

COST ANALYSIS WORK SHEET
 SAMPLE COSTS TO PRODUCE SANTA ROSA PLUMS IN TULARE COUNTY - 1967 1/
 BASED ON A YIELD OF 370 - 27-LB. PACKED CRATES PER ACRE

	Sample Costs		Your Costs		
	Per Acre	Per Crate	Per Acre	Per Crate	
PRE-HARVEST CASH COSTS:					
Pruning: 109 trees at 85¢	\$ 92.65				
Brush disposal: 3 man hrs. + contract \$5	9.80				
Fertilize: 100 lbs. N @ 11¢, applied	11.00				
Spray 2 times: contract 800 gal @ 1½¢	12.00				
Materials	25.00				
Tillage & irrig. prep: 9 hrs. M & T	27.90				
Irrigate 8 times: 9 man hrs.	14.40				
Water: power \$22.00 dist. tax \$6	28.00				
Thinning @ \$.65 per tree (avg. annual cost)	70.85				
Misc. labor: 4 M & 1 T hr.	7.90				
Misc. Material:	5.00				
County taxes	35.00				
Office, car, int. on oper. capital, etc.	33.00				
Repairs, except tractor	6.00				
TOTAL PRE-HARVEST CASH AND LABOR COST	\$378.50	\$ 1.02			
HARVESTING:					
Picking: @ 80¢ per packed crate	\$296.00	\$.80			
Hauling to packinghouse: @ 5¢/pkd. crate	18.50	.05			
Misc. harvest: 3 M & 1 T hr.	6.30	.02			
TOTAL HARVESTING COST	\$320.80	\$.87			
TOTAL CASH AND LABOR COST	\$699.30	\$ 1.89			
DEPRECIATION COSTS:					
Trees: original cost \$1,000 - 20 yrs. life	\$ 50.00				
Irrigation facilities: \$200 cost	12.00				
Buildings: \$40 cost	2.00				
Equipment except tractor: \$80 cost	8.00				
Tractor: 11 hrs. @ 75¢	8.25				
TOTAL DEPRECIATION COST	\$ 80.25	\$.22			
TOTAL CASH AND DEPRECIATION COST	\$779.55	\$ 2.11			
INTEREST ON INVESTMENT @ 6%:					
Trees: on ½ cost (\$500)	\$ 30.00				
Irrigation facilities: on ½ cost (\$100)	6.00				
Buildings: on ½ cost (\$20)	1.20				
Equipment except tractor: on ½ cost (\$40)	2.40				
Tractor: 11 hrs. @ 30¢	3.30				
Land: at \$1,000	60.00				
TOTAL INTEREST ON INVESTMENT	\$102.90	\$.28			
TOTAL COST OF PRODUCTION (del. to packinghouse)	\$882.45	\$ 2.39			
Cost Per Packed Crate at Varying Yields					
Yield, packed boxes per acre	280	320	360	400	440
Total cost of production	\$2.88	\$2.62	\$2.43	\$2.28	\$2.15

1/ Man labor at \$1.60 and \$1.80 per hour, 40 H.P. gas wheel tractor per hour cash cost \$1.30, depreciation \$.75, interest \$.30.

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