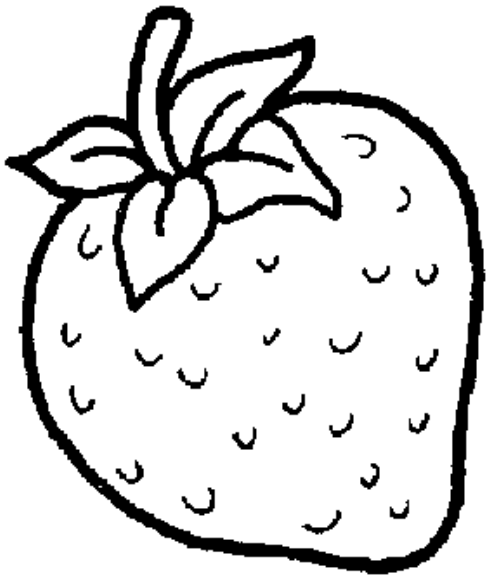
# UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION

## 2001

## SAMPLE COSTS TO PRODUCE
## Fresh Market

# *STRAWBERRIES*



## CENTRAL COAST
**Monterey – Santa Cruz Counties**

Prepared by:

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**UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION**

# SAMPLE COSTS TO PRODUCE FRESH MARKET STRAWBERRIES
## Central Coast Region - Monterey & Santa Cruz Counties - 2001

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## INTRODUCTION

The sample costs to produce strawberries in the Central Coast Region - Monterey and Santa Cruz counties are presented in this study. The study is intended as a guide only, and can be used to make production decisions, determine potential returns, prepare budgets and evaluate production loans. The practices described are based on production procedures considered typical for this crop and area, and will not apply to every farm. Sample costs for labor, materials, equipment and custom services are based on current figures. A blank column, "*Your Costs*", is provided to enter your actual costs on Tables 1 and 2.

The hypothetical farm operation, production practices, overhead, and calculations are described under assumptions. For additional information or explanation of calculations used in the study call the Department of Agricultural and Resource Economics, University of California, Davis, (530) 752-3589 or the UC Cooperative Extension office in your county.

Sample Cost of Production studies for many commodities from 1931 to current are available and can be requested through the Department of Agricultural Economics, UC Davis, (530) 752-1515. Current studies can be downloaded from the department website http://coststudies.ucdavis.edu or obtained from selected county UC Cooperative Extension offices.

## ASSUMPTIONS

The following assumptions refer to Tables 1 to 6 and pertain to sample costs to produce strawberries in the Central Coast Region - Monterey and Santa Cruz counties. Practices described are not University of California recommendations, but represent production practices considered typical for strawberry production in the Central Coast Region. The costs, practices, and materials will not be applicable to all situations every production year. Cultural practices, materials, and strawberry production costs vary by grower and region, and differences can be significant. The practices and inputs used in the cost study serve as a guide only. ***The use of trade names in this report does not constitute an endorsement or recommendation by the University of California nor is any criticism implied by omission of other similar products.***

**Farm**. The farm consists of 50 contiguous acres of land. Strawberries are being planted on 40 acres and roads, irrigation system and farmstead are on ten acres. The crop is farmed by the owner and established on ground previously planted to vegetable and strawberry crops.

### Cultural Practices and Material Inputs

**Land Preparation.** The grower does a series of operations: discing 3X (X = number of passes over the land), subsoiling 2X, discing 2X, chiseling 2X, leveling 2X, discing 1X, bed listing/shaping. The field is disced a total of 8X, chiseled 12 inches deep 4X, subsoiled or ripped 30 to 36 inches deep 2X. Beds 52-inches wide and 14-inches high are listed and shaped in one operation. In this study it is assumed the grower owns the equipment, however, growers with this amount of acres will often rent a large tractor for land preparation or have the work done by a custom operator. Land preparation costs by a custom operator range from $500 to $650 per acre.

**Plant Establishment.** Several varieties are available for planting in the region, but no specific variety is assumed in this study. Bed width in the region ranges from 48 to 56 inches. In this study the strawberries are planted on 52-inch beds, two rows per bed at 12-inch plant spacing for a total of 18,000 plants per acre. Five percent of the plants are replanted and included in the planting costs. Holes are punched in the plastic mulch with a mechanical punch machine. The mulch is laid on the bed during the fumigation process. Plants are delivered to the edge of the blocks where planting labor gathers the plants in a bucket and then places the strawberry plants in the punched holes.

**Fertilization**. Slow release 18-8-13 fertilizer at 500 pounds per acre is drilled preplant in the bed using a fertilizer drill with bed shaper. During the growing season, some growers will apply additional fertilizers through the drip system, but are not included in this study.

**Irrigation**. The grower rents sprinkler pipe for the two preplant and establishment sprinkler irrigations. Six men including the tractor driver layout and pickup the pipe. Drip tape is buried in the bed at two lines per bed. Ditches are made at field edge with a tractor and blade to lay and bury the lateral lines. The drip tape is trimmed and connected to the lateral lines and the lines are tested for leaks. Beginning immediately after planting, the plants are sprinkled 1 hour per day for one week and 1_ hours on alternate days the following week. From March through September, the plants are irrigated two times per week through the drip lines. Effective rainfall is not taken into account, therefore a total of 36 acre inches (including the preplant irrigations) is applied to the crop.

**Pests**. The pesticides and rates mentioned in this cost study are listed in the *UC IPM Pest Management Guidelines, Strawberries*. For more information on other pesticides available, pest identification, monitoring, and management visit the UC IPM website at www.ipm.ucdavis.edu. **Inputs cited in this report are not recommendations.** Written recommendations are required for many pesticides and are made by licensed pest control advisors. For information on current regulations and pesticide use permits, contact the local county Agricultural Commissioner's office.

