

COST ANALYSIS WORK SHEET
SAMPLE COSTS TO PRODUCE FRESH MARKET SUMMER SQUASH IN TULARE COUNTY - 1975

Based on a yield of 600 - 28 lb cartons per acre

	SAMPLE COSTS		YOUR COSTS	
	Per Acre	Per Carton	Per Acre	Per Carton
PRE-HARVEST CASH COSTS:				
Land prep: man & tr 5 hrs	\$ 32.50			
Survey + mark field: 2 men - 10 hrs total	30.00			
Set + water plants: 20 m. + 2 tr hrs	64.40			
Plants: 2900 @ \$40/M	116.00			
Baiting: cutworm 2 m. hr. + \$8.50 bait	14.50			
Hot capping: contract @ \$15/M	43.50			
Hot caps (large): 2900 @ \$85/M	246.50			
Open caps remove + hoe: 40 man hrs	120.00			
Cultivate 4x, fert. 2x: 10 man & tr hrs	52.00			
Fertilizer: inorganic \$90	90.00			
Irrigate 20x: 25 man hrs	75.00			
Water: power - 3 A ft \$15; dist./tax \$6.00	51.00			
Insect control labor: 1x hand 2½ m. hrs	7.50			
Insect control chemicals - \$8.00	8.00			
Misc. labor & materials	16.00			
County taxes: land \$23.50, equip. \$2.50	26.00			
Office, car, operating capital, etc.	117.30			
Repairs, except tractors	16.00			
TOTAL PRE-HARVEST CASH AND LABOR COST	\$1186.20	\$1.98		
HARVESTING AND PACKING COSTS:				
Pick & haul: 350 m. + 15 tr hrs sup. 10 hrs	\$1122.00			
Dump, sort & pack: 120 man + sup. 10 hrs	399.00			
Cartons: 800 @ 50¢	400.00			
Misc. shed + other harvesting	25.00			
TOTAL HARVESTING AND PACKING COSTS	\$1946.00	\$3.24		
TOTAL CASH AND LABOR COSTS	\$3132.20	\$5.22		
DEPRECIATION COSTS:				
Irrig. fac.: (orig. cost \$160) 16 yrs life	10.00			
Tractors: 5 hrs @ 1.56 & 27 hrs @ \$1.20	40.20			
Other equip.: (orig. cost \$60) 10 yrs life	6.00			
TOTAL DEPRECIATION COST	\$ 56.20	\$.09		
TOTAL CASH AND DEPRECIATION COSTS	\$3188.40	\$5.31		
INTEREST ON INVESTMENT @ 8%:				
Irrigation facilities: on ½ cost (\$80)	6.40			
Tractors: 5 hrs @ 78¢ & 27 hrs @ 60¢	20.10			
Other equipment: on ½ cost (\$30)	2.40			
Land at \$1500	120.00			
TOTAL INTEREST ON INVESTMENT	\$ 148.90	\$.25		
TOTAL COST OF PRODUCTION	\$3337.30	\$5.56		

Man labor at \$3.00 and \$3.90 per hour; little (30 hp) tractor per hour cash cost \$1.30; depreciation \$1.20; interest 60¢; medium tractor (60 hp) cash cost per hour \$2.60; depreciation \$1.56; interest 78¢.

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Tulare County Farm Advisor

Edward A. Yeary
Farm Advisor - Statewide

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11/10/75