

COST ANALYSIS WORK SHEET

Sample Costs to Produce Fresh Market Summer Squash in Tulare County - 1965

Based on a yield of 700 - 28 lbs. lugs per acre

	Sample Costs Per Acre	Your Per Lug Costs
PRE-HARVEST CASH COSTS:		
Land Prep: man 4 tr. 5 hrs.	\$ 13.25	
Survey + Mark field: 2 men - 5 hrs.	14.00	
Set + Water plants: 30 m. + 2 tr. hr.	44.50	
Plants: 2900 @ \$35/M add delivery	101.50	
Baiting: cutworm 4 m. hr. + \$1.50 bait	7.10	
Hot capping: Contract @ \$10/M	29.00	
Hot caps (large): 2900 @ \$42.50/M	123.25	
Open caps remove + hoe: 50 man hrs.	70.00	
Cultivate 4x, fert. 2x: 15 man & tr. hrs.	31.50	
Fertilizer: manure + commercial	70.00	
Irrigate 15x: 15 man hrs.	21.00	
Water: power + dist. - 3 A ft. @ \$6	18.00	
Insect control labor: 1x hand 2½m. hrs.	3.50	
Insect control chemicals:	4.50	
Misc. Labor and Materials	12.00	
Taxes: County \$10.00; Irrig. Dist. \$6.00	16.00	
Office car operating capital, etc.	30.00	
Repairs except tractors	10.00	
TOTAL PRE-HARVEST CASH AND LABOR COST	\$619.10	\$.88
HARVESTING AND PACKING COSTS:		
Pick and haul: 350 man + 15 tr. hrs. sup. 10 hr.	525.25	.75
Dump, sort & pack: 120 man + sup. 10 hr.	184.50	.26
Lugs: 700 sanded @ 27¢	189.00	.27
Misc. shed + other harvesting	20.00	.03
TOTAL HARVESTING AND PACKING COSTS	\$918.75	\$1.31
TOTAL CASH AND LABOR COSTS	\$1537.85	\$2.19
Depreciation Costs:		
Irrig. facilities: (original cost \$160) 16 yrs. life	10.00	
Tractors: 38 hrs. @ 50¢	19.00	
Other equip.: (original cost \$30) 10 yrs. life	3.00	
TOTAL DEPRECIATION COST	\$32.00	\$.05
TOTAL CASH AND DEPRECIATION COSTS	\$1569.85	\$2.24
Interest on Investment @:		
Irrigation facilities: on 1/2 cost (\$80)	4.80	
Tractors: 38 hrs. @ 20¢	7.60	
Other equipment: on 1/2 cost (\$15)	.90	
Land at \$800	48.00	
TOTAL INTEREST ON INVESTMENT	\$61.30	\$.09
TOTAL COST OF PRODUCTION	\$1631.15	\$2.33

Man labor at \$1.40 and \$1.65 per hour; little tractor per hour cash cost 45¢; depreciation 50¢; interest 20¢; light tractor (30 Hp.) cash cost per hour \$1.00; depreciation 50¢; interest 20¢.

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