

FRESH MARKET TOMATOES FOR EARLY SUMMER HARVEST - MERCED COUNTY

PRODUCED ON RENTED LAND

COST ANALYSIS WORKSHEET -- 1974

Sample costs to produce mature green fresh market tomatoes when vines are not staked. Costs are based on a yield of 536 cartons weighing 30 lbs. each, with 10 tons of fruit for cannery use. All production costs, except harvest of canning fruit, are charged to the fresh market production. Man labor at \$2.90 per hour total and equipment operator \$3.40, including all employer paid benefits. Heavy crawler tractor per hour cash costs \$6.21, depreciation \$2.88 and interest \$2.16; 40 H.P. wheel tractor \$1.85, depreciation \$1.69 and interest 84¢; fork lift \$1.78, depreciation \$2.30, and interest \$1.15; light truck \$3.00, depreciation 90¢, and interest 50¢.

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Carton	Per Acre	Per Carton
PRE-HARVEST COSTS:				
Disc: 1/2 hr. man and tracklayer	\$ 4.80	Labor 1.70	Fuel 3.10	Maintenance
Subsoil: 1 hr. man and tracklayer	9.61	3.40	7.21	
Landplane 2X: 1 hr. man and tracklayer	9.61	3.40	2.21	
List and shape beds	11.00	21.00	7.00	
Transplant:				
Plants: 5200 at \$18.00 per 1000	93.60			93.60
1 hr. man and wheel tractor	5.25	3.40	1.85	
5 man hrs. labor	14.50	14.50		64
Fertilizer: 800 lbs. complete N.P.K. material	64.00		6.40	
Application 3/4 hr. 2 men and wheel trac.	11.53	5.10		
Hoe and weed - 7 1/2 hrs.	21.75	21.75		
Cultivate 3X: 1 1/2 hrs. man and wheel trac.	7.88	5.10	2.78	
Irrigate 10X: labor 25 hrs.	72.50	72.50		
Water included in the rent				
Pest control 3X: materials and application - custom	31.73			31.73
Rent:	175.00		100.00	
Repairs to cultural and irrigation equip.	10.00			
Misc. labor and materials, inc.				
1 hr. wheel trac. and insecticide at planting	14.40	3.40	1.85	9.15
Office and business costs	51.42			
Frost protection not included - could range from \$0 to \$100 per acre or higher for extreme conditions				
TOTAL PRE-HARVEST COSTS	\$608.58	\$1.14		
HARVEST COSTS:				
Pick: 160 hrs. at \$3.00	\$480.00			
Load and haul - 1 hr. forklift	5.18			
2 hrs. truck	12.80			
Packing shed costs including the cartons \$1.80 per packed carton (30 lb.)	964.80			
Pick and load cannery tomatoes @ \$22.00 per ton is not included in the costs per carton				
TOTAL HARVEST COSTS	\$1462.78	\$2.73		
MISC. CASH COST - 2 1/2¢/100 lbs.	4.02			
TOTAL CASH COSTS- PACKED TOMATOES	\$2075.38	\$3.87		

FRESH MARKET TOMATOES

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Carton	Per Acre	Per Carton
DEPRECIATION:				
Crawler tractor 2.5 hrs. at \$2.88	\$ 7.20			
Wheel tractor 4 1/4 hrs. at \$1.69	7.18			
Forklift 1 hr. at \$2.30	2.30			
Truck 2 hrs. at 90¢	1.80			
Bldgs. other equip. \$120.00 12 yrs.	10.00			
TOTAL DEPRECIATION	\$ 28.48	\$.05		
INTEREST ON INVESTMENT AT 8%:				
Crawler trac. 2.5 hrs. at \$2.16	5.40			
Wheel trac. 4 1/4 hrs. at 84¢	3.57			
Forklift 1 hr. at \$1.15	1.15			
Truck 2 hrs. at 50¢	1.00			
Bldgs. other equip: 1/2 cost \$60.00	4.80			
TOTAL INTEREST ON INVESTMENT	\$ 15.92	\$.03		
TOTAL COST OF PRODUCTION	\$ 2119.78	\$ 3.95		

Additional income may be earned from the sale of cannery fruit. All cultural and investment costs have been charged to the production of fresh market tomatoes, so harvesting is the only remaining cost. As an example: assume that 10 tons were sold to the cannery at \$55.00 per ton.

Income per acre	=	\$550.00
Harvest cost	=	\$220.00
Net value	=	<u>\$330.00</u>

Sample costs at varying yields with all production costs charged to fresh market tomatoes:

Yield: 30-lb. cartons per acre	400	450	500	550	600	650
Cash costs only: per carton	4.57	4.27	4.02	3.82	3.65	3.51
Total costs per carton	4.68	4.37	4.11	3.90	3.72	3.58

Robert W. Scheuerman
Farm Advisor
Merced County

Edward A. Yeary
Farm Advisor, Farm Management
Statewide

Revised - Nov. 1974