*Fumigation.* Arthropods, soilborne fungi/diseases, nematodes, and weeds are controlled with preplant fumigation. Flat fumigation by a custom operator is the most likely method in this area. The custom operator furnishes the fumigant material (methyl bromide plus chloropicrin), plastic tarp, glue, and three men including the tractor driver. The grower furnishes two additional men to shovel and seal the plastic. The five men can do approximately 1.5 to 2 acres per hour. The grower can occur additional costs, which are not included in this study of $10 to $25 per acre to obtain the fumigation permit. These costs include field measuring, field maps and fumigation layout, obtaining permission from nearby residents, and meeting with county representatives.

*Weeds.* In addition to preplant fumigation, weeds are controlled by hand weeding from December through September. Although weeding times vary by grower and month, the study assumes an average of 10.2 hours per acre per month over the 10 months.

*Diseases.* Powdery mildew (*Sphaeotheca macularis*) and Botrytis fruit rot (*Botrytis cinerea*) are the two diseases treated in this study. Treatments are combined (tank mixed) with the insect control applications. Fungicide treatments are made every 12 to 16 days through May and every 20 to 25 days thereafter ending in early September.

*Insects.* Two-spotted mite (*Tetranychus urticae*), beet armyworm (*Spodoptera exigua*) and lygus (L*ygus hesperus*) are the main insects controlled. Treatments for insects are combined with the fungicide treatments. The insecticide treatments are shown in Table A.

Table A. DISEASES and INSECTS MATERIAL APPLICATIONS

| DATE | DISEASE | | INSECTS | | |
|---|---|---|---|---|---|
| | Botrytis | Mildew | Mites | Worms | Lygus |
| 20-Mar | Captan | Rally | Dibrom | | |
| 05-Apr | Rovral | Benlate | | Dipel | |
| 20-Apr | Elevate | | Agrimek | Lannate | |
| 05-May | Captan | | Dibrom | Dipel | Dibrom |
| 20-May | Rovral | Rally | | | |
| 05-Jun | Elevate | Benlate | Danitol | | Danitol |
| 25-Jun | Captan | | Agrimek | | |
| 20-Jul | Rovral | | | | Dibrom |
| 10-Aug | | Thiolux | Danitol | | Danitol |
| 05-Sep | | Thiolux | Savy | | |
| RATES PER ACRE: | | | | | |
| | Agrimek | 16.0 oz | Elevate | 01.5 lb | |
| | Benlate | 01.0 lb | Lannate | 01.0 lb | |
| | Captan | 04.0 lb | Rally | 05.0 oz | |
| | Danitol | 16.0 oz | Rovral | 01.5 lb | |
| | Dibrom | 16.0 oz | Savy | 06.0 oz | |
| | Dipel | 01.0 lb | Thiolux | 05.0 lb | |

**Harvest**. The crop is harvested from April through early October with peak harvest in June and July. The percent of the crop harvested each month in this study is shown in Table B. The grower hires a crew foreman to supervise a 35-man crew early and late in the season and two 35-man crews during the peak season. The picker pushes a picking cart that holds a tray with 12 one-pint containers down the furrow. The ripe strawberries are picked by hand and placed in the containers/tray. Other container types and sizes are used, but are not included in this

Table B. Percent Crop Harvested by Month

| | April | May | June | July | Aug | Sept | Oct |
|---|---|---|---|---|---|---|---|
| Fresh % | 5 | 12 | 25 | 25 | 18 | 12 | 2 |

study. Picker labor costs will vary by grower and with crop yield. In this study, the picker is paid an hourly wage plus piecework (see Labor). Piecework ranges from 3 trays per hour early and late in the season and 5 to 8 trays per hour during the peak harvest. Additional labor includes one field checker to check for proper picking, and one picking card puncher per crew to count the trays picked by each picker. To load and haul the fruit, one truck loader stacks the trays on the truck and the truck driver delivers the strawberries to the cooler. The grower uses two one-ton flatbed trucks that holds two to three pallets or 400 trays per load for delivery to the cooler. The truck driver takes about an hour per load to deliver the filled trays and pick up empty trays. The grower will have at least one tractor, one trailer, and one toilet in the field.

**Yields**. The crop yield in this study for fresh market production is 5,500 trays per acre. Strawberry yields are measured in trays per acre ranging from 10 to 12 pounds per tray. The weight used in this study and in Table C is 12 pounds per tray. Average county yields for total production fresh and freezer markets over the last five years are shown in Table C.

Table C. YIELDS and RETURNS[1]

| | MONTEREY | | | SANTA CRUZ | | |
|---|---|---|---|---|---|---|
| YEAR | ACRE | [2]tray/acre | $/tray | ACRE | [2]tray/acre | $/tray |
| 96 | 7,222 | 4,500 | 5.56 | 3,163 | 4,567 | 5.78 |
| 97 | 6,996 | 4,933 | 6.08 | 3,388 | 5,033 | 5.38 |
| 98 | 6,540 | 4,900 | 6.19 | 2,716 | 4,400 | 6.05 |
| 99 | 6,864 | 3,743 | 8.47 | 3,458 | 5,090 | 6.20 |
| 00 | 6,990 | 5,388 | 6.05 | 4,580 | 5,048 | 5.47 |

[1]Ag Commissioner Crop Report: Monterey, Santa Cruz counties [2]12 lb

**Returns**. Based on market conditions, the grower average seasonal returns are estimated at $6.40 per tray. The estimated return provides a basis for a range of yields and prices shown in Table 6. Average county grower fresh and freezer combined returns for the last five years are shown in Table C.

**Assessments.** The grower pays 2.5 cents per tray and the processor pays 2.5 cents to the Strawberry Commission for research and marketing.

**Year-end Cleanup.** The plastic mulch and drip tape are pulled and rolled by hand and hauled to the dump. The field is then disced one time in preparation for the next crop and the operation is incorporated with land preparation in this study.

**Labor**. Hourly wages for workers are $9.00 for machine operators, $7.00 per hour for field labor, and $5.25 per hour for harvesting or picking strawberries. Adding 34% for the employers share of federal and state payroll taxes, insurance, and other possible benefits gives the labor rates shown of $12.06 per hour for skilled labor, $9.38 per hour for field labor, and $7.03 per hour for pickers. In addition, the pickers get a piece rate of $0.80 per carton. At 3 cartons per hour, this brings the total hourly wage to $9.43 per hour, but will be higher as the yield increases. Labor for operations involving machinery are 20% higher than the operation time given in Table 1 to account for the extra labor involved in equipment set up, moving, maintenance, work breaks, and repair.

