

Table 49. A Standard of Costs for the Production of Cannery Tomatoes in Southern California with a salable yield of 6 tons per acre.

|  | Man              | Horse               | 12 hp        | 1½ ton            | Cost<br>per Acre | Cost<br>per T. |
|--|------------------|---------------------|--------------|-------------------|------------------|----------------|
|  | Labor            | Work                | Tractor      | Truck             |                  |                |
| Hours per Acre                           |                  |                     |              |                   | Dollars          |                |
| Plow                                     | 2                |                     | 2            |                   | 2.60             |                |
| Other pretillage                         | 2                |                     | 2            |                   | 2.60             |                |
| Fertilize                                | 2                | 2                   |              | .2                | 1.10             |                |
| Plant and Water                          | 10               | 2                   |              | .2                | 3.50             |                |
| Irrigate 6 to 8 times                    | 24               |                     |              |                   | 7.20             |                |
| Cultivate and Furrow                     | 20               | 20                  |              |                   | 9.00             |                |
| Hoe                                      | 8                |                     |              |                   | 2.40             |                |
| Pest Control & Miscellaneous             | 5                | 2                   |              | 1.0               | 2.80             |                |
| <b>Total Cultural Labor</b>              | <b>73</b>        | <b>26</b>           | <b>4</b>     | <b>1.4</b>        | <b>31.20</b>     | <b>5.20</b>    |
| Pick 15 hr. per ton                      | 90               |                     |              |                   | 27.00            | 4.50           |
| Haul out of field                        | 8                | 8                   |              |                   | 3.60             | .60            |
| <b>Total Labor</b>                       | <b>171</b>       | <b>34</b>           | <b>4</b>     | <b>1.4</b>        | <b>61.80</b>     | <b>10.30</b>   |
| Irrigation water 20 inches at .50        |                  |                     |              |                   | 10.00            |                |
| Fertilizer                               |                  |                     |              |                   | 5.00             |                |
| Plants 1400 at \$2.50 per M              |                  |                     |              |                   | 3.50             |                |
| Pest Control Materials                   |                  |                     |              |                   | 6.00             |                |
| Miscellaneous Material                   |                  |                     |              |                   | 1.00             |                |
| <b>Total Material Cost</b>               |                  |                     |              |                   | <b>25.50</b>     | <b>4.25</b>    |
| General Expense                          |                  |                     |              |                   | 4.37             |                |
| Taxes                                    |                  |                     |              |                   | 6.00             |                |
| Machinery Repairs                        |                  |                     |              |                   | 1.00             |                |
| Compensation Insurance                   |                  |                     |              |                   | .75              |                |
| <b>Total Cash Overhead Cost</b>          |                  |                     |              |                   | <b>12.12</b>     | <b>2.02</b>    |
| <b>Total Cash Costs</b>                  |                  |                     |              |                   | <b>99.42</b>     | <b>16.57</b>   |
| Investment and<br>Investment Overhead    | Original<br>Cost | Av. In-<br>vestment | 5%<br>Int.   | Depre-<br>ciation |                  |                |
|  | Dollars per Acre |                     |              |                   |                  |                |
| Building for Equipment                   | 5.00             | 2.50                | .13          | .13               |                  |                |
| Irrigation Plant                         | 50.00            | 25.00               | 1.25         | 2.50              |                  |                |
| Tillage Tools                            | 10.00            | 5.00                | .25          | .60               |                  |                |
| Miscellaneous Eqt.                       | 3.00             | 1.50                | .08          | .30               |                  |                |
| Land                                     | 400.00           | 400.00              | 20.00        |                   |                  |                |
| <b>Total Investment</b>                  | <b>468.00</b>    | <b>434.00</b>       |              |                   |                  |                |
| <b>Total Depreciation</b>                |                  |                     |              | <b>3.53</b>       | <b>3.53</b>      | <b>.59</b>     |
| <b>Total Cash and Depreciation Costs</b> |                  |                     |              |                   | <b>102.95</b>    | <b>17.15</b>   |
| <b>Total Interest on Investment</b>      |                  |                     | <b>21.71</b> |                   | <b>21.71</b>     | <b>3.62</b>    |
| <b>Total All Costs</b>                   |                  |                     |              |                   | <b>124.66</b>    | <b>20.77</b>   |

The above table shows costs of tomato production as they would occur on a sizeable irrigated farm in southern California. The high costs per acre and the low yield of 6 tons result in a very high cost per ton of tomatoes. If a 10 ton yield could be obtained with above costs per acre except for the additional cost of picking the total cost per ton would be \$14.00. Enterprise studies in this area in 1936 show more yields below 6 tons than above that figure.

Labor costs in the above table are computed at the following hourly rates: man labor, \$0.30; horse work \$0.15; 12 drawbar horsepower tractor \$1.00 and 1½ ton truck \$1.00.