

SAMPLE COSTS TO PRODUCE SPRING SPINACH IN MONTEREY COUNTY - 1981
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Yield: 10 tons per acre (1 cutting)
Harvest: March-April
Plant: November 15 to January 10

<u>Total Labor Costs/Hr*</u>		<u>Hourly Tractor Costs</u>			
			<u>Cash Costs</u>	<u>Depreciation</u>	<u>Interest</u>
Cl. I Tractor Driver	9.32	80 h.p. Crawler Diesel	14.51	6.33	4.75
Cl. II Tractor Driver	9.11				
Irrigator	8.15				
Other Labor	8.02	60 h.p. Wheel Diesel	6.35	2.25	1.69

<u>OPERATION</u>	<u>Tractor Used</u>	<u>Hours/Acre</u>	<u>Labor</u>	<u>Fuel & Repairs</u>	<u>Contracts & Materials</u>	<u>Total/Acre</u>
<u>CULTURAL</u>						
Sub-Soil 2x	C-80	0.62	5.64	10.82		16.47
Disc & Roll 3x	C-80	0.69	6.28	12.24		18.54
Chisel 2x	C-80	1.0	9.11	16.17		25.28
Level	C-80	0.52	4.73	9.60		14.34
List & Preplant Fertilizer					Contract @ \$8.00/ac 500# 12-12-12 @ \$54.00	62.00
Shape Beds & Roll	WD-60	0.25	2.27	1.84		4.12
Plant 4-Bed Planter	WD-60	0.50	4.55	4.45	15# hybrid seed @ \$2.80/lb.	51.00
Herbicide					Contract @ \$25.00/ac, materials \$12.00	37.00
Irrigate 2x (1 preplant)		4.0	32.60		.75 ac. ft. @ \$36.00/ ac. ft. for power, \$4.00 for booster pump.	62.60
Fertilize 2x					Contract @ \$7.25/ac 170# N @ \$0.44/lb	
Pest Control 2x					Contract @ \$8.25/ac, materials \$30.00	38.25
Cultivate 3x	WD-60	0.75	6.99	6.05		13.04
Hoe & Weed		4.0	32.08			32.08
Miscellaneous		4.0	34.26	8.27		42.53

TOTAL CULTURAL COSTS 499.30

OVERHEAD

Business Costs: Office & Business Expense, etc. @ 15% Cultural Costs	74.90
Taxes: Equipment, Except Tractors	5.00
Rent: \$500.00/ac, 6 Months to Spinach	250.00

TOTAL OVERHEAD COSTS 329.90

TOTAL CULTURAL AND OVERHEAD COSTS 829.20

HARVEST - HARVESTED BY PROCESSOR ----

<u>ANNUAL COSTS</u>	<u>Investment</u>	<u>Per Acre</u>	<u>Depreciation</u>	<u>Interest-15%</u>
50% charged to spinach, tractors are on an hourly basis	Buildings	60.00	3.00	4.50
	Irrigation System	300.00	30.00	22.50
	Tractors	205.00	23.54	15.61
	Equipment	200.00	20.00	15.00
		<u>765.00</u>	<u>76.54</u>	<u>57.61</u>
	6 Months (Except Tractors & Equipment) to Spinach			104.15

TOTAL COST PER ACRE 933.35
COST PER TON @ 10 TONS PER ACRE 93.34

(Continued on reverse side)

SAMPLE COSTS OF PRODUCTION AT VARYING YIELDS

Yield: tons per acre	8	9	10	11	12
Growing Costs	933.35	933.35	933.35	933.35	933.35
Cost Per Ton	116.67	103.71	93.33	84.85	77.78

Management has not been included as a cost of production in this study. It may be as much as 5% of the farm value of the crop.

Labor costs per hour include fringe benefits paid by the farmer. FDI, social security, workmen's compensation, unemployment, health plan, vacation and pension plan.