

COST ANALYSIS WORK SHEET - LETTUCE - FRESNO COUNTY - 1972
BASED ON A YIELD OF 600 CARTONS WEIGHING ABOUT 45 LBS. EACH

Man labor at \$2.30 per hour total and equipment operator at \$2.60 including Social Security and Workman's Compensation insurance. 80 h.p. track layer per hour cash costs \$4.70, depreciation \$2.00 and interest \$1.50 50 h.p. wheel diesel tractor \$1.60, \$1.15 and 60¢. This crop is assumed to occupy the ground for six months.

Donald May, Farm Advisor, Fresno County

Edward A. Yeary, Farm Advisor-Statewide

	Sample Costs		My Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
<u>Pre-Harvest Cash Costs:</u>				
Plow or disc 2X 1 hr. crawler tractor	\$ 7.30			
Chisel 2X 1 hr. crawler tractor	7.30			
Float or landplane 2X: 1 hr. crawler tractor				
list and apply pre-plant fertilizer				
1 hr. wheel tractor	4.20			
250 lbs. 16-20-0 at \$76.00/ton	9.50			
Pre-irrigate: 6" water at \$10.00 a ft.	5.00			
labor	2.42			
Shape beds, incorporate herbicide and plant				
1½ hrs. wheel tractor: 1½ hrs. man labor	8.13			
herbicide	11.50			
Seed: 1½ lbs. at \$12.00	15.00			
Thin:	40.00			
Hand weed	20.00			
Cultivate 5X: including one fertilizer applic.				
3 hrs. wheel tractor + driver	12.60			
120 lbs. N. at 10¢	12.00			
Irrigate 6X: (furrow) including				
one application at 40 lbs. N.				
total 2 ac. of water at \$10.00	20.00			
fertilizer	2.40			
labor: total for six times	10.90			
Pest Control: materials	85.00			
application	24.50			
Misc: including 1 hr. wheel tractor	9.52			
Repairs to equipment except tractors	10.00			
Rent: 1/2 year	50.00			
Supervision	10.00			
Office, car, operating capital, business costs, etc.	67.63			
TOTAL PRE-HARVEST CASH COSTS	\$444.90	\$.74		
<u>Harvesting Costs:</u>				
Total for labor, supervision, loading				
hauling, carton and selling	\$750.00	\$1.25		
TOTAL HARVESTING AND SALES COSTS	\$750.00	\$1.25		
TOTAL CASH COSTS	\$1194.90	\$1.99		
<u>Depreciation:</u>				
80 h.p. track layer: 3 hrs. at \$1.80	\$ 6.00			
50 h.p. wheel tractor: 6½ hrs. at 74¢	7.19			
Other equipment: \$76.00 cost 1/2 year basis				
\$38.00 cost 10 yr. life	3.80			
TOTAL DEPRECIATION (tenant)	\$ 16.99	\$.03		

Lettuce
Fresno County 1972

Interest on Investment at 7%:

80 h.p. track layer: 3 hrs. at 72¢	\$ 4.50	
50 h.p. wheel tractors: 6½ hrs. at 30¢	3.75	
Other equipment: \$26.00 ½ yr. basis		1.33
\$38.00 cost. \$19.00 at 7%		
INTEREST ON INVESTMENT (tenant)	\$ 9.58	\$.02
TOTAL COST OF PRODUCTION (tenant)	\$1221.47	\$2.04

Sample Costs of Production at Varying Yields

Yield: Packed cartons per acre (24 heads)	400	500	550	600	650	700	800
Total costs per carton	\$2.43	2.19	2.11	2.04	1.98	1.92	1.84

Sample Costs per Carton at the Indicated Yields with Varying Water Costs

Yield: Cartons per acre	Total costs per carton at the indicated water costs per acre foot.					
	\$1.00	\$3.00	\$6.00	\$12.00	\$15.00	\$18.00
400	2.37	2.38	2.40	2.44	2.45	2.47
500	2.14	2.15	2.17	2.20	2.21	2.23
550	2.06	2.07	2.08	2.11	2.12	2.14
600	1.99	2.00	2.01	2.04	2.05	2.06
650	1.94	1.95	1.96	1.98	1.99	2.00
700	1.89	1.90	1.91	1.93	1.94	1.95
800	1.81	1.81	1.82	1.84	1.85	1.86

Farm and Home Advisors
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