

SAMPLE COSTS TO PRODUCE WALNUTS IN YUBA COUNTY - 1963

Yield: 2,000 lbs.; 80 acres; Labor: Skilled - \$1.65, Unskilled - \$1.35; Tractor costs: 30 H.P. Wheel - \$1.10/hr., 40 H.P. Wheel - \$1.50/hr.

Operation	Hours Per Acre	Cost per acre				Total
		Labor	Fuel and repairs	Materials Kind and Quantity	Cost	
		dollars				
<u>Cultural costs</u>						
Prune	9.0	14.85				14.85
Brush disposal	1.0	1.65	1.50			3.15
Spray 2 times	1.2	2.00	5.70	Spray	19.40	27.10
Fertilizer	.4	.66	.44	120 lbs. N @.13	15.60	16.70
Ridge 2 times	.5	.82	.75			1.57
Disc 4 times	2.0	3.30	3.00			6.30
Irrigate 3 times	4.0	5.40	1.10	Power to pump	6.00	12.50
Preparation for harvest	1.5	2.47	2.25			4.72
Total cultural		31.15	14.74		41.00	86.89
<u>Harvest costs</u>						
Shake, pick up, & haul - contract @.01-1/2					30.00	
Hull, dry, & haul					37.00	
Total harvest					67.00	67.00
<u>Cash overhead</u>						
Miscellaneous					7.70	
Taxes & insurance					45.30	
Total cash overhead					53.00	53.00
Total cash cost		31.15	14.74		161.00	206.89
Management - 5% of 2,000 lb. @.22.8						22.80
				Annual Cost		
<u>Investment</u>	<u>Per Acre</u>			<u>Depreciation</u>	<u>Interest</u>	
Land	1,000.00				60.00	
Trees	1,500.00			37.50	45.00	
Irrigation system	125.00			6.25	3.75	
Buildings	110.00			6.05	3.30	
Tractor & equipment	450.00			45.00	13.50	
Total investment	3,185.00			94.80	125.55	220.35
TOTAL COST PER ACRE						450.04
Cost per lb. @ 2,000 lb. yield						22.4¢