## Overhead

**Cash Overhead**. Cash overhead consists of various cash expenses paid out during the year that are assigned to the whole farm and not to a particular operation. These costs include property taxes, interest on operating capital, office expense, liability and property insurance, sanitation services, and equipment repairs. Employee benefits, insurance, and payroll taxes are included in labor costs and not in overhead (see Labor).

*Property Taxes.* Counties charge a base property tax rate of 1% on the assessed value of the property. In some counties special assessment districts exist and charge additional taxes on property including equipment, buildings, and improvements. For this study, county taxes are calculated as 1% of the average value of the property. Average value equals new cost plus salvage value divided by 2 on a per acre basis.

*Interest On Operating Capital.* Interest on operating capital is based on cash operating costs and is calculated monthly until harvest at a nominal rate of 10.51% per year. A nominal interest rate is the typical market rate for borrowed funds. It is assumed the operating loan goes through harvest, therefore the postharvest operation costs are discounted back to the harvest month using a negative interest charge.

*Insurance.* Insurance for farm investments varies depending on the assets included and the amount of coverage. Property insurance provides coverage for property loss and is charged at 0.666% of the average value of the assets over their useful life. Liability insurance covers accidents on the farm and costs $509 for the entire farm.

*Office Expense.* Office and business expenses are estimated at $1,000 per acre. These expenses include office supplies, telephones, bookkeeping, accounting, legal fees, road maintenance, utilities, and miscellaneous expenses.

*Sprinkler Pipe.* Forty-five joints or sections per acre are rented for three months during land preparation through plant establishment

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*Sanitation Services.* Sanitation services provide a double portable toilet and single toilet with washing equipment and cost the farm $2,760 annually. The cost includes delivery and 12 months of weekly service for the double toilet and 7 months of weekly service for the single.

*Supervisor/Management Salaries.* Wages for management are not included as a cash cost. Returns above total costs are considered a return to management and risk.

**Non-Cash Overhead**. Non-cash overhead, shown on an annual per acre basis is calculated as the capital recovery cost for equipment and other farm investments. Farm equipment on strawberry farms in the Central Coast Region is purchased new or used; this study shows the current purchase price for new equipment. The new purchase price is adjusted to 40% to indicate a mix of new and used equipment. Annual ownership costs are shown in Tables 1-4.

*Capital Recovery Costs*. Capital recovery cost is the annual depreciation and interest costs for a capital investment. It is the amount of money required each year to recover the difference between the purchase price and salvage value (unrecovered capital). It is equivalent to the annual payment on a loan for the investment with the down payment equal to the discounted salvage value. This is a more complex method of calculating ownership costs than straight-line depreciation and opportunity costs, but more accurately represents the annual costs of ownership because it takes the time value of money into account (Boehlje and Eidman). The formula for the calculation of the annual capital recovery costs is ((Purchase Price – Salvage Value) x Capital Recovery Factor) + (Salvage Value x Interest Rate).

*Salvage Value*. Salvage value is an estimate of the remaining value of an investment at the end of its useful life. For farm machinery the remaining value is a percentage of the new cost of the investment (Boehlje and Eidman). The percent remaining value is calculated from equations developed by the American Society of Agricultural Engineers (ASAE) based on equipment type and years of life. The life in years is estimated by dividing the wear out life, as given by ASAE by the annual hours of use in this operation. For other investments including irrigation systems, buildings, and miscellaneous equipment, the value at the end of its useful life is zero. The salvage value and purchase price for land are the same because land does not depreciate. The purchase price and salvage value for equipment and investments are shown in Table 5.

*Capital Recovery Factor*. Capital recovery factor is the amortization factor or annual payment whose present value at compound interest is 1. The amortization factor is a table value that corresponds to the interest rate used and the life of the machine.

*Interest Rate*. The interest rate of 6.70% used to calculate capital recovery cost is the United States Department of Agriculture-Economic Reporting Service's (USDA-ERS) ten year average of California's agricultural sector long-run real rate of return to production assets from current income. It is used to reflect the long-term realized rate of return to these specialized resources that can only be used effectively in the agricultural sector, not including inflation. In other words, the next best alternative use for these resources is in another agricultural enterprise.

**Land**. Land values in the region range from $35,000 to $40,000 for sandy loam soil. Bare land is this study is valued at $40,000 per acre for the 50 acres or $50,000 per acre for the 40 producing acres.

**Irrigation System.** The cost is based on one 75 horsepower electric pump lifting 36 acre-inches from a water level depth of 120 feet. The pump and 300-foot deep well already existed on the site, and the cost of the irrigation system is for the recasing of the well, refurbishment of the pump and the installation of a new filtration system. Water is pumped through a filtration station into main lines. Reusable telescoping lateral lines are buried each year at the edge of the strawberry field and are connected to the main and drip lines. Two drip lines are buried in each bed prior to planting. The cost of pumping water and irrigation labor is included as cultural costs in Tables 1 and 3. The life of the irrigation system is estimated to be 30 years for the pump and filtration system.

**Equipment Cash Costs**. Equipment costs are composed of three parts: non-cash overhead, cash overhead, and operating costs. Both of the overhead factors have been discussed in previous sections. The operating costs consist of fuel, lubrication, and repairs. The fuel, lube, and repair cost per acre for each operation in Table 1 is determined by multiplying the total hourly operating cost in Table 5 for each piece of equipment used for the cultural practice by the number of hours per acre for that operation. Tractor time is 10% higher than implement time (operation time) for a given operation to account for fueling, moving equipment, and setup time.

*Repairs, Fuel and Lube.* Repair costs are based on purchase price, annual hours of use, total hours of life, and repair coefficients formulated by the American Society of Agricultural Engineers (ASAE). Fuel and lubrication costs are also determined by ASAE equations based on maximum PTO horsepower, and type of fuel used. Prices for on-farm delivery of diesel and gasoline are $1.26 and $1.51 per gallon, respectively.

