

FRESH MKT.

**COST ANALYSIS WORK SHEET**  
**SAMPLE COSTS TO PRODUCE CUCUMBERS IN TULARE COUNTY - 1975**  
 Based on 600, 28 lb Cartons Per Acre

	SAMPLE COSTS		YOUR COSTS
	Per Acre	Per Flat	
<b>PRE-HARVEST LABOR AND MATERIAL COSTS:</b>			
Land Prep: 5 hrs man & tractor	\$ 32.50		
Survey & mark field: 2 men 5 hrs = 10 hrs	30.00		
Set & Water plants: 25 man + 2 tractor hrs	79.40		
Plants: in containers 3,200 @ \$40/M	128.00		
Baiting: crickets & cutworms 2 man hrs + \$8.50 bait	14.50		
Hot capping: contract \$15/M	48.00		
Hot Caps: (super) 3,200 @ \$85/M	272.00		
Handle Heaters: in, out, light - 30 man + 9 tr hrs	109.80		
Heater Oil: 200 gals @ 34¢; wind machine gas \$8	76.00		
Open, weed, remove caps + hoe: 40 man hrs	120.00		
Cultivate: 4x fertilize 2x 10 man & tr hrs	52.00		
Fertilizer: manure 5 ton @ \$7.50 + inorganic \$80	117.50		
Irrigate: 15x, 10 man hrs	30.00		
Water: 3 A ft. power \$15, District Tax \$6.00	51.00		
Insecticide: \$12/A	12.00		
Application: 2 hand, 1 plane @ \$3	18.00		
Misc. labor & materials	16.00		
County Taxes: land \$23.50, equipment \$2.50	26.00		
Office, Car, Operating Capital, etc.	186.82		
Repairs: except tractor	16.00		
<b>TOTAL PRE-HARVEST LABOR FIELD POWER &amp; MATERIALS</b>	<b>\$1435.52</b>	<b>\$2.39</b>	
<b>HARVESTING &amp; PACKING COSTS:</b>			
Pick & haul: 320 man & 10 tr hrs + 10 hrs sup.	1021.00		
Sort, wax and pack: 150 man hrs + 10 hrs sup.	489.00		
Cartons: 600 @ 50¢	300.00		
Wax: 2 gallons @ \$15	30.00		
Miscellaneous harvest & other shed	25.00		
<b>TOTAL HARVESTING &amp; PACKING COSTS</b>	<b>\$1865.00</b>	<b>\$3.11</b>	
<b>TOTAL CASH &amp; LABOR COSTS</b>	<b>\$3300.52</b>	<b>\$5.50</b>	
<b>DEPRECIATION COSTS:</b>			
Irrigation facilities: (original cost \$110)	11.00		
Heaters: 40 @ \$17 = \$680, wind machine \$1,000 (20 yrs)	84.00		
Tractors: 5 hrs @ \$1.56; 31 hrs @ \$1.20	45.00		
Other Equipment: (original cost \$60 ) 10 yrs	6.00		
<b>TOTAL DEPRECIATION COST</b>	<b>\$ 146.00</b>	<b>\$ .24</b>	
<b>TOTAL CASH &amp; DEPRECIATION COST</b>	<b>\$3446.52</b>	<b>\$5.74</b>	
<b>INTEREST ON INVESTMENT @ 8%:</b>			
Irrigation facilities: on ½ cost (\$55)	4.40		
Heaters and wind machine: on ½ cost (\$840)	67.20		
Tractors: 5 hrs @ 78¢; 31 hrs @ 60¢	22.50		
Other Equipment: on ½ cost (\$30)	2.40		
Land at \$1,500	120.00		
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 216.50</b>	<b>\$ .36</b>	
<b>TOTAL COST OF PRODUCTION</b>	<b>\$3663.02</b>	<b>\$6.10</b>	

*glocine paper caps to protect the plants frost prot*

Man labor (inc. SS and Com. Ins.) at \$3.00 and \$3.90 per hr.; 60 hp wheel diesel cash cost \$2.60; depreciation \$1.56; interest \$.78; light tractor 30 hp) cash cost per hour \$1.30; depreciation \$1.20; interest \$.60.

Vincent H. Schweers  
 Tulare County Farm Advisor

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 Farm Advisor - Statewide