

COST ANALYSIS WORK SHEET  
 SAMPLE COSTS TO PRODUCE EARLY FREESTONE PEACHES FOR SHIPPING IN TULARE COUNTY  
 1960 <sup>17</sup>  
 BASED ON A YIELD OF 400 - 25 LB. PACKED LUGS PER ACRE

	Sample Costs		Your Costs	
	Per Acre	Per Lug	Per Acre	Per Lug
<b>Pre-Harvest Cash Costs:</b>				
Pruning: 99 trees at 80¢	\$ 79.20			
Brush disposal: 3 man hrs. + contract \$4.00	7.45			
Fertilize: 1/2 hr. man & tractor	1.15			
Material: 1 lb. N/tree @ 14¢	13.86			
Spray 3 times: contract 1300 gal. @ 1 1/2¢	19.50			
Materials -	23.00			
Tillage & irrig. prep: 8 hrs. man & tractor	18.40			
Irrigate 7 times: 8 man hrs.	10.40			
Water: power & dist. tax - 4 ac. ft. @ \$3.00	12.00			
Thinning @ \$1.00 per tree	99.00			
Tie: 5 man hr. av. annual	6.50			
Rope - av. annual	3.50			
Misc. labor: 4 man & 1 tractor hr.	5.90			
Misc. Material:	4.00			
County taxes	20.00			
Office, car, int. on oper. capital, etc.	16.40			
Repairs, except tractor	4.00			
<b>Total Pre-Harvest Cash and Labor Cost</b>	<b>\$344.26</b>	<b>\$ .86</b>		
<b>Harvesting:</b>				
Picking - @ 42¢ per packed box	\$168.00	.42		
Hauling to packing house @ 5¢ per pkd. box	20.00	.05		
Misc. harvest: 3 man & 1 tractor hr.	4.60	.01		
<b>Total Harvesting Cost</b>	<b>\$192.60</b>	<b>\$ .48</b>		
<b>Total Cash and Labor Cost</b>	<b>\$536.86</b>	<b>\$1.34</b>		
<b>Depreciation Costs:</b>				
Trees: original cost \$600 - 20 yrs. life	30.00			
Irrigation facilities: \$200 cost	12.00			
Buildings: \$40 cost	2.00			
Equipment except tractor: \$80 cost	8.00			
Tractor: 10 1/2 hrs. @ 60¢	6.30			
<b>Total Depreciation Cost</b>	<b>\$ 58.30</b>	<b>\$ .15</b>		
<b>Total Cash and Depreciation Cost</b>	<b>\$595.16</b>	<b>\$1.49</b>		
<b>Interest on Investment @ 6%:</b>				
Trees: on 1/2 cost (\$300)	\$ 18.00			
Irrigation facilities: on 1/2 cost (\$100)	6.00			
Buildings: on 1/2 cost (\$20)	1.20			
Equipment except tractor: on 1/2 cost (\$40)	2.40			
Tractor: 10 1/2 hrs. @ 25¢	2.63			
Land at \$800	48.00			
<b>Total Interest on Investment</b>	<b>\$ 78.23</b>	<b>\$ .19</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$673.39</b>	<b>\$1.68</b>		

Cost Per Packed Lug at Varying Yields

Yield, packed boxes per acre	320	360	400	440	480
Total Cost of Production	\$1.99	\$1.82	\$1.68	\$1.57	\$1.48

1/ Man labor at \$1.15 and \$1.30 per hour. 30 H. P. gas wheel tractor per hour cash cost \$1.00, depreciation \$ .60, interest \$ .25.

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