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SAMPLE COSTS TO ESTABLISH A PISTACHIO ORCHARD  
IN FRESNO COUNTY, 1970

## COST ANALYSIS WORK SHEET

	Cost Per Acre					
	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
<b>PREHARVEST CASH COSTS:</b>						
Rip & rough level <sup>1</sup>	130.00					
Disc, drag, etc. - 3 hrs. man & tractor	10.20					
Plant @ 35¢/tree	52.50					
Trees: 150 @ \$3.50	525.00					
Budding @ 50¢		75.00				
Stakes @ 15¢	22.50					
Train, sucker & rebud	10.00	45.00	20.00	20.00	20.00	10.00
Irrigation labor	28.00	28.00	28.00	28.00	28.00	28.00
Water @ \$6/ac. ft.	4.00	4.00	15.00	15.00	15.00	15.00
Fertilize: Labor & material	4.50	8.00	8.00	8.00	10.00	10.00
Mow weeds: 1/3 hr./time	6.00	6.00	6.00	6.00	6.00	6.00
Weed spray: 6 x (4')	12.00	12.00	12.00	12.00	12.00	12.00
Misc. labor & material	10.00	10.00	10.00	10.00	10.00	10.00
County taxes	20.00	20.00	20.00	20.00	20.00	27.50
Office, car, oper. capital	50.00	12.00	8.00	8.00	8.00	8.00
Repairs, except tractor	6.00	6.00	6.00	6.00	6.00	6.00
Management <sup>2</sup>	30.00	30.00	30.00	30.00	30.00	30.00
<b>TOTAL PREHARVEST CASH COSTS</b>	<b>920.70</b>	<b>256.00</b>	<b>163.00</b>	<b>163.00</b>	<b>165.00</b>	<b>162.50</b>
<b>DEPRECIATION:</b>						
Irrigation system: \$252 cost	21.00	21.00	21.00	21.00	21.00	21.00
Bldgs. & Equipment: \$250 cost	24.00	24.00	24.00	24.00	24.00	24.00
<b>TOTAL DEPRECIATION</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>
<b>TOTAL CASH &amp; DEPRECIATION</b>	<b>965.70</b>	<b>304.00</b>	<b>208.00</b>	<b>208.00</b>	<b>210.00</b>	<b>207.50</b>
<b>INTEREST ON INVESTMENT AT 7%:</b>						
Land @ \$1000	70.00	70.00	70.00	70.00	70.00	70.00
Irrigation system: ½ cost (\$126)	8.82	8.82	8.82	8.82	8.82	8.82
Bldgs. & equip.: ½ cost (\$125)	8.75	8.75	8.75	8.75	8.75	8.75
Interest on accumulated costs		73.71	106.08	134.20	164.29	196.62
<b>TOTAL INTEREST</b>	<b>87.57</b>	<b>161.28</b>	<b>193.65</b>	<b>221.77</b>	<b>251.86</b>	<b>284.19</b>
<b>TOTAL COST FOR YEAR</b>	<b>1053.27</b>	<b>462.28</b>	<b>401.65</b>	<b>429.77</b>	<b>461.86</b>	<b>491.69</b>
<b>CREDIT FOR NUTS (ON TREE)<sup>3</sup></b>						<b>195.00</b>
<b>NET COST FOR YEAR</b>	<b>1053.27</b>	<b>462.28</b>	<b>401.65</b>	<b>429.77</b>	<b>461.86</b>	<b>296.69</b>
<b>TOTAL ACCUMULATED COST</b>	<b>1053.27</b>	<b>1515.55</b>	<b>1917.20</b>	<b>2345.97</b>	<b>2808.83</b>	<b>3105.52</b>

<sup>1</sup>This cost will vary according to ground condition

<sup>2</sup>This may not always apply

<sup>3</sup>Based on theoretical yield of 325 lbs. (in shell, dry) on tree value at 60¢ per lb. in both year. Yields for following years estimated as follows: 7th - 650 lbs.; 8th - 1500 lbs.; 9th - 1950 lbs.; 10th - 2000 lbs.

## ESTABLISHING A PISTACHIO ORCHARD IN FRESNO COUNTY

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This work sheet was developed to show sample costs for establishing a pistachio orchard in the Fresno area. These costs will be useful as a guide when a specific orchard planting is under consideration. When using the work sheet, it is important to consider the following:

1. The orchard is developed on unlevel, upland soil. Irrigation is by sprinklers. Weeds are controlled with herbicides in the tree row. The centers are disced or mowed.
2. Male pollinizers are planted at the ratio of 15:1\*.
3. The trees are field budded during the second growing season. Where buds fail, trees will be rebudded the third growing season.
4. The orchard is cared for by a management firm.
5. Anticipated yields are estimates based on tree performance in other areas. Local yields could be smaller or larger.

\*See "Pistachio Culture in California" by K. W. Opitz

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