

COST ANALYSIS WORK SHEET
SAMPLE COSTS TO PRODUCE PRUNES IN TULARE COUNTY - 1970

Based on a yield of 4.0 dry tons per acre. Drying ratio 3 to 1. Man labor at \$2.00 and \$2.20 per hour including compensation insurance and Social Security. Tractor per hour cash cost at \$1.40, depreciation \$1.10 and interest \$.50.

	Sample Costs		Your Cost	
	Per Acre	Per Dry Ton	Per Acre	Per Dry Ton
PRE-HARVEST CASH COSTS:				
Prune: 108 trees @ 60¢		\$ 64.80		
Brush disposal: 2 man & tractor ½ hr.		2.80		
Fertilize: 85 lbs. N applied		9.35		
Spraying: 2 times - contract @ 1½¢/gal.		15.00		
Spray material		20.00		
Irrigate: 8 times - 4 man hrs.		8.00		
Water: power 3½ A ft. @ \$5.50; district tax \$6.00		25.25		
Cultivate and check: 4 hrs. man & tractor		14.40		
Misc. labor; incl. prop. & tie		19.60		
Misc. material		6.00		
County taxes		50.00		
Office, car, int. on oper. capital, etc.		31.00		
Repairs except tractor		7.00		
TOTAL PRE-HARVEST CASH AND LABOR COST		\$273.20	\$68.30	
HARVESTING AND DEHYDRATION COSTS:				
Land prep. for harvest: 1 hr. man & tractor		3.60	.90	
Shake, pick & load: contract @ \$14/ton (fresh)		168.00	42.00	
Haul to dehydrator & return bins @ \$2.50/ton		30.00	7.50	
Dehydrate @ \$18.50 per fresh ton		222.00	55.50	
TOTAL HARVESTING AND DEHYDRATION		\$423.60	\$105.90	
TOTAL CASH AND LABOR COSTS		\$696.80	\$174.20	
DEPRECIATION COSTS:				
Trees: cost \$1600 - 25 yr. bearing life		64.00		
Irrigation facilities: \$200 cost		12.00		
Bldgs. & equipment except tractors: \$100 cost		7.50		
Tractor: 6½ hrs. @ \$1.10		7.15		
TOTAL DEPRECIATION COST		\$ 90.65	\$ 22.66	
TOTAL CASH AND DEPRECIATION COST		\$787.45	\$196.86	
INTEREST ON INVESTMENT @ 7%:				
Trees: on ½ cost (\$800)		\$ 56.00		
Irrigation facilities: on ½ cost (\$100)		7.00		
Bldgs. & equip. except tractor: on ½ cost (\$50)		3.50		
Tractor: 6½ hrs. @ 50¢		3.25		
Land without improvements @ \$1,000		70.00		
TOTAL INTEREST ON INVESTMENT COST		\$139.75	\$ 34.94	
TOTAL COST OF PRODUCTION		\$927.20	\$231.80	

COST PER DRIED TON AT VARYING YIELDS

Yield, tons per acre	2.0	3.0	3.5	4.0	4.5	5.0
Cash and depreciation cost	\$288.73	\$227.48	\$209.99	\$196.86	\$186.66	\$178.49
TOTAL COST PER TON	\$358.60	\$274.07	\$249.91	\$231.80	\$217.71	\$206.44

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 400c. - 5/18/70