



COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE GANTALOUPEES IN KINGS COUNTY - WESTSIDE - 1968

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Based on a yield of 200 packed crates per acre. Man labor at \$1.85 and \$2.13 per hour (includes housing, compensation insurance, and social security). Tractors: 90 h.p. tracklayer, 70 h.p. wheel tractor and 40 h.p. wheel tractor - cash cost @ \$4.00, \$2.25 and \$1.30 per hour.

	Sample Costs		Your Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
PRE-HARVEST CASH COSTS:				
Subsoil: ½ hr. - 90 h.p. tractor		\$3.07		
Disc. 2 x 9 landplane ½ hr. - 90 h.p. tractor		3.07		
Bed prep. & fertilize 0.3 hr. - 90 h.p.		1.84		
Fertilizer: 200 lbs. 8-24-0 @ 4-3/4¢		9.50		
Set up & move sprinklers		1.93		
Water: 24 hrs. 6" appl. at \$12.00 acre ft.		6.00		
Booster pump at 35¢ hr.		8.40		
Prepare seed bed ¼ hr. man & 70 h.p.		1.10		
Plant - 0.2 hr. man & 70 h.p.		.88		
Seed - 4 lbs. @ \$1.75		7.00		
Fertilize - side dress 0.2 hr. man & 70 h.p.		.88		
Fertilizer - 175 lbs. NH ₃ @ 3½¢		6.13		
Set up & move sprinklers		1.93		
Water: 6" sprinkler appl. 24 hrs. & booster		14.40		
Thin & weed		16.00		
Cultivate - 0.2 man & tr. hr.		.88		
Set up & move sprinklers		1.93		
Water 3" sprinkler appl. 12 hrs.		3.00		
Booster pump at 35¢ hr.		4.20		
Furrow & bed up: 0.2 man & tr. hr.		.88		
Irrigate - 3x furrow: set up 50¢ & 4.5 man hr.		8.83		
Water for 3 furrow irrig. - 3" appl. x 3 = 9"		9.00		
Pest control: material & application		12.00		
Bees: 1 hive @ 5.50		5.50		
Misc.: 2 man hrs., ½ tractor hr. & material 1.00		6.11		
County taxes, land & equipment		12.00		
Office, car, operating capital, etc.		15.68		
Repairs, equip. & irrig. except tractor		7.10		
TOTAL PRE-HARVEST CASH COSTS		\$169.24	\$.85	
HARVESTING COSTS:				
Pick: 200 crates (packed basis) @ 60¢		\$120.00		
Haul to shed crates (packed basis) @ 20¢		40.00		
TOTAL HARVESTING COST		\$160.00	\$.80	
TOTAL CASH COSTS		\$329.24	\$1.65	

	Sample Costs		Your Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
DEPRECIATION:				
Irrig. well & pump 12 yr. life (cost - \$120)	\$10.00			
Portable pipe booster pump & sprinklers - cost \$125 10 yr. life		12.50		
Tractors: 90 h.p. tracklayer 1.3 hr. at \$2.00		2.60		
70 h.p. wheel tractor 1.1 hrs. at \$1.70		1.87		
40 h.p. wheel tractor 1.5 hrs. at \$1.10		1.65		
Equipment, except tractors \$36 - 10 yr. life		3.60		
Buildings - (original cost \$45)		2.10		
TOTAL DEPRECIATION	\$35.32	\$.18		
INTEREST ON INVESTMENT @ 6%:				
Irrig. well & pump ½ cost \$60	\$3.60			
Portable pipe, booster pump & sprinklers (½ cost - \$62.50)		3.13		
Tractors: 90 h.p. tracklayer 1.3 hrs. @\$1.00		1.30		
70 h.p. wheel tractor 1.1 hrs. @\$.85		.94		
40 h.p. wheel tractor 3.5 hrs. @\$.30		1.05		
Equipment except tractors on ½ cost \$18.00		1.08		
Buildings - on ½ cost \$22.50		1.35		
Land @ \$400		24.00		
TOTAL INTEREST ON INVESTMENT	\$36.45	\$.18		
TOTAL COSTS OF PRODUCTION - DELIVERED TO SHED	\$401.01	\$2.01		
PACKING COSTS:				
Labor		\$.55		
Boxes, labels		.68		
Supplies, repairs, administration costs		.39		
TOTAL PACKING COSTS		\$1.62		
TOTAL F.O.B. COST - EXCLUDING COMMISSION		\$3.63		

SAMPLE COSTS AT VARIOUS YIELDS
CRATES PER ACRE

Yield: Packed Crates/Acre	150	175	200	225	250
Cash cost per crate: delivered to shed	\$1.93	\$1.77	\$1.65	\$1.55	\$1.48
Total cost per crate: delivered to shed	2.41	2.18	2.01	1.87	1.76
Total F.O.B. cost	4.03	3.80	3.63	3.49	3.38

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