

SAMPLE COSTS OF PRODUCING PROCESSING TOMATOES
San Benito County, 1973

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200 acres of tomatoes on a 300 acre farm

Yield --- 30 tons per acre

	Hrs. Per Acre	Cash and labor costs per acre				Total
		Labor	Fuel & Repairs	Materials		
				What	Cost	
Cultural Costs						
Land preparation	2.09	\$ 12.64	\$14.60			\$ 27.24
Apply herbicide (contract), 1x				Herbicide applied	\$ 23.49	23.49
Fertilize, preplant (contract), 1x				400# 6-20-20	30.21	30.21
Plant, precision, 1x	.42	1.34	1.50	1/3 lb. @ \$12.00	4.00	6.84
Fertilize, sidedress (contract), 1x				400# 21-0-0 applied	18.45	18.45
Irrigate, sprinklers 2x	4.0	11.52		3 acre inches	2.48	14.00
Irrigate, furrows, 5x	10.0	28.80		25 acre inches	13.78	42.58
Cultivate, 7x	1.26	4.01	3.45			7.46
Hoe, 2x	12.0	31.20				31.20
Pest control (contract), 2x				pesticide applied	10.84	10.84
TOTAL CULTURAL COST		\$ 89.51	\$19.55		\$103.25	\$212.31
Harvest Costs						
Harvester	3.0		\$19.50			\$ 19.50
Harvester labor	37.2	\$100.45				100.45
Tractors & trailers	5.7	14.82	10.60			25.42
Forklift & swamper	5.9	19.31	4.78			24.09
Bin rental, 40¢/ton				40¢/ton	\$ 12.00	12.00
Inspection fees, assn. dues					9.30	9.30
TOTAL HARVEST COST		\$134.58	\$34.88		\$ 21.30	\$190.76
Cash Overhead						
Misc., office, interest on operating capital, pickup, insurance, 12% of cultural costs						\$ 25.48
Taxes on equipment						15.36
Rent, including well						115.00
TOTAL CASH OVERHEAD						\$156.14
TOTAL CASH COST						\$559.21
Total Cash Cost Per Ton					\$ 18.64	
MANAGEMENT						
5% of 30 tons @ \$29.00/ton						\$ 43.50
Investment Costs		Per Acre		Annual Cost Per Acre		
				Depreciation	Interest	
TOTAL INVESTMENT OVERHEAD		\$821.06		\$95.43	\$32.50	\$127.93
TOTAL COST PER ACRE						\$730.64
Total Cost per ton @ 30 tons yield					\$ 24.35	

COST OF PRODUCTION AT VARYING YIELDS

YIELD - Tons Per Acre	20	25	30	35	40	45
COST PER TON	\$33.89	\$28.17	\$24.34	\$21.63	\$19.59	\$17.54

PROCESSING TOMATOES
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APPENDIX --- COSTS USED

DETAILS OF LAND PREPARATION COST USED

	Size ⁽¹⁾	hrs/acre	Cash and Labor Cost Per Acre			Total Each Time	Total All Times
			Labor	Fuel	Repairs		
Plow, 1x						5.32	5.32
Tractor, diesel crawler	60 hp	.54	1.72		2.14		
Plow, hydraulic 2-way	4-16	.54			1.46		
Chisel, 1x						2.75	2.75
Tractor, diesel crawler	60 hp	.35	1.11		1.39		
Chisel	10 ft	.35			.25		
Landplane, 2-ways						2.82	5.64
Tractor, diesel crawler	60 hp	.66	2.10		2.62		
Landplane	10' x 40'	.66			.92		
Disc, 5x						1.93	9.64
Tractor, diesel wheel	60 hp	1.65	5.25		2.49		
Disc, hydraulic	10 ft	1.65			1.90		
List, 1x						1.80	1.80
Tractor, gas wheel	40 hp	.32	1.07		.59		
Lister	3-row	.32			.14		
Bed Shape, 2x						1.05	2.09
Tractor, gas wheel	20 hp	.44	1.40		.44		
Bed Shaper	3-bed	.44			.25		
TOTAL LAND PREPARATION			<u>12.65</u>		<u>14.59</u>		<u>27.24</u>

(1)Horsepower at 75% of maximum

INVESTMENT COSTS INCLUDED

INVESTMENT	PER ACRE	ANNUAL COST PER ACRE		
		Depreciation	Interest	Total
Shop and equipment storage	50.00	1.25	2.00	3.25
Trucks, two ½-ton pickups, one two-ton	45.00	5.10	1.80	6.90
Tractor, 60 hp diesel crawler	120.67	8.04	4.49	12.53
Tractor, 60 hp diesel wheel	41.00	4.10	1.64	5.74
Tractors, 20 hp and 40 hp gas wheel	43.92	4.39	1.76	6.15
Plow, hydraulic, 2-way, 4-16	20.00	2.00	.80	2.80
Chisel, 10 ft.	5.17	.52	.21	.73
Landplane, 10 ft. x 40 ft.	19.67	1.31	.79	2.10
Disc, hydraulic, 10 ft.	10.33	1.03	.41	1.44
Lister, 3-row; bed shaper, 3-bed	5.41	.54	.21	.75
Planter, precision, 6-row	20.00	2.00	.80	2.80
Cultivating sled, 3-bed	6.67	.67	.27	.94
Harrow, spike, 16 ft.	1.87	.09	.07	.16
Roller, 21 ft.	8.33	.42	.33	.75
Tomato harvesters, two	205.00	41.00	8.20	49.20
Bin trailers, four; Forklifts, two	140.00	14.00	5.60	19.60
Sprinklers, 3" laterals & risers 8000', 6" mainlines, 2000', 8" gated pipe, 2000'	31.35	3.14	1.25	4.39
Booster pumps, two 50 hp	<u>46.67</u>	<u>5.83</u>	<u>1.87</u>	<u>7.70</u>
TOTAL INVESTMENT OVERHEAD	<u>21.06</u>	<u>95.43</u>	<u>32.50</u>	<u>127.93</u>

HOURLY LABOR RATES USED

	Base Rate	Fringes & Other	Total		Base Rate	Fringes & Other	Total
Foreman	\$3.15	\$4.62	\$4.62	Tractor Driver	\$2.65	\$.53	\$3.18
Equipment Operators (Harvester, Forklift, Lister)	2.80	.98	3.78	Irrigators	2.40	.48	2.88
				Field Hands	2.25	.35	2.60