

TITLE: PRODUCTION COSTS & RETURNS FOR  
 SPRING SPINACH IN MONTEREY COUNTY - 1978  
 RENTED ACREAGE

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
SPINACH	TON	75.000	10.000	750.00	
<b>TOTAL RECEIPTS:</b>				\$ 750.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
TOPDRESS FERT	LBS.	0.093	500.000	46.25	
FERTILIZER APP	ACRE	5.000	1.000	5.00	
SPINACH, SEED	LBS.	1.150	15.000	17.25	
HERBICIDE	ACRE	12.000	1.000	12.00	
HERBICIDE APP	ACRE	7.000	1.000	7.00	
IRRIGATION WATER	ACIN	0.625	9.000	5.63	
SIDE DRESS FERT	LBS.	0.300	200.000	60.00	
FERTILIZER APP	APLC	4.250	2.000	8.50	
HAND HOEING	HOUR	4.780	4.000	19.12	
INSECTICIDE	ACRE	24.000	1.000	24.00	
INSECTICIDE APP	ACRE	5.000	1.000	5.00	
TRACTOR (FUEL=LUBE=REPAIRS)	ACRE			24.43	
EQUIPMENT (FUEL=LUBE=REPAIRS)	ACRE			8.65	
BUILDINGS (FUEL=LUBE=REPAIRS)	ACRE			0.30	
IRRIGATION POWER COST	ACRE			9.08	
IRRIGATION (LUBE=REPAIRS)	ACRE			20.62	
IRRIGATION WATER APPLIED	ACIN	3.300	9.000	33.51	
MACHINERY LABOR	HOUR	5.700	6.229	35.51	
IRRIGATION LABOR	HOUR	4.850	0.940	4.56	
INTEREST ON OPERATING CAP.	DOL.	0.086	168.473	14.26	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 327.15	
<b>PREHARVEST COST PER TON</b>				\$ 32.71	
<b>HARVEST:</b>					
<b>TOTAL HARVEST COSTS:</b>				\$ 0.00	
<b>HARVEST COST PER TON</b>				\$ 0.00	
<b>TOTAL VARIABLE COSTS:</b>				\$ 327.15	
<b>VARIABLE COST PER TON</b>				\$ 32.71	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>				\$ 422.85	
<b>INCOME PER TON</b>				\$ 42.29	
<b>4. CASH OVERHEAD:</b>					
<b>REAL PROPERTY TAXES:</b>				3.58	
<b>INSURANCE:</b>				4.55	
<b>CASH RENT:</b>				150.00	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)</b>				12.73	
<b>MANAGEMENT ( 5.00% OF GROSS RECEIPTS)</b>				37.50	
<b>TOTAL CASH OVERHEAD:</b>				\$ 208.36	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>				\$ 214.49	
<b>INCOME PER TON</b>				\$ 21.45	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			16.28	
IRRIGATION SYSTEM	ACRE			5.34	
BUILDINGS	ACRE			0.74	
<b>TOTAL DEPRECIATION:</b>				\$ 22.37	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY&EQUIPMENT		0.086	164.545	14.20	
IRRIGATION SYSTEM		0.086	69.949	6.04	
BUILDINGS		0.086	15.840	1.37	
<b>TOTAL INTEREST CHARGE:</b>				\$ 21.60	
<b>TOTAL FIXED COSTS:</b>				\$ 43.97	
<b>FIXED COST PER TON</b>				4.40	
<b>7. TOTAL OF ABOVE COSTS:</b>				\$ 579.48	
<b>TOTAL COST PER TON</b>				57.95	
<b>8. NET RETURNS:</b>				\$ 170.52	
<b>NET RETURNS PER TON</b>				17.05	

