

SAMPLE COSTS OF PRODUCING HEAD LETTUCE  
San Benito County, 1976

H. Bill Collins, Farm Advisor

Lee C. Benson, Farm Management Specialist

75 acres of lettuce, double-cropped, on a 300 acre farm  
Yield -- 550 two-dozen cartons per acre

	C O S T   P E R   A C R E				
	<u>Labor</u>	<u>Power &amp; Repairs</u>	<u>Materials &amp;/or Services</u>	<u>Sample Cost</u>	
<u>Cash Cost to Grow</u>					
Land preparation	\$ 11	\$ 14		\$ 25	\$
Herbicides, first crop, applied contract			\$ 20	20	
Pest control, 3 times, applied contract			30	30	
List and pre-fertilize, 400 lbs., 12-12-12 applied contract			44	44	
Fertilize, sidedress 2 times, 400 lbs. 21-0-0 applied contract			34	34	
Bedshape, twice	2	1		3	
Plant, 1/2 lb. seed	2	2	5	9	
Flat roll	1			1	
Irrigate, twice, sprinklers, 6 inches	13	16		29	
Irrigate, 4 times, furrow, 24 inches	27	12		39	
Thin and hoe twice, hoe once	126			126	
Cultivate, 4 times	<u>3</u>	<u>2</u>		<u>5</u>	
TOTAL CASH COST TO GROW	\$185	\$ 47	\$133	\$365	\$
<u>Cash Cost to Harvest</u>					
pick, pack, haul @ \$1.85/carton				\$1018	\$
TOTAL CASH COST TO HARVEST				\$1018	\$
<u>Cash Overhead Cost</u>					
Misc. office, interest on operating capital, insurance, etc.				\$ 44	\$
Taxes on equipment, 1/2 of annual cost				4	
Rent, including well, 1/2 of annual cost				<u>93</u>	
TOTAL CASH OVERHEAD COST				\$141	\$
TOTAL CASH COST				\$1524	\$
<u>Investment Overhead</u>		<u>Per Acre</u>	<u>1/2 Annual Cost Per Acre</u>		
TOTAL INVESTMENT OVERHEAD		\$304	<u>Depreciation</u>	<u>Interest</u>	
			\$ 24	\$ 12	
TOTAL COST LESS MANAGEMENT				\$1560	\$
MANAGEMENT					
5% of 550 cartons @ \$3 per carton				82	
TOTAL COST PER ACRE				\$1642	\$

COST OF PRODUCTION AT VARYING YIELDS

YIELD -- Cartons per acre	350	450	550	650	750
COST PER CARTON	\$3.60	\$3.20	\$3.00	\$2.80	\$2.70