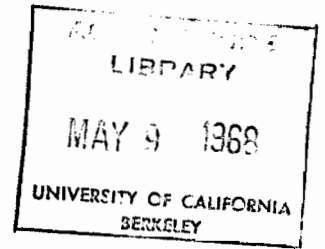


COST ANALYSIS WORK SHEET
 SAMPLE COSTS TO PRODUCE CUCUMBERS IN TULARE COUNTY - 1967
 Based on 800, 20 lb. Flats Per Acre

	Sample Costs Per Acre	Your Costs Per Flat
PRE-HARVEST LABOR AND MATERIAL COSTS:		
Land preparation: 5 hrs. man & tractor	\$ 13.50	
Survey & mark field: 2 man 5 hrs. = 10 man hrs.	15.00	
Set & water plants: 32 man + 2 tr. hrs.	50.40	
Plants: in containers 3,200 @ \$30.40/M	97.28	
Baiting: crickets & cutworms 4 man hrs. + \$2 bait	8.00	
Hot capping: contract \$10/M	32.00	
Hot caps: super 3,200 @ \$42.50/M	136.00	
Handle heaters: in & out + light 30 man + 9 tr. hrs.	55.80	
Heater oil: 200 gals @ 15¢; wind machine gas \$3.60	33.60	
Open, remove weeds, remove caps & hoe; 55 man hrs.	82.50	
Cultivate: 3x; fertilize 2x; 11 man + tr. hrs.	23.65	
Fertilizer: manure & commercial	100.00	
Irrigate: 15 x 10 man hrs.	15.00	
Water: 3 A. ft.; power \$12.00; district tax \$6.00	18.00	
Dusting: 2 x hand 4 hr.; 1 x plane \$2.50	8.50	
Insecticides: dust & sprays	12.00	
Miscellaneous labor & materials	13.00	
County taxes: land \$21.00; equipment \$2.00	23.00	
Office, car, operating capital, etc.	37.50	
Repairs: except tractor	10.00	
TOTAL PRE-HARVEST LABOR FIELD POWER & MATERIALS	\$784.73	\$.98
HARVESTING & PACKING COSTS:		
Pick & haul: 320 man & 10 tr. hrs. + 10 hrs. sup.	508.50	
Sort, wax and pack: 150 man hrs. + 10 hrs. sup.	241.50	
Flats: 800 @ 30¢	240.00	
Wax: 2 gallons @ \$13.00	26.00	
Miscellaneous harvest & other shed	22.00	
TOTAL HARVESTING & PACKING COSTS	\$1,038.00	\$1.30
TOTAL CASH & LABOR COSTS	\$1,822.73	\$2.28
DEPRECIATION COSTS:		
Irrigation facilities: (original cost \$110)	7.00	
Heaters: 40 @ \$5 = \$200; wind machine \$300 (20 yrs.)	31.00	
Tractors: 38 @ 60¢	22.80	
Other equipment: (original cost \$30) 10 yrs.	3.00	
TOTAL DEPRECIATION COST	\$63.80	\$.08
TOTAL CASH & DEPRECIATION COST	\$1,886.53	\$2.36
INTEREST ON INVESTMENT @ 6%:		
Irrigation facilities: on ½ cost (\$55)	3.30	
Heaters and wind machine: on ½ cost (\$250)	15.00	
Tractors: 38 @ 25¢	9.50	
Other equipment: on ½ cost (\$15)	.90	
Land at \$1,050	63.00	
TOTAL INTEREST ON INVESTMENT	\$91.70	\$.11
TOTAL COST OF PRODUCTION	\$1,978.23	\$2.47



Man labor (inc. SS and Comp. Ins.) at \$1.50 and \$1.65 per hr.; little tractor per hr. cash cost 50¢; depreciation 60¢; interest 25¢; light tractor (30 H.P.) cash cost per hour \$1.05; depreciation 60¢; interest 25¢.

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