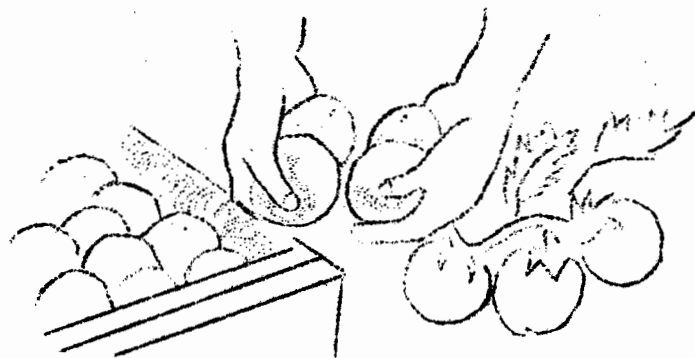


SAMPLE COSTS OF PRODUCING

EARLY SUMMER FRESH MARKET
TOMATOES



University of California, Agricultural Extension Service, Merced County

UC Cooperative Extension

FRESH MARKET TOMATOES FOR EARLY SUMMER HARVEST
PRODUCED ON RENTED LAND

COST ANALYSIS WORK SHEET

Sample costs to produce mature green fresh market tomatoes when the vines are not staked. Costs are based on a yield per acre of 400 cartons weighing 40 lbs. each, with 10 tons of fruit for cannery use. All production costs except harvest of canning fruit are charged to the fresh market production. Man labor \$1.85 per hr. total, and equipment operator \$2.20, including all employer contributions and benefits. 70 H.P. crawler tractor per hr. cash costs \$2.90, depreciation \$1.30 and interest \$1.00, 40 H.P. wheel tractor \$1.20, 80¢ and 30¢.

	SAMPLE COSTS		MY COSTS	
	per Acre	per Carton	per Acre	per Carton
PRE-HARVEST CASH COSTS				
Disc: $\frac{1}{2}$ hr. man & track layer	\$2.55			
Subsoil: 1 hr. man & track layer	5.10			
Landplane 2X: 1 hr. man & track layer	5.10			
Disc & harrow: $\frac{1}{2}$ hr. man & track layer	2.55			
Transplant				
Plants: 5200 at \$8.50 per thousand	44.20			
1 hr. man and wheel tractor	3.40			
5 man hours	9.25			
Fertilizer: 600 lbs. 12-12-12	25.27			
Application: $\frac{3}{4}$ hr. wheel tractor and 2 men	3.94			
Hoe and weed $7\frac{1}{2}$ hr.	13.88			
Cult. 3X: total $1\frac{1}{2}$ hrs. man & wheel trac.	5.10			
Irrigate 10X:				
Water paid by landlord				
25 man hours labor	46.25			
Pest control materials and application 3X: custom	18.60			
Rent	100.00			
Repairs except tractor	6.50			
Misc. labor and materials, 1 hr. man and tractor, including insecticide application at planting	9.40			
Office and business costs	30.00			
Frost protection not included may range from 0 to \$70.00 per acre or higher under extreme conditions				
TOTAL PRE-HARVEST COSTS	331.09	.83		
HARVEST COSTS				
Pick: 177 hours	327.45	.82		
Supervision, loading and hauling	35.58	.09		
Packing shed costs including the cartons: \$1.55 per carton	620.00	1.55		
Pick and load cannery tomatoes at \$17.50 per ton, not included in the costs per carton				
HARVEST COSTS: Packed tomatoes only	983.03	2.46		
TOTAL CASH COSTS FOR PACKED TOMATOES	1,314.12	3.29		

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Carton	per Acre	per Carton
Depreciation				
Buildings and equipment except trucks and tractors \$100.00-12 year life	\$ 8.33			
Track layer: 3 hrs. at \$1.30	3.90			
Wheel tractor: 4 $\frac{1}{4}$ hrs. at 80¢	3.40			
Truck: 4 hrs. at 70¢	2.80			
TOTAL DEPRECIATION	18.43	.05		
Interest on investment at 7%				
Buildings and equipment except tractors and trucks $\frac{1}{2}$ cost \$50.00	3.50			
Track layer: 3 hrs. at \$1.00	3.00			
Wheel tractor: 4 $\frac{1}{4}$ hr. at 30¢	1.28			
Truck: 4 hr. at 35¢	1.40			
TOTAL INTEREST ON INVESTMENT	9.18	.02		
TOTAL COST OF PRODUCTION	1,341.73	3.36		

Additional income may be earned from the sale of cannery fruit. All cultural costs have been charged to the production of fresh market tomatoes, so harvesting is the only remaining cost. As an example, assume that 10 tons were sold to the cannery at \$27.00 per ton.

Income per acre = \$270.00
Harvest cost = 175.00
Net Value = \$ 95.00

Sample costs at varying yields with all production costs charged to fresh market tomatoes.

Yield: 40 lb. Cartons per acre	300	350	400	450	500
Cash costs only: per carton	\$ 3.59	3.42	3.29	3.18	3.10
Total Costs per Carton	3.68	3.50	3.36	3.24	3.16

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