

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE CUCUMBERS IN TULARE COUNTY - 1964

Based on 800, 20 lb. Flats Per Acre

	Sample Costs		Your
	Per Acre	Per Flat	Costs
PRE-HARVEST LABOR AND MATERIAL COSTS:			
Land preparation: 5 hrs. man & tractor	\$ 12.00		
Survey & mark field: 2 man 5 hrs. = 10 man hrs.	13.00		
Set & water plants: 32 man + 2 tr. hrs.	43.80		
Plants: in containers 3200 @ \$30.40/M	97.28		
Baiting: crickets & cutworms 4 man hrs. + 2 bait	7.20		
Hot capping: contract \$10/M	32.00		
Hot caps: super 3200 @ \$42.50/M	136.00		
Handle heaters: in & out + light 30 man + 9 tr. hrs.	48.90		
Heater oil: 200 gals @ 15¢; wind machine gas \$3.60	33.60		
Open, remove weeds, remove caps & hoe; 55 man hrs.	71.50		
Cultivate: 3 x; fertilize 2 x 11 man + tr. hrs.	20.90		
Fertilizer: manure & commercial	100.00		
Irrigate: 15 x 10 man hrs.	13.00		
Water: 3 A. ft. @ \$6.00	18.00		
Dusting: 2 x hand 4 hr.; 1 x plane \$2.50	7.70		
Insecticides: dust & sprays	12.00		
Miscellaneous labor & materials	12.00		
County taxes	9.50		
Office, car, operating capital, etc.	35.00		
Repairs: except tractor	10.00		
TOTAL PRE-HARVEST LABOR FIELD POWER & MATERIALS	\$ 733.38	.92	
HARVESTING & PACKING COSTS:			
Pick & haul: 320 man & 10 tr. hrs. + 10 hrs. sup.	442.00		
Sort, wax and pack: 150 man hrs. + 10 hrs. sup.	210.00		
Flats: 800 @ 30¢	240.00		
Wax: 2 gallon @ \$13.00	26.00		
Miscellaneous harvest & other shed	20.00		
TOTAL HARVESTING & PACKING COSTS	\$ 938.00	1.17	
TOTAL CASH & LABOR COSTS	\$1671.38	2.09	
DEPRECIATION COSTS:			
Irrigation facilities: (original cost \$110)	7.00		
Heaters: 40 @ \$5 = \$200; wind machine \$300 (20 yrs.)	31.00		
Tractors: 38 @ 50¢	19.00		
Other equipment: (original cost \$30) 10 yrs.	3.00		
TOTAL DEPRECIATION COST	\$ 60.00	.08	
TOTAL CASH & DEPRECIATION COST	\$1731.38	2.17	
INTEREST ON INVESTMENT @ 6%:			
Irrigation facilities: on $\frac{1}{2}$ cost (\$55)	3.30		
Heaters and wind machine: on $\frac{1}{2}$ cost (\$250)	15.00		
Tractors: 38 @ 20¢	7.60		
Other equipment: on $\frac{1}{2}$ cost (\$15)	.90		
Land at \$800	48.00		
TOTAL INTEREST ON INVESTMENT	74.80	.09	
TOTAL COST OF PRODUCTION	\$1806.18	2.26	

Man labor at \$1.30 and \$1.50 per hour; little tractor per hour cash cost 40¢; depreciation 50¢; interest 20¢; light tractor (30 Hp.) cash cost per hour 90¢; depreciation 50¢; interest 20¢

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200 copies

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UC Cooperative Extension

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