

TM-VN-72
**Sample Costs
to Produce**

DIRECT - SEEDED

TOMATOES

in San Joaquin County



UNIVERSITY OF CALIFORNIA
AGRICULTURAL EXTENSION SERVICE
SAN JOAQUIN COUNTY

UC Cooperative Extension

Prepared By:

Ray C. King
Farm Advisor
420 South Wilson Way
Stockton, California 95205

Philip S. Parsons
Extension Economist
University of California
Davis, California 95616

W. W. Mitchell
Farm Advisor
420 South Wilson Way
Stockton, California 95205

Operation	Hours per Acre	Cash and Labor Cost Per Acre				Total
		Labor	Fuel and Repairs	Materials Kind & Quantity	Cost	
HARVEST COSTS:						
Sorting (14 sorters/ machine)	2.7	73.71	--			73.71
Field haul (2½ drivers--5 drivers for 2 machines)	2.7	13.16	14.85			28.01
Forklift bins	3.0	6.75	5.19			11.94
Machine operation	2.7		16.78			16.78
Driver	3.3	7.43				7.43
Misc. labor (swamper)	2.7	5.26	--			5.26
(mech., supr., etc. @ \$3.00 per hour)	3.3	9.90				9.90
Bin Rent	--	--	--	20¢/bin x 46	9.20	9.20
Misc. harvest expense	--	--	--	See Note #3	7.00	7.00
Inspection	--	--	--	23 tons @ 20¢	4.60	4.60
SUBTOTALS	20.4	116.21	36.82		20.80	173.83
					per ton	7.56
Dockage (1%)	--	--	--	See Note #5	1.74	1.74
Rejects (½%)	--	--	--	See Note #6	1.32	1.32
Tomato Growers Ass'n dues	--	--	--	23 tons @ 10¢	2.30	2.30
TOTAL HARVEST COSTS	20.4	116.21	36.82		26.16	179.19
Cash overhead						
Misc. - 6% of cultural and harvest costs (See Note #3)						22.89
Rent (cash)						85.00
Taxes on Equipment						6.60
TOTAL CASH OVERHEAD						
						114.49
TOTAL CASH COST						
						495.97
Management			5% of 23 Tons @ \$28			32.20
INVESTMENT						
	Per Acre	Annual Cost				
Equipment	\$406.04	Depreciation	Interest			66.23
		\$51.99	\$14.24			
TOTAL COST PER ACRE						
						594.40
Cost per ton @ 23 Tons/acre yield						25.84

INVESTMENT FOR TOMATOES
 SAN JOAQUIN COUNTY - FEBRUARY 1971
 Based on 300 Acres of Tomatoes on an 800-Acre Farm.

Item	Cost	Annual Use (acres)	Cost per Acre	Life (yrs.)	Depreciation	Interest (%)	Cash Costs Per Hour		
							Fuel	Repairs	Total
1 tractor C.D. 75 H.P.	\$ 28,875	800	\$36.09	10	\$ 3.61	\$ 1.26	\$.85	\$ 2.00	\$ 2.85
1 tractor W.D. 100 H.P.	12,500	800	15.63	10	1.56	.55	.75	1.30	2.05
2 tractors W.D. 65 H.P.	22,000	800	27.50	10	2.75	.96	.75	1.10	1.85
3 tractors W.D. 50 H.P.	19,500	600	32.50	10	3.25	1.14	.42	.83	1.25
3 cultivators & tool bars 12'	9,000	600	15.00	10	1.50	.53	--	2.20	2.20
2 planter-cultivator sleds & 10 seeders	8,000	600	13.33	10	1.33	.47	--	2.50	2.50
1 landplane 12' x 60'	6,000	600	10.00	15	.67	.35	--	1.00	1.00
2 discs 12 & 18'	5,500	600	9.16	10	.92	.32	--	1.75	1.75
1 ring roller 20'	2,000	600	3.33	12	.28	.12	--	.50	.50
1 chisel 10'	1,500	600	2.50	10	.25	.09	--	1.00	1.00
1 ridger disc	500	600	.83	15	.06	.03	--	.75	.75
3 harrows:									
1 spring tooth 20'							--	1.25	1.25
2 spike tooth 24'							--	.30	.30
1 subsoiler 8'	3,000	600	5.00	15	.33	.18	--	1.25	1.25
siphons, dams	1,000	600	1.67	5	.33	.06	--	.25	.25
1 flatbed trailer 25'	2,000	800	2.50	10	.25	.09	--	.25	.25
1 ditcher 5'	1,500	600	2.50	10	.25	.09	--	.35	.35
1 tool carrier 25'	2,000	800	2.50	10	.25	.09	--	.35	.35
1 plow 2-way 4 bottom 16"	4,500	500	9.00	10	.90	.31	--	2.00	2.00
1 sprayer ground rig	1,500	800	1.88	10	.19	.07	--	1.00	1.00
1 bucket sprayer	800	600	1.33	15	.09	.05	--	.40	.40
1 truck, 1½ ton	4,500	800	5.63	10	.56	.20	--	--	2.00
1 pickup	3,000	800	3.75	5	.75	.13	--	--	1.75
1 pickup	1,200	800	1.50	3	.50	.05	--	--	1.75
2 tomato harvesters	50,000	300	166.67	6	27.78	5.83	--	--	6.21
1 forklift, 3 ton	8,000	500	1.60	10	.16	.06	.50	1.23	1.73
6 trailers	9,000	400	22.50	10	2.25	.79	--	.95	.95
1 wash rig	600	350	1.72	10	.17	.06	.20	.30	.50
Misc. equipment	3,000	800	3.75	10	.38	.13	--	.25	.25
TOTAL	\$214,975		\$406.04		\$ 51.99	\$14.24			

