CALIF. UNIV. AGRIC. EXT. SERV. KERN COUNTY.

SANTA ROSA PLUMS
(MATURE IN EARLY JUNE)
COST ANALYSIS WORK SHEET

Sample costs to produce Santa Rosa plums in Kern County for fresh shipment. Costs are for a mature orchard containing 108 trees per planted acre, producing 6 tons of fruit with 10% discarded as culls. Man labor at $1.05 per hour total and equipment operator $1.30. Medium wheel tractor per hour: cash costs $1.15, depreciation 65¢ and interest 25¢.

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
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</thead>
<tbody>
<tr>
<td>Per Acre</td>
<td>Per Ton</td>
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</tbody>
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### PRE-HARVEST CASH COSTS:
- **Pruning:** 108 trees at $1.05
  - Per Acre: 113.40
  - Per Ton: 4.00
- **Brush disposal:** Contract $4.00 per acre
  - Per Acre: 6.00
  - Per Ton: 3.15
- **Fertilize:** 100 lbs. N at 13¢
  - Per Acre: 13.00
  - Per Ton: 4.00
- **Spray 2 times:** Materials
  - Per Acre: 24.00
  - Per Ton: 20.00
- **Furrow 4 times:** 2 hrs. man & tractor
  - Per Acre: 9.00
  - Per Ton: 4.00
- **Irrigate 8 times:** Labor 4 hrs.
  - Per Acre: 14.00
  - Per Ton: 7.00
- **Power for 4-1/2 ac. ft. of water at $12.00**
  - Per Acre: 54.00
  - Per Ton: 16.38
- **Disb 5 times:** 7-1/2 hrs. man and tractor
  - Per Acre: 18.00
  - Per Ton: 54.00
- **Thin:** 108 trees at 85¢
  - Per Acre: 91.80
  - Per Ton: 15.50
- **Taxes:**
  - Per Acre: 15.50
  - Per Ton: 26.00
- **Misc. labor materials, field power, including 1 man hrs. and 1 tractor hr.**
  - Per Acre: 7.50
  - Per Ton: 2.60
- **Repairs to equipment except tractor**
  - Per Acre: 11.00
  - Per Ton: 1.00
- **Supervision by foreman**
  - Per Acre: 11.00
  - Per Ton: 1.00
- **Office, car, operating capital, insurance, etc.**
  - Per Acre: 26.00
  - Per Ton: 26.00
- **TOTAL PRE-HARVEST CASH COSTS**
  - Per Acre: 425.51
  - Per Ton: 70.92

### HARVESTING COSTS:
- **Pick 6 tons of fruit at $22.00**
  - Per Acre: 132.00
  - Per Ton: 97.59
- **Roadside:** 13 man hrs. & 6 tractor hrs.
  - Per Acre: 22.05
  - Per Ton: 5.95
- **Misc. 3 man hrs. & 2 tractor hrs.**
  - Per Acre: 5.95
  - Per Ton: 1.00
- **TOTAL HARVESTING COSTS**
  - Per Acre: 160.00
  - Per Ton: 26.57
- **TOTAL CASH COSTS**
  - Per Acre: 585.51
  - Per Ton: 97.59

### DEPRECIATION:
- **Irrigation system:** Cost $350, 17 yr. life
  - Per Acre: 20.59
  - Per Ton: 4.00
- **Tractor:** 1 hr. @ 65¢
  - Per Acre: 12.35
  - Per Ton: 1.10
- **Equipment except tractor:** $46 cost, 10 yr. life
  - Per Acre: 4.00
  - Per Ton: 1.00
- **Buildings for equipment:** $30 cost, 20 yr. life
  - Per Acre: 10.50
  - Per Ton: 3.00
- **Trees: Cost $900, 30 yr. life**
  - Per Acre: 89.04
  - Per Ton: 11.50
- **TOTAL DEPRECIATION**
  - Per Acre: 69.04
  - Per Ton: 11.50

### INTEREST ON INVESTMENT AT 6%:
- **Irrigation system:** 1/2 cost $175
  - Per Acre: 10.50
  - Per Ton: 2.10
- **Tractor:** 1 hr. @ 25¢
  - Per Acre: 1.00
  - Per Ton: 0.00
- **Equipment except tractor:** 1/2 cost $23
  - Per Acre: 1.38
  - Per Ton: 1.00
- **Buildings for equipment:** 1/2 cost $15
  - Per Acre: 0.90
  - Per Ton: 0.00
- **Trees: 1/2 cost $450**
  - Per Acre: 27.00
  - Per Ton: 4.00
- **Land:** $900
  - Per Acre: 90.00
  - Per Ton: 5.00
- **TOTAL INTEREST ON INVESTMENT**
  - Per Acre: 98.53
  - Per Ton: 16.42
- **TOTAL COST OF PRODUCTION**
  - Per Acre: 753.08
  - Per Ton: 125.51

Cooperative Extension Work in Agriculture and Home Economics, U. S. Department of Agriculture, University of California and County of Kern Cooperating.
UC Cooperative Extension
200 LBS. CULLS PER TON (10%)  NO VALUE
Net cost of 1800 lbs. merchantable fruit  125.51
Net cost of 27 lbs. (one 4-basket crate)  1.88
Net cash costs only of one 4-basket crate  1.46

SAMPLE COSTS AT VARYING YIELDS

<table>
<thead>
<tr>
<th>YIELD, TONS PER ACRE</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total cost of production per ton</td>
<td>174.94</td>
<td>145.29</td>
<td>125.51</td>
<td>111.40</td>
<td>100.81</td>
</tr>
<tr>
<td>Total cost 27 lbs. merchantable fruit</td>
<td>2.62</td>
<td>2.18</td>
<td>1.88</td>
<td>1.67</td>
<td>1.51</td>
</tr>
<tr>
<td>Cash costs only - 27 lbs. (one 4-basket crate)</td>
<td>2.00</td>
<td>1.68</td>
<td>1.46</td>
<td>1.31</td>
<td>1.20</td>
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<tr>
<td>Packed lugs per acre</td>
<td>267</td>
<td>333</td>
<td>400</td>
<td>466</td>
<td>533</td>
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Kenneth W. Hench  Edward A. Yeary
Farm Advisor  Farm Advisor

University of California  UC Cooperative Extension
Agricultural Extension Service  Kern County
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