**Risk**. The risks associated with producing and marketing strawberries are high. While this study makes every effort to model a production system based on typical, real world practices, it cannot fully represent financial, agronomic and market risks which affect the profitability and economic viability of strawberry production.

**Table Values.** Due to rounding, the totals may be slightly different from the sum of the components.

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**Table 1. COSTS PER ACRE to PRODUCE STRAWBERRIES**

CENTRAL COAST REGION- Monterey & Santa Cruz Counties 2001

| Operation | Operation Time (Hrs/A) | Cash and Labor Cost per acre: Labor Cost | Fuel, & Repairs | Material Cost | Custom/ Rent | Total Cost | Your Cost |
|---|---|---|---|---|---|---|---|
| **Cultural:** | | | | | | | |
| Disc 8X | 1.07 | 15 | 25 | 0 | 0 | 40 | |
| Subsoil 2X | 1.50 | 22 | 35 | 0 | 0 | 56 | |
| Chisel 4X | 0.56 | 8 | 13 | 0 | 0 | 21 | |
| Level 2X | 0.50 | 7 | 12 | 0 | 0 | 19 | |
| List/Shape 52" beds | 0.25 | 4 | 6 | 0 | 0 | 9 | |
| Fertilize @ Preplant | 0.26 | 4 | 1 | 225 | 0 | 230 | |
| Install Drip Tape 2/bed | 2.00 | 29 | 9 | 240 | 0 | 277 | |
| Grade Field Roads | 0.01 | 0 | 0 | 0 | 0 | 0 | |
| OpenTrench for laterals/Connect drip | 0.10 | 6 | 0 | 0 | 0 | 7 | |
| Lay Mulch | 2.00 | 104 | 11 | 297 | 0 | 412 | |
| Punch Holes | 0.69 | 10 | 3 | 0 | 0 | 13 | |
| Layout/Pickup Sprinkler Pipe3X | 3.00 | 72 | 11 | 0 | 0 | 83 | |
| Irrigate-Sprinkle | 0.35 | 3 | 0 | 45 | 0 | 48 | |
| Irrigate | 12.06 | 113 | 0 | 225 | 0 | 338 | |
| Plant (includes replant) | 45.31 | 425 | 0 | 1,176 | 0 | 1,601 | |
| Roll Plants to Pack | 0.20 | 3 | 1 | 0 | 0 | 4 | |
| Fumigate | 3.00 | 28 | 0 | 0 | 1,700 | 1,728 | |
| Weed-hand | 102.00 | 957 | 0 | 0 | 0 | 957 | |
| Botrytis/Mildew | 0.58 | 8 | 3 | 72 | 0 | 84 | |
| Botrytis/Mildew/Lygus | 0.58 | 8 | 3 | 85 | 0 | 97 | |
| Botrytis/Mildew/Mite | 0.58 | 8 | 3 | 47 | 0 | 59 | |
| Botrytis/Mildew/Worm | 0.58 | 8 | 3 | 351 | 0 | 363 | |
| Botrytis/Lygus | 0.58 | 8 | 3 | 59 | 0 | 71 | |
| Botrytis/Mite | 0.58 | 8 | 3 | 124 | 0 | 136 | |
| Botrytis/Mite/Worm | 0.58 | 8 | 3 | 183 | 0 | 195 | |
| Botrytis/Mite/Worm/Lygus | 0.58 | 8 | 3 | 38 | 0 | 49 | |
| Mildew/Mite | 0.58 | 8 | 3 | 88 | 0 | 100 | |
| Mildew/Mite/Lygus | 0.58 | 8 | 3 | 26 | 0 | 37 | |
| Yearend Plastic Retrieval/Landfill | 5.00 | 47 | 0 | 10 | 45 | 102 | |
| TOTAL CULTURAL COSTS | 185.69 | 1,941 | 160 | 3,291 | 1,745 | 7,137 | |
| **Harvest:** | | | | | | | |
| Harvest | 55.95 | 525 | 0 | 7,700 | 9,678 | 17,903 | |
| Load/Haul | 6.78 | 408 | 61 | 0 | 0 | 469 | |
| Assessments | 0.00 | 0 | 0 | 138 | 0 | 138 | |
| TOTAL HARVEST COSTS | 62.73 | 933 | 61 | 7,838 | 9,678 | 18,510 | |
| Interest on operating capital @ 10.51% | | | | | | 1,370 | |
| TOTAL OPERATING | | 2,874 | 221 | 11,128 | 11,424 | 27,017 | |
| **Cash Overhead** | | | | | | | |
| Liability Insurance | | | | | | 13 | |
| Office Expense | | | | | | 1,000 | |
| Sanitation Fee | | | | | | 69 | |
| Pipe Rent 40ac | | | | | | 250 | |
| Property Taxes | | | | | | 537 | |
| Property Insurance | | | | | | 25 | |
| Investment Repairs | | | | | | 43 | |
| TOTAL CASH OVERHEAD COSTS | | | | | | 1,937 | |
| TOTAL CASH COSTS/ACRE | | | | | | 28,954 | |
| **Non-cash Overhead** | | Per Producing Acre | | Annual Cost Capital Recovery | | | |
| Buildings | | 1,229 | | 113 | | 113 | |
| Hand Tools | | 115 | | 12 | | 12 | |
| Shop Tools | | 316 | | 33 | | 33 | |
| Irrigation 75hp Pump Filter | | 375 | | 35 | | 35 | |
| Harvest Carts 70 | | 26 | | 6 | | 6 | |
| Fuel Tanks/Above Ground | | 163 | | 15 | | 15 | |
| Lateral Lines | | 250 | | 60 | | 60 | |
| Land | | 50,000 | | 3,350 | | 3,350 | |
| Equipment | | 4,142 | | 441 | | 441 | |
| TOTAL NON-CASH OVERHEAD COSTS | | 56,616 | | 4,065 | | 4,065 | |
| TOTAL COSTS/ACRE | | | | | | 33,019 | |

