

## COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE CLINGSTONE PEACHES IN TULARE COUNTY - 1967 1/  
 BASED ON A YIELD OF 15 TONS (MARKETABLE #1) PER ACRE

	Sample Costs		Your Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>PRE-HARVEST CASH COSTS:</b>				
Pruning: 108 trees at 90¢	\$ 97.20			
Brush disposal: 4 man hrs. + contract \$5	11.40			
Plant cover crop: 1 hr. M & T	3.10			
Cover crop seed	2.00			
Fertilize: ½ hr. M & T	1.55			
Material: 1½ lb. N/tree @ 11¢/lb.	17.82			
Apply spray and dust (contract)	25.00			
Spray and dust materials	37.00			
Tillage & irrig. prep: 10 hrs. M & T	31.00			
Irrigate 8 times: 8 man hrs.	12.80			
Water: power \$22, dist. tax \$6	28.00			
Thinning: @ \$1.60/tree	172.80			
Prop: 9 man & 2 tractor hr.	17.40			
Misc. labor: 8 M & 2 T hr.	15.80			
Misc. material:	9.00			
County taxes	35.00			
Office, car, int. on oper. capital, etc.	38.00			
Repairs, except tractor	9.00			
<b>TOTAL PRE-HARVEST CASH AND LABOR COST</b>	<b>\$563.87</b>	<b>\$ 37.59</b>		
<b>HARVESTING:</b>				
Picking and hauling: contract @ \$15	\$225.00			
Misc. harvest: 6 M & 2 T hrs.	12.60			
<b>TOTAL HARVESTING COST</b>	<b>\$237.60</b>	<b>\$ 15.84</b>		
<b>TOTAL CASH AND LABOR COST</b>	<b>\$801.47</b>	<b>\$ 53.43</b>		
<b>DEPRECIATION COSTS:</b>				
Trees: original cost \$1,000 - 20 yrs. life	\$ 50.00			
Irrigation facilities: \$200 cost	12.00			
Buildings: \$40 cost	2.00			
Equipment except tractor: \$220 cost	22.00			
Tractor: 17½ hrs. @ 75¢	13.13			
<b>TOTAL DEPRECIATION COST</b>	<b>\$ 99.13</b>	<b>\$ 6.61</b>		
<b>TOTAL CASH AND DEPRECIATION COST</b>	<b>\$900.60</b>	<b>\$ 60.04</b>		
<b>INTEREST ON INVESTMENT @ 6%:</b>				
Trees: on ½ cost (\$500)	\$ 30.00			
Irrigation facilities: on ½ cost (\$100)	6.00			
Buildings: on ½ cost (\$20)	1.20			
Equipment except tractor: on ½ cost (\$110)	6.60			
Tractor: 17½ hrs. @ 30¢	5.25			
Land at \$1,000	60.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$109.05</b>	<b>\$ 7.27</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$1009.65</b>	<b>\$ 67.31</b>		

## Cost Per Ton at Varying Yields

Yield, tons per acre	9	12	15	18	21
Total cost of production	\$101.62	\$80.18	\$67.31	\$58.74	\$52.60

1/ Man labor at \$1.60 and \$1.80 per hour, 40 H.P. gas wheel tractor per hour cash cost \$1.30, depreciation \$ .75, interest \$ .30.

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