

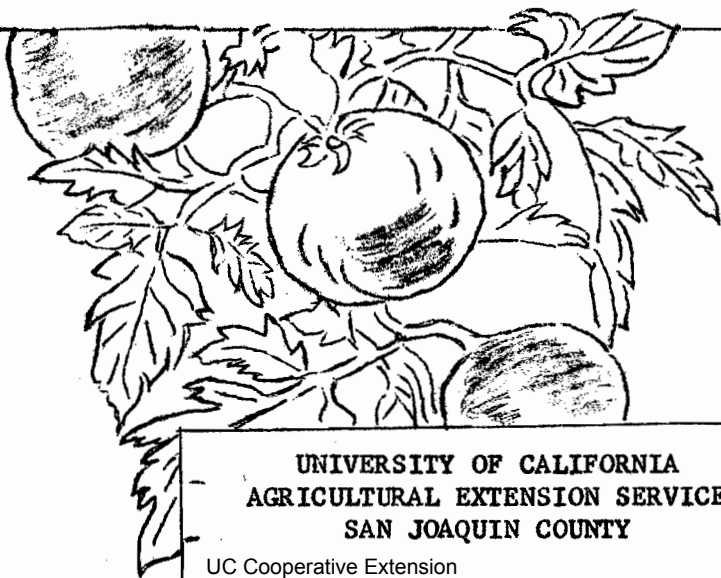
A detailed line drawing of a tomato plant with several leaves and a cluster of tomatoes at the top left of the page.

# SAMPLE COSTS

*Growing*

DIRECT -

SEEDED TOMATOES



UNIVERSITY OF CALIFORNIA  
AGRICULTURAL EXTENSION SERVICE  
SAN JOAQUIN COUNTY

UC Cooperative Extension

SAMPLE COSTS TO PRODUCE DIRECT-SEEDED TOMATOES  
 SAN JOAQUIN COUNTY - MAY 1967  
 600-Acre Farm with 150 Acres in Tomatoes (Rented Land)  
 Yield: 22 Tons per Acre

Operation	Hours per Acre	Cash and Labor Cost per Acre			Total
		Labor	Fuel and Repairs	Materials Kind and Quantity Cost	
<b>CULTURAL COSTS:</b>					
Disc 2 x	.50	1.00	1.90		2.90
Subsoil 2 x	1.50	3.00	5.18		8.18
Flow	.75	1.50	2.10		3.60
Landplane 2 x	.50	1.00	2.18		3.18
Disc	.25	.50	.95		1.45
Chisel and harrow	.33	.67	.90		1.57
Furrow & fertilize (Contract)	--	--	--	Fert. - \$12.00 Appl. - \$ 3.00	15.00
Weed Control	.50	1.00	.78	Chemical	27.48
Seed	.40	.80	.82	Seed (1-1/4#)	17.50
Irrigate 3 x	3.00	5.40	--	Water - 1 ac.Ft.	3.75
Cultivate 3 x	1.00	2.00	1.55		3.55
Chisel furrows	.50	1.00	1.03		2.03
Sidedress Fert. (Contract)	--	--	--	Fert. - \$9.50 Appl. - \$3.00	12.50
Thin & hoe	24.00	39.60	--		39.60
Supervise & transp. hoeing crew	.30	1.80	--	See Note #4	1.80
Insect Control (Ground Rig)	--	--	--	Insecticide \$3.50 Appl. \$3.00	6.50
Insect Control 3x (Air)	--	--	--	Insecticide - \$12.00 Appl. - \$7.50	19.50
Irrigate 6 x	6.25	11.25	--	Water - 3½ Ac.Ft. @ \$3.75	13.13
Open, close ditches prep. field for harvest	1.00	2.00	3.80		5.80
<b>TOTAL CULTURAL COSTS</b>		<b>72.52</b>	<b>21.19</b>		<b>115.36</b>
<b>COST PER TON</b>					<b>9.50</b>

	Hours per Acre	Cash and Labor Cost Per Acre				Total
		Labor	Fuel and Repairs	Kind and Quantity	Cost	
<b>HARVEST COSTS:</b>						
Sorting (14 sorters)	46.62	76.92	---			76.92
Field haul (2 drivers)	6.66	10.99	10.32			21.31
Forklift bins	3.33	5.99	1.67			7.66
Machine operation	3.33	6.66	17.98			24.64
Misc. labor (swamper)	3.33	5.49	--			5.49
Bin Rent	--	--	--	20¢/bin x 44	8.80	8.80
Misc. harvest expense	--	--	--	From statewide study	9.53	9.53
Inspection	--	--	--	22 tons @ 19¢	4.18	4.18
<b>SUBTOTALS</b>	<b>63.27</b>	<b>106.05</b>	<b>29.97</b>		<b>22.51</b>	<b>158.53</b>
Dockage (2%)	--	--	--	See Note #5	3.50	3.50
Rejects (1½%)	--	--	--	See Note #6	3.17	3.17
Tomato Growers Ass'n. dues	--	--	--	22 tons @ 10¢	2.20	2.20
<b>TOTAL HARVEST COSTS</b>	<b>63.27</b>	<b>106.05</b>	<b>29.97</b>		<b>31.38</b>	<b>167.40</b>
Cash overhead						
Misc. - 5% of cultural and harvest costs (See Note #3)						18.80
Rent				22 Tons (\$30/Ton) at 20%		132.00
<b>TOTAL CASH OVERHEAD</b>						<b>150.80</b>
<b>TOTAL CASH COST</b>						<b>527.27</b>
Management				5% of 22 Tons @ \$30		33.00
<b>INVESTMENT</b>	<b>Per Acre</b>			<b>Annual Cost</b>		
Equipment	\$375.91			Depreciation Interest		64.75
				\$53.46 \$11.29		
<b>TOTAL COST PER ACRE</b>						<b>609.56</b>
Cost per ton @ 22 Tons/acre yield						27.71

