

Prunes

*as Reed*

GOST ANALYSIS WORK SHEET  
SAMPLE COSTS TO PRODUCE PRUNES IN TULARE COUNTY - 1967

Based on a yield of 4.0 dry tons per acre. Drying ratio 3 to 1. Man labor at 1.60 and \$1.80 per hour including compensation insurance and Social Security. Tractor per hour cash cost at \$1.30, depreciation \$ .75 and interest \$ .30.

	Sample Costs Per Acre	Per Ton	Your Cost Per Acre	Per Ton
<b>PRE-HARVEST CASH COSTS:</b>				
Prune: 108 trees @ 60¢	\$ 64.80			
Brush disposal: 2 man & tractor ½ hr.	2.35			
Fertilize: 85 lbs. N applied	10.00			
Spraying: 2 times - contract @ 1½¢/gal.	15.00			
Spray material	20.00			
Irrigate: 8 times - 4 man hrs.	6.40			
Water: power 3½ A ft. @ \$5.50; district tax \$6.00	25.25			
Cultivate and check: 4 hrs. man & tractor	12.40			
Misc. labor: incl. prop. & tie-4 M & 1 T hr.	7.90			
Misc. material	5.00			
County taxes	35.00			
Office, car, int. on oper. capital, etc.	30.00			
Repairs except tractor	6.00			
<b>TOTAL PRE-HARVEST CASH AND LABOR COST</b>	<b>\$240.10</b>	<b>\$60.02</b>		
<b>HARVESTING AND DEHYDRATION COSTS:</b>				
Land prep. for harvest: 1 hr. man & tractor	3.10	.78		
Shake, pick & load: contract @ \$12/ton (fresh)	144.00	36.00		
Haul to dehydrator & return bins @ \$1.75/ton	21.00	5.25		
Dehydrate @ \$18.50 per fresh ton	222.00	55.50		
<b>TOTAL HARVESTING AND DEHYDRATION</b>	<b>\$390.10</b>	<b>\$97.53</b>		
<b>TOTAL CASH AND LABOR COSTS</b>	<b>\$630.20</b>	<b>\$157.55</b>		
<b>DEPRECIATION COSTS:</b>				
Trees: cost \$800 - 25 yr. bearing life	32.00			
Irrigation facilities: \$200 cost	12.00			
Bldgs. & equipment except tractors: \$100 cost	7.50			
Tractor: 6½ hrs. @ 75¢	4.88			
<b>TOTAL DEPRECIATION COST</b>	<b>\$ 56.38</b>	<b>\$14.09</b>		
<b>TOTAL CASH AND DEPRECIATION COST</b>	<b>\$686.58</b>	<b>\$171.64</b>		
<b>INTEREST ON INVESTMENT @ 6%:</b>				
Trees: on ½ cost (\$400)	24.00			
Irrigation facilities: on ½ cost (\$100)	6.00			
Bldgs. & equip. except tractor: on ½ cost (\$50)	3.00			
Tractor: 6½ hrs @ 30¢	1.95			
Land without improvements @ \$1,000	60.00			
<b>TOTAL INTEREST ON INVESTMENT COST</b>	<b>\$ 94.95</b>	<b>\$23.74</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$781.53</b>	<b>\$195.38</b>		

COST PER DRIED TON AT VARYING YIELDS

Yield, tons per acre	2.0	3.0	3.5	4.0	4.5	5.0
Cash and depreciation cost	\$246.54	\$196.61	\$182.34	\$171.64	\$163.32	\$156.67
<b>TOTAL COST PER TON</b>	<b>\$294.02</b>	<b>\$228.26</b>	<b>\$209.47</b>	<b>\$195.38</b>	<b>\$184.42</b>	<b>\$175.66</b>

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