

UNIVERSITY OF CALIFORNIA
AGRICULTURAL EXTENSION

SAMPLE COSTS TO PRODUCE SPINACH FOR PROCESSING
On Rented Land
Stanislaus County, 1975
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and
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Production Data:

Based on a yield of 9 tons per acre; Man Labor: irrigator \$3.30/hr.; equipment operator \$3.60/hr.; common labor \$3.00/hr. including fringe benefits. 90 H.P. W.D. cash costs \$3.55/hr.; depr. \$1.98; interest \$.99; 50 H.P. W.D. cash costs \$2.10; depr. \$1.24; interest \$.62. Used crawler diesel 60 H.P. @ \$3.50; depr. \$1.25; interest \$.50.

OPERATION	HOURS PER ACRE	CASH AND LABOR COST PER ACRE				TOTALS
		LABOR	FUEL & REPAIRS	MATERIALS		
				KIND	QUANTITY	COST
<u>Cultural Costs</u>						
Flow, disc 3x & landplane 2x	2.0	\$ 7.20	\$ 7.10			\$ 14.30
List and fertilizer	.5	1.80	1.78			3.58
Fertilizer				250# N(NH ₃) @ 20¢	\$ 50.00	50.00
Ring roll and rotary hoe 2x	.75	2.70	1.58			4.28
Plant and fertilize	.5	3.30	1.05			4.35
Seed				14# @ 65¢ applied		9.10
Herbicide						12.00
Starter fertilizer						20.00
Ring roll	.2	.72	.42			1.14
Irrigate 3x	2.0	6.60				6.60
Water				1.75 ac. ft. @ \$9	15.75	15.75
Cultivate	1.0	6.60	2.10			8.70
Fertilizer - side dress				Materials	22.00	
				Application	3.00	25.00
Hoeing	6.0	18.00				18.00
Spray 2x				Materials	9.00	
				Application	6.00	15.00
Close ditches, grade, disc refuse	.75	2.70	2.63			5.33
Repairs, except tractors					12.00	12.00
<u>Total Cultural Costs</u>		\$49.62	\$16.66		\$158.85	\$225.13
<u>Harvest Costs</u>						
Harvesting & hauling done by processor						No Cost To Grower
<u>Total Harvest Costs</u>						
<u>Cash Overhead</u>						
Misc., office, etc.		6% of cash costs			\$ 13.51	
Taxes					3.00	
Rent		25% of gross income			101.25	
<u>Total Cash Overhead Costs</u>						\$117.76

<u>TOTAL CASH COSTS</u>	<u>TOTALS</u>
Management & supervision	\$342.89
	30.00

<u>Investment</u>	<u>Per Acre</u>	<u>Annual Costs</u>	
		<u>Depreciation</u>	<u>Interest 8%</u>
Equipment	\$100.00	\$12.50	\$4.00
Tractors: 90 H.P. W.D. -			
3 hrs.		5.94	2.97
50 H.P. W.D. -			
2.45 hrs.		3.04	1.52
60 H.P. C.D. -			
.75 hrs.		.94	.38
 Total		 \$22.42	 \$8.87
			\$ 31.29

TOTAL COST PER ACRE \$404.18

Variable Cost per ton	@ 7-ton yield	\$57.74
	8-ton yield	50.52
	9-ton yield	44.91
	10-ton yield	40.42

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