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**Table 2. COSTS and RETURNS PER ACRE to PRODUCE STRAWBERRIES**

CENTRAL COAST REGION- Monterey & Santa Cruz Counties 2001

| | Quantity/ Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|---|---|---|---|---|---|
| GROSS RETURNS | | | | | |
| Strawberry | 5,500.00 | tray | 6.40 | 35,200 | |
| OPERATING COSTS | | | | | |
| **Water:** | | | | | |
| Water | 36.00 | acin | 7.50 | 270 | |
| **Fertilizer:** | | | | | |
| Scotts 18-8-13 Slow Release | 500.00 | lb | 0.45 | 225 | |
| **Materials:** | | | | | |
| T-Tape | 10,890.00 | foot | 0.02 | 240 | |
| Mulch 1.25m | 350.00 | lb | 0.85 | 297 | |
| Crate/Basket/Wire | 5,500.00 | each | 1.40 | 7,700 | |
| Landfill Fee-Yearend Mulch Removal | 400.00 | lb | 0.03 | 10 | |
| **Plants:** | | | | | |
| Strawberry Plants | 18,375.00 | each | 0.06 | 1,176 | |
| **Assessment:** | | | | | |
| California Strawberry Commission | 5,500.00 | tray | 0.03 | 138 | |
| **Fungicide:** | | | | | |
| Benlate | 17.00 | lb | 18.00 | 306 | |
| Captan 50W | 12.00 | lb | 3.87 | 46 | |
| Elevate | 3.00 | lb | 32.35 | 97 | |
| Rally 40W | 10.00 | oz | 4.46 | 45 | |
| Rovral | 6.00 | lb | 25.00 | 150 | |
| Thiolux | 15.00 | lb | 0.70 | 10 | |
| **Insecticide:** | | | | | |
| Agri-Mek 0.15 EC | 32.00 | floz | 6.78 | 217 | |
| Danitol | 32.00 | floz | 1.16 | 37 | |
| Dibrom 8 Emulsive | 48.00 | floz | 0.58 | 28 | |
| Dipel DF | 2.00 | lb | 12.75 | 25 | |
| Lannate 90 SP | 1.00 | lb | 26.27 | 26 | |
| Savy | 6.00 | floz | 14.08 | 84 | |
| **Contract:** | | | | | |
| Fumigate - Solid | 1.00 | acre | 1,700.00 | 1,700 | |
| Plastic Retrieval for fumigation | 1.00 | acre | 45.00 | 45 | |
| Harvest Labor | 918.00 | hr | 5.75 | 5,279 | |
| Harvest Piece Work | 5,500.00 | tray | 0.80 | 4,400 | |
| Labor (machine) | 32.56 | hrs | 12.06 | 393 | |
| Labor (non-machine) | 264.55 | hrs | 9.38 | 2,481 | |
| Fuel - Gas | 22.95 | gal | 1.51 | 35 | |
| Fuel - Diesel | 86.74 | gal | 1.26 | 109 | |
| Lube | | | | 22 | |
| Machinery repair | | | | 56 | |
| Interest on operating capital @ 10.51% | | | | 1,370 | |
| TOTAL OPERATING COSTS/ACRE | | | | 27,017 | |
| NET RETURNS ABOVE OPERATING COSTS | | | | 8,183 | |

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**Table 2. Continued**

| | Quantity/ Acre | Unit | Price or Cost/Unit | Value or Cost/Acre | Your Cost |
|---|---|---|---|---|---|
| CASH OVERHEAD COSTS: | | | | | |
| Liability Insurance | | | | 13 | |
| Office Expense | | | | 1,000 | |
| Sanitation Fee | | | | 69 | |
| Pipe Rent 40ac | | | | 250 | |
| Property Taxes | | | | 537 | |
| Property Insurance | | | | 25 | |
| Investment Repairs | | | | 43 | |
| TOTAL CASH OVERHEAD COSTS/ACRE | | | | 1,937 | |
| TOTAL CASH COSTS/ACRE | | | | 28,954 | |
| NON-CASH OVERHEAD COSTS (Capital Recovery) | | | | | |
| Buildings | | | | 113 | |
| Hand Tools | | | | 12 | |
| Shop Tools | | | | 33 | |
| Irrigation 75hp Pump Filter System | | | | 35 | |
| Harvest Carts 70 | | | | 6 | |
| Fuel Tanks/Above Ground | | | | 15 | |
| Lateral Lines | | | | 60 | |
| Land | | | | 3,350 | |
| Equipment | | | | 441 | |
| TOTAL NON-CASH OVERHEAD COSTS/ACRE | | | | 4,065 | |
| TOTAL COSTS/ACRE | | | | 33,019 | |
| NET RETURNS ABOVE TOTAL COSTS | | | | 2,181 | |

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**Table 3. MONTHLY CASH COSTS PER ACRE to PRODUCE STRAWBERRIES**

