

SAMPLE COSTS TO PRODUCE SPRING SPINACH IN MONTEREY COUNTY-1975

By J.W. Huffman and E.A. Yeary

Yield: 10 tons per acre (1 cutting)
 Harvest: March - April
 Plant: November 15 to January 10

Total Labor Costs/Hr*	Hourly Tractor Costs			
		Cash Costs	Depreciation	Interest
Cl. I Tractor Driver 4.61	80 h.p. Crawler Diesel	6.50	3.12	2.34
Cl. II Tractor Driver 4.48	80 h.p. Wheel Diesel	3.20	1.80	.90
Other Labor 3.65	50 h.p. Wheel Diesel	2.10	1.52	.76

OPERATION	Tractor Used	Hours/Acre	Labor	Fuel & Repairs	Contract and Materials	Total/Acre
CULTURAL						
Disc & Roll 3x	C-80	0.69	3.09	4.49		7.58
Chisel 2x	C-80	1.0	4.48	6.50		10.98
Landplane 2x	C-80	0.52	2.33	3.38		5.71
List & Preplant Fertilize					Contract @ \$4.50/ac 500# 12-12-12 @ \$50.00	54.50
Shape Beds & Roll	WD-50	0.25	1.12	0.53		1.65
Plant-4 Bed Planter	WD-50	0.50	2.24	1.65	15# hybrid seed @ \$1.05/lb	19.64
Herbicide					contract @ \$5.00/ac materials \$12.00	17.00
Irrigate 2x (1 preplant)		4.0	14.60		.75 ac.ft. @ \$6.00/ ac. ft. for power, \$2.00 for booster pump	21.10
Fertilize 2x					Contract @ \$3.75/ac 200# N @ .29/lb	65.50
Pest Control 3x					Contract @ \$4.55/ac Materials \$24.00	37.65
Cultivate 3x	WD-50	1.5	6.72	3.15		9.87
Hoe & Weed		4.0	14.60			14.60
Miscellaneous		4.0	14.60	5.50		20.10

TOTAL CULTURAL COSTS 285.88

OVERHEAD		
Business Costs:	Office & Business Expenses, etc, @ 7% Cultural Costs	20.00
Taxes:	Equipment, Except Tractors	7.50
Repairs:	Except Trucks & Tractors	10.00
Rent:	\$225.00/Ac, 6 Months to Spinach	112.50

TOTAL OVERHEAD COSTS 150.00

TOTAL CULTURAL AND OVERHEAD COSTS 435.88

HARVEST - HARVESTED BY PROCESSOR - - - -

ANNUAL COSTS	Investment	Per Acre	Depreciation	Interest-8%	
50% charged to spinach, tractors are on an hourly basis	Buildings	50.00	2.50	2.00	
	Irrig. System	90.00	9.00	3.60	
	Tractors	150.00	10.32	6.88	
	Equipment	100.00	10.00	4.00	
	Portable Irrig. Sys.	25.00	2.50	1.00	
		415.00	34.32	17.48	
	6 Months (Except Tractors & Equipment) to Spinach				34.50

TOTAL COST PER ACRE 470.38
COST PER TON @ 10 TONS PER ACRE 47.04

(see reverse side)

SAMPLE COSTS OF PRODUCTION AT VARYING YIELDS

Yield: tons per acre	8	9	10	11	12
Growing Costs	469.78	469.78	469.78	469.78	469.78
Cost Per Ton	58.72	52.20	46.98	42.71	39.15

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.