</td>
<td>40</td>
</tr>
<tr>
<td>Disk: 3 hrs</td>
<td>25</td>
</tr>
<tr>
<td>Trees: 108 @ $3.50 (+2 2nd yr)</td>
<td>378</td>
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<tr>
<td>Survey and Plant: 108 @ $0.75</td>
<td>81</td>
</tr>
<tr>
<td>Painting</td>
<td>11</td>
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</table>

| Prune and Train (skilled hand labor) | 20 | 50 | 149 |
| Brush Disposal | 13 |
| Furrowing | 20 | 20 | 20 |
| Spray: weed control | 24 | 32 | 30 |
| Irrigation: 9 hrs. labor | 59 | 59 | 59 |
| Water: District water @ $15/acre | 15 | 15 | 15 |
| Well water @ $17/ac ft | 7 | 10 | 20 | 26 |
| Fertilizer: Nitrogen $40/Lb. | 5 | 22 | 32 | 43 |
| Contract application | 9 | 9 |
| Spray: pest control materials | 6 | 22 | 43 | 69 |
| Custom application | 7 | 12 | 12 | 24 |
| Misc. labor and power, thr. labor and tractor | 11 | 11 | 11 | 11 |

**TOTAL CULTURAL COSTS** | 1170 | 264 | 338 | 493 |

**Harvesting Costs:** 
Pick, Hull, Pack, and Sell* | 1150 |

**TOTAL HARVESTING COSTS** | 1150 |

* The yield and harvesting cost represents fourth year figures for Laroda plums. Other stone fruit's figures may vary substantially.
<table>
<thead>
<tr>
<th>YEAR</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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<tr>
<td>OVERHEAD COSTS:</td>
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<td>County taxes</td>
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<td>DEPRECIATION:</td>
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<tr>
<td>Building, equipment, and Irrigation system</td>
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<td>114</td>
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<td>INTEREST ON INVESTMENT @ 13%:</td>
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<td>Land $5000</td>
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<td>Interest in accum. cash cost</td>
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<td>231</td>
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<td>TOTAL INTEREST ON INVESTMENT</td>
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<td>TOTAL COST FOR THE YEAR</td>
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<td>3283</td>
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<tr>
<td>CREDIT FOR PRODUCTION</td>
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<tr>
<td>ACCUMULATED NET COST</td>
<td>2451</td>
<td>4053</td>
<td>5794</td>
<td>7141</td>
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UC Cooperative Extension
SAMPLE COSTS TO PRODUCE SANTA ROSA PLUMS
Early Season
Southern San Joaquin Valley - 1986

Labor rate $6.50 /hr. skilled labor
$5.50 /hr. field labor

Yield: 400 cartons of fruit per acre

<table>
<thead>
<tr>
<th>Operation</th>
<th>Hours per Acre</th>
<th>Cash and Labor Costs per Acre</th>
<th>Total Cost</th>
<th>Your Cost</th>
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<tbody>
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<td>Pruning</td>
<td>54</td>
<td>297.00</td>
<td>297.00</td>
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<tr>
<td>Brush Disposal</td>
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<tr>
<td>Fertilizer</td>
<td>1.7</td>
<td>11.12 8.40/lt.</td>
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<td>43.20</td>
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<td>4.25</td>
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<td>12.29 13.08</td>
<td>25.36</td>
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<tr>
<td>Spray Pest Control</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Irrigation, 44 ac in</td>
<td>9</td>
<td>58.50 23.76</td>
<td>15.00</td>
<td>97.26</td>
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<td>Tree Topping</td>
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Interest on operating capital @ 13%, for 6 months: 65.90

TOTAL CULTURAL COSTS: $127.00 $711.10 $52.68 $250.12 $1,079.80

Harvest Costs:

<table>
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<tr>
<th>Operation</th>
<th>Per Acre</th>
<th>Annual Cost</th>
</tr>
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<tbody>
<tr>
<td>Contract Pick</td>
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<td>$1.00/carton</td>
</tr>
<tr>
<td>Contract Haul</td>
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<td>$.10/carton</td>
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<td>Packing Charges</td>
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<td>$2.45/carton</td>
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<td>Selling Charges</td>
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<td>$.30/carton</td>
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<td>Misc. Harvest Labor</td>
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TOTAL HARVEST COSTS: $1,795.00

Cash overhead:
Office and business costs: 100.00
County Taxes: 71.34

TOTAL CASH OVERHEAD COSTS: $171.34

TOTAL CASH COSTS: $3,046.14

TOTAL CASH COST PER CARTON: $7.62

Investment:

| Equipment & buildings | 1634.03 | 114.07 | 106.21 | 220.28 |
| Trees 25 yr. depreciation | 7141.00 | 285.64 | 464.17 | 749.81 |
| Land                  | 5500.00 | 715.00 |        | 715.00 |

TOTAL INVESTMENT COSTS: $14,275.03 $399.71 $1,285.38 $1,685.09

TOTAL COSTS PER ACRE: $4,731.22 $11.85

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MONTHLY SUMMARY OF
SAMPLE COSTS TO PRODUCE SANTA ROSA PLUMS

Southern San Joaquin Valley - 1985

<table>
<thead>
<tr>
<th>Operation</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
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UC Cooperative Extension
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<th>ANNUAL USE (ACRES)</th>
<th>COST PER ACRE</th>
<th>LIFE (YEARS)</th>
<th>DEPRECIATION</th>
<th>INTEREST AT 13%</th>
<th>FUEL AND REPAIRS*</th>
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* Includes fuel, lube and repairs

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