CENTRAL COAST REGION- Monterey & Santa Cruz Counties 2001

| Beginning AUG 00 | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ending OCT 01 | 00 | 00 | 00 | 00 | 00 | 01 | 01 | 01 | 01 | 01 | 01 | 01 | 01 | 01 | 01 | |
| **Cultural:** | | | | | | | | | | | | | | | | |
| Disc 8X | 15 | 25 | | | | | | | | | | | | | | 40 |
| Subsoil 2X | | 56 | | | | | | | | | | | | | | 56 |
| Chisel 4X | | 21 | | | | | | | | | | | | | | 21 |
| Level 2X | | 19 | | | | | | | | | | | | | | 19 |
| Fumigate | | 1,728 | | | | | | | | | | | | | | 1,728 |
| Plastic Retrieval/Landfill | | 45 | | | | | | | | | | | | | 57 | 102 |
| Layout/Pickup Sprinkler Pipe | | 55 | | 28 | | | | | | | | | | | | 83 |
| Sprinkle | | 31 | | 17 | | | | | | | | | | | | 48 |
| List/Shape 52" beds | | 9 | | | | | | | | | | | | | | 9 |
| Fertilize Preplant | | 230 | | | | | | | | | | | | | | 230 |
| Install Drip Tape 2/bed | | 277 | | | | | | | | | | | | | | 277 |
| Grade Field Roads | | 0 | | | | | | | | | | | | | | 0 |
| OpenTrench for laterals/Connect | | 7 | | | | | | | | | | | | | | 7 |
| Lay Mulch | | 412 | | | | | | | | | | | | | | 412 |
| Punch Holes | | | 13 | | | | | | | | | | | | | 13 |
| Irrigate | | | 8 | | | | | 30 | 45 | 45 | 45 | 45 | 45 | 45 | 30 | 338 |
| Plant (includes replant) | | | 1601 | | | | | | | | | | | | | 1,601 |
| Roll Plants to Pack | | | 4 | | | | | | | | | | | | | 4 |
| Weed-hand | | | | | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | 96 | | 959 |
| Botrytis/Mildew/Mite | | | | | | | | 59 | | | | | | | | 59 |
| Botrytis/Mildew/Worm | | | | | | | | | 363 | | | | | | | 363 |
| Botrytis/Mite/Worm | | | | | | | | | 195 | | | | | | | 195 |
| Botrytis/Mite/Worm/Lygus | | | | | | | | | | 49 | | | | | | 49 |
| Botrytis/Mildew | | | | | | | | | | 84 | | | | | | 84 |
| Botrytis/Mildew/Lygus | | | | | | | | | | | 97 | | | | | 97 |
| Botrytis/Mite | | | | | | | | | | | 136 | | | | | 136 |
| Botrytis/Lygus | | | | | | | | | | | | 71 | | | | 71 |
| Mildew/Mite/Lygus | | | | | | | | | | | | | 37 | | | 37 |
| Mildew/Mite | | | | | | | | | | | | | | 100 | | 100 |
| TOTAL CULTURAL COSTS | 15 | 2,915 | 1,626 | 45 | 96 | 96 | 96 | 185 | 699 | 274 | 374 | 212 | 178 | 241 | 87 | 7,138 |
| **Harvest:** | | | | | | | | | | | | | | | | |
| Harvest | | | | | | | | | 1,443 | 2,498 | 4,428 | 4,271 | 2,498 | 2,282 | 484 | 17,904 |
| Haul to Cooler | | | | | | | | | 67 | 60 | 104 | 97 | 60 | 58 | 23 | 469 |
| Assessments | | | | | | | | | | | | | | | 138 | 138 |
| TOTAL HARVEST COSTS | | | | | | | | | 1,510 | 2,558 | 4,532 | 4,368 | 2,558 | 2,340 | 645 | 18,511 |
| Interest on operating capital | 0 | 26 | 40 | 40 | 41 | 42 | 43 | 44 | 64 | 89 | 132 | 172 | 196 | 218 | 225 | 1,370 |
| TOTAL OPERATING COSTS/ACRE | 15 | 2,941 | 1,666 | 85 | 137 | 138 | 139 | 229 | 2,273 | 2,921 | 5,038 | 4,751 | 2,931 | 2,799 | 957 | 27,017 |
| **Overhead** | | | | | | | | | | | | | | | | |
| Liability Insurance | | | | | | 13 | | | | | | | | | | 13 |
| Office Expense | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 1,000 |
| Sanitation Fee | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | | | | 69 |
| Pipe Rent 40ac | | | 250 | | | | | | | | | | | | | 250 |
| Property Taxes | | | | | | 537 | | | | | | | | | | 537 |
| Property Insurance | | | | | | 25 | | | | | | | | | | 25 |
| Investment Repairs | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | | | | 43 |
| TOTAL CASH OVERHEAD COSTS | 76 | 76 | 326 | 76 | 76 | 651 | 76 | 76 | 76 | 76 | 76 | 76 | 67 | 67 | 67 | 1,937 |
| TOTAL CASH COSTS/ACRE | 91 | 3,017 | 1,992 | 161 | 213 | 789 | 215 | 305 | 2,349 | 2,997 | 5,114 | 4,827 | 2,998 | 2,866 | 1,024 | 28,954 |

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**Table 4. WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, and BUSINESS OVERHEAD COSTS**

CENTRAL COAST REGION- Monterey County 2001

**ANNUAL EQUIPMENT COSTS**

| | | | | | | Cash Overhead | | |
|---|---|---|---|---|---|---|---|---|
| Yr | Description | Price | Yrs Life | Salvage Value | Capital Recovery | Insur-ance | Taxes | Total |
| 01 | 205HP Crawler | 152,000 | 15 | 29,592 | 15,169 | 605 | 908 | 16,681 |
| 01 | 42HP 4WD Tractor 1 | 27,830 | 15 | 5,418 | 2,777 | 111 | 166 | 3,054 |
| 01 | 42HP 4WD Tractor 2 | 27,830 | 12 | 6,958 | 3,052 | 116 | 174 | 3,342 |
| 01 | 55HP 2WD Tractor | 32,269 | 15 | 6,282 | 3,220 | 128 | 193 | 3,541 |
| 01 | Blade Rear 3 pt 6' | 1,012 | 15 | 97 | 105 | 4 | 6 | 114 |
| 01 | Chisel Spring 14' | 6,163 | 15 | 592 | 640 | 22 | 34 | 696 |
| 01 | Disc Offset 14' | 15,516 | 10 | 2,744 | 1,977 | 61 | 91 | 2,129 |
| 01 | Drip Machine 1-52"R | 3,500 | 15 | 336 | 363 | 13 | 19 | 395 |
| 01 | Fertilizer Drill 2-52"R 9' | 5,000 | 10 | 884 | 637 | 20 | 29 | 686 |
| 01 | Fume/Plastic Machine 2-52"R | 22,500 | 15 | 2,160 | 2,336 | 82 | 123 | 2,541 |
| 01 | Lister/Shaper 2-52"R | 5,000 | 15 | 480 | 519 | 18 | 27 | 565 |
| 01 | Punch Machine 1-52" | 5,000 | 15 | 480 | 519 | 18 | 27 | 565 |
| 01 | Ripper-5 Shank 14' | 9,800 | 10 | 1,733 | 1,249 | 38 | 58 | 1,345 |
| 01 | Roller 8' | 4,500 | 15 | 432 | 467 | 16 | 25 | 508 |
| 01 | Sprayer 20' boom | 3,630 | 15 | 349 | 377 | 13 | 20 | 410 |
| 01 | Trailer-Pipe | 1,950 | 20 | 102 | 177 | 7 | 10 | 194 |
| 01 | Triplane 15' | 18,750 | 15 | 1,800 | 1,947 | 68 | 103 | 2,118 |
| 01 | Truck 1 Ton #1 | 36,000 | 10 | 10,634 | 4,274 | 155 | 233 | 4,663 |
| 01 | Truck 1 Ton #2 | 36,000 | 10 | 10,634 | 4,274 | 155 | 233 | 4,663 |
| TOTAL | | 414,250 | | 81,707 | 44,080 | 1,652 | 2,480 | 48,211 |
| | 40% of New Cost * | 165,700 | | 32,683 | 17,632 | 661 | 992 | 19,284 |

