

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE LARODA PLUMS IN TULARE COUNTY - 1971 1/
 BASED ON A YIELD OF 800 - 27 LB. PACKED CRATES PER ACRE

	Sample Costs		Your Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
PRE-HARVEST CASH COSTS:				
Pruning: 109 trees at \$1.00	\$109.00			
Brush disposal: 3 man hrs. + contract \$5	11.30			
Fertilize: 100 lbs. N @ 11¢, applied	11.00			
Spray 2 times: contract 800 gal @ 1½¢	12.00			
Materials	26.00			
Tillage & irrig. prep: 9 hrs. M & T	33.30			
Irrigate 8 times: 9 man hrs.	18.90			
Water: power \$22.00 dist. tax \$6	28.00			
Bees	12.00			
Thinning @ \$1.50 per tree (avg. annual cost)	163.50			
Misc. labor: 4 M & 1 T hr.	10.00			
Misc. Material:	6.00			
County taxes	50.00			
Office, car, int. on oper. capital, etc.	66.00			
Repairs, except tractor	7.00			
TOTAL PRE-HARVEST CASH AND LABOR COST	\$564.00	\$.70		
HARVESTING:				
Picking: @ 50¢ per packed crate	\$400.00	\$.50		
Hauling to packinghouse: @ 6¢/pkd. crate	48.00	.06		
Misc. harvest: 3 M & 1 T hr.	7.90	.01		
TOTAL HARVESTING COST	\$455.90	\$.57		
TOTAL CASH AND LABOR COST	\$1019.90	\$ 1.27		
DEPRECIATION COSTS:				
Trees: original cost \$1,200 - 20 yrs. life	\$ 60.00			
Irrigation facilities: \$200 cost	12.00			
Buildings: \$40 cost	2.00			
Equipment except tractor: \$80 cost	8.00			
Tractor: 11 hrs. @ \$1.10	12.10			
TOTAL DEPRECIATION COST	\$ 94.10	\$.12		
TOTAL CASH AND DEPRECIATION COST	\$1114.00	\$ 1.39		
INTEREST ON INVESTMENT @ 6% :				
Trees: on ½ cost (\$600)	\$ 42.00			
Irrigation facilities: on ½ cost (\$100)	7.00			
Buildings: on ½ cost (\$20)	1.40			
Equipment except tractor: on ½ cost (\$40)	2.80			
Tractor: 11 hrs. @ 50¢	5.50			
Land at \$900	63.00			
TOTAL INTEREST ON INVESTMENT	\$121.70	\$.15		
TOTAL COST OF PRODUCTION (del. to packinghouse)	\$1235.70	\$ 1.54		

Cost Per Packed Crate at Varying Yields

Yield, packed boxes per acre	600	700	800	900	1000
Total Cost of Production	\$1.87	\$1.69	\$1.54	\$1.44	\$1.35

1/ Man labor at \$2.10 and \$2.30 per hour, (includes Soc. Security & Comp. Ins.), medium wheel tractor per hour cash cost \$1.40, depreciation \$1.10, interest \$.50

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