

TITLE: SAMPLE COSTS TO PRODUCE FRESH MARKET TOMATOES
 TENANT-LANDOWNER BASIS
 MERCED COUNTY

TM-VN-78-1

Tomatoes #205

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
TOMATOES, FRESH	CTNS	4.450	536.000	2385.20	
CANNING TOMATOES	TON	55.000	10.000	550.00	
TOTAL RECEIPTS:				\$ 2935.20	
2. VARIABLE COSTS:					
PREHARVEST:					
PLANT SETS	EACH	0.018	5200.000	93.60	
N-P-K	LBS.	0.100	800.000	80.00	
HAND HOEING	HOUR	3.420	7.500	25.65	
PESTICIDE APP	ACRE	4.130	3.000	12.39	
MISCL EXPENSE	ACRE	17.000	1.000	17.00	
FROST PROTECTION	ACRE	59.000	1.000	59.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			14.47	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			6.12	
IRRIGATION POWER COST	ACRE			73.33	
IRRIGATION (LUBE-REPAIRS)	ACRE			9.77	
IRRIGATION WATER APPLIED	ACIN	1.731	48.000		
MACHINERY LABOR	HOUR	5.100	3.440	17.54	
IRRIGATION LABOR	HOUR	3.420	22.500	76.95	
INTEREST ON OPERATING CAP.	DOL.	0.086	132.027	11.13	
TOTAL PREHARVEST COSTS:				\$ 496.95	
PREHARVEST COST PER CTNS				\$ 0.93	
HARVEST:					
HAND HARVEST	HOUR	3.540	160.000	566.40	
PACKING	EACH	2.120	536.000	1136.32	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			3.04	
MACHINERY LABOR	HOUR	5.100	2.059	10.50	
INTEREST ON OPERATING CAP.	DOL.	0.086	1485.077	128.16	
TOTAL HARVEST COSTS:				\$ 1844.42	
HARVEST COST PER CTNS				\$ 3.44	
TOTAL VARIABLE COSTS:				\$ 2341.37	
VARIABLE COST PER CTNS				\$ 4.37	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER CTNS				\$ 593.63	
				\$ 1.11	
4. CASH OVERHEAD:					
CASH RENT:				148.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				58.53	
TOTAL CASH OVERHEAD:				\$ 206.53	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER CTNS				\$ 387.30	
				\$ 0.72	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			13.00	
IRRIGATION SYSTEM	ACRE			32.13	
TOTAL DEPRECIATION:				\$ 45.13	
CAPITAL & INTEREST:					
MACHINERY&EQUIPMENT		0.086	113.827	9.82	
IRRIGATION SYSTEM		0.086	330.465	28.52	
TOTAL INTEREST CHARGE:				\$ 38.34	
TOTAL FIXED COSTS:				\$ 83.47	
FIXED COST PER CTNS				0.16	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER CTNS				\$ 2631.37	
				4.91	
8. NET RETURNS:					
NET RETURNS PER CTNS				\$ 303.83	
				0.57	

