## COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE WATERMELONS IN TULARE COUNTY - 1975

Based on a yield of 12 tons per acre

<table>
<thead>
<tr>
<th>SAMPLE COSTS</th>
<th>YOUR COSTS</th>
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<tbody>
<tr>
<td>Per Acre</td>
<td>Per Ton</td>
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### PRE-HARVEST CASH COSTS:

- **Land Prep:** man & tracklayer tractor 4 hrs $36.20
- **Plant:** machine - 3 men, wheel tractor ½ hr 2.60
- **Seed:** 3 lb @ $5.00 15.00
- **Hoe, thin, weed, replant:** 8 man hrs 24.00
- **Cultivate:** 4 times, wheel tractor, total 3 hrs 15.60
- **Fertilizer:** 500 lb @ $100/Ton 25.00
  - Application: man & wheel tractor ½ hr 2.60
- **Ditch for irrigation:** man & tracklayer 1/3 hr 3.02
- **Irrigate:** 18 times, total 14 hrs 42.00
- **Water:** 2 ½ acre ft @ $10, district tax @ $6 31.00
- **Turn runners:** 3 times, total 9 hrs 27.00
- **Insecticide:** $25/Acre 25.00
  - Application: 2 times ground, hand @ 3.75 13.50
  - 2 times plane @ $3.00 9.00
- **Culling out crooked melons:** 3 men hrs 10.00
- **Misc:** 2 men hrs, 1 wheel tractor hr, materials 2.50
- **County Taxes on equipment except tractor** 16.00
- **Repair to equipment except tractor** 80.00
- **Rent:** $80 37.93

**TOTAL PRE-HARVEST CASH COSTS:** $417.95 $34.83

### HARVEST COSTS:

- **Pick, haul out, load truck:** contract $20/Ton 240.00
  - Misc: straw, etc., + equip used @ $1/Ton 12.00

**TOTAL HARVESTING COSTS:** $252.00 $21.00

**TOTAL CASH AND LABOR COSTS:** $669.95 $55.83

### Depreciation Costs:

- **60 hp tracklayer:** 4 1/3 hrs @ $3.07 13.29
- **30 hp wheel tractor:** 5 hrs @ 1.20 6.00
- **Irrigation equip:** tenant's @ $30 -- 10 yrs life 3.00
- **Equipment:** $40 cost 10 yrs life 4.00

**TOTAL DEPRECIATION:** $26.29 $2.19

**TOTAL CASH, LABOR AND DEPRECIATION COSTS:** $696.24 $58.02

### Interest on Investment @ 8%:

- **60 hp tracklayer:** 4 1/3 hrs @ $2.31 10.00
- **30 hp wheel tractor:** 5 hrs @ $0.60 3.00
- **Irrigation equip:** on 1/3 cost ($15) 1.20
  - **Equipment:** on 1/3 cost ($20) 1.60

**TOTAL INTEREST ON INVESTMENT:** $15.80 $1.32

**TOTAL COST OF PRODUCTION:** $712.04 $59.34

Man labor at $3.00 per hour total and equipment operator $3.90. 60 hp crawler tracklayer per hour cash costs $5.15, depreciation $3.07, and interest $2.31. 30 hp wheel tractor diesel $1.30, $1.20 and $0.60.

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Tulare County Farm Advisor

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11/10/75