

Calif. Univ. Agric. Ext. Serv. Tulare co. Publications

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE SANTA ROSA PLUMS IN TULARE COUNTY - 1962 1/
 BASED ON A YIELD OF 370 - 27 LB. PACKED CRATES PER ACRE

	Sample Costs		Your Costs	
	Per Acre	Per Crate	Per Acre	Per Crate
Pre-Harvest Cash Costs:				
Pruning: 109 trees at 85¢	\$ 92.65			
Brush disposal: 3 man hrs. + contract \$4.00	7.75			
Fertilize: 100 lbs. N @ 14¢, applied	14.00			
Spray 2 times: contract 800 gal. @ 1 1/2¢	12.00			
Materials	22.00			
Tillage & irrig. prep: 9 hrs. man & tractor	22.05			
Irrigate 8 times: 9 man hrs.	11.25			
Water: power & dist. tax - 4 ac. ft. @ \$3.00	12.00			
Thinning @ \$.65 per tree	70.85			
Misc. labor: 4 man & 1 tractor hr.	6.20			
Misc. Material:	4.00			
County taxes	22.00			
Office, car, int. on oper. capital, etc.	25.00			
Repairs, except tractor	4.00			
Total Pre-Harvest Cash and Labor Cost	\$325.75			
Harvesting:				
Picking - @ 50¢ per packed crates	\$185.00			
Hauling to packing house @ 6¢ per pkd. crate	22.20			
Misc. harvest: 3 man & 1 tractor hr.	4.95			
Total Harvesting Cost	\$212.15			
Total Cash and Labor Cost	\$537.90			
Depreciation Costs:				
Trees: original cost \$700 - 20 yrs. life	\$ 35.00			
Irrigation facilities: \$200 cost	12.00			
Buildings: \$40 cost	2.00			
Equipment except tractor: \$80 cost	8.00			
Tractor: 11 hrs. @ 60¢	6.60			
Total Depreciation Cost	\$ 63.60			
Total Cash and Depreciation Cost	\$601.50			
Interest on Investment @ 6%:				
Trees: on 1/2 cost (\$350)	\$ 21.00			
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: 11 hrs. @ 27¢	2.97			
Land at \$900	54.00			
Total Interest on Investment	\$ 87.57			
TOTAL COST OF PRODUCTION (delivered to pkg. house)	\$689.07	\$1.86		

Cost Per Packed Crate at Varying Yields

Yield, packed boxes per acre	280	320	360	400	440
Total Cost of Production	\$2.28	\$2.07	\$1.90	\$1.76	\$1.66

1/ Man labor at \$1.25 and \$1.35 per hour. 30 H. P. gas wheel tractor per hour cash cost \$1.10, depreciation \$.60, interest \$.27.

John H. Foott
 Farm Advisor

Burt B. Burlingame
 Extension Economist

4/6/62
 125 Copies

SANTA ROSA PLUM PRODUCTION

This cost analysis work sheet is compiled to show sample costs of raising Santa Rosa plums under Tulare County conditions.

Costs will vary somewhat among varieties. The greatest cost differences are found in the three ladder operations, pruning, thinning, and picking.