



*Cost Analysis
Work Sheet*

ONIONS

Southern San Joaquin Valley
1975

**Division of Agricultural Sciences
UNIVERSITY OF CALIFORNIA**

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COST ANALYSIS WORK SHEET - ONIONS - SOUTHERN SAN JOAQUIN VALLEY - 1975

Based on a yield of 25 tons per acre of fresh market onions or 20 tons per acre for processing, sold in the windrow with the buyer paying harvesting costs. Man labor @ \$2.80 per hour total, irrigator \$3.20, equipment operator \$3.60 including Social Security and Workman's Compensation Insurance. 90 h.p. crawler per hour cash costs \$7.00, depreciation \$5, interest \$2.50. 120 h.p. 4-wheel drive diesel @ \$4.80, \$2.00 and \$1.00. 70 h.p. wheel diesel @ \$2.95, \$1.04 and 52¢. 50 h.p. wheel diesel \$2.10, \$1.24 and 62¢.

	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
Pre-Harvest Cash Costs:				
Disc 2X: 1 hr. crawler tractor + driver	\$ 10.60			
Chisel 2X: 1 hr. crawler tractor	10.60			
Landplane 2X: 1 hr. crawler tractor	10.60			
List and fertilize				
1 hr. 120 h.p. 4-WD	8.40			
400 lbs. material @ \$300/ton	60.00			
Shape beds: plant				
1/3 hr./A 2 men and 70 h.p. wheel tractor	3.12			
*Seed: 3 lbs. @ \$11	33.00			
Herbicide + application	19.00			
Irrigate 2X: sprinkler				
6" water @ \$17 including booster labor	8.50	2.00		
Cultivate 2X, Fertilize 1X				
1 hr. 70 h.p. wheel tractor + driver	8.40			
120 lbs. N @ 20¢	24.00			
Chemical weed control; custom	41.00			
**Irrigate 8 times, furrow				
10 hrs. labor	32.00			
2' water at \$15	30.00			
60# N @ 12¢/lb. in irrigation water	7.20			
Pest control: materials & application, custom	5.00			
Hand weeding: 10 hrs.	28.00			
Misc. labor, materials, 1 hr. 50 h.p. wheel tractor	8.70			
Repairs to equipment, except tractors	12.00			
Rent: 12 months basis	100.00			
Supervision	12.00			
Office, car, operating capital, business costs, etc.	28.45			
TOTAL PRE-HARVEST CASH COSTS	\$502.57	\$20.10		
Harvesting Costs:				
paid by buyer				
TOTAL CASH COSTS	\$502.57	\$20.10		
Depreciation:				
90 h.p. crawler: 3 hrs. @ \$5	\$ 15.00			
120 h.p. 4-WD: 1 hr. @ \$2	2.00			
70 h.p. WD: 1 1/3 hr. @ \$1.04	1.39			
50 h.p. WD: 1 hr. @ \$1.24	1.24			
Other equipment: \$90 - 10 yrs. life	9.00			
TOTAL DEPRECIATION (tenant)	\$ 28.63	\$ 1.15		
Interest on Investment @ 8%:				
90 h.p. crawler: 3 hrs. @ \$2.50	\$ 7.50			
120 h.p. 4-WD: 1 hr. @ \$1	1.00			
70 h.p. WD: 1 1/3 hrs. @ 52¢	.69			
50 h.p. WD: 1 hr. @ 62¢	.62			
Other equipment: 1/2 cost, \$45	3.60			
TOTAL INTEREST ON INVESTMENT	\$ 13.41	\$.54		
TOTAL COST OF PRODUCTION (tenant)	\$544.61	\$21.79		

*Furnished by buyer for processing onions.

**Dehydrator onions require about 8 more crop irrigations and 2 more acre feet of water than fresh market onions.

SAMPLE COSTS PER TON AT VARYING YIELDS (tenant)

Yield: tons/acre	16	18	20	22	24	26	28	30
Cash costs per ton	\$31.41	\$27.92	\$25.13	\$22.84	\$20.94	\$19.33	\$17.95	\$16.75
Total costs per ton (tenant)	34.04	30.26	27.23	24.76	22.69	20.95	19.45	18.15

SAMPLE TENANT COSTS PER TON AT THE INDICATED YIELDS
WITH VARYING WATER COSTS

Yield: Tons per acre	Total cost per ton at indicated water cost per acre foot				
	\$5	\$10	\$15	\$20	\$25
16	\$32.41	\$33.19	\$33.98	\$34.76	\$35.54
18	28.81	29.51	30.20	30.90	31.59
20	25.93	26.56	27.18	27.81	28.43
22	23.57	24.14	24.71	25.28	25.85
24	21.61	22.13	22.65	23.17	23.69
26	19.95	20.43	20.91	21.39	21.87
28	18.52	18.97	19.41	19.86	20.31
30	17.29	17.70	18.12	18.54	18.95

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