

COST ANALYSIS WORK SHEET - CANNING TOMATOES ON RENTED LAND  
Southern San Joaquin Valley - 1980

Based on a yield of 25 tons per acre, mechanically harvested. Field labor @ \$4.50 per hour total, equipment operator \$5.50 including Social Security and Workman's Compensation Insurance. Heavy crawler per hour cash costs \$10.20, depreciate \$4.40, interest \$4.00. Heavy wheel diesel @ \$6.80, \$2.60 and \$1.85. Medium wheel diesel @ \$4.60, \$2.00 and \$1.40.

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>PRE-HARVEST CASH COSTS:</b>				
Plow 1X: 1/2 hr. man and crawler tractor	\$ 7.85			
Float 1X: 1/2 hr. man and crawler tractor	7.85			
Finish Level 1X: 1/2 hr. man and crawler tractor	7.85			
Pre-irrigate: water 6" @ \$12.00/ac.ft.	6.00			
labor: per acre 1 1/4 hrs	5.63			
Disc 1X: 1/2 hr. man and crawler tractor	7.85			
List and fertilize: 120 lbs. N @ 15¢	18.00			
1 hr. man and heavy wheel tractor	12.30			
Incorporate herbicide, 1/3 hr. man and heavy wheel tractor; materials \$10.50	16.10			
Fertilize and plant: 1/2 hr. 2 men and medium wheel tractor	7.30			
Fertilizer: 150 lbs material @ \$300 /ton	24.75			
Seed: 1 lbs. @ \$17.00	17.00			
Irrigate up 2 times				
Water: 6" @ \$12.00/ac.ft.	6.00			
Labor: 1 hr.	4.50			
Crop irrigations: 6X furrow method				
Water: 2 ft. @ \$12.00/ac.ft.	24.00			
Labor: 7 hrs.	31.50			
Cultivate 3X: 1 1/2 hrs man and medium wheel tractor	15.15			
Thin and weed: 14 hours labor	63.00			
Pest Control: custom, materials & application	40.00			
Misc. inc. 2 hrs. man and medium wheel tractor	28.00			
Repairs to equipment except tractors	22.00			
Rent	175.00			
Office, car, operating capital, business costs	91.17			
Supervision	15.00			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$ 653.80</b>	<b>26.16</b>		
<b>HARVESTING COSTS:</b>				
Field preparation for harvest 1/3 hr. man and medium wheel tractor	3.37			
Custom harvest: \$18.00/ton	450.00			
<b>TOTAL HARVESTING COSTS</b>	<b>\$ 453.37</b>	<b>18.13</b>		
<b>TOTAL CASH COSTS</b>	<b>\$1107.17</b>	<b>44.29</b>		
<b>DEPRECIATION:</b>				
Heavy tracklayer: 2 hrs. @ \$4.40	8.80			
Heavy wheel diesel: 1 1/3 hrs. @ \$2.60	3.46			
Medium wheel diesel: 4 1/3 hrs. @ \$2.00	8.66			
Other equipment: \$110 - 10 yrs. life	11.00			
<b>TOTAL DEPRECIATION</b>	<b>31.92</b>	<b>1.28</b>		

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UC Cooperative Extension

CANNING TOMATOES

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Ton	Per Acre	Per Ton
<u>INTEREST ON INVESTMENT @ 12%:</u>				
Heavy tracklayer: 2 hrs. @ \$4.00	\$ 8.00			
Heavy wheel diesel: 1 1/3 hrs @ \$1.85	2.47			
Medium wheel diesel: 4 1/3 hrs. @ \$1.40	6.07			
Other equipment: 1/2 cost \$55.00	6.60			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>23 14</b>	<b>.92</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$ 1162.23</b>	<b>46.49</b>		

SAMPLE COSTS PER TON AT VARYING YIELDS

Water \$12.00 per acre foot

YIELD: Tons/acre	15	20	25	30	35
Cash Costs of production per ton	\$ 61.81	50.36	44.29	39.91	36.78
Total costs of production per ton	65.48	53.61	46.49	41.74	38.35

Water \$32.00 per acre foot

YIELD: Tons/acre	15	20	25	30	35
Cash Costs of production per ton	\$ 65.81	53.86	46.69	41.91	38.49
Total Costs of production per ton	69.48	56.61	48.89	43.74	40.06

Water \$87.00 per acre foot

YIELDS: Tons/acre	15	20	25	30	35
Cash Costs of production per ton	\$ 76.81	62.11	53.29	47.41	43.21
Total Costs of production per ton	80.48	64.86	55.49	49.24	44.78