

ALMOND ORCHARD ESTABLISHMENT COSTS

Cost Analysis Worksheet - 1983

Owner-Operator

By

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Sample costs to establish an Almond Orchard in Stanislaus County. Based on an 80 acre planting with trees planted 24' x 24' (75 trees per acre) and flood irrigated in the Modesto Irrigation District. Labor costs to the grower are \$6.50 per hour for equipment operator and \$5.75 for field labor. Tractor per hour cash costs are \$7.92.

Year	1	2	3	4	5
Yield: pounds nut meats/acre	0	0	0	300	750
<b>Planting Costs</b>					
Backhoeing - 8 holes/hour	\$ 262.50				
Disc & float - 2 hrs/acre	28.84				
Fumigation - material & app.	112.00				
Trees - \$3 each	225.00				
Layout & planting - 75¢/tree	56.25				
<b>TOTAL PLANTING COSTS</b>	<b>\$ 684.59</b>				
<b>Cultural Costs</b>					
Replant - 2 trees, 2nd year		12.00			
Prune & train		14.38	28.75	28.75	28.75
Ridge & knock banks	\$ 14.42	14.42	14.42	14.42	14.42
Fertilize - labor & material	22.40	31.36	33.60	41.44	41.44
Water - \$3.75/acre, 6 times	3.75	3.75	3.75	3.75	3.75
Irrigation labor - 4 hrs/acre	23.00	23.00	23.00	23.00	23.00
Spray - materials	3.50	10.80	24.00	48.00	100.00
- application	6.80	6.80	20.00	30.00	40.00
Cultivate - 4 times, 2 hrs.	28.84	28.84	28.84	28.84	28.84
Weed Control		14.40	14.40	28.80	28.80
Pollination				25.00	25.00
Repairs	20.00	16.00	16.00	16.00	16.00
Misc. labor, materials, tractor	26.00	36.00	39.00	39.00	39.00
Interest on operating capital	50.00	12.70	14.75	24.84	36.39
<b>TOTAL CULTURAL COSTS</b>	<b>\$ 198.71</b>	<b>224.45</b>	<b>260.15</b>	<b>351.84</b>	<b>425.39</b>
<b>Harvest Costs</b>					
Land prep., knock, rake, pick up, haul, hull				87.00	217.50
<b>TOTAL CASH COSTS</b>	<b>\$ 883.30</b>	<b>224.45</b>	<b>260.51</b>	<b>438.84</b>	<b>642.89</b>
<b>Overhead Costs</b>					
Misc.	\$ 53.00	13.47	15.36	26.33	38.57
Taxes	55.00	55.00	55.00	90.00	90.00
Depreciation	73.25	73.25	73.25	73.25	73.25
Interest on Investment (11%)	657.00	657.00	657.00	657.00	657.00
Interest on Accumulated Costs		206.59	354.16	523.99	705.12
<b>TOTAL OVERHEAD COSTS</b>	<b>\$ 838.25</b>	<b>1005.31</b>	<b>1154.77</b>	<b>1370.57</b>	<b>1563.94</b>
<b>TOTAL COST PER ACRE</b>	<b>\$1721.55</b>	<b>1229.76</b>	<b>1415.28</b>	<b>1809.41</b>	<b>2206.83</b>
<b>CREDIT FOR NUT MEATS @ \$1/1b</b>				<b>-300.00</b>	<b>-750.00</b>
<b>NET COST PER ACRE</b>	<b>\$1721.55</b>	<b>1229.76</b>	<b>1415.28</b>	<b>1509.41</b>	<b>1456.83</b>
<b>ACCUMULATED NET COST</b>	<b>\$1721.55</b>	<b>2951.31</b>	<b>4366.59</b>	<b>5876.00</b>	<b>7332.83</b>
<b>Investment Per Acre</b>					
Land	\$5500.00				
Irrigation System	300.00				
Buildings	125.00				
Equipment	320.00				
Tractor	200.00				
	<b>\$6445.00</b>				