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# SAMPLE COSTS OF GROWING

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PO-VN-74

# SWEET POTATOES



University of California, Agricultural Extension Service, Merced County

UC Cooperative Extension

COST ANALYSIS WORK SHEET - 1974

Sample costs to produce sweet potatoes on rented land in Merced County. Based on a yield of 13,000 lbs. marketable. Man labor at \$2.90 per hour total and equipment operator \$3.40. 60 H.P. tractor per hour cash costs \$2.00, depreciation \$1.58 and interest 80¢. Light truck \$3.00; depreciation 90¢; and interest 50¢. Fork lift \$1.78; depreciation \$2.30; and interest \$1.15. Mechanical harvesting aid \$1.15; depreciation \$1.50; and 75¢ interest.

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Lb.	Per Acre	Per Lb.
<b>PRE-HARVEST COSTS:</b>				
Hot bed culture: 12 man hrs. 1/2 hr. tractor	\$ 35.80			
Hot bed materials: Fum. \$1.10, cover \$2.40 gin cleanings \$5.75	9.25			
Seed: 400 lbs. at 11¢	44.00			
Land preparation: 3 hrs. - man & tractor	16.20			
Fumigate for nematodes and deep placement	38.00			
Wire worm control	12.50			
Pull and plant: 20 man hrs. 2 trac. hrs., 1 truck hr.	65.00			
Cultivate and side dress: 3 hrs. tractor	16.20			
Complete N-P-K fertilizer - 800 lbs.	64.00			
Hoeing: 10 man hrs.	29.00			
Irrigate: 10X 20 man hrs.	58.00			
Misc. labor: 3 man hrs. 1 trac. hr. 1 truck hr.	15.20			
Misc. Materials	2.50			
Repairs to cultural and irrig. equipment	9.00			
Office and business expense, tenants personal property taxes, etc.	49.46			
Rent: Cash; includes water dist. tax	125.00			
<b>TOTAL PRE-HARVEST COSTS</b>	<b>589.11</b>	<b>4.53c</b>		
<b>HARVESTING COSTS:</b>				
Cut vines: 1 hr. man and trac.	5.40			
Harvest with mechanical aid: 25 man hrs; 5 hrs. man and trac. 5 hrs. mechanical aid 2 hrs. fork lift and operator 4 hrs. truck and driver	99.50 5.75 10.36 25.60			
Shed pack: 325 cartons at 42½¢	138.13			
<b>TOTAL HARVESTING COSTS</b>	<b>284.74</b>	<b>2.19c</b>		
<b>TOTAL CASH COSTS</b>	<b>873.85</b>	<b>6.72c</b>		
<b>DEPRECIATION:</b>				
Tractor: 15½ hrs. at \$1.58	24.49			
Truck: 6 hrs. at 90¢	5.40			
Fork lift: 2 hrs. at \$2.30	4.60			
Mechanical harvesting aid: 5 hrs. at \$1.50	7.50			
Bldgs; other equip: \$120.00 12 yrs.	10.00			
<b>TOTAL DEPRECIATION</b>	<b>51.99</b>	<b>.40c</b>		
<b>TOTAL CASH AND DEPRECIATION COSTS</b>	<b>925.84</b>	<b>7.12c</b>		
<b>INTEREST ON INVESTMENT AT 8%:</b>				
Tractor: 15½ hrs. at 80¢	12.40			
Truck: 6 hrs. at 50¢	3.00			
Fork lift: 2 hrs. at \$1.15	2.30			
Mechanical harvesting aid; 5 hrs. at 75¢	3.75			
Bldgs; other equipment: 1/2 cost \$60.00	4.80			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>26.25</b>	<b>20c</b>		
<b>TOTAL COST OF PRODUCTION BEFORE CREDITS</b>	<b>952.09</b>	<b>7.32c</b>		
<b>CREDIT FOR SEED VALUE: 500 lbs. at 6¢</b>	<b>30.00</b>			
<b>NET COST OF PRODUCTION: MARKETABLE</b>	<b>922.09</b>	<b>7.09c</b>		

Above costs do not include any allowance for management, containers or storage. These sample costs are based upon a limited survey of growers operations. These sample costs are provided only as a guide.

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SAMPLE COST AT VARYING YIELDS

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Yield: lbs. of marketable sweet potatoes per acre	10,000	11,000	12,000	13,000	14,000	15,000
Total cost per pound (Cents)	8.90¢	8.19¢	7.60¢	7.09¢	6.66¢	6.29¢

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