

COST ANALYSIS WORK SHEET

Sample Costs to Produce Fresh Market Summer Squash in Tulare County - 1971

Based on a yield of 700 - 28-lb. lugs per acre

	Sample Costs Per Acre	Sample Costs Per Lug	Sample Costs Per Acre	Sample Costs Per Lug
PRE-HARVEST CASH COSTS:				
Land prep: man & tr. 5 hrs.	\$ 17.25			
Survey + mark field: 2 men - 10 hrs. total	20.00			
Set + water plants: 20 m. + 2 tr. hr.	42.90			
Plants: 2900 @ \$35/M add delivery	101.50			
Baiting: cutworm 2 m. hr. + \$1.50 bait	5.50			
Hot capping: contract @ \$10/M	29.00			
Hot caps (large): 2900 @ \$44.50 M	129.05			
Open caps remove + hoe: 40 man hrs.	80.00			
Cultivate 4x, fert. 2x: 10 man & tr. hrs.	34.50			
Fertilizer: manure + commercial	70.00			
Irrigate 15x: 15 man hrs.	30.00			
Water: power - 3 A ft. \$12.00; dist. tax \$6.00	18.00			
Insect control labor: 1x hand 2½ m. hrs.	5.00			
Insect control chemicals	4.50			
Misc. labor & materials	13.00			
County taxes: land \$23.50, equip. \$2.50	26.00			
Office, car, operating capital, etc.	47.17			
Repairs, except. tractors	10.00			
TOTAL PRE-HARVEST CASH AND LABOR COST	\$ 683.37	\$.98		
HARVESTING AND PACKING COSTS:				
Pick & haul: 350 m. + 15 tr. hrs. sup. 10 hrs.	\$ 743.75			
Dump, sort & pack: 120 man + sup. 10 hrs.	262.00			
Lugs: 700 sanded @ 28¢	196.00			
Misc. shed + other harvesting	21.00			
TOTAL HARVESTING AND PACKING COSTS	\$1222.75	\$1.74		
TOTAL CASH AND LABOR COSTS	\$1906.12	\$2.72		
DEPRECIATION COSTS:				
Irrig. fac.: (orig. cost \$160) 16 yrs. life	\$ 10.00			
Tractors: 10 hrs. @ 60¢ & 22 hrs. @ \$1.20	32.40			
Other equip.: (orig. cost \$40) 10 yrs. life	4.00			
TOTAL DEPRECIATION COST	\$ 46.40	\$.07		
TOTAL CASH AND DEPRECIATION COSTS	\$1952.52	\$2.79		
INTEREST ON INVESTMENT @ 7%:				
Irrigation facilities: on ½ cost (\$80)	\$ 5.60			
Tractors: 10 hrs. @ 25¢ & 22 hrs. @ 50¢	13.50			
Other equipment: on ½ cost (\$20)	1.40			
Land at \$1050	73.50			
TOTAL INTEREST ON INVESTMENT	\$ 94.00	\$.13		
TOTAL COST OF PRODUCTION	\$2046.52	\$2.92		

Man labor at \$2.00 and \$2.20 per hour; little tractor per hour cash cost 50¢; depreciation 60¢; interest 25¢; medium tractor (40 h.p.) cash cost per hour \$1.25; depreciation \$1.20; interest 50¢.

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