

ESTABLISHING A WALNUT ORCHARD

Cost Analysis Work Sheet

Sample costs to establish a walnut orchard in Fresno County. Costs are based on a 30' x 30' planting - 48 trees per acre. Man labor at \$1.70 per hour total and equipment operator \$1.90. Medium wheel tractor per hour cash costs \$1.40, depreciation 60¢ and interest 30¢.

	1st year	2nd year	3rd year	4th year	5th year	6th year
Yield: lbs. per acre					750	1200
PRE-HARVEST CASH COSTS:						
Land preparation: subsoil contract	10.00					
Disc & float 4 hrs. man & tractor	12.40					
Trees: 48 @ \$4.25 - 3/4-1" dia.	204.00	4.25				
Survey & plant @ 30¢	14.40					
Stakes: 52 @ 40¢	20.80					
Plant & prune replants		2.50	1.25			
Stake trees: 5 man hrs.; 1 tractor hr.	9.90					
Training, tying & pruning	17.00	11.10	13.00	16.00	21.00	31.00
Whitewash trees 1st 3 yrs.	7.70	7.70	7.70			
Tillage & irrigation prep. 6 hrs. man & tractor	18.60	18.60	18.60	18.60	18.60	18.60
Irrigation labor @ \$1.70/hr.	6.80	6.80	10.20	10.20	10.20	10.20
Water: \$6 ac. ft. for power	3.00	4.50	6.00	9.00	12.00	18.00
Fertilizer: 12¢ lb. N applied	1.45	2.90	2.90	2.90	2.90	2.90
Spray materials	2.00	2.00	2.00	4.00	6.00	12.00
Spray application	2.50	2.50	2.50	5.00	7.50	10.00
Misc. labor: 4 man hrs; 1 tractor hr.	8.20	8.20	8.20	8.20	8.20	8.20
Misc. materials	8.00	8.00	8.00	8.00	8.00	8.00
County taxes	17.50	17.50	17.50	17.50	17.50	36.00
Repairs to equipment except tractor	6.00	6.00	6.00	6.00	6.00	6.00
Office, car, operating capital, etc.	22.22	6.15	6.23	6.32	7.07	9.65
Total Pre-Harvest Cash Costs	392.47	108.70	110.08	111.72	124.97	170.55
HARVESTING COSTS:						
Shaking contract \$30 ton					11.25	18.00
Picking contract \$45 ton					16.88	27.00
Hull & dry contract \$40 ton					15.00	24.00
Haul contract \$5 ton					1.88	3.00
Total Harvesting Costs					45.01	72.00
Total Cash Costs	392.47	108.70	110.08	111.72	169.98	242.55
DEPRECIATION:						
Irrigation system: \$140 cost - 20 yrs.	7.00	7.00	7.00	7.00	7.00	7.00
Pump, panel, well: \$100 cost - 12 yrs.	8.33	8.33	8.33	8.33	8.33	8.33
Bldgs., other equip.: \$120 cost - 15 yrs.	8.00	8.00	8.00	8.00	8.00	8.00
Tractor: 60¢ per hr.	7.20	4.20	4.20	4.20	4.20	4.20
Total Depreciation	30.53	27.53	27.53	27.53	27.53	27.53
INTEREST ON INVESTMENT AT 7%:						
Irrigation system: 1/2 cost \$70	4.90	4.90	4.90	4.90	4.90	4.90
Pump, panel, well: 1/2 cost \$50	3.50	3.50	3.50	3.50	3.50	3.50
Bldgs., other equip.: 1/2 cost \$60	4.20	4.20	4.20	4.20	4.20	4.20
Tractor: 30¢ per hour	3.60	2.10	2.10	2.10	2.10	2.10
Land: \$1000	70.00	70.00	70.00	70.00	70.00	70.00
Interest on accumulated costs	0	35.64	53.60	72.92	93.70	108.46
Total Interest on Investment	86.20	120.34	138.30	157.62	178.40	193.16
TOTAL COST FOR THE YEAR	509.20	256.57	275.91	296.87	375.91	463.24
Credit for production: 22¢ lb.	0	0	0	0	165.00	264.00
Net cost for the year	509.20	256.57	275.91	296.87	210.91	199.24
Accumulated net cost	509.20	765.77	1041.68	1338.55	1549.46	1748.70

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