

COST ANALYSIS WORK SHEET
SAMPLE COSTS TO PRODUCE SPRING POTATOES IN TULARE COUNTY - 1964

Based upon a gross yield of 300 sacks per acre with 250 sacks marketable.

Vincent H. Schweers *

Burt B. Burlingame **

	<u>Sample Costs</u>		<u>Your Costs</u>
	Per Acre	Per Cwt.	
PRE-HARVEST LABOR AND MATERIAL COSTS:			
Land prep: 3 hrs. man & tractor	\$ 12.00		
Cup and dip seed - 15 sacks @ 70¢	10.50		
Seed cost - 15 sacks @ \$4.50	67.50		
Plant and fertilize: 3 men and tractor - 1 hr.	6.60		
Haul seed and fertilizer: 1 hr. man & w. tractor	2.70		
Fertilizer	37.00		
Shape beds and cultivate $\frac{1}{2}$ hr. man & w. tractor	1.35		
Weeding	3.00		
Ditch work and irrig. prep. - 2 men & tractor, $\frac{1}{2}$ hr.	2.00		
Irrigation - including preirrigation - 16 man hrs.	20.80		
Water-power for $2\frac{1}{2}$ A. ft. - @ \$6.00	15.00		
Pest control - application 3X spray @ \$2.50	7.50		
Insecticides	10.00		
Miscellaneous labor & materials - gyp., etc.	25.00		
County taxes	9.50		
Office, car, operating capital, etc.	12.00		
Repairs, except tractors	6.00		
TOTAL PRE-HARVEST CASH AND LABOR	\$248.45	.99	
HARVESTING COSTS:			
Vine removal - rotobearing contract @ \$3.50/A	3.50		
Digging - contract	12.00		
Picking - 300 cwt. @ 16¢ (includes contractor)	48.00		
Hauling @ 11¢/cwt.	33.00		
Shed Costs (incl. sacks and inspection) 250 @ 73¢	182.50		
TOTAL HARVESTING COSTS	\$279.00	1.12	
DEPRECIATION:			
Irrigation facilities (original cost \$200)	15.00		
Tractors: 4 hrs. @ \$1.50; 2 hrs. @ 50¢	7.00		
Other equipment except harvest (\$40 cost)	5.00		
TOTAL DEPRECIATION	27.00	.11	
TOTAL CASH AND DEPRECIATION	554.45	2.22	
INTEREST ON INVESTMENT @ 6%:			
Irrigation facilities on $\frac{1}{2}$ cost (\$100)	6.00		
Tractors: 4 hrs. @ 65¢; 2 hrs. @ 20¢	3.00		
Other equipment except harvest on $\frac{1}{2}$ cost (\$20)	1.20		
Land @ \$800	48.00		
TOTAL INTEREST	58.20	.23	
TOTAL COST OF PRODUCTION	612.65	2.45	

Man labor at \$1.30 and \$1.50 per hour. Tractors: track and wheel - cash cost per hour \$2.50 and \$1.20; depreciation \$1.50 and 50¢; interest - 65¢ and 20¢.

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