**ANNUAL INVESTMENT COSTS**

| | | | | | Cash Overhead | | | |
|---|---|---|---|---|---|---|---|---|
| Description | Price | Yrs Life | Salvage Value | Capital Recovery | Insur-ance | Taxes | Repairs | Total |
| INVESTMENT | | | | | | | | |
| Buildings | 49,162 | 20 | | 4,533 | 164 | 246 | 983 | 5,925 |
| Fuel Tanks/Above Ground | 6,514 | 20 | 651 | 584 | 24 | 36 | 65 | 709 |
| Hand Tools | 4,595 | 15 | 460 | 476 | 17 | 25 | 92 | 610 |
| Harvest Carts 70 | 1,042 | 5 | | 252 | 3 | 5 | 21 | 282 |
| Irrigation 75hp Pump Filter | 15,000 | 20 | | 1,383 | 50 | 75 | 100 | 1,608 |
| Land | 2,000,000 | 20 | 2,000,000 | 134,000 | 0 | 20,000 | 0 | 154,000 |
| Lateral Lines Irrigation | 10,000 | 5 | | 2,419 | 33 | 50 | 200 | 2,703 |
| Shop Tools | 12,637 | 15 | 1,264 | 1,310 | 46 | 70 | 253 | 1,679 |
| TOTAL INVESTMENT | 2,098,950 | | 2,002,375 | 144,958 | 337 | 20,507 | 1,714 | 167,516 |

**ANNUAL BUSINESS OVERHEAD COSTS**

| Description | Units/ Farm | Unit | Price/ Unit | Total Cost |
|---|---|---|---|---|
| Liability Insurance | 50 | acre | 10.18 | 509 |
| Office Expense | 40 | acre | 1,000.00 | 40,000 |
| Pipe Rent 40ac | 40 | acre | 250.00 | 10,000 |
| Sanitation Fee | 40 | acre | 69.00 | 2,760 |

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**Table 5. HOURLY EQUIPMENT COSTS**

CENTRAL COAST REGION- Monterey & Santa Cruz Counties 2001

| | | | COSTS PER HOUR | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Cash Overhead | | Operating | | | |
| Yr | Description | Actual Hours Used | Capital Recovery | Insur-ance | Taxes | Repairs | Fuel & Lube | Total Oper. | Total Costs/Hr |
| 01 | 205HP Crawler | 170.40 | 35.61 | 1.42 | 2.13 | 2.45 | 17.24 | 19.69 | 58.85 |
| 01 | 42HP 4WD Tractor | 245.10 | 4.53 | 0.18 | 0.27 | 0.45 | 2.99 | 3.44 | 8.42 |
| 01 | 42HP 4WD Tractor 2 | 118.30 | 10.32 | 0.39 | 0.59 | 0.47 | 2.99 | 3.46 | 14.75 |
| 01 | 55HP 2WD Tractor | 256.60 | 5.02 | 0.20 | 0.30 | 0.91 | 3.91 | 4.82 | 10.34 |
| 01 | Blade Rear 3 pt 6' | 4.30 | 9.82 | 0.34 | 0.52 | 0.00 | 0.00 | 0.00 | 10.68 |
| 01 | Chisel Spring 14' | 22.20 | 11.51 | 0.40 | 0.61 | 0.84 | 0.00 | 0.84 | 13.35 |
| 01 | Disc Offset 14' | 42.70 | 18.53 | 0.57 | 0.86 | 1.66 | 0.00 | 1.66 | 21.62 |
| 01 | Drip Machine 1-52"R | 80.00 | 1.82 | 0.06 | 0.10 | 0.58 | 0.00 | 0.58 | 2.56 |
| 01 | Fertilizer Drill 2-52"R 9' | 10.50 | 24.32 | 0.75 | 1.12 | 0.89 | 0.00 | 0.89 | 27.08 |
| 01 | Fume/Plastic Machine 2-52"R | 80.00 | 11.68 | 0.41 | 0.62 | 1.66 | 0.00 | 1.66 | 14.36 |
| 01 | Lister/Shaper 2-52"R | 10.00 | 20.76 | 0.73 | 1.10 | 0.65 | 0.00 | 0.65 | 23.24 |
| 01 | Punch Machine 1-52" | 27.60 | 7.53 | 0.26 | 0.40 | 0.37 | 0.00 | 0.37 | 8.56 |
| 01 | Ripper-5 Shank 14' | 60.00 | 8.33 | 0.26 | 0.38 | 1.47 | 0.00 | 1.47 | 10.43 |
| 01 | Roller 8' | 8.10 | 23.13 | 0.81 | 1.22 | 0.33 | 0.00 | 0.33 | 25.49 |
| 01 | Sprayer 20' boom | 233.30 | 0.65 | 0.02 | 0.03 | 0.63 | 0.00 | 0.63 | 1.33 |
| 01 | Trailer-Pipe | 120.00 | 0.59 | 0.02 | 0.03 | 0.02 | 0.00 | 0.02 | 0.67 |
| 01 | Triplane 15' | 20.00 | 38.93 | 1.37 | 2.06 | 1.86 | 0.00 | 1.86 | 44.21 |
| 01 | Truck 1 Ton #1 | 271.30 | 6.30 | 0.23 | 0.34 | 2.28 | 4.34 | 6.62 | 13.50 |
| 01 | Truck 1 Ton #2 | 95.30 | 17.93 | 0.65 | 0.98 | 2.28 | 4.34 | 6.62 | 26.19 |

