



*Cost Analysis
Work Sheet*

**Canning
Tomatoes
on
Rented
Land**

Southern San Joaquin Valley 1975

**Division of Agricultural Sciences
UNIVERSITY OF CALIFORNIA**

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COST ANALYSIS WORK SHEET - CANNING TOMATOES ON RENTED LAND
SOUTHERN SAN JOAQUIN VALLEY - 1975

Based on a yield of 25 tons per acre, mechanically harvested. Man labor @ 2.80 per hour total, irrigator \$3.20, equipment operator \$3.60, including Social Security and Workman's Compensation Insurance. 90 h.p. crawler per hour cash costs \$7.00, depreciation \$5, interest \$2.50. 120 h.p. 4-wheel drive diesel @ \$4.80, \$2.00 and \$1.00. 70 h.p. wheel diesel @ \$2.95, \$1.04 and 52¢. 50 h.p. wheel diesel @ \$2.10, \$1.24 and 62¢.

	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
Pre-Harvest Cash Costs:				
Plow 1X: 1/2 hr. man and 90 h.p. crawler	\$ 5.30			
Float 1X: 1/2 hr. man and 90 h.p. crawler	5.30			
Landplane 1X: 1/2 hr. man and 90 h.p. crawler	5.30			
Pre-irrigate: water 6" @ \$15/ac. ft.	7.50			
labor: per acre 1 1/4 hrs. @ \$3.20	4.00			
Disc 1X: 1/2 hr. man and 90 h.p. crawler	5.30			
List and fertilize: 100 lbs. N @ 12¢	12.00			
1 hr. man and 120 h.p. 4-WD	8.40			
Incorporate herbicide, 1/3 hr. man and 120 4-WD; materials \$10.50	13.30			
Fertilize and plant: 1/2 hr. 2 men and 50 h.p. wheel tractor	4.25			
Fertilizer: 150 lbs. material @ \$300/ton	22.50			
Seed: 1 lb. @ \$16	16.00			
Irrigate up 2 times				
Water: 6" @ \$15/ac. ft.	7.50			
Labor: \$2 per time	4.00			
Crop irrigations: 6X furrow method				
Water: 2 ft. @ \$15/ac. ft.	30.00			
Labor: 7 hrs. @ \$3.20	22.40			
Cultivate 3X: 1 1/2 hrs. man and 70 h.p. wheel tractor	9.83			
Thin and weed: 14 hours @ \$2.80	39.20			
Pest control: custom, materials & application	35.00			
Misc. inc. 2 hrs. man and 50 h.p. wheel tractor	20.00			
Repairs to equipment except tractors	12.00			
Rent	125.00			
Office, car, operating capital, business costs	51.20			
Supervision	12.00			
TOTAL PRE-HARVEST CASH COSTS	\$477.28	\$19.09		
Harvesting Costs:				
Field preparation for harvest 1/3 hr. man & wheel tractor	\$ 2.18			
Custom harvest: \$17/ton	425.00			
TOTAL HARVESTING COSTS	\$427.18	\$17.09		
TOTAL CASH COSTS	\$904.46	\$36.18		
Depreciation:				
90 h.p. tracklayer: 2 hrs. @ \$5	\$ 10.00			
120 h.p. 4-wheel diesel: 1 1/3 hrs. @ \$2	2.66			
70 h.p. wheel diesel: 1 1/2 hrs. @ \$1.04	1.56			
50 h.p. wheel diesel: 2 1/2 hrs. @ \$1.24	3.10			
Other equipment: \$75 - 10 yrs. life	7.50			
TOTAL DEPRECIATION	\$ 24.82	\$.99		
Interest on Investment @ 8%:				
90 h.p. tracklayer: 2 hrs. @ \$2.50	\$ 5.00			
120 h.p. 4-wheel diesel: 1 1/3 hrs. @ \$1	1.33			
70 h.p. wheel diesel: 1 1/2 hrs. @ 52¢	.78			
50 h.p. wheel diesel: 2 1/2 hrs. @ 62¢	1.55			
Other equipment: 1/2 cost \$37.50	3.00			
TOTAL INTEREST ON INVESTMENT	\$ 11.66	\$.47		
TOTAL COST OF PRODUCTION	\$940.94	\$37.64		

SAMPLE COSTS PER TON AT VARYING YIELDS

Yield: Tons/acre	15	18	21	24	27	30	33	36
Cash costs of production per ton	\$48.96	\$43.64	\$39.83	\$36.98	\$34.76	\$32.98	\$31.53	\$30.32
Total costs of production per ton	\$51.40	\$45.66	\$41.57	\$38.50	\$36.11	\$34.20	\$32.63	\$31.33

SAMPLE COSTS PER TON AT THE INDICATED YIELDS
WITH VARYING WATER COSTS

Yield: Tons per acre	Total cost per ton at indicated water costs per acre feet				
	\$5	\$10	\$15	\$20	\$25
15	\$49.25	\$50.25	\$51.25	\$52.25	\$53.25
18	43.88	44.71	45.44	46.38	47.21
21	40.04	40.75	41.46	42.17	42.88
24	37.16	37.78	38.41	39.04	39.67
27	34.92	35.47	36.03	36.59	37.22
30	33.13	33.63	34.13	34.63	35.13
33	31.66	32.12	32.57	33.02	33.47
36	30.44	30.85	31.27	31.69	32.11

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