

## COOPERATIVE EXTENSION

## UNIVERSITY OF CALIFORNIA

ALMOND PRODUCTION COSTS FOR A MATURE ORCHARD  
Cost Analysis Work Sheet - 1979

Practices are representative of flood irrigation on the valley floor. Costs are for a mature orchard with 75 trees per acre and a yield of 2750 lbs. of in-shell nuts per acre, or 1512 lbs. of nut meats. Total labor costs per hour are \$4.10 and \$5.00. Medium wheel tractor per hour cash costs \$3.90, depreciation \$2.10 and interest \$1.20.

	Sample Costs		My Costs	
	Per acre	Per Cwt. nut meats	Per acre	Per Cwt. nut meats
<b>Pre-Harvest Costs:</b>				
Pruning: 8 hrs. labor	\$ 32.80			
Brush disposal: 2 hrs. labor, 1 tractor hr.	13.00			
Fertilizer: 175 lbs. N at 22¢ applied	38.50			
Spray: materials and application 3 times 1300 gallons	104.00			
Water 3½ ac. ft. at \$14	49.00			
Irrigation labor 2 hrs.	8.20			
Weed control: mow centers and spray borders: includes 3 hrs. labor and tractor	40.50			
Bees: 2 hives at \$14	28.00			
Taxes	63.00			
Misc. labor, materials, 2 hrs. tractor	22.00			
Repairs, except tractor	20.00			
Supervision	20.00			
Office and business costs	35.12			
<b>TOTAL PRE-HARVEST COSTS</b>	<b>\$ 474.12</b>	<b>\$31.36</b>		
<b>Harvesting Costs:</b>				
Knock, sweep, pick-up and haul 8¢ lb. in-shell weight, with \$95 acre minimum and \$120 acre maximum	\$ 120.00			
Hulling: 2¢ lb. in-shell weight	55.00			
<b>TOTAL HARVESTING COSTS</b>	<b>\$ 175.00</b>	<b>\$11.57</b>		
<b>TOTAL CASH COSTS</b>	<b>\$ 649.12</b>	<b>\$42.93</b>		
<b>Depreciation:</b>				
Irrigation system \$300 cost, 15 yrs.	\$ 20.00			
Bldgs. and equipment \$140 cost, 12 yrs.	11.66			
Tractor: 6 hrs. at \$2.10	12.60			
Trees: \$3403, 20 yrs.	170.15			
<b>TOTAL DEPRECIATION</b>	<b>\$ 214.41</b>	<b>\$14.18</b>		
<b>Interest on Investment at 11%:</b>				
Irrigation system, 1/2 cost \$150	\$ 16.50			
Bldgs. and equipment, 1/2 cost \$70	7.70			
Tractor: 6 hrs. at \$1.20	7.20			
Trees: 1/2 cost \$1701.50	187.17			
Land: \$3500	385.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 603.57</b>	<b>\$39.92</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$1467.10</b>	<b>\$97.03</b>		

## SAMPLE COSTS AT VARYING YIELDS

Yield: Pounds/acre in-shell	2000	2250	2500	2750	3000	3250	3500	4000
Yield: Pounds/acre nut meats	1100	1238	1375	1512	1650	1788	1925	2200
Cash Costs/Cwt. nut meats	\$ 57.65	\$ 51.63	\$ 46.85	\$42.93	\$39.64	\$36.86	\$34.50	\$30.64
Total Costs/Cwt. nut meats	\$132.01	\$117.70	\$106.33	\$97.03	\$89.22	\$82.61	\$76.99	\$67.82

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