

COST ANALYSIS WORK SHEET - FALL LETTUCE - FRESNO COUNTY - 1983

Based on a yield of 650 cartons weighting about 50 lbs. each. Field labor @ \$5.50 per hour total, equipment operator \$6.50 including Social Security and Workman's Compensation Insurance. 150 h.p. crawler per hour cash costs \$25.60, depreciation \$5.00, interest \$4.50. 150 h.p. 4-wheel drive diesel @ \$23.00, \$4.00 and \$2.40. 80 h.p. wheel diesel @ \$12.80, \$2.16 and \$1.30. 50 h.p. wheel diesel \$7.96, \$1.94 and \$1.16.

	Sample Costs		My Costs	
	Per Acre	Per Carton	Per Acre	Per Carton
Pre-Harvest Cash Costs:				
Plow or disc 2X: 1 hr. crawler tractor	\$32.10			
Chisel 2X: 1 hr. crawler tractor	32.10			
Float or landplane 2X: 1 hr. crawler tractor	32.10			
List and apply pre-plant fertilizer				
1 hr. 150 4-w.d.	29.50			
250 lbs. material @ \$220 ton	27.50			
Shape beds, incorporate herbicide and plant:				
1 1/4 hrs. man & 150 4-w.d.	36.88			
Herbicide	25.75			
Seed: 5 lbs. @ \$7.00	35.00			
6" sprinkler irr. @ \$20/ac. ft. + \$2 labor	11.00			
Thin and weed	120.00			
Cultivate 5X: including one fertilizer applic.				
3 hrs. 80 wheel tractor	57.90			
120 lbs. N @ 24¢ lb.	28.80			
Irrigate (furrow) including one application of				
100 lbs. N @ 15¢ lb.	15.00			
2 1/2 ac. ft. @ \$20/ac. ft.	50.00			
Labor - total	22.00			
Pest control: materials	250.00			
application	50.00			
Misc.: including 1 hr. 50 wheel tractor	32.00			
Repairs to equipment except tractors	20.00			
Rent: per crop	150.00			
Supervision	18.00			
Office, car, operating capital, bus. costs, etc.	234.25			
TOTAL PRE-HARVEST CASH COSTS	1309.88	2.02		
Harvesting Costs:				
Total for labor, supervision, loading, hauling cartons and selling	1852.50			
TOTAL HARVESTING AND SALES COSTS	1852.50	2.85		
TOTAL CASH COSTS	3162.38	4.87		
Depreciation:				
150 h.p. crawler: 3 hrs. @ \$5.00	15.00			
150 h.p. 4-w.d.: 2 1/4 hrs. @ \$4.00	9.00			
80 h.p. wheel diesel: 3 hrs. @ \$2.16	6.48			
50 h.p. wheel diesel: 1 hr. @ \$1.94	1.94			
Other equipment: \$180 cost 1/2 year basis, \$90 cost - 10 year life	9.00			
TOTAL DEPRECIATION	41.42	.06		
Interest on Investment @ \$12%				
150 h.p. crawler: 3 hrs. @ \$4.50	13.50			
150 h.p. 4-w.d.: 2 1/4 hrs. @ \$2.40	5.40			
80 h.p. wheel diesel: 3 hrs. @ \$1.30	3.90			
50 h.p. wheel diesel: 1 hr. @ \$1.16	1.16			
Other equipment: \$90 1/2 year basis, \$45 cost	5.40			
TOTAL INTEREST ON INVESTMENT (tenant)	29.36	.04		
TOTAL COST OF PRODUCTION (tenant)	3233.16	4.97		

SAMPLE COSTS OF PRODUCTION AT VARYING YIELDS

Yield: packed cartons per acre (24 heads)	400	500	600	700	800	900
Total Cost per carton	6.30	5.61	5.15	4.82	4.58	4.38

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