

Cost Analysis Work Sheet  
 SAMPLE COSTS TO PRODUCE WATERMELONS IN TULARE COUNTY - 1967

Based on a yield of 12 tons per acre

	Sample Costs:	per	per	Your Costs:	per	per
	acre	ton	acre	ton	acre	ton
<b>PRE-HARVEST CASH COSTS:</b>						
Land preparation: man and tractor - 3 hrs.	\$	8.40				
Plant: (machine) 2 men and tractor - ½ hr.		2.15				
Seed: 2 lbs. @ \$2.00		4.00				
Hoe and thin: 8 man hrs.		12.00				
Cultivation: 4 x man and tractor - 2 hrs.		5.60				
Fertilize: man and tractor - ½ hr.		1.40				
Fertilizer: 80 lbs. Nitrogen @ 12¢		9.60				
Ditch for irrigation: man and tractor - 0.5 hrs.		1.40				
Irrigate: 12 x - 12 man hrs.: dam - 2 hrs.		21.00				
Water: power 2½ ac. ft. \$10.00; district tax \$6.00		16.00				
Turn runners: 4 x - 4 man hrs.		6.00				
Dusting: 1 x hand - 1 man hr., 2 x plane - 70# @ 5¢		5.00				
Dust: 80 lbs. - avg. cost @ 15¢		12.00				
Prune culis: included in irrigation labor		-				
Misc.: 2 man hrs., 1 tractor hr., material \$1.00		5.30				
County Taxes: land \$18.00; equipment \$2.00		20.00				
Office, car, operating capital, etc.		6.70				
Repairs on equipment except tractor		4.00				
Total Pre-Harvest Labor and Cash Cost		\$140.55			\$11.71	
<b>HARVESTING COSTS:</b>						
Picking: contract @ \$2.50 per ton		30.00		2.50		
Pitch and haul out of field: contract @ \$5.00		60.00		5.00		
Load and pack truck: @ \$1.50		18.00		1.50		
Misc.: straw, etc. + equipment use @ \$1.00 per ton		12.00		1.00		
Total Harvesting Cost		\$120.00			\$10.00	
<b>TOTAL CASH AND LABOR COSTS</b>		<b>\$260.55</b>			<b>\$21.71</b>	
<b>DEPRECIATION:</b>						
Irrigation system: \$120 original cost		7.00				
Tractor: 7½ hrs. @ 85¢		6.38				
Equipment: cost \$25 - 10 yrs. life		2.50				
Total Depreciation		\$ 15.88			\$ 1.33	
<b>TOTAL CASH AND DEPRECIATION COST</b>		<b>\$276.43</b>			<b>\$23.04</b>	
<b>INTEREST ON INVESTMENT @ 6%:</b>						
Irrigation system: on ½ cost (\$60)		3.60				
Tractor: 7½ hrs. @ 38¢		2.85				
Equipment: on ½ cost (\$12.50)		.75				
Land: at \$900		54.00				
Total Interest Cost		\$ 61.20			\$ 5.10	
<b>TOTAL COST OF PRODUCTION</b>		<b>\$337.63</b>			<b>\$28.14</b>	

Cost Per Ton At Varying Yields

Yield - tons per acre	8	10	12	14	16	18
Total cost per ton	\$37.20	\$31.76	\$28.14	\$25.55	\$23.60	\$22.09

Man labor @ \$1.50 and \$1.65 per hour. 40 H.P. diesel wheel tractor per hour cash cost \$1.15, depreciation \$.85, interest \$.38.

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