100 ACRES OF TOMATOES
 FURROW IRRIGATED
 VINES NOT STAKED

EARLY SUMMER HARVEST
 WATER COSTS INCLUDED IN THE RENTAL COST

03/17/78

BUDGET IDENTIFICATION NUMBER 2962400820 362 1
 DATE PRINTED: 03/20/79

BUDGET RECORD NUMBER 205
 HARVEST MONTH: 6

UC Cooperative Extension

SAMPLE COSTS TO PRODUCE FRESH MARKET TOMATOES
TENANT-LANDOWNER BASIS
MERCED COUNTY

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	0.00	0.00	0.00	0.00	0.00	120.15	122.65	692.40	0.00	0.00	0.00	0.00	2935.20
OPERATING EXPENSES														
PLANT SETS	\$/AC	0.00	0.00	93.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93.60
N-P-K	\$/AC	0.00	60.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00
HAND HOEING	\$/AC	0.00	0.00	0.00	12.82	12.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.65
PESTICIDE APP	\$/AC	0.00	0.00	4.13	0.00	4.13	0.00	4.13	0.00	0.00	0.00	0.00	0.00	12.39
RISCL EXPENSE	\$/AC	0.00	0.00	4.25	4.25	4.25	4.25	0.00	0.00	0.00	0.00	0.00	0.00	17.00
FROST PROTECTION	\$/AC	0.00	0.00	59.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.00
HAND HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	28.32	502.68	35.40	0.00	0.00	0.00	0.00	566.40
PACKING	\$/AC	0.00	0.00	0.00	0.00	0.00	57.24	1011.24	67.84	0.00	0.00	0.00	0.00	1136.32
MACHINE LABOR COST	\$/AC	0.06	3.11	0.36	4.58	1.38	0.11	0.11	10.61	0.06	0.06	4.06	3.55	28.05
INTEREST ON OPER. CAP.	\$/AC	0.00	1.84	4.05	1.09	0.39	0.00	122.63	6.41	0.01	0.01	0.56	0.32	139.29
TRACTOR COST	\$/AC	0.00	1.90	0.12	3.23	1.14	0.00	0.00	0.00	0.00	0.00	4.93	3.14	14.47
EQUIPMENT COST	\$/AC	0.03	0.82	0.08	1.32	0.41	0.07	0.07	3.10	0.03	0.03	2.35	0.84	9.16
IRRIGATION COST	\$/AC	0.00	0.00	16.62	16.62	16.62	16.62	16.62	0.00	0.00	0.00	0.00	0.00	83.10
IRRIG LABOR COST	\$/AC	0.00	0.00	15.39	15.39	15.39	15.39	15.39	0.00	0.00	0.00	0.00	0.00	76.95
TOTAL EXPENSES	\$/AC	0.09	67.67	197.60	79.30	56.54	122.00	1672.86	125.37	0.09	0.09	11.90	7.84	2341.37

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.01	0.61	0.07	0.90	0.27	0.02	0.02	2.08	0.01	0.01	0.80	0.70	5.50
IRRIGATION LABOR	HR/AC	0.00	0.00	4.50	4.50	4.50	4.50	4.50	0.00	0.00	0.00	0.00	0.00	22.50
IRRIG. WATER APPLIED	ACIN	0.00	0.00	9.60	9.60	9.60	9.60	9.60	0.00	0.00	0.00	0.00	0.00	48.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE			VARIABLE COST PER ACRE				HRS PER ACRE	
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS		TOTAL
TRACTOR 40 HP	2	40.0	9500.	12.	1000.	0.43	0.38	0.08	0.89	1.02	0.15	0.83	2.01	0.732
TRACTOR 90 HP	5	90.0	23000.	12.	1000.	1.25	1.08	0.23	2.55	1.73	0.26	2.40	4.39	0.870
TRACT 4WD 175HP	8	135.0	52000.	12.	1000.	0.53	0.46	0.10	1.09	0.74	0.11	0.85	1.70	0.164
CRAWLER 85 HP	11	85.0	55000.	17.	900.	3.25	3.33	0.74	7.33	2.37	0.36	3.64	6.37	1.084
TRUCK 2 TON	13	2.0	15000.	4.	1400.	0.30	0.11	0.02	0.44	0.64	0.10	0.49	1.23	0.178
PICKUP 1/2 T	14	0.5	7500.	3.	1350.	0.28	0.09	0.02	0.38	0.59	0.09	0.26	0.94	0.255
FORKLIFT*	20	6.5	9500.	8.	540.	2.62	1.43	0.30	4.36	0.90	0.13	0.77	1.81	1.538
SUBSOILER	46	10.0	5000.	10.	250.	0.82	0.51	0.11	1.44	0.00	0.03	1.33	1.36	0.500
CULTIVATOR 6ROW	53	15.0	3300.	15.	140.	0.88	0.69	0.16	1.73	0.00	0.02	1.02	1.04	0.618
DISC OFFSET HDY	63	21.0	9300.	15.	110.	0.76	0.59	0.14	1.49	0.00	0.02	0.94	0.96	0.149
FERTILZR INJECTOR	70	10.0	2360.	15.	140.	0.64	0.50	0.12	1.25	0.00	0.02	1.09	1.11	0.625
LISTER 6 ROW	83	15.0	2000.	13.	190.	0.12	0.09	0.02	0.23	0.00	0.00	0.20	0.20	0.173
LANDPLANE 12X45	85	12.0	7100.	7.	340.	1.08	0.55	0.11	1.74	0.00	0.01	0.49	0.50	0.485
TRAILER FLATBED	149	5.0	2850.	15.	200.	0.03	0.03	0.01	0.07	0.00	0.00	0.01	0.01	0.041

