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 60c., Machine harvest costs reflect statewide averages.

Donald M. May, Farm Advisor, Fresno County  
Edward A. Yearly, Farm Advisor-Statewide

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Acre</td>
<td>Per Ton</td>
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</table>

**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 times $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 5c  
  - $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, P2O5)  
  - $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

**TOTAL PRE-HARVEST CASH COSTS**  
- $321.89  
- $16.09

**Harvesting Costs:**

- **Field preparation for harvest**  
  - **1/3 hr. man and wheel tractor**  
  - $1.40

- **Custom harvest $12.00 ton**  
  - $240.00

**TOTAL HARVESTING COSTS**  
- $241.40  
- $12.07

**TOTAL CASH COSTS**  
- $563.29  
- $28.16

**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:** 5½/12 hrs. at 74c  
  - $5.85

- **Other equipment:** $90.00 - 10 yrs. life  
  - $9.00

**TOTAL DEPRECIATION**  
- $20.85  
- $1.04

*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

<table>
<thead>
<tr>
<th>Interest on Investment at 7%:</th>
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</thead>
<tbody>
<tr>
<td>80 h.p. tracklayer: 2 hrs. at 72¢</td>
</tr>
<tr>
<td>80 h.p. wheel tractor: 1 hr. at 66¢</td>
</tr>
<tr>
<td>50 h.p. wheel tractor: 5 1/12 hrs. at 30¢</td>
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<tr>
<td>Other equipment: 1/2 cost $45.00</td>
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<tr>
<td>TOTAL INTEREST ON INVESTMENT</td>
</tr>
<tr>
<td>TOTAL COSTS OF PRODUCTION</td>
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</table>

Sample Costs per ton at Varying Yields

<table>
<thead>
<tr>
<th>Tons Per Acre</th>
<th>15</th>
<th>18</th>
<th>21</th>
<th>24</th>
<th>27</th>
<th>30</th>
<th>33</th>
<th>36</th>
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<tbody>
<tr>
<td>Cash Costs of</td>
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<tr>
<td>Production per ton</td>
<td>33.46</td>
<td>29.88</td>
<td>27.33</td>
<td>25.41</td>
<td>23.92</td>
<td>22.73</td>
<td>21.75</td>
<td>20.94</td>
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<tr>
<td>Total Costs of</td>
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<td></td>
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</tr>
<tr>
<td>Production per ton</td>
<td>35.53</td>
<td>31.61</td>
<td>28.81</td>
<td>26.71</td>
<td>25.07</td>
<td>23.76</td>
<td>22.70</td>
<td>21.80</td>
</tr>
</tbody>
</table>

Sample Costs per ton at Indicated Yields with Varying Water Costs

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

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Farms and Home Advisors
1720 S. Maple Ave.
Fresno, Ca. 93702

4/10/73