

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¢.

	SAMPLE COSTS		MY COSTS	
	PER ACRE	PER TON	PER ACRE	PER TON
PRE-HARVEST CASH COSTS:				
PRUNING: 108 TREES AT \$1.05	113.40			
BRUSH DISPOSAL: CONTRACT \$4.00 PER ACRE	4.00			
3 MAN HRS. RAKING BRUSH	3.15			
FERTILIZE: 100 LBS. N AT 13¢	13.00			
APPLICATION: 1/2 HR. MAN & TRACTOR	1.23			
SPRAY 2 TIMES: MATERIALS	24.00			
APPLICATION AT 2¢ GALLON	20.00			
FURROW 4 TIMES: 2 HRS. MAN & TRACTOR	4.90			
IRRIGATE 8 TIMES: LABOR 14 HRS.	14.70			
POWER FOR 4-1/2 AC. FT. OF WATER AT \$12.00	54.00			
DISC 5 TIMES: 7-1/2 HRS. MAN AND TRACTOR	18.38			
THIN: 108 TREES AT 85¢	91.80			
TAXES:	15.50			
MISC. LABOR, MATERIALS, FIELD POWER, INCLUDING 4 MAN HRS. AND 1 TRACTOR HR.	7.85			
REPAIRS TO EQUIPMENT EXCEPT TRACTOR	2.60			
SUPERVISION BY FOREMAN	11.00			
OFFICE, CAR, OPERATING CAPITAL, INSURANCE, ETC.	26.00			
TOTAL PRE-HARVEST CASH COSTS	425.51	70.92		
HARVESTING COSTS:				
PICK 6 TONS OF FRUIT AT \$22.00	132.00			
ROADSIDE: 13 MAN HRS. & 6 TRACTOR HRS.	22.05			
MISC. 3 MAN HRS. & 2 TRACTOR HRS.	5.95			
TOTAL HARVESTING COSTS	160.00	26.67		
TOTAL CASH COSTS	585.51	97.59		
DEPRECIATION:				
IRRIGATION SYSTEM: COST \$350, 17 YR. LIFE	20.59			
TRACTOR: 19 HRS. @ 65¢	12.35			
EQUIPMENT EXCEPT TRACTOR: \$46 COST, 10 YR. LIFE	4.60			
BUILDINGS FOR EQUIPMENT: \$30 COST, 20 YR. LIFE	1.50			
TREES: COST \$900, 30 YR. LIFE	30.00			
TOTAL DEPRECIATION	69.04	11.50		
INTEREST ON INVESTMENT AT 6%:				
IRRIGATION SYSTEM: 1/2 COST \$175	10.50			
TRACTOR: 19 HRS. AT 25¢	4.75			
EQUIPMENT EXCEPT TRACTOR: 1/2 COST \$23	1.38			
BUILDINGS FOR EQUIPMENT: 1/2 COST \$15	.90			
TREES: 1/2 COST \$450	27.00			
LAND: \$900	54.00			
TOTAL INTEREST ON INVESTMENT	98.53	16.42		
TOTAL COST OF PRODUCTION	753.08	125.51		

200 LBS. CULLS PER TON (10%)
 NET COST OF 1800 LBS. MERCHANTABLE FRUIT
 NET COST OF 27 LBS. (ONE 4-BASKET CRATE)
NET CASH COSTS ONLY OF ONE 4-BASKET CRATE

NO VALUE
 125.51
 1.88
 1.46

SAMPLE COSTS AT VARYING YIELDS

YIELD, TONS PER ACRE	AVERAGE				
	4	5	6	7	8
TOTAL COST OF PRODUCTION PER TON	174.94	145.29	125.51	111.40	100.81
TOTAL COST 27 LBS. MERCHANTABLE FRUIT	2.62	2.18	1.88	1.67	1.51
CASH COSTS ONLY - 27 LBS. (ONE 4-BASKET CRATE)	2.00	1.68	1.46	1.31	1.20
PACKED LUGS PER ACRE	267	333	400	466	533

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 FARM ADVISOR

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