

LETTUCE - 1971
Cost Analysis Work Sheet

Sample costs to produce lettuce in Fresno County. Based on a yield of 600 cartons weighing about 45 lbs. each. Man labor at \$1.90 per hour total and equipment operator at \$2.10, including Social Security and Workman's Compensation insurance. 80 h.p. track layer per hour cash costs \$3.20 depreciation \$1.80 and interest 72¢ 50 h.p. wheel diesel tractor \$1.40 74¢ and 30¢. This crop is assumed to occupy the ground for six months.

Pre-Harvest Cash Costs	Sample Costs		My Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
Plow or disc 2X 1 hr. crawler tractor	\$ 5.30			
Chisel 2X 1 hr. crawler tractor	5.30			
Float or landplane 2X: 1 hr crawler tractor				
list and apply pre-plant fertilizer				
1 hr. wheel tractor	3.50			
250 lbs. 16-20-0 at \$69.00 ton	8.62			
Pre-irrigate: 6" water at \$10.00 a ft.	5.00			
labor	2.00			
Shape beds, incorporate herbicide and plant				
1 1/4 hrs. wheel tractor: 1 1/4 hrs. man labor	6.75			
herbicide	11.50			
Seed: 1 1/4 lbs. at \$12.00	15.00			
Thin:	40.00			
hand weed	20.00			
Cultivate 5X: including one fertilizer app.				
3 hrs. wheel tractor	10.50			
120 lbs. N. at 10¢	12.00			
Irrigate 6X: (furrow) including				
one application at 40 lbs. N.				
total 2 ac. of water at \$10.00	20.00			
fertilizer	2.40			
labor: total for six times	9.00			
Pest Control: materials	85.00			
application	24.50			
Misc.: including 1 hr. wheel tractor	8.00			
Repairs to equipment ex tractors	10.00			
Rent: 1/2 year	50.00			
Supervision	10.00			
Office car operating capital, business costs etc.	22.18			
Total Pre-Harvest Cash Costs	391.85	.65		
Harvesting Costs:				
Total for labor, supervision loading, hauling, carton and selling	708.00			
Total Harvesting and Sales Costs	708.00	1.18		
Total Cash Costs	1099.85	1.83		
Depreciation				
80 h.p. track layer: 3 hrs. at \$1.80	5.40			
50 h.p. wheel tractor: 6 1/4 hrs. at 74¢	4.62			
Other equipment: \$76.00 costs 1/2 year basis \$38.00 cost 10 yr. life	3.80			
Total depreciation (tenant)	13.82	.02		

Lettuce - Cont.

Interest on investment at 7%

80 h.p. track layer: 3 hrs. at 72¢	\$ 2.16
50 h.p. wheel tractors: 6 1/4 hrs. at 30¢	1.88
other equipment: \$26.00 1/2 yr. basis	
\$38.00 cost. \$19.00 at 7%	1.33

Interest on investment (tenant)	5.37	.01
Total cost of production (tenant)	1119.04	1.85

Sample Costs of Production at Varying Yields

Yield: Packed cartons per acre (24 heads)	400	500	550	600	650	700	800
Total costs per carton	\$2.21	2.00	1.93	1.86	1.81	1.77	1.69

Sample Costs per Carton at the Indicated Yields with Varying Water Costs

Yield: Cartons per acre	Total Costs per carton at the indicated water costs per acre foot.					
	\$1.00	\$3.00	\$6.00	\$12.00	\$15.00	\$18.00
400	2.15	2.16	2.18	2.22	2.24	2.26
500	1.96	1.97	1.98	2.01	2.03	2.05
550	1.89	1.90	1.91	1.94	1.95	1.96
600	1.83	1.84	1.85	1.87	1.88	1.89
650	1.78	1.79	1.80	1.83	1.84	1.85
700	1.74	1.74	1.75	1.77	1.78	1.79
800	1.67	1.67	1.68	1.70	1.71	1.72