

Cost Analysis Work Sheet  
 SAMPLE COSTS TO PRODUCE WATERMELONS IN TULARE COUNTY - 1960

Based on a yield of 12 tons per acre.

AGRIC REF SERVICE

	Sample Costs:		Your Costs:	
	per acre	per ton	per acre	per ton
<b>PRE-HARVEST CASH COSTS:</b>				
Land preparation: man and tractor - 3 hrs.	\$ 7.20			
Plant: (machine) 2 men and tractor - 1/2 hr.	1.73			
Seed: 2 lbs. @ \$2.00	4.00			
Hoe and thin: 8 man hrs.	8.40			
Cultivation: 4 x man and tractor - 2 hrs.	4.80			
Fertilize: man and tractor - 1/2 hr.	1.20			
Fertilizer: 80 lbs. Nitrogen @ 12¢	9.60			
Ditch for irrigation: man and tractor - 0.5 hrs.	1.20			
Irrigate: 12 x - 12 man hrs.: dam - 2 hrs.	14.70			
Water: power and tax 2 1/2 ac. ft. @ \$3.00	7.50			
Turn runners: 4x - 2 man hrs.	2.10			
Dusting: 1 x hand - 1 man hr., 2 x plane - 70#@5¢	4.55			
Dust: 80 lbs. - av. cost @ 15¢	12.00			
Prune culls: included in irrigation labor	--			
Misc.: 2 man hrs., 1 tractor hr., material \$1.00	4.45			
County taxes:	7.50			
Office, car, operating capital, etc.	4.70			
Repairs on equipment except tractor	3.00			
<b>Total Pre-Harvest Labor and Cash Cost</b>	<b>98.63</b>	<b>8.22</b>		
<b>HARVESTING COSTS:</b>				
Picking: contract @ \$2.50 per ton	30.00	2.50		
Pitch and haul out of field: contract @ \$4.00	48.00	4.00		
Load and pack truck: @ \$1.50	18.00	1.50		
Misc: straw, etc. + equipment use @ \$1.00 per ton	12.00	1.00		
<b>Total Harvesting Cost</b>	<b>108.00</b>	<b>9.00</b>		
<b>TOTAL CASH AND LABOR COSTS</b>	<b>206.63</b>	<b>17.22</b>		
<b>DEPRECIATION:</b>				
Irrigation system: \$120 original cost	7.00			
Tractor: 7 1/2 hrs. @ 50¢	3.75			
Equipment: cost \$25 - 10 yrs. life	2.50			
<b>Total Depreciation</b>	<b>13.25</b>	<b>1.10</b>		
<b>TOTAL CASH AND DEPRECIATION COST</b>	<b>219.88</b>	<b>18.32</b>		
<b>INTEREST ON INVESTMENT @ 6%:</b>				
Irrigation System: on 1/2 cost (\$60)	3.60			
Tractor: 7 1/2 hrs. @ 20¢	1.50			
Equipment: on 1/2 cost (\$12.50)	.75			
Land: at \$700	42.00			
<b>Total Interest Cost</b>	<b>47.85</b>	<b>3.99</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>267.73</b>	<b>22.31</b>		

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Cost Per Ton At Varying Yields

Yield - tons per acre	8	10	12	14	16	18
Total cost per ton	\$28.97	\$24.97	\$22.31	\$20.41	\$18.98	\$17.87

Man labor @ \$1.05 and \$1.30 per hour. 40 H.P. diesel wheel tractor per hour cash cost \$1.10, depreciation \$.50, interest \$.20.

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