NOTES:

1. The costs that appear in this pamphlet were prepared in cooperation with San Joaquin County tomato growers and represent an estimate of good cultural practices.
2. Labor rates include cash wages, Social Security, and Workmen's Compensation contributions and other non-cash benefits. Hourly labor rates are: skilled \$2.25; semi-skilled \$1.95.
3. Miscellaneous includes office expense, interest on operating capital, insurance, extra labor, moving and setting up equipment, down time, replacement of wrenches and other small tools, replanting, use of pickup, preparing the fields for harvest, field sanitary facilities, and other minor items not covered elsewhere.
4. Supervision and transportation of hoeing crew costs include foreman @ \$30/day for 10 days, and bus @ \$20/day for 10 days. This totals \$500 for 300 acres or \$1.67/acre.
5. Dockage cost is based on the loss of harvest costs for the docked fruit. Dockage is figured at 1% of total of 69 tons for 6,900 tons total. 69 tons @ \$7.56/ton = \$521.64 ÷ 300 acres = \$1.74.
6. Rejected load cost is based on return freight (\$3.50 per ton), loss of harvest costs, cost of dumping approximately 75% of the rejected loads and reconditioning approximately 25% of the loads. Rejects are figured at $\frac{1}{2}$ % of total tonnage.
 - A. 6,900 tons @ .5% = 34.5 tons
 - B. Return freight @ \$3.50 x 34.5 tons = \$120.75
 - C. Approximately 50% of rejected loads (34.5 tons) were dumped. Estimated time required 2 hrs. @ \$2.25. 4.50
 - D. Approximately 50% rejected were reconditioned. Estimated 5 man hours @ \$1.95. 9.75
 - E. Loss of harvest costs (34.5 tons @ \$7.56) 260.82
Total 395.82
 - F. Per acre loss (\$395.82 ÷ 300 acres) = 1.32
7. Irrigation water cost ranges from approximately \$.70 per acre foot to \$4.75 per acre foot depending on the location within the county. The figure used in this study (\$3.75) is within this range and represents a typical cost in the major tomato-growing areas of the county.

SAMPLE COSTS TO PRODUCE DIRECT-SEEDED TOMATOES
 SAN JOAQUIN COUNTY - FEBRUARY 1971
 800-Acre Farm with 300 Acres in Tomatoes (Rented Land)
 Yield: 23 Tons per Acre

Operation	Hours per Acre	Cash and Labor Cost per Acre				Total
		Labor	Fuel and Repairs	Materials Kind & Quantity	Cost	
CULTURAL COSTS:						
Disc 2 x	.50	1.13	2.30			3.43
Subsoil 2 x	1.50	3.37	6.15			9.52
Plow	.75	1.69	3.64			5.33
Landplane 2 x	.50	1.13	1.93			3.06
Disc	.25	.56	1.15			1.71
Chisel and harrow	.33	.75	1.37			2.12
List, fertilize, and fumigate (Contract)	--	--	--	Fert. - \$10.00 Fumi. - \$10.00 Appl. - \$4.00	24.00	24.00
Weed Control and Seed	.50	1.13	2.18	Chemical Seed (3/4 lb)	20.16 11.25	34.72
Irrigate 3 x	3.00	5.85	--	Water - 1 ac.ft.	3.75	9.60
Cultivate 3 x	1.00	2.25	3.45			5.70
Chisel furrows	.50	1.13	1.73			2.86
Sidedress Fert. (Contract)	--	--	--	Fert. - \$9.50 Appl. - \$3.00	12.50	12.50
Thin & hoe	15.00	29.25	--			29.25
Supervise & transp. hoeing crew	.30	1.67	--	See Note #4		1.67
Insect Control (Ground Rig)	--	--	--	Insecticide - \$3.50 Appl. - \$3.00	6.50	6.50
Insect Control 3 x (Air)	--	--	--	Insecticide - \$12.00 Appl. - \$7.50	19.50	19.50
Irrigate 6 x	6.25	12.19	--	Water - 3½ ac.ft. @ \$3.75	13.13	25.32
Open, close ditches prep. field for harvest	1.00	2.25	3.25			5.50
TOTAL CULTURAL COSTS		64.35	27.15		110.79	202.29
COST PER TON						8.79

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