

**SAMPLE COSTS OF BROCCOLI FOR FREEZER PROCESSING - 1967**  
**SAN LUIS OBISPO COUNTY**

by  
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	Sample Costs		Your Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>PRE-HARVEST CASH COST</b>				
Plowing: 1 hour man and tracklayer	4.20			
Discing, 8 times: 3 hours man and tracklayer	12.60			
Float & level: 1 hour man and tracklayer	4.20			
List and shape beds: 1 hour man & wh tractor	3.05			
Planting: Seed: 2 pounds @ \$4.50	9.00			
Labor: 1 hr/acre 2 men and wh tractor	4.70			
Cultivate 6 times: 3 hrs man and wheel tractor	9.15			
Thinning: (contract)	30.00			
Irrigate 7 times: Labor: 13 hours	21.45			
Water: 2 1/2 ac feet @ \$9	22.50			
Hoe and weed: Labor 11 hours	18.15			
Fertilize 3 times: Material	55.00			
Application by owner	8.50			
Pest control 3 times: Materials	40.00			
Application	10.50			
Misc. labor and materials	10.00			
Repairs, except tractor	12.00			
Office, car, business expense (6% of above)	16.50			
Rent (one-half year)	60.00			
<b>Total Pre-Harvest Cost</b>	<b>\$351.50</b>	<b>\$100.43</b>		
<b>HARVESTING COST</b>				
Picking: 1 1/4¢ per pound	87.50			
Hauling	18.00			
<b>Total Harvest Cost</b>	<b>\$105.50</b>	<b>\$ 30.14</b>		
<b>DEPRECIATION (for one-half year)</b>				
Building: cost \$50, 20-year life	1.25			
Irrigation equipment: cost \$30, 10-year life	1.50			
Equipment: cost \$260, 10-year life	13.00			
Tractors	14.00			
<b>Total Depreciation</b>	<b>\$ 29.75</b>	<b>\$ 8.50</b>		
<b>INTEREST ON INVESTMENT @ 7% (for one-half year)</b>				
Buildings: on 1/2 cost \$25	.88			
Irrigation equipment: on 1/2 cost \$15	.52			
Equipment: on 1/2 cost \$130	4.55			
Tractors	7.00			
<b>Total Interest on Investment</b>	<b>\$ 12.95</b>	<b>\$ 3.70</b>		
Management (5% of 3 1/2 tons @ \$150)	26.25	7.50		
<b>TOTAL COST OF PRODUCTION (3 1/2 ton per acre yield)</b>	<b>\$525.95</b>	<b>\$150.27</b>		

SAMPLE COST OF PRODUCTION AT VARYING YIELDS					
Yield: Tons per acre	2	3	4	5	6
Total cost of production per ton	\$238.60	\$169.90	\$135.55	\$114.94	\$101.20

Based on yield of 3 1/2 tons per acre. Tractor operator \$1.85/hour; other labor, \$1.65. 60 hp crawler tractor/hour cash costs, \$2.35, depreciation \$1.60 and interest \$1.05. 40 hp wheel diesel tractor, \$1.20, 95¢ and 35¢.