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

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>My Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Per</strong></td>
<td><strong>Acre</strong></td>
</tr>
</tbody>
</table>

### Pre-Harvest Cash Costs:
- **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
  - 250 lbs. 16-20-0 at $76.00/ton
  - 9.50
  - **Pre-irrigate: 6" water at $10.00 a ft. labor**
  - 2.42
  - **Shape beds, incorporate herbicide and plant**
  - 1 1/8 hrs. wheel tractor: 1 1/8 hrs. man labor
  - 8.13
  - **herbicide**
  - 11.50
  - **Seed: 1 1/8 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**
  - 16.00
  - **Office, car, operating capital, business costs, etc.**
  - 67.63

**TOTAL PRE-HARVEST CASH COSTS**

| **$444.90** | **$ .74** |

### Harvesting Costs:
- **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** |

### Depreciation:
- **80 h.p. track layer: 3 hrs. at $1.80**
  - 6.00

**TOTAL DEPRECIATION (tenant)**

| **$ 16.99** | **$ .03** |

UC Cooperative Extension
Lettuce
Fresno County 1972

Interest on Investment at 7%:

<table>
<thead>
<tr>
<th>Equipment</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>80 h.p. track layer: 3 hrs. at 72¢</td>
<td>$4.50</td>
</tr>
<tr>
<td>50 h.p. wheel tractors: 6½ hrs. at 30¢</td>
<td>3.75</td>
</tr>
<tr>
<td>Other equipment: $26.00 ½ yr. basis</td>
<td></td>
</tr>
<tr>
<td>$38.00 cost. $19.00 at 7%</td>
<td>1.33</td>
</tr>
<tr>
<td>INTEREST ON INVESTMENT (tenant)</td>
<td>$9.58</td>
</tr>
<tr>
<td>TOTAL COST OF PRODUCTION (tenant)</td>
<td>$1221.47</td>
</tr>
</tbody>
</table>

Sample Costs of Production at Varying Yields

<table>
<thead>
<tr>
<th>Yield: Packed cartons</th>
</tr>
</thead>
<tbody>
<tr>
<td>per acre (24 heads)</td>
</tr>
<tr>
<td>400 500 550 600 650 700 800</td>
</tr>
<tr>
<td>Total costs</td>
</tr>
<tr>
<td>per carton</td>
</tr>
<tr>
<td>$2.43 2.19 2.11 2.04 1.98 1.92 1.84</td>
</tr>
</tbody>
</table>

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

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

Farm and Home Advisors
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