

COST ANALYSIS WORK SHEET - CANNING TOMATOES ON RENTED LAND

Fresno County - 1985

Based on a yield of 33 tons per acre, mechanically harvested. Field labor at \$6.00 per hour total, equipment operator \$7.00 including Social Security and Workmen's Compensation Insurance. Heavy crawler per hour cash costs \$25.00, depreciation \$6.40, interest \$5.82. Heavy wheel diesel @ \$16.40, \$3.34, and \$2.50. Medium wheel diesel at \$12.40, \$2.80, and \$2.10.

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>PRE-HARVEST CASH COSTS:</b>				
Disc or Plow 2X: 1/2 hr. man and heavy wheel tractor	\$ 11.70			
Chisel 2X: 1/2 hr. man and heavy wheel tractor	16.00			
Finish Level 2X: 1 hr. man and heavy wheel tractor	23.40			
Pre-irrigate: water 6" @ \$25.00 ac. ft.	12.50			
Labor: per acre 1-1/4 hrs.	7.50			
Disc 1X: 1/4 hr. labor and heavy wheel tractor	5.85			
List and fertilize: 120 lbs. N @ .14¢	16.80			
1 hr. labor and heavy wheel tractor	23.40			
Incorporate herbicide, 1/3 hr. labor and heavy wheel tractor; materials \$10.50	18.30			
Fertilize and plant: 1/2 hr. 2 men and medium wheel tractor	12.70			
Fertilizer: 150 lbs. material @ \$220/ton (10-34-0)	16.50			
Seed: 1 lb. @ \$20.00	20.00			
Irrigate up 2 times				
Water: 6" @ \$25.00/ac. ft.	12.50			
Labor: 1 hr.	6.00			
Crop irrigations: 6X furrow method				
Water: 2 ft. @ \$25.00/ac. ft.	50.00			
Labor: 7 hrs.	42.00			
Cultivate 2X: 1 hr. labor and medium wheel tractor. Herbicide material \$8.00	27.40			
Thin and weed: 14 hrs. labor	84.00			
Pest Control: custom, materials & application	40.00			
Misc. inc. 1 hr. man and medium wheel tractor	37.00			
Repairs to equipment except tractors	30.00			
Rent	175.00			
Interest on operating capital: 13%	58.43			
Office, car, business costs	39.27			
Supervision	20.00			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$ 806.25</b>	<b>\$24.43</b>		
<b>HARVESTING COSTS:</b>				
Field preparation for harvest 1/3 hr. labor and medium wheel tractor	6.47			
Custom harvest: \$18.00/ton	594.00			
<b>TOTAL HARVESTING COSTS</b>	<b>\$ 600.47</b>	<b>\$18.20</b>		
<b>TOTAL CASH COSTS</b>	<b>\$1406.72</b>	<b>\$42.63</b>		
<b>DEPRECIATION:</b>				
Heavy tracklayer: 1/2 hr. @ \$5.00	3.20			
Heavy wheel diesel: 3-1/4 hrs. @ \$3.34	10.86			
Medium wheel diesel: 3 hrs. @ \$2.80	8.40			
Other equipment \$150.00 - 10 yrs. life	15.00			
<b>TOTAL DEPRECIATION</b>	<b>\$ 37.46</b>	<b>\$ 1.14</b>		

	SAMPLE COSTS		MY COSTS	
	Per Acre	Per Ton	Per Acre	Per Ton
INTEREST ON INVESTMENT: 12%				
Heavy tracklayer: 1/2 hrs @ \$5.82	\$ 2.91			
Heavy wheel diesel: 3-1/4 hrs @ \$2.50	8.13			
Medium wheel diesel: 3 hrs. @ \$2.10	6.30			
Other equipment: 1/2 cost \$75.00	9.00			
TOTAL INTEREST ON INVESTMENT	\$ 26.34	\$ .80		
TOTAL COST OF PRODUCTION	\$1470.52	\$44.57		

SAMPLE COSTS PER TON AT VARYING YIELDS

Water \$25.00 per acre foot

YIELD: Tons/acre	25	30	35	40
Cash Cost of Production Per Ton	\$50.51	\$45.09	\$41.22	\$38.32
Total Costs of Production Per Ton	\$53.06	\$47.22	\$43.04	\$39.91

Don May  
Farm Advisor

Ed Yeary  
Area Farm Advisor

Farm & Home Advisors  
1720 S. Maple, Fresno 93702  
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