

SANTA ROSA PLUM PRODUCTION

Cost Analysis Work Sheet

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This work sheet was developed to show sample costs for an above average yield, mature orchard under Fresno County conditions. These costs will be useful as a guide when a specific orchard planting is under consideration.

When using this work sheet it is important to consider the following:

1. Seasonal variations influence fruit set and quality. Consequently, differences in thinning, pest control and cullage will occur.
2. These sample costs are based on 10 acre fruit operation and larger.
3. No account is taken for partial or complete crop loss due to frost, rain, labor problems, etc.
4. No allowance is made for cost of management.
5. Interest and depreciation costs are based on the present costs of establishing an orchard. Present bearing orchards may have been established at a lower cost.
6. Costs per 4 basket crate are based on an average net weight of 27 lbs. Net weights may vary depending on size and maturity.

Sample Costs at Varying Yields

Yield: Tons per acre	4	6	<u>Average</u>		<u>Exceptional</u>		
			7	8	9	10	12
Total cost of production per ton	\$196.92	\$142.38	\$126.84	\$115.11	\$106.06	\$98.81	\$87.89
Cash costs only: for one 27 lb. crate	2.70	2.00	1.80	1.65	1.53	1.44	1.30
Total cost per 27 lb. crate	3.55	2.56	2.28	2.07	1.91	1.78	1.58
Packed crates per acre	222	333	389	444	500	556	667

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SANTA ROSA PLUM FOR FRESH SHIPMENT

(matures in mid-June)

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Sample costs to produce Santa Rosa plums in Fresno County for fresh shipment. Costs are for a mature orchard containing 108 trees per planted acre, producing 8½ tons of fruit, with approximately 25% graded as culls. Man labor \$2.00 per hour total, and equipment operator \$2.20. Medium wheel tractor per hour cash costs \$1.40, depreciation 60¢ and interest 30¢.

	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>PRE-HARVEST CASH COSTS:</b>				
Pruning: 108 trees @ 95¢	102.60			
Brush disposal: contract \$6	6.00			
3 man hrs. raking brush	6.00			
Fertilize: 100 lbs. N at 12¢	12.00			
½ hr. man & tractor	1.80			
Spray 2 times: materials	30.58			
application: .175¢ gallon	15.75			
Furrow 3 times: 1½ hrs. man & tractor	5.40			
Irrigate 7 times: labor 13 hrs.	26.00			
3½ ft. water: power & tax \$ 4 ac, ft.	14.00			
Disc 5 times: 7½ hrs. man & tractor	27.00			
Thin: 108 trees at 65¢	70.20			
Prop & tie: labor 4 hrs.	8.00			
materials	3.00			
Plant covercrop: 60 lbs. barley	2.40			
½ hr. man & tractor	1.80			
Taxes	28.00			
Misc. labor, materials, field power: includes 4 man hrs. & 1 tractor hr.	11.60			
Repairs to equipment except tractor	8.00			
Office, car, operating capital, insurance, etc.	43.40			
<b>Total Pre-harvest Cash Costs</b>	<b>423.53</b>	<b>49.83</b>		
<b>HARVESTING COSTS:</b>				
Pick: 500 crates (27 lbs.) at 60¢	300.00			
Roadside: 12 man hrs. & 6 tractor hrs.	33.60			
Misc. 4 man hrs. & 1 tractor hr.	9.60			
<b>Total Harvesting Costs</b>	<b>343.20</b>	<b>40.37</b>		
<b>TOTAL CASH COSTS</b>	<b>766.73</b>	<b>90.20</b>		
<b>DEPRECIATION:</b>				
Irrigation system & well: \$240 cost 25 yr. life	9.60			
Bldgs. & equip. except tractor: \$120 cost 15 yr. life	8.00			
Tractor: 17 hrs. at 60¢	10.20			
Trees: cost \$1160 30 yr. life	38.67			
<b>Total Depreciation</b>	<b>66.47</b>	<b>7.82</b>		
<b>INTEREST ON INVESTMENT AT 7%:</b>				
Irrigation system & well: ½ cost \$120	8.40			
Bldgs. & equipment except tractor: ½ cost \$60	4.20			
Tractor: 17 hrs. at 30¢	5.10			
Trees: ½ cost \$580	40.60			
Land: \$900	63.00			
<b>Total Interest on Investment</b>	<b>121.30</b>	<b>14.27</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>954.50</b>	<b>112.29</b>		
500 lbs. culls (25%)	no value			
Net cost of 1500 lbs. merchantable fruit	112.29			
Net cash cost of 27 lbs. (1 crate) merchantable fruit	1.62			
Total cost of one 27 lb. crate	2.02			