

COST ANALYSIS WORK SHEET  
 SAMPLE COSTS TO PRODUCE STAKED EARLY TOMATOES IN TULARE COUNTY - 1967  
 (ACE VARIETY)

Based on a yield of 2,000, 20 lbs. packed flats per acre

	Sample Costs Per Acre	Your Per Flat Costs
<b>PRE-HARVEST CASH COSTS:</b>		
Land prep: rip (contract @ \$7); man & tr. 5 hrs.	\$ 20.50	
Survey & mark field: 2 men - 7 hrs. = 14 man hrs.	21.00	
Set & water plants: 40m. + 2 tr. hrs.	62.40	
Plants: 4300 @ \$20.00/M	86.00	
Baiting: crickets & cutworms: 15m. hrs. + \$2 bait	9.50	
Hot capping: contract @ \$10/M	43.00	
Hot caps (super): 4300 @ \$42.50/M	182.75	
Handle smudge pots & light: 30 man & 9 tr. hrs.	55.80	
Heating oil: 400 gal. @ 15¢; wind mach. gas-\$7.20	67.20	
Staking, remove & store; 50 man & 5 tr. hrs.	81.00	
Hoe, weed, open and remove caps: 70 man hrs.	105.00	
Cultivate 8x, fert. 2x: 18 man & tr. hrs.	38.70	
Fertilizer: manure (spread) and commercial	100.00	
Tying: 5-6 strings 80 man hrs.	120.00	
String: 60 lbs. @ 77¢	46.20	
Irrigate 20 times: 25 man hrs.	37.50	
Water: 4 A. ft.; power \$16; district tax \$6	22.00	
Dusting: 2 x hand-5m. hrs. + 2 x plane \$5.00	12.50	
Dust & spray material	12.00	
Miscellaneous labor and material	17.50	
County taxes: land \$21.00; equipment \$2.00	23.00	
Office, car, operating capital, etc.	60.00	
Repairs except tractors	11.00	
<b>TOTAL PRE-HARVEST CASH AND LABOR COST</b>	<b>\$1,234.55</b>	<b>\$ .62</b>
<b>HARVESTING AND PACKING COSTS:</b>		
Pick & haul: 820 man & 25 tr. hrs. sup. 50 hrs.	1,338.75	
Dump, sort & pack: 410 man + sup. 40 hrs.	681.00	
Flats: 2000 @ 31¢	620.00	
Miscellaneous shed and other harvesting	55.00	
<b>TOTAL HARVESTING AND PACKING COSTS</b>	<b>\$2,694.75</b>	<b>\$ 1.35</b>
<b>TOTAL CASH AND LABOR COST</b>	<b>\$3,929.30</b>	<b>\$ 1.97</b>
<b>DEPRECIATION COSTS:</b>		
Irrigation facilities: (original cost \$110)	7.00	
Stakes: 2300 @ 7¢ = \$161 - 8 yrs. life	20.13	
Heaters: 40 @ \$5 = \$200; wind mach. \$300 (20 yrs.)	31.00	
Tractors: 64 hrs. @ 60¢	38.40	
Other equipment: (original cost \$30) 10 yrs.	3.00	
<b>TOTAL DEPRECIATION COST</b>	<b>\$99.53</b>	<b>\$ .05</b>
<b>TOTAL CASH AND DEPRECIATION COST</b>	<b>\$4,028.83</b>	<b>\$ 2.02</b>
<b>INTEREST ON INVESTMENT @ 6%:</b>		
Irrigation facilities: on ½ cost (\$55)	3.30	
Heaters & wind mach.: on ½ cost (\$250)	15.00	
Tractors: 64 hrs. @ 25¢	16.00	
Other equip. & stakes: on ½ cost (\$95.50)	5.73	
Land at \$1050	63.00	
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$103.03</b>	<b>\$ .05</b>
<b>TOTAL COST OF PRODUCTION</b>	<b>\$4,131.86</b>	<b>\$ 2.07</b>

## TOMATO COST ANALYSIS

These costs represent average costs taken from growers' records. The rate of pay has been adjusted to include social security and compensation.

Costs are based on yields of 2000 twenty-pound marketable flats per acre. Higher yields than these are possible for many years and will reduce the cost per flat somewhat. Hand labor was set at \$1.50 per hour and \$1.65 for tractor and supervised labor. The small tractor cash costs per hour were 50 cents, with a depreciation of 60 cents and interest of 25 cents per hour of use. The light tractor (30 Hp.) cash costs per hour were \$1.05 with a depreciation of 60 cents and interest of 25 cents per hour of use.

### Heaters

We have shown a heater and wind machine cost. Most growers use heaters and wind machines. We assumed the use of this equipment would average three nights a year at three hours each night. This could vary from no use to fifty or more hours depending on temperatures after the plants are set.

### Picking Costs

Picking seasons often terminate when the returns per flat do not meet expenses. Total picking yields and costs will therefore depend somewhat on length of picking season. Ace variety usually has a long-producing season compared to other varieties. The use of picking carts or labor aids could reduce picking costs somewhat.

### Land Rent

Costs are figured on owner basis. Renters' costs may be different depending on the type of land preparation needed before planting. Rent usually will be offset by taxes and interest on land as well as interest and depreciation on improvements.