



*Cost Analysis  
Work Sheet*

**LETTUCE**

*Southern San Joaquin Valley*  
**1975**

**Division of Agricultural Sciences  
UNIVERSITY OF CALIFORNIA**

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COST ANALYSIS WORK SHEET - LETTUCE - SOUTHERN SAN JOAQUIN VALLEY - 1975

Based on a yield of 600 cartons weighing about 45 lbs. each. Man labor @ \$2.80 per hour total, irrigator \$3.20, equipment operator \$3.60 including Social Security and Workman's Compensation Insurance. 90 h.p. crawler per hour cash costs \$7.00, depreciation \$5.00, interest \$2.50. 120 h.p. 4-wheel drive diesel @ \$4.80, \$2.00 and \$1.00. 70 h.p. wheel diesel @ \$2.95, \$1.04 and 52¢. 50 h.p. wheel diesel @ \$2.10, \$1.24 and 62¢.

	Sample Costs		My Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
<b>Pre-Harvest Cash Costs:</b>				
Plow or disc 2X: 1 hr. crawler tractor	\$ 10.60			
Chisel 2X: 1 hr. crawler tractor	10.60			
Float or landplane 2X: 1 hr. crawler tractor	10.60			
List and apply pre-plant fertilizer				
1 hr. 120 h.p. 4-WD	8.40			
250 lbs. material @ \$210/ton	26.25			
Shape beds, incorporate herbicide and plant:				
1 1/4 hrs. man & 120 h.p. 4-WD	10.50			
Herbicide	12.50			
Seed: 1 1/4 lbs. @ \$13	16.25			
6" sprinkler irrigation @ \$17/ac.ft. + \$2 labor	10.50			
Thin	49.60			
Hand weed	24.80			
Cultivate 5X: including one fertilizer applic.				
3 hrs. 70 h.p. wheel tractor + driver	19.65			
120 lbs. N @ 20¢	24.00			
Irrigate (furrow) including one application of				
100 lbs. N @ 15¢/lb.	15.00			
2 ac. ft. @ \$15/ac.ft.	30.00			
labor - total	13.00			
Pest control: materials	98.00			
application	27.00			
Misc: including 1 hr. 50 h.p. wheel tractor	11.00			
Repairs to equipment except tractors	12.00			
Rent: 1/2 year	50.00			
Supervision	12.00			
Office, car, operating capital, business costs, etc.	93.14			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$ 595.39</b>	<b>\$ .99</b>		
<b>Harvesting Costs:</b>				
Total for labor, supervision, loading, hauling, cartons and selling	\$1050.00	\$1.75		
<b>TOTAL HARVESTING AND SALES COSTS</b>	<b>\$1050.00</b>	<b>\$1.75</b>		
<b>TOTAL CASH COSTS</b>	<b>\$1645.39</b>	<b>\$2.74</b>		
<b>Depreciation:</b>				
90 h.p. crawler: 3 hrs. @ \$5.00	\$ 15.00			
120 h.p. 4-WD: 2 1/4 hrs. @ \$2.00	4.50			
70 h.p. wheel diesel: 3 hrs. @ \$1.04	3.12			
50 h.p. wheel diesel: 1 hr. @ \$1.24	1.24			
Other equipment: \$90 cost 1/2 year basis, \$45 cost - 10 year life	4.50			
<b>TOTAL DEPRECIATION</b>	<b>\$ 28.36</b>	<b>\$ .05</b>		
<b>Interest on Investment @ 8%:</b>				
90 h.p. crawler: 3 hrs. @ \$2.50	\$ 7.50			
120 h.p. 4-WD: 2 1/4 hrs. @ \$1	2.25			
70 h.p. wheel diesel: 3 hrs. @ 52¢	1.56			
50 h.p. wheel diesel: 1 hr. @ 62¢	.62			
Other equipment: \$45 1/2 yr. basis, \$22.50 cost	1.80			
<b>TOTAL INTEREST ON INVESTMENT (tenant)</b>	<b>\$ 13.73</b>	<b>\$ .02</b>		
<b>TOTAL COST OF PRODUCTION (tenant)</b>	<b>\$1687.48</b>	<b>\$2.81</b>		

SAMPLE COSTS OF PRODUCTION AT VARYING YIELDS

Yield: packed cartons per acre (24 heads)	400	500	550	600	650	700	800
Total cost per carton	\$3.34	\$3.02	\$2.91	\$2.81	\$2.73	\$2.66	\$2.55

SAMPLE COSTS PER CARTON @ THE INDICATED YIELDS WITH  
VARYING WATER COSTS

Yield: carton/acre	Total costs per carton at indicated water costs per ac. ft.				
	\$5	\$10	\$15	\$20	\$25
400	\$3.28	\$3.31	\$3.34	\$3.37	\$3.40
500	2.97	3.00	3.02	3.05	3.08
550	2.86	2.88	2.91	2.94	2.97
600	2.77	2.79	2.81	2.83	2.85
650	2.69	2.71	2.73	2.75	2.77
700	2.62	2.64	2.66	2.68	2.70
800	2.51	2.53	2.55	2.57	2.59

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### Prepared by:

Lyndon C. Brown, Farm Advisor, Kings County  
Lynn A. Horel, Staff Research Associate, Davis  
Donald May, Farm Advisor, Fresno County  
David N. Wright, Farm Advisor, Kern County  
Edward A. Yeary, Farm Advisor-Statewide, Parlier

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