

COST ANALYSIS WORK SHEET
 SAMPLE COSTS TO PRODUCE SANTA ROSA PLUMS IN TULARE COUNTY - 1971 1/
 BASED ON A YIELD OF 370 - 27-LB. PACKED CRATES PER ACRE

	Sample Costs		Your Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
PRE-HARVEST CASH COSTS:				
Pruning: 109 trees at \$1.00		\$109.00		
Brush disposal: 3 man hrs. + contract \$5		11.30		
Fertilize: 100 lbs. N @ 11¢, applied		11.00		
Spray 2 times: contract 800 gal @ 1½¢		12.00		
Materials		26.00		
Tillage & irrig. prep: 9 hrs. M & T		33.30		
Irrigate 8 times: 9 man hrs.		18.90		
Water: power \$22.00 dist. tax \$6		28.00		
Thinning @ \$.70 per tree (avg. annual cost)		76.30		
Misc. labor: 4 M & 1 T hr.		10.00		
Misc. Material:		6.00		
County taxes		50.00		
Office, car, int. on oper. capital, etc.		56.00		
Repairs, except tractor		7.00		
TOTAL PRE-HARVEST CASH AND LABOR COST		\$454.80	\$ 1.23	
HARVESTING:				
Picking: @ \$1.00 per packed crate		\$370.00	\$ 1.00	
Hauling to packinghouse: @ 8¢/pkd. crate		29.60	.08	
Misc. harvest: 3 M & 1 T hr.		7.90	.02	
TOTAL HARVESTING COST		\$407.50	\$ 1.10	
TOTAL CASH AND LABOR COST		\$862.30	\$ 2.33	
RECIATION COSTS:				
Trees: original cost \$1,200 - 20 yrs. life		\$ 60.00		
Irrigation facilities: \$200 cost		12.00		
Buildings: \$40 cost		2.00		
Equipment except tractor: \$80 cost		8.00		
Tractor: 11 hrs. @ 1.10		12.10		
TOTAL DEPRECIATION COST		\$ 94.10	\$.25	
TOTAL CASH AND DEPRECIATION COST		\$956.40	\$ 2.58	
INTEREST ON INVESTMENT @ 7%:				
Trees: on ½ cost (\$600)		\$ 42.00		
Irrigation facilities: on ½ cost (\$100)		7.00		
Buildings: on ½ cost (\$20)		1.40		
Equipment except tractor: on ½ cost (\$40)		2.80		
Tractor: 11 hrs. @ 50¢		5.50		
Land at \$900		63.00		
TOTAL INTEREST ON INVESTMENT		\$121.70	\$.33	
TOTAL COST OF PRODUCTION (del. to packinghouse)		\$1078.10	\$ 2.91	

Cost Per Packed Crate at Varying Yields

Yield, packed boxes per acre	280	320	360	400	440
Total cost of production	\$3.50	\$3.20	\$2.96	\$2.78	\$2.62

1/ Man labor at \$2.10 and \$2.30 per hour, (includes Soc. Security & Comp. Ins.), medium wheel tractor per hour: cash cost \$1.40, depreciation \$1.10, interest \$.50

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 ec 12/9/70

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 400 copies