TOTAL INVESTMENT OR COST	203410.	13.00	9.82	2.16	24.99	7.99	1.30	14.33	23.62
MACHINERY & EQUIPMENT	2034.								
INVESTMENT PER ACRE									

100 ACRES OF TOMATOES
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VINES NOT STAKED

EARLY SUMMER HARVEST
WATER COSTS INCLUDED IN THE RENTAL COST

03/17/78

BUDGET IDENTIFICATION NUMBER 2962400820 362 1
 HARVEST OR SALE MONTH 6

BUDGET RECORD NUMBER 205

SAMPLE COSTS TO PRODUCE FRESH MARKET TOMATOES
 TENANT-LANDOWNER BASIS
 MERCED COUNTY

COSTS AND RETURNS WILL BE
 DIVIDED BY 536.0 CTNS
 TO OBTAIN PER CTNS COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX
PRODUCTION																		
NUMBER OF UNITS																		
1	0.00	0.00	0.00	0.00	0.00	27.00	477.00	32.00	0.00	0.00	0.00	0.00	4.450	0.000	28.	96.	2.	0.
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	55.000	0.000	3.	97.	2.	0.
OPERATING INPUTS																		
RATE/UNIT																		
6	0.00	0.00	*****	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.018	0.000	23.	161.	3.	0.
7	0.00	600.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.100	0.000	12.	213.	3.	0.
8	0.00	0.00	0.00	3.75	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.420	0.000	8.	335.	3.	0.
9	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	4.130	0.000	7.	357.	3.	0.
11	0.00	0.00	0.25	0.25	0.25	0.25	0.00	0.00	0.00	0.00	0.00	0.00	17.000	0.000	7.	400.	3.	0.
12	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.000	0.000	7.	419.	3.	0.
13	0.00	0.00	0.00	0.00	0.00	8.00	142.00	10.00	0.00	0.00	0.00	0.00	3.540	0.000	8.	347.	3.	9.
14	0.00	0.00	0.00	0.00	0.00	27.00	477.00	32.00	0.00	0.00	0.00	0.00	2.120	0.000	23.	345.	3.	9.
MACHINERY REQUIREMENTS																		
IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE																		
M CREW POWER MACH TYPE HARV																		
LABOR UNIT CODE																		
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.000	0.000	8.	63.	4.	0.
27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.000	0.000	11.	46.	4.	0.
28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.000	0.000	11.	85.	4.	0.
29	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	5.	83.	4.	0.
30	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	2.	149.	4.	0.
31	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	2.	70.	4.	0.
32	0.00	0.00	0.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	5.	53.	4.	0.
33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	20.	4.	9.
34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	13.	4.	9.
35	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	5.00	0.000	0.000	0.	14.	4.	0.
SHARE SHARE POWER SYSM																		
FIXED % VAR % UNIT CODE																		
49	0.00	0.00	9.60	9.60	9.60	9.60	9.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.	0.	0.
50	0.00	0.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.	0.	0.

EQUIPMENT REQUIREMENTS

NUMBER PROPOR XXX EQUIP TYPE XXXX
 UNITS OF COST CODE

LAND REQUIREMENTS

CHARGE	NUMBER	VALUE OR	TAXES	PERENNIAL CROPS
METHOD	OF ACRES	COST/ACRE	PER ACRE	YRS LIFE COST/ACRE
71	2.	100.00	148.00	0.00 0.0 0.00

100 ACRES OF TOMATOES
 FURROW IRRIGATED
 VINES NOT STAKED

EARLY SUMMER HARVEST
 WATER COSTS INCLUDED IN THE RENTAL COST

03/17/78

MACHINERY COMPLEMENT 3
 EQUIPMENT COMPLEMENT 1

LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE
GENERAL NAME CHANGE->419	FROST PROTECTION			
RW CL	VALUE	RW CL	VALUE	RW CL
PARAMETER CHGS-->11.	3.420000	12.	3.420000	