

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE STAKED EARLY TOMATOES IN TULARE COUNTY - 1975

Based on a yield of 1000, 20 lb and 1000, 30 lb packed lugs per acre.

	Per Acre	SAMPLE COSTS		Your Costs
		Per Lug 20 lb	Per Lug 30 lb	
PRE-HARVEST CASH COSTS:				
Land prep: rip (contract @ \$25) & tr 5 hrs	\$ 32.50			
Soil Fumigation: nematode (contract @ \$70)	70.00			
Plant machine 10 hrs + tr 2 hrs + pull plants 8 hrs	61.00			
Plants: 4300 @ \$35/M	150.50			
Baiting: planter attach. + cutworm, cricket bait: \$15	15.00			
Hot capping: contract @ \$15/M	64.50			
Hot caps (super): 4300 @ \$85/M	365.50			
Handle Smudge Pots + Light: 25 hrs & 8 tr hrs	92.60			
Heating oil: 400 gal @ 34¢, wind mach gas: \$10.50	146.50			
Staking, remove & store: 50 hrs & 5 tr hrs	161.00			
Herbicide: \$35. Application: contract @ \$4	39.00			
Hoe, weed & remove caps: 30 hrs	90.00			
Cultivation 8 x, fertilize 3 x: 18 labor & tr hrs + gas	117.00			
Fertilizer: manure 10 tons @ \$7.50 + inorganic \$90	165.00			
Tying: 5-6 strings - 80 hrs	240.00			
String: 75# @ \$2.00	150.00			
Irrigate: 20x 20 hrs	60.00			
Water: 4 A ft: Power \$20, District tax \$6	86.00			
Insecticide app: 1x ground & 5x plane @ \$3.50	25.00			
Insecticides: 6 combinations @ \$11	66.00			
Field Toilets: 2 @ \$10	20.00			
Miscl. labor and materials	18.00			
County Taxes: land, equip. (23.50 + 2.50)	26.00			
Office, car, operating capital, etc.	446.30			
Repairs except tractors	16.00			
TOTAL PRE-HARVEST CASH AND LABOR COST	\$2723.40	\$1.36	\$1.36	
HARVESTING AND PACKING COSTS:				
Pick: 650 hrs + 30 sup. hrs	2067.00			
Haul & Dump: 50 hrs + 20 tr hrs	194.00			
Sort: 225 hrs + 50 sup. hrs	870.00			
Wax: Contract, 2000 lugs, 1.5¢ on 20; 2.5¢ on 30	40.00			
Pack: contract 14¢ on 20; 18¢ on 30	320.00			
Lid and Stack: 30 hrs	90.00			
Boxes: 2000 @ 70¢ on 20; 80¢ on 30	1500.00			
Miscl. shed & harvest	80.00			
TOTAL HARVESTING AND PACKING COSTS	\$5161.00	\$2.51	\$2.66	
TOTAL CASH AND LABOR COSTS	\$7438.10	\$3.87	\$4.02	
DEPRECIATION COSTS:				
Irrigation facilities: (orig. cost) \$200 - 15 yrs	13.33			
Stakes: 2300 @ 18¢ = \$414 - 8 yrs life	51.75			
Heaters: 40 @ \$17 = \$1180: wind mach. \$1000 (25 yrs)	87.20			
Tractors: 25 hrs @ \$1.56 33 hrs @ \$1.20	78.60			
Planter: (orig. cost \$1500) 15 yrs	100.00			
Other Equip: (orig. cost \$70) 10 yrs	7.00			
TOTAL DEPRECIATION COSTS	\$ 337.88	\$.17	\$.17	
TOTAL CASH AND DEPRECIATION COST	\$7775.98	\$4.04	\$4.19	
INTEREST ON INVESTMENT @ 8%:				
Irrigation facilities: on 1/2 cost - \$100	8.00			
Heaters & Wind Machine: on 1/2 cost - \$1090	87.20			
Tractor: 25 hrs @ \$.78 ; 33 hrs @ \$.60	39.30			
Planter: on 1/2 orig. cost - \$750	60.00			
Other equip. & Stakes: on 1/2 orig. cost - \$242	19.36			
Land at \$1500	120.00			
TOTAL INTEREST ON INVESTMENT	\$ 333.86	\$.17	\$.17	
TOTAL OF ALL COSTS	\$8109.84	\$4.21	\$4.36	

TOMATO COST ANALYSIS

Man labor (includes social security and workmen's compensation) at \$3.00 and \$3.90 per hour; 60 Hp wheel diesel cash cost \$2.60; depreciation \$1.56; interest \$.78; light tractor (30 Hp) cash cost per hour \$1.30; depreciation \$1.20; interest \$.60.

Costs are based on yields of 1000 20-lb and 1000 30-lb marketable lugs per acre. This assumes 80% packout. Higher yields are possible for many years and will reduce the cost per lug somewhat.

Heaters

We have shown a heater and wind machine cost. Most growers use heaters and wind machines. We assumed the use of this equipment would average three nights a year at three hours each night. This could vary from no use to fifty or more hours depending on temperatures after the plants are set.

Picking Costs

Most years the picking season terminates when the returns per lug does not meet the expense of picking and packing. Total picking yields and costs will therefore depend somewhat on length of picking season.

The use of picking carts or labor aids could reduce picking costs somewhat.

Land Rent

These costs are computed on an owner basis. Land rent may be \$175 to \$200 an acre and may raise total costs.

Sales Commission

Sales costs of commission may be 38 to 40 cents per lug.

Other Costs

Some growers may have additional land preparation costs because of previous crop residues.

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