

**COST ANALYSIS WORK SHEET - CANNING TOMATOES ON RENTED LAND- FRESNO COUNTY - 1972**

BASED ON A YIELD OF 20 TONS PER ACRE, MECHANICALLY HARVESTED

Man labor \$2.30 per hour total and equipment operator \$2.65 including Social Security and Workman's Compensation Insurance. Tractors: 80 h.p. tracklayer per hour cash costs \$4.70, depreciation \$2.00 and interest \$1.50. 80 h.p. wheel diesel \$2.50, \$2.00 and \$1.00. 50 h.p. wheel diesel tractor \$1.60, \$1.15 and 60¢. Machine harvest costs reflect statewide averages.

Donald M. May, Farm Advisor, Fresno County

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	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton

**Pre-Harvest Cash Costs:**

PLOW 1X: ½ hr. man and 80 h.p.-crawler	\$ 3.65			
Float 1X: ½ hr. man and 80 h.p.-crawler	3.65			
Landplane 1X: ½ hr. man and 80 h.p.-crawler	3.65			
Pre-irrigate: water, 6" at \$12.00 ac. ft., includes \$2.00 ac. ft. for booster pump	6.00			
Labor: per acre 1½ hrs. at \$2.30	2.88			
Disc. 1X: ½ hr. man and 80 h.p.-crawler	3.65			
List and fertilize: 90 lbs. N at 5¢	4.50			
1 hr. man and 80 h.p.-wheel tractor	7.30			
Incorporate herbicide, fertilize and plant				
1½ hr. 2 men and 50 h.p.-wheel tractor	8.13			
Fertilizer: 15 lbs. N., 22 lbs. P(50 lbs. P <sub>2</sub> O <sub>5</sub> )	8.50			
Herbicide: 3 lbs. at \$5 (treats ½ area)	15.00			
Seed: 1 lb. at \$12	12.00			
Irrigate up 3 times				
Water: 6" at \$12 ac. ft. inc. booster	6.00			
Labor: \$2.00 per time	6.00			
Crop Irrigations: 5X furrow method				
Water: 2 ft. at \$10 ft. (no booster)	20.00			
Labor: 7 hrs. at \$1.90	16.10			
Cultivate 3 times				
1½ hrs. man and 50 h.p. wheel tractor	5.50			
Thin and Weed				
15 hrs. labor: at \$1.90	34.50			
Pest Control: custom				
Materials and application	27.00			
Misc., inc. 2 hrs. man and 50 h.p. wheel tractor pro rate	14.00			
Repairs to equipment except tractors	12.00			
Rent	60.00			
Office, car, operating capital, business costs	31.88			
Supervision	10.00			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$321.89</b>	<b>\$16.09</b>		

**Harvesting Costs:**

Field preparation for harvest				
1/3 hr. man and wheel tractor	\$ 1.40			
*Custom harvest \$12.00 ton	240.00			
<b>TOTAL HARVESTING COSTS</b>	<b>\$241.40</b>	<b>\$12.07</b>		
<b>TOTAL CASH COSTS</b>	<b>\$563.29</b>	<b>\$28.16</b>		

**Depreciation:**

80 h.p. tracklayer: 2 hrs. at \$1.80	\$ 4.00			
80 h.p. wheel tractor: 1 hr. at \$1.66	2.00			
50 h.p. wheel tractor: 5 1/12 hrs. at 74¢	5.85			
Other equipment: \$90.00 - 10 yrs. life	9.00			
<b>TOTAL DEPRECIATION</b>	<b>\$ 20.85</b>	<b>\$ 1.04</b>		

\*Field experience indicated harvesting costs ranging between \$9.00 and \$14.00 per ton, depending upon yield, size of operation and experience with mechanical harvesting.

Canning Tomatoes  
Fresno County 1972

Interest on Investment at 7%:		
80 h.p. tracklayer: 2 hrs. at 72¢	\$ 3.00	
80 h.p. wheel tractor: 1 hr. at 66¢	1.00	
50 h.p. wheel tractor: 5 1/12 hrs. at 30¢	3.05	
Other equipment: 1/2 cost \$45.00	3.15	
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 10.20</b>	<b>\$ .51</b>
<b>TOTAL COSTS OF PRODUCTION</b>	<b>\$594.34</b>	<b>\$29.72</b>

Sample Costs per ton at Varying Yields

Yields:								
Tons Per Acre	15	18	21	24	27	30	33	36
Cash Costs of								
Production per ton	33.46	29.88	27.33	25.41	23.92	22.73	21.75	20.94
Total Costs of								
Production per ton	35.53	31.61	28.81	26.71	25.07	23.76	22.70	21.80

Sample Costs per ton at Indicated Yields  
with Varying Water Costs

Yield: Tons per acre	Total costs per ton for canning tomatoes at the indicated water costs per acre foot.					
	\$ 1.00	\$ 3.00	\$ 6.00	\$12.00	\$15.00	\$18.00
15	33.73	34.13	34.73	35.93	36.53	37.13
18	30.18	30.44	30.94	31.94	32.44	32.94
21	27.52	27.80	28.24	29.09	29.52	29.95
24	25.58	25.83	26.21	26.96	27.33	27.71
27	24.07	24.29	24.63	25.29	25.63	25.96
30	22.86	23.06	23.36	23.96	24.26	24.56
33	21.88	22.06	22.33	22.88	23.15	23.42
36	21.05	21.22	21.47	21.97	22.22	22.47

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