

COSTS PER ACRE TO PRODUCE WALNUTS

Sacramento Valley 2002

CULTURAL COSTS

Cash and Labor Costs per acre:

	Operation Time (Hrs/A)	Labor Cost	Fuel, Lube & Repairs	Material Cost	Custom/Rent	Total Cost
Pruning – Alternate Years (50% cost)	3.50	51	26	0	0	77
Pruning – Brush Disposal – Alternate Years	0.37	12	3	0	0	15
Irrigate	1.00	9	0	141	0	150
Fertilizer – Nitrogen 2X	0.00	0	0	58	0	58
Fertilizer – Leaf Analysis – N, K, Zn	0.04	0	0	0	1	1
Pest – PCA Service	0.00	0	0	0	22	22
Weed Control – In-season Strip Spray	0.25	4	2	3	0	9
Weed Control – Dormant Strip Spray	.25	1	2	10	0	16
Weed Control – Mow Middles 5X	1.25	18	10	0	0	28
Insect Control – Codling Moth 2X	0.50	7	5	39	0	51
Insect Control – Misc. Insects	0.25	4	3	30	0	36
Disease Control – Walnut Blight 3X	0.75	11	8	86	0	104
Vertebrate Control – Gophers	0.50	5	0	6	0	11
Growth Regulator (50% acres)	.13	2	1	14	0	17
ATV Use	2.85	41	4	0	0	45
Miscellaneous Labor	3.00	28	0	0	0	28
TOTAL CULTURAL COSTS	14.63	195	64	386	23	668

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HARVEST COSTS

Cash and Labor Costs per acre:

	Operation Time (Hrs/A)	Labor Cost	Fuel, Lube & Repairs	Material Cost	Custom/ Rent	Total Cost
Shake, Pick, Hull	0.00	0	0	0	145	145
Rake Walnuts	1.50	14	0	0	0	14
Hull, Dry	0.00	0	0	0	324	324
CWC Assessment Fee	0.00	0	0	54	0	54
TOTAL HARVEST COSTS	1.50	14	0	54	469	538

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CASH OVERHEAD

Cash and Labor Costs per acre:

	Operation Time (Hrs/A)	Labor Cost	Fuel, Lube & Repairs	Material Cost	Custom/Rent	Total Cost
Office						50
Liability Insurance						5
Sanitation Service						11
Fuel/Lube Pickup						17
Property Taxes						88
Property Insurance						29
Investment Repairs						51
Interest on operating capital @ 7.40%						25
TOTAL CASH OVERHEAD COSTS						275

OPERATING COSTS/ACRE

Cash and Labor Costs per acre:

	Operation Time (Hrs/A)	Labor Cost	Fuel, Lube & Repairs	Material Cost	Custom/Rent	Total Cost
TOTAL CULTURAL COSTS		195	64	386	23	668
TOTAL HARVEST COSTS		14	0	54	469	538
TOTAL CASH OVERHEAD COSTS						275
TOTAL OPERATING COSTS/ACRE		209	64	440	492	1,480

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NON-CASH OVERHEAD

	Per Producing Acre	Annual Cost Capital Recovery	Total Cost
Buildings	520	47	47
Fuel Tanks 2,500 gallons	35	3	3
Shop Tools	129	13	13
Irrigation System	1,720	124	124
Hand Tools	41	4	4
Pickup ½ Ton	240	45	45
Land	4,410	282	282
Walnut Establishment	5,289	396	396
Equipment	564	65	65
TOTAL NON-CASH OVERHEAD COSTS	12,948	980	980

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TOTAL COSTS SUMMARY

Cash and Labor Costs per acre:

	Labor Cost	Fuel, Lube & Repairs	Material Cost	Custom/ Rent	Total Cost
TOTAL CULTURAL COSTS	195	64	386	23	668
TOTAL HARVEST COSTS	14	0	54	469	538
TOTAL CASH OVERHEAD COSTS					275
TOTAL OPERATING COSTS/ACRE	209	64	440	492	1,480
TOTAL NON-CASH OVERHEAD COSTS					980
TOTAL COSTS/ACRE					2,460