

TM-VN-78-2

SAMPLE COSTS OF PRODUCING

# EARLY SUMMER FRESH MARKET TOMATOES



Agricultural Extension, University of California, Merced County

UC-Cooperative Extension

FRESH MARKET TOMATOES FOR EARLY SUMMER HARVEST - MERCED COUNTY

PRODUCED ON RENTED LAND

COST ANALYSIS WORKSHEET - 1978

Sample costs to produce mature green fresh market tomatoes when vines are not staked. Costs are based on a yield of 600 cartons weighing 30 lbs. each, with 12.5 tons of fruit for cannery use. All production costs, except harvest of canning fruit, are charged to the fresh market production. Man labor at \$3.50 per hour total and equipment operator \$4.00, including all employer paid benefits. Heavy crawler tractor per hour cash costs \$7.80, depreciation \$4.40 and interest \$2.60; 40 H.P. wheel tractor \$2.10, depreciation \$1.90 and interest 86¢; fork lift \$2.50, depreciation \$2.60, and interest \$1.30; light truck \$4.00, depreciation \$2.00 and interest \$1.00.

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Carton	Per Acre	Per Carton
<b>PRE-HARVEST COSTS:</b>				
Disc: 1/2 hr. man and tracklayer	\$ 5.90			
Subsoil: 1 hr. man and tracklayer	11.80			
Landplane 2X: 1 hr. man and tracklayer	11.80			
List and shape beds: Custom	6.30			
Herbicide: Custom, \$8.50 per acre	8.50			
<b>Transplant:</b>				
Plants: 5200 at \$24.00 per 1000	124.80			
1 hr. driver and wheel tractor	6.10			
5 hrs. labor: water truck \$4.20 ea.	22.20			
Fertilizer: 1000 lbs. complete N.P.K. material	70.00			
Application: Custom	5.00			
Hoe and weed - 7-1/2 hrs.	26.25			
Cultivate 3X: 1-1/2 hrs. man & wheel trac.	9.15			
Irrigate 10X: labor 25 hrs.	100.00			
Water included in the rent				
Pest control 3X: materials and applica- tion - Custom	35.00			
Rent:	200.00			
Repairs to cultural and irrigation equip.	22.00			
Misc. labor and materials, inc. 1 hr. wheel trac. and insecticide at planting	20.00			
Office and business costs	74.03			
Frost protection not included - could range from \$0 to \$100 per acre or higher for extreme conditions				
<b>TOTAL PRE-HARVEST COSTS</b>	<b>\$ 758.83</b>	<b>\$1.27</b>		
<b>HARVEST COSTS:</b>				
Pick: 135 hrs. at \$3.90	526.50			
Load and haul - 1 hr. forklift	6.50			
2 hrs. truck	16.00			
Packing shed costs including the cartons \$1.96 per packed carton (30 lb.)	1176.00			
Pick and load cannery tomatoes @ \$30.00 per ton is not included in the costs per carton				
<b>TOTAL HARVEST COSTS</b>	<b>\$1725.00</b>	<b>\$2.88</b>		
MISC. CASH COST - 2 1/2¢/100 lbs.	4.50			
<b>TOTAL CASH COSTS - PACKED TOMATOES</b>	<b>\$2488.33</b>	<b>\$4.15</b>	UC Cooperative Extension	

FRESH MARKET TOMATOES

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Carton	Per Acre	Per Carton
<b>DEPRECIATION:</b>				
Crawler tractor - 2.5 hrs. at \$4.40	11.00			
Wheel tractor - 3½ hrs. at \$1.90	6.65			
Forklift - 1 hr. at \$2.60	2.60			
Truck - 2 hrs. at \$2.00	4.00			
Buildings, other equip. - \$150.00, 12 yrs.	12.50			
<b>TOTAL DEPRECIATION</b>	<b>\$ 36.75</b>	<b>\$ .06</b>		
<b>INTEREST ON INVESTMENT AT 8%:</b>				
Crawler tractor - 2.5 hrs. at \$2.60	6.50			
Wheel tractor - 3½ hrs. at 86¢	3.01			
Forklift - 1 hr. at \$1.30	1.30			
Truck - 2 hrs. at \$1.00	2.00			
Buildings, other equip.- 1/2 cost \$75.00	6.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 18.81</b>	<b>\$ .03</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$ 2543.89</b>	<b>\$ 4.24</b>		

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 \$54.00 per ton.

Income per acre =	\$540.00
Harvest cost =	\$300.00
Net value =	\$240.00

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

Yields 30-lb. cartons per acre	450	500	550	600	650	700
Cash costs only: per carton	4.58	4.41	4.26	4.15	4.05	3.96
Total costs per carton	4.70	4.52	4.37	4.24	4.13	4.04

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