BASED ON A 1200 ACRE FARM WITH 50 ACRES ON SPINACH  
 AND SPRINKLER IRRIGATED, DOUBLE CROPPED,  
 HARVESTED BY PROCESSOR

AUTHOR: COOP EXT  
 UPDATED 09/16/78

MONTHLY SUMMARY OF RECEIPTS AND EXPENSES														
CATEGORY	UNIT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL RECEIPTS	\$/AC	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
OPERATING EXPENSES														
TOPDRESS FERT	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.25	0.00	46.25
FERTILIZER APP	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	5.00
SPINACH, SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.25	17.25
HERBICIDE	\$/AC	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00
HERBICIDE APP	\$/AC	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00
IRRIGATION WATER	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.81	2.81	5.63
SIDE DRESS FERT	\$/AC	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	60.00
FERTILIZER APP	\$/AC	4.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.25	8.50
HAND HOEING	\$/AC	19.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.12
INSECTICIDE	\$/AC	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00
INSECTICIDE APP	\$/AC	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
MACHINE LABOR COST	\$/AC	2.50	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	7.81	17.57	4.64	35.51
INTEREST ON OPER. CAP.	\$/AC	2.16	0.98	0.01	0.01	0.24	0.00	0.05	0.04	0.04	1.86	5.61	3.28	14.26
TRACTOR COST	\$/AC	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.98	14.25	2.15	24.45
EQUIPMENT COST	\$/AC	0.60	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	2.27	3.13	0.98	8.65
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.85	14.85	29.70
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.28	2.28	4.56
TOTAL EXPENSES	\$/AC	60.95	32.65	0.58	0.58	21.91	0.57	0.62	0.61	0.61	34.59	120.92	82.89	327.15

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.44	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	1.37	3.08	0.81	6.23
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.47	0.94
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	4.50	9.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE			VARIABLE COST PER ACRE				HRS PER ACRE	
						DEPR.	INTER.	TAX &NS	TOTAL	FUEL	LUBE	REPAIRS		TOTAL
TRACTOR 60 HP	3	60.0	13600.	12.	1000.	1.458	1.258	0.481	3.197	2.272	0.341	2.799	5.412	1.715
CRAWLER 85 HP	11	85.0	55000.	17.	900.	9.710	9.933	3.950	23.592	7.081	1.062	10.871	19.014	3.234
CKUP 3/4 T	15	0.8	8500.	3.	1350.	0.802	0.252	0.090	1.144	1.519	0.228	0.760	2.506	0.655
R PUMP 40 HP*	21	2.0	8000.	25.	3200.	0.412	0.526	0.218	1.157	9.078	0.136	0.335	9.550	4.500
CHISEL	41	6.0	1800.	8.	320.	0.587	0.321	0.124	1.032	0.000	0.020	1.012	1.032	1.078
CULTIVATOR 4 ROW	52	10.0	2200.	13.	190.	0.724	0.520	0.211	1.455	0.000	0.023	1.140	1.162	0.927
ROLLER	56	12.0	2000.	14.	180.	0.421	0.316	0.129	0.867	0.000	0.004	0.189	0.193	0.595
DISK TANDEM	66	12.0	3200.	11.	230.	0.833	0.542	0.217	1.592	0.000	0.039	1.929	1.967	0.781
LISTER 4 ROW	82	10.0	1200.	10.	270.	0.095	0.058	0.023	0.176	0.000	0.004	0.175	0.179	0.259
LANDPLANE 12X45	85	12.0	7100.	7.	340.	1.078	0.549	0.209	1.836	0.000	0.010	0.491	0.501	0.485
PLANTER 6ROW	109	15.0	3450.	15.	135.	0.575	0.451	0.186	1.211	0.000	0.022	1.088	1.110	0.373
PERM SET SPRINK*	131	2.0	125750.	20.	5000.	4.933	5.510	2.231	12.674	0.000	0.395	19.753	20.148	4.500
FARM SHOP	2		1440.	35.		37.029	68.350	28.600	*****	14.400		0.617	15.017	
TOTAL INVESTMENT OR COST			233240.			58.66	88.59	36.87	184.11	34.35	2.28	41.16	77.79	
MACHINERY & EQUIPMENT			4665.											
INVESTMENT PER ACRE														

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