COST ANALYSIS WORK SHEET - WATERMELONS - FRESNO COUNTY - 1972
BASED ON A YIELD OF 12 TONS PER ACRE

Man labor at $2.30 per hour total and equipment operator $2.60. 40 h.p. crawler tracklayer per hour cash costs $2.10, depreciation $1.08, and interest 81¢. 30 h.p. wheel tractor diesel $1.00, 97¢ and 49¢.

<table>
<thead>
<tr>
<th>Donald May, Farm Advisor, Fresno County</th>
<th>Edward A. Yeary, Farm Advisor-Statewide</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sample Costs</td>
<td>My Costs</td>
</tr>
<tr>
<td>Per Acre</td>
<td>Per Ton</td>
</tr>
</tbody>
</table>

Pre-Harvest Cash Costs:

- Plow, subsoil, disc 2 times harrow 2 times
  - 4 hrs. man and tracklayer
  - $ 18.80

- Plant: machine - 3 men and wheel tractor
  - ½ hr. per acre
  - 4.10

- Seed: 3 lbs. at $1.50
  - 4.50

- Hoe, thin, weed, replant: 8 man hrs.
  - 18.40

- Cultivate 4 times: total 2 hrs. man & wheel tractor
  - 7.20

- Fertilize: material - 500 lbs. at $80/ton
  - Application: ½ hr. man & wheel tractor
  - 1.80

- Ditch for irrigation: 1/3 hr. man & tracklayer
  - 1.56

- Irrigate 12 times: 12 hrs. + 2 hrs. building retaining dams; total 14 hrs.
  - 32.20

- Water: power for 2½ acre feet at $10
  - 25.00

- Turn runners 4 times: total 2 man hr.
  - 4.60

- Dusting: 1 time; hand, 1 man hr. 2 times; plane
  - 70 lbs. at 5¢
  - 5.80

- Material: 90 lbs. at 14¢
  - 12.60

- Culling out: 2 man hrs.
  - 4.60

- Misc. 2 man hrs. 1 wheel tractor hr., materials
  - 8.50

- County taxes on equipment except tractors
  - 1.10

- Repairs to equipment except tractors
  - 2.00

- Rent
  - 80.00

- Office, car, operating capital, insurance, etc.
  - 27.40

TOTAL PRE-HARVEST CASH COSTS

Harvesting Costs:

- Contract $17/ton
  - $204.00

TOTAL HARVESTING COSTS

TOTAL CASH COSTS

Depreciation:

- 40 h.p. tracklayer: 4 1/3 hrs. at $1.10
  - $ 4.67

- 30 h.p. wheel tractor: 4 hrs. at 40¢
  - 3.88

- Equipment: cost $60 - 10 year life
  - 6.00

TOTAL DEPRECIATION

Interest on Investment at 7%:

- 40 h.p. tracklayer: 4 1/3 hrs. at 50¢
  - $ 3.50

- 30 h.p. wheel tractor: 4 hrs. at 20¢
  - 1.96

- Equipment: ½ cost $30
  - 2.10

TOTAL INTEREST ON INVESTMENT

TOTAL COST OF PRODUCTION

Sample Costs per ton at Varying Yields

<table>
<thead>
<tr>
<th>Tons per acre</th>
<th>8</th>
<th>10</th>
<th>12</th>
<th>14</th>
<th>16</th>
<th>18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Costs per ton</td>
<td>52.02</td>
<td>45.01</td>
<td>40.34</td>
<td>37.01</td>
<td>34.51</td>
<td>32.56</td>
</tr>
<tr>
<td>Total cost of Production per ton</td>
<td>54.78</td>
<td>47.22</td>
<td>43.73</td>
<td>38.59</td>
<td>35.89</td>
<td>33.79</td>
</tr>
</tbody>
</table>

UC Cooperative Extension
## Sample Costs per Ton at the Indicated Yields with Varying Water Costs

<table>
<thead>
<tr>
<th>Yield: Tons Per Acre</th>
<th>$ 1.00</th>
<th>$ 3.00</th>
<th>$ 6.00</th>
<th>$12.00</th>
<th>$15.00</th>
<th>$18.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>51.97</td>
<td>52.59</td>
<td>53.53</td>
<td>55.40</td>
<td>56.34</td>
<td>57.28</td>
</tr>
<tr>
<td>10</td>
<td>44.97</td>
<td>45.47</td>
<td>46.22</td>
<td>47.72</td>
<td>48.47</td>
<td>49.22</td>
</tr>
<tr>
<td>12</td>
<td>41.86</td>
<td>42.28</td>
<td>42.90</td>
<td>44.15</td>
<td>44.78</td>
<td>45.40</td>
</tr>
<tr>
<td>14</td>
<td>36.98</td>
<td>37.34</td>
<td>37.87</td>
<td>38.94</td>
<td>39.48</td>
<td>40.01</td>
</tr>
<tr>
<td>16</td>
<td>34.48</td>
<td>34.79</td>
<td>35.26</td>
<td>36.20</td>
<td>36.67</td>
<td>37.14</td>
</tr>
<tr>
<td>18</td>
<td>32.54</td>
<td>32.82</td>
<td>33.23</td>
<td>34.07</td>
<td>34.48</td>
<td>34.90</td>
</tr>
</tbody>
</table>

---

Co-operative Extension work in agriculture and home economics, Division of Agricultural Sciences, University of California and United States Department of Agriculture co-operating. Distributed in furtherance of the Acts of Congress of May 8, and June 30, 1914. George B. Alcorn, Director, California Agricultural Extension.

The University of California's Agricultural Extension programs are available to all, without regard to race, color, or national origin.

Farm and Home Advisors
1720 S. Maple Ave.
Fresno, Ca. 93702

4/6/73