

**COST ANALYSIS WORK SHEET**  
**SAMPLE COSTS TO PRODUCE STAKED EARLY TOMATOES IN TULARE COUNTY - 1980**  
 Based on a yield of 1000, 20 lb. and 1000, 30 lb. packed lug per acre.

	Per Acre	SAMPLE COSTS		Your Costs
		Per Lug 20 lb.	Per Lug 30 lb.	
<b>PRE-HARVEST CASH COSTS:</b>				
Land prep: rip (contract @ \$45) & tr 5 hrs	\$ 83.75			
Soil Fumigation: nematode (contract @ \$70)	70.00			
Plant machine 10 hrs + tr 1 hrs + pull plants 8 hrs	88.75			
Plants: 4500 @ \$53 m	238.50			
Baiting: planter attach + cutworm, cricket bait: \$15	15.00			
Hot capping: machine, 1 hr tractor (sm) + 8 hrs man	43.05			
Hot caps (super): 4500 @ \$106.00/m	477.00			
Handle Smudge Pots + Light: 25 hrs & 4 tr hrs	140.70			
Heating oil: 250 gal @ \$1.04, Wind machine gas \$30.00/A	290.00			
Stacking, remove & store: 50 hrs & 4 tr hrs	253.20			
Herbicide: \$20 Application: contract @ \$5	25.00			
Hoe, weed & remove caps: 30 hrs	135.00			
Cultivation 8 x, fertilize 2 x: 8 tr hrs	56.40			
Fertilizer: manure 10 tons @ \$10 + inorganic \$115	215.00			
Tying: 5-6 strings - 80 hrs	360.00			
String: 75# @ \$2.50	187.50			
Irrigate: 20 x 15 hrs	67.50			
Water: 4 A ft: Power \$60, District tax \$6.00	66.00			
Insecticide app: 1 x ground & 5 x plane @ \$6.00	36.00			
Insecticides: 6 combinations @ \$16	96.00			
Old Toilets: 1 to 10 A \$50 each	50.00			
Trim Top - 2.5 hr; Remove leaves - 20 hr; Sucker - 5 hrs	123.75			
County Taxes: land, equip. 20.50 + 2.50	23.00			
<b>TOTAL PRE-HARVEST CASH AND LABOR COST</b>	<b>3,141.10</b>	<b>1.57</b>	<b>1.57</b>	
<b>HARVESTING AND PACKING COSTS:</b>				
Pick: 650 hrs + 30 sup. hrs	3,082.50			
Haul & Dump: 50 hrs + 20 tr hrs	366.00			
Sort: 225 hrs + 30 sup. hrs	927.00			
Wax: contract, 2000 lugs, 1.5¢ on 20; 2.5¢ on 30	40.00			
Pack: contract 16¢ on 20; 24¢ on 30	400.00			
Lid and Stack: 30 hrs	108.00			
Boxes (cardboard cartons): 2000 @ 85¢ on 20; 90¢ on 30	1,750.00			
<b>TOTAL HARVESTING AND PACKING COSTS</b>	<b>6,673.50</b>	<b>3.27</b>	<b>3.41</b>	
<b>TOTAL CASH AND LABOR COSTS</b>	<b>9,814.60</b>	<b>4.84</b>	<b>4.98</b>	
<b>DEPRECIATION COSTS:</b>				
Stakes: 2520 @ 32¢ = \$806.40 - (8 yrs life)	100.80			
Heaters: 40 @ \$18 = \$720	28.80			
Wind Machine: \$12000 (25 yrs) 1 to 10 A	48.00			
Planter: (orig. cost \$2000) (4 row) (5 yr)	10.00			
Hot Capping Machine: \$2500 (10 yrs)	6.25			
<b>TOTAL DEPRECIATION COSTS</b>	<b>193.05</b>	<b>.10</b>	<b>.10</b>	
<b>TOTAL CASH AND DEPRECIATION COST</b>	<b>10,007.65</b>	<b>4.94</b>	<b>5.08</b>	
<b>OTHER COSTS:</b>				
Land at \$4500 use	450.00			
<b>TOTAL OF ALL OTHER COSTS</b>	<b>450.00</b>	<b>.23</b>	<b>.23</b>	
<b>TOTAL OF ALL COSTS</b>	<b>10,457.65</b>	<b>5.17</b>	<b>5.31</b>	

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 4/80

## TOMATO COST ANALYSIS

These costs represent average costs taken from grower's records. The rate of pay has been adjusted to include social security and workman's compensation.

Costs are based on yields of 1,000 twenty-pound and 1,000 thirty-pound marketable cartons per acre. Higher yields than these are possible for many years and will reduce the cost per carton somewhat. Hand labor in field was set at \$4.50 per hour and \$5.25 for tractor and supervisor labor. Hand labor in the shed was set at \$3.60 and \$3.90 per hour. The small tractor cash costs were \$1.80 per hour of use. The medium tractor (60 Hp.) cash costs were \$2.50 per hour of use.

### Heaters

We have shown a heater and wind machine cost. Most growers use heaters and wind machines. We assumed the use of this equipment would average three nights a year at three hours each night. This could vary from no use to fifty or more hours depending on temperatures after the plants are set.

### Picking Costs

Picking seasons often terminate when the returns per carton do not meet expenses. Total picking yields and costs will therefore depend somewhat on length of picking season. The use of picking carts or labor aids could reduce picking costs somewhat.

### Land Rent

Costs are figured on owner basis. Renters' costs may be different depending on the type of land preparation needed before planting. Rent usually will be offset by taxes and interest on land as well as interest and depreciation on improvements.

### Commission

Sales costs of commission may be 42 to 45 cents per box.