

Sacramento Co.  
1986

UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION  
SAMPLE COST OF PRODUCTION  
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1986/76

SAMPLE COST TO PRODUCE CANNING TOMATOES

CROP: CANNING TOMATO MARKET PRICE: \$52.00 (Priv. Cannery)  
YIELD/A: 27 TONS \$42.00 (Coop.)  
GROSS INCOME: \$1404 (Priv. Cannery) NET INCOME: \$174.61  
\$1134 (Cooperative) \$-54.89  
EXPENSE/AC \$1229.39 (Priv. Cannery); \$1188.89 (Cooperative)

<u>CULTURAL COSTS: FUEL, ELECTRICITY, SEED</u>	<u>COST/A</u>	<u>YOUR COST/A</u>
Chop corn stubble	0.28	_____
Disc 2x	1.08	_____
Plow	1.00	_____
Level plane 1x	0.25	_____
Chisel/flat roll	0.80	_____
roundup application		_____
Disc 1x(spring)	0.54	_____
Float ringroll	1.00	_____
List beds	0.83	_____
Lilly roterra, tagalong	1.25	_____
Preplant herb inc/roll	1.25	_____
Plant,starter fert(2men)	0.62	_____
Cultivate 4x sidedr nitrogen	2.40	_____
Layby herbicide sidedr 8-24-6 15gal	1.00	_____
Seed, hybrid 0.43#/a	86.00	_____
Employee pickups	3.14	_____
<b>TOTAL:</b>	<b>\$101.44</b>	_____

IRRIGATION

Sprinkler 4x		_____
Furrow 5x		_____
Electricity/Diesel	\$31.29	_____
Reclamation Cost	15.00	_____
<b>TOTAL:</b>	<b>\$46.29</b>	_____

PESTICIDES, FERTILIZER

	<u>COST/A</u>	<u>APPLICATION</u>	<u>YOUR COST/A</u>
Tillam bd cast	37.00	1.00	_____
Devrinol	14.80		_____
Eptam layby	11.87		_____
Thiodan beetles	5.12	5.50	_____
Sevin cutworms 40#	22.00	5.50	_____
Sulfur mites 5#	4.65		_____
Difolitan mold 2.5#	14.93	55.24	_____
Pydrin worms 8oz	8.04	2x	_____
Ethrel ripening 3pts	24.75	5.50	_____
Sidedress nitrogen 120#	22.80		_____
Dyfonate 0.5 gal/a centipedes	22.00		_____
Dithane M45 3#	11.64	5.50	_____
Roundup 1pt/a	9.38	5.50	_____
<b>TOTAL:</b>	<b>\$236.60</b>	<b>\$39.50</b>	_____

LABOR

Irrigation(\$4.00/A)	42.00		_____
Shop Mechanic	10.00		_____
Hand Hoeing(Nightshade)	150.00		_____
Cultural(\$5.00/hr)	30.98		_____
Overtime (Moving Equip.)	4.64		_____
<b>TOTAL:</b>	<b>\$237.62</b>		_____

HARVEST

Harvester lease	79.00		_____
Fruit inspection	0.96		_____
CTRI dues	2.50		_____
Machine fuel	3.00		_____
Tractors bulk 2x	1.00		_____
Move & set up			_____
Machine driver	94.00		_____
Machine sorters 7			_____
Tractor drivers 2			_____
Electronics refurbishing	16.67		_____
<b>TOTAL:</b>	<b>\$197.13</b>		_____

DEBT SERVICE

Interest on loan	35.00		_____
Interest on equip.	4.50		_____
<b>TOTAL:</b>	<b>\$ 39.50</b>		_____

CASH OVERHEAD

COST/A

YOUR  
COST/A

Share rent (15%)	210.60	(170.10 Coop.)	_____
Management salary/benefits	21.73		_____
Repairs, maint., supplies	54.25		_____
Employee benefits (30%)	26.28		_____
Office management expense	10.86		_____
Insurance	5.00		_____
Taxes on equipment	2.59		_____

TOTAL: \$331.31

TOTAL CASH EXPENSES: \$1229.39 (Cannery) \$1188.89 (Coop)  
NET INCOME @ 27 TONS/A: \$ 174.61 (Cannery)  
NET LOSS @ 27 TONS/A: - 54.89 (Coop)

NON-CASH COSTS

Equip. Depreciation	37.50	_____
Interest on buildings	10.67	_____
Building depreciation	4.44	_____

TOTAL: \$52.61

## 1986 SAMPLE COST TO PRODUCE CANNING TOMATOES

**SOILS** - Tomatoes are grown on a wide variety of soil types. Generally, soils must be free of salts, diseases, at least four or more feet of root zone, have a good moisture holding capacity. Tomatoes should not be grown where rhizoctonia, fusarium, verticillium, or phytophthora has been a problem.

**PLANTING DATES** - February through May. Schedule planting to assure about the same acreage available for harvest each week. Plant when the true leaf is about 1/2 inch long in the seedlings of the previous planting.

**HARVEST DATES** - August, September, or until stopped by rain in the fall, usually mid-October.

**VARIETIES** - Cannery require that a percentage of the contracted acreage be planted to designated varieties. Growers are advised to consult their local UC Farm Advisor, seed company representative, and cannery for varieties and cultural characteristics necessary for optimum production.

**SEEDING RATES** - Open pollinated varieties are usually planted at 0.75 to 1.0 lbs/ac. Hybrid varieties are planted at 0.6 to 0.8 lbs/ac. Growers are advised to maintain the same seeding rates on either single or double row plantings to insure uniform stand establishment.

**FERTILIZER** - Preplant nitrogen applied at 100 to 150 lbs/ac. Starter fertilizer is applied 1 inch to the side and 1-2 inches below the seed. Research has shown that starter 25-30 gal/A 8-24-6 can be of benefit in stand establishment. Various products can be used either liquids or drys.

**IRRIGATION** - Tomato plants must have adequate water at all times especially prior to and during bloom. Soil moisture should be depleted by harvest. Irrigation cut-off times are dependent upon soil type and environmental conditions. Normally tomatoes will use between 3 and 4 acre feet of water. Over and/or excessive irrigation will cause root pruning and disease.

**WEED CONTROL** - Devrinol + Tillam is a standard preplant incorporated treatment for weed control on tomatoes. Hairy nightshade control is best with Tillam when incorporated no deeper than 2 inches. Yellow nutsedge control is best when Tillam is put on broadcast. Sencor is used for fall beds to keep broadleaf species under control. Herbicides for use layby include Eptam, Treflan and Tillam.