

SAMPLE COSTS TO PRODUCE CANNING TOMATOES
KERN COUNTY -- 1987
JOHN GUERARD

	UNIT	QUANTITY	SAMPLE COSTS		MY COSTS	
			PER ACRE	PER TON	PER ACRE	PER TON
PRE-HARVEST CASH COSTS						
Plow 1X Man + Crawler Tractor	HR *	.50	9.75			
Float 1X Man + Crawler Tractor	HR	.50	9.75			
Finish Level 1X Man + Crawler Tractor	HR	.50	9.75			
PRE-IRRIGATION @ \$39/AC.FT	AC/FT	.50	19.50			
Labor	PER ACRE	1.25	6.25			
Disc 1X Man + Crawler Tractor	HR	.50	9.75			
Fumigation: Material	\$/Acre	100.00	100.00			
List and Fertilize	LBS of N	120.00	30.00			
Man and Medium Wheel Tractor	HR	1.00	15.25			
Incorporate Herbicide; Man + Med Wheel Materials	\$/Acre	40.50	40.50			
Fertilizer + Plant 2 men + Med Wheel Fertilizer	HR	.50	10.13			
Seed	Lbs	1.00	22.00			
Irrigate Up 2X (sprinkler)	AC/FT	.50	19.50			
Labor	HR	1.00	5.00			
Crop Irrigations 6X, Furrow, Water	AC/FT	2.00	78.00			
Labor	HR	7.00	35.00			
Pipe Rental (gated, partial sprinkler)	\$/Acre	50.00	50.00			
Cultivate 3X: Man + Med Wheel	HR	1.50	22.88			
Thin + Weed: Labor	HR	14.00	70.00			
Pest Control: Custom, Materials + Appl.	\$/Acre	40.00	40.00			
Misc Inc. Man + Med Wheel	HR	2.00	30.50			
Repairs to Equipment Except Tractors	\$/Acre	25.00	25.00			
Land Rent	\$/Acre	100.00	100.00			
Supervision	\$/Acre	20.00	20.00			
MISCELLANEOUS OVERHEAD:						
Office + Business Expense, 4% of Costs	%	4.00	48.24			
Interest on Oper Capital (prime + 1.5%)	%	9.50	39.72			
TOTAL PRE-HARVEST CASH COST			811.03	27.03		
HARVESTING COSTS:						
Field Prep for Harvest: Man + Med Wheel	HR	.33	5.03			
Custom Harvest	\$/Ton	13.00	390.00			
TOTAL HARVESTING COSTS			395.03	13.17		
TOTAL CASH COSTS			1206.07	40.20		
DEPRECIATION:						
Heavy Crawler Tractor:	HR	2.00	7.12			
Medium Wheel Diesel:	HR	5.66	10.19			
Other Equipment: 10 years life	\$/Acre	150.00	15.00			
TOTAL DEPRECIATION			32.31	1.08		
INTEREST ON INVESTMENT @ 9.5%						
Heavy Crawler Tractor	HR	2.00	5.86			
Medium Wheel Diesel	HR	5.66	5.66			
Other Equipment: 1/2 Cost	\$/Acre	75.00	7.13			
TOTAL INTEREST ON INVESTMENT			18.65	.62		
TOTAL COST OF PRODUCTION			1244.03	41.47		

* Hourly figures are calculated on a per acre basis

Pertinent Information:

- This Cost Study is based on a yield of 30 tons/Acre
- Cash Rent Basis
- Plants started by sprinkler irrigation then switched to furrow irrigation
- Based on March planting -- July Harvest
- Field Labor: \$5.00/HR -- Equipment Operator: \$6.25/HR (Includes Social Security and Compensation Insurance)
- Numbers have been rounded for convenience

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