

COST ANALYSIS WORK SHEET - SPRING LETTUCE

Fresno County - 1983

Based on a yield of 650 cartons weighing about 50 lbs. each. Field labor at \$5.50 per hour total, equipment operator \$6.50 including Social Security and Workman's Compensation Insurance. 150 h.p. crawler per hour cash costs \$25.60, depreciation \$5.00, interest \$4.50. 150 h.p. 4-wheel drive diesel at \$23.00, \$9.00, and \$2.40. 80 h.p. wheel diesel at \$12.80, \$2.16, and \$1.30. 50 h.p. wheel diesel at \$7.96, \$1.94, and \$1.16.

	Sample Costs		My Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
Pre-Harvest Cash Costs:				
Plow or disc 2X: 1 hr. crawler tractor	\$ 32.10	\$		
Chisel 2X: 1 hr. crawler tractor	32.10			
Float or landplane 2X: 1 hr. crawler tractor	32.10			
List and apply pre-plant fertilizer				
1 hr. 150 4-WD	29.50			
250 lbs. material @ \$220/ton	27.50			
Shape beds, incorporate herbicide and plant:				
1-1/4 hrs. man and 10 4-WD	36.88			
Herbicide	25.75			
Seed: 5 lbs. @ \$7.00	35.00			
6" sprinkler irrigation @ \$20/ac. ft. + \$2 labor	11.00			
Thin and weed	120.00			
Cultivate 5X: including one fertilizer application				
3 hrs. 80 wheel tractor + driver	57.90			
120 lbs. N @ 24¢/lb.	28.80			
Irrigate (furrow) including one application of				
100 lbs. N @ 15¢/lb.	15.00			
2 ac. ft. @ \$20/ac. ft.	40.00			
Labor - total	18.00			
Pest control: materials	70.00			
application	18.00			
Miscellaneous: including 1 hr. 50 wheel tractor	25.00			
Repairs to equipment except tractors	20.00			
Rent: per crop	150.00			
Supervision	18.00			
Office, car, operating capital, business costs, etc.	215.61			
TOTAL PRE-HARVEST CASH COSTS	\$1058.24	\$1.63		
Harvesting Costs:				
Total for labor, supervision, loading, hauling, cartons, and selling	\$1852.50			
TOTAL HARVESTING AND SALES COSTS	\$1852.50	\$2.85		
TOTAL CASH COSTS	\$2910.74	\$4.48		
Depreciation:				
150 h.p. crawler: 3 hrs. @ \$5.00	\$ 15.00			
150 h.p. 4-WD: 2-1/4 hrs. @ \$4.00	9.00			
80 h.p. wheel diesel: 3 hr. @ \$2.16	6.48			
50 h.p. wheel diesel: 1 hr. @ \$1.94	1.94			
Other equipment: \$180 cost 1/2 year basis,				
\$90 cost - 10 yr. life	9.00			
TOTAL DEPRECIATION	\$ 41.42	\$.06		

Interest on Investment @ 12%:

150 h.p. crawler: 3 hrs. @ \$4.50	\$ 13.50	
150 h.p. 4-WD: 2-1/4 hrs. @ \$2.40	5.40	
80 h.p. wheel diesel: 3 hrs. @ \$1.30	3.90	
50 h.p. wheel diesel: 1 hr. @ \$1.16	1.16	
Other equipment: \$90 1/2 year basis, \$45 cost	5.40	
TOTAL INTEREST ON INVESTMENT (tenant)	\$ 29.36	\$.04
TOTAL COST OF PRODUCTION (tenant)	\$2981.52	\$4.58

SAMPLE COSTS OF PRODUCTION AT VARYING YIELDS

Yield: packed cartons per acre (24 heads)	400	500	600	700	800	900
Total Cost per carton	\$5.92	\$5.11	\$4.73	\$4.46	\$4.26	\$4.10

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