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**Table 6. RANGING ANALYSIS**

CENTRAL COAST REGION - Monterey & Santa Cruz Counties 2001

COSTS PER ACRE AT **VARYING YIELD** TO PRODUCE STRAWBERRIES

| | YIELD (trays/acre) | | | | | | |
|---|---|---|---|---|---|---|---|
| | 4,000 | 4,500 | 5,000 | 5,500 | 6,000 | 6,500 | 7,000 |
| **OPERATING COSTS:** | | | | | | | |
| Cultural Cost | 7,137 | 7,137 | 7,137 | 7,137 | 7,137 | 7,137 | 7,137 |
| Harvest Cost | 13,678 | 15,288 | 16,899 | 18,510 | 20,121 | 21,731 | 23,342 |
| Interest on operating capital | 1,189 | 1,249 | 1,310 | 1,370 | 1,430 | 1,490 | 1,550 |
| TOTAL OPERATING COSTS/acre | 22,004 | 23,674 | 25,346 | 27,017 | 28,688 | 30,358 | 32,029 |
| **CASH OVERHEAD COSTS** | 1,937 | 1,937 | 1,937 | 1,937 | 1,937 | 1,937 | 1,937 |
| TOTAL CASH COSTS/acre | 23,941 | 25,611 | 27,283 | 28,954 | 30,625 | 32,295 | 33,966 |
| **NON-CASH OVERHEAD COSTS** | 4,065 | 4,065 | 4,065 | 4,065 | 4,065 | 4,065 | 4,065 |
| TOTAL COSTS/acre | 28,006 | 29,676 | 31,348 | 33,019 | 34,690 | 36,360 | 38,031 |
| Total Operating Costs/tray | 5.50 | 5.26 | 5.07 | 4.91 | 4.78 | 4.67 | 4.58 |
| Total Cash Cost/tray | 5.99 | 5.69 | 5.46 | 5.26 | 5.10 | 4.97 | 4.85 |
| Total Cost/tray | 7.00 | 6.59 | 6.27 | 6.00 | 5.78 | 5.59 | 5.43 |

NET RETURNS PER ACRE **ABOVE OPERATING** COSTS FOR STRAWBERRIES

| PRICE | YIELD (trays/acre) | | | | | | |
|---|---|---|---|---|---|---|---|
| $/tray | 4,000 | 4,500 | 5,000 | **5,500** | 6,000 | 6,500 | 7,000 |
| 4.48 | -4,084 | -3,514 | -2,946 | -2,377 | -1,808 | -1,238 | -669 |
| 5.12 | -1,524 | -634 | 254 | 1,143 | 2,032 | 2,922 | 3,811 |
| 5.76 | 1,036 | 2,246 | 3,454 | 4,663 | 5,872 | 7,082 | 8,291 |
| **6.40** | 3,596 | 5,126 | 6,654 | **8,183** | 9,712 | 11,242 | 12,771 |
| 7.04 | 6,156 | 8,006 | 9,854 | 11,703 | 13,552 | 15,402 | 17,251 |
| 7.68 | 8,716 | 10,886 | 13,054 | 15,223 | 17,392 | 19,562 | 21,731 |
| 8.32 | 11,276 | 13,766 | 16,254 | 18,743 | 21,232 | 23,722 | 26,211 |

NET RETURN PER ACRE **ABOVE CASH** COST FOR STRAWBERRIES

| PRICE | YIELD (trays/acre) | | | | | | |
|---|---|---|---|---|---|---|---|
| $/tray | 4,000 | 4,500 | 5,000 | **5,500** | 6,000 | 6,500 | 7,000 |
| 4.48 | -6,021 | -5,451 | -4,883 | -4,314 | -3,745 | -3,175 | -2,606 |
| 5.12 | -3,461 | -2,571 | -1,683 | -794 | 95 | 985 | 1,874 |
| 5.76 | -901 | 309 | 1,517 | 2,726 | 3,935 | 5,145 | 6,354 |
| **6.40** | 1,659 | 3,189 | 4,717 | **6,246** | 7,775 | 9,305 | 10,834 |
| 7.04 | 4,219 | 6,069 | 7,917 | 9,766 | 11,615 | 13,465 | 15,314 |
| 7.68 | 6,779 | 8,949 | 11,117 | 13,286 | 15,455 | 17,625 | 19,794 |
| 8.32 | 9,339 | 11,829 | 14,317 | 16,806 | 19,295 | 21,785 | 24,274 |

NET RETURNS PER ACRE **ABOVE TOTAL** COST FOR STRAWBERRIES

| PRICE | YIELD (trays/acre) | | | | | | |
|---|---|---|---|---|---|---|---|
| $/tray | 4,000 | 4,500 | 5,000 | **5,500** | 6,000 | 6,500 | 7,000 |
| 4.48 | -10,086 | -9,516 | -8,948 | -8,379 | -7,810 | -7,240 | -6,671 |
| 5.12 | -7,526 | -6,636 | -5,748 | -4,859 | -3,970 | -3,080 | -2,191 |
| 5.76 | -4,966 | -3,756 | -2,548 | -1,339 | -130 | 1,080 | 2,289 |
| **6.40** | -2,406 | -876 | 652 | **2,181** | 3,710 | 5,240 | 6,769 |
| 7.04 | 154 | 2,004 | 3,852 | 5,701 | 7,550 | 9,400 | 11,249 |
| 7.68 | 2,714 | 4,884 | 7,052 | 9,221 | 11,390 | 13,560 | 15,729 |
| 8.32 | 5,274 | 7,764 | 10,252 | 12,741 | 15,230 | 17,720 | 20,209 |