EQUIPMENT LIST

Items	Original Cost		Years Life	Annual Use (Acres)	Non-Cash Overhead	
	Total	Per Acre Annual Use			Depreciation	Interest at 6%
1 Crawler tractor 75 H.P. - D	22,000	36.67	10	600	3.67	1.10
1 Wheel tractor 65 H.P. - D	9,000	15.00	10	600	1.50	.45
2 Wheel tractors 40 H.P. - D	12,700	21.16	12	600	1.76	.63
2 Cultivators+tool bars 12'	5,600	11.20	10	500	1.12	.34
2 Planter-cultivator sleds and 10 seeders	7,500	15.00	8	500	1.88	.45
1 Landplane (12'x60')	4,500	9.00	15	500	.60	.27
2 Discs - 1-12' + 1-18'	6,000	12.00	10	500	1.20	.36
1 Ring roller 20'	1,100	2.75	15	400	.18	.08
1 Chisel 10'	1,500	3.00	15	500	.20	.09
1 Ridger disc	400	.67	15	600	.04	.02
2 Harrows 1 spring-tooth-20' 1 spike-tooth-24'	2,000	3.33	8	600	.42	.10
1 Subsoiler - 8'	3,000	7.50	15	400	.50	.23
Siphons, dams, etc.	2,000	3.33	5	600	.66	.10
1 Flatbed trailer	3,000	5.00	10	600	.50	.15
1 Ditcher 5'	660	.83	8	600	.10	.03
1 Tool carrier	1,500	2.50	10	600	.25	.08
1 Plow - 2-way 3 bottom - 16'	4,500	11.25	10	400	1.13	.34
1 Sprayer (ground- rig)	1,200	2.40	10	500	.24	.07
1 Bucket scraper	800	1.33	15	600	.09	.04
1 Truck - 1½ Ton	4,500	7.50	10	600	.75	.23
1 Pickup	2,500	4.16	5	600	.83	.12
1 Pickup	1,200	2.00	3	600	.67	.06
1 Tomato harvester	23,000	153.33	5	150	30.67	4.60
1 Forklift	6,500	21.67	10	300	2.17	.65
2 Trailers Wash rig	3,000	10.00	10	300	1.00	.30
Misc. tools & equipment	1,000	5.00	10	200	.50	.15
	5,000	8.33	10	600	.83	.25
<b>TOTAL</b>	<b>135,660</b>	<b>375.91</b>			<b>53.46</b>	<b>11.29</b>

NOTES:

1. The costs that appear in this pamphlet were prepared in cooperation with San Joaquin County tomato growers and represent an estimate of good cultural practices.
2. Labor rates include cash wages, Social Security and Workmen's Compensation contributions and other non-cash benefits. Hourly labor rates are: Tractor Driver \$1.95; Irrigator \$1.80; Seasonal \$1.65.
3. Miscellaneous includes office expense, property tax on equipment, interest on operating capital, insurance, extra labor, moving and setting up equipment, down time, replacement of wrenches and other small tools, replanting, use of pickup, preparing the fields for harvest, field sanitary facilities, and other minor items not covered elsewhere.
4. Supervision and transportation of hoeing crew costs include foreman @ \$25/day for 6 days, and bus @ \$20/day for 6 days. This totals \$270 for 150 acres or \$1.80/acre.
5. Dockage cost is based on the loss of harvest costs for the docked fruit. Dockage is figured at 2% of total or 66 tons for 3,300 tons total. 66 tons @ \$7.95/ton for 150 acres = \$3.50.
6. Rejected load cost is based on return freight (\$3.00 per ton), loss of harvest costs, cost of dumping some of the rejected load (approx. 3/4) and reconditioning some of the loads (approx. 1/4). Rejects are figured at 1½% of all loads.

A. 3,300 T. @ 1½% = 50 tons

B. Return freight @ \$3.00/ton = \$150.00

C. Approximately 75% of rejected loads (38 tons) were dumped.  
Estimated time required 2 hrs. @ \$3.47 (\$1.80+\$1.67) 6.94

D. Approximately 25% rejected were reconditioned  
Estimated 10 man hours @ \$1.65 16.50

E. Loss of harvest costs (38 tons @ \$7.95) 302.10  
Total \$475.54

F. Per acre loss (\$475.54 ÷ 150 A.) = \$ 3.17

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