

UNIVERSITY OF CALIFORNIA
COOPERATIVE EXTENSION

SAMPLE COSTS TO PRODUCE SPINACH FOR PROCESSING

On Rented Land

Stanislaus County, 1984
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and

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Production Data:

Based on a yield of 9 tons per acre; Labor: irrigator \$5.00/hr.; equipment operator \$6.50/hr.; common labor \$4.00/hr. including fringe benefits. 90 H.P. W.D. cash costs \$11.50/hr.; depr. \$3.00; interest \$2.25; 60 H.P. W.D. cash costs \$8.00; depr. \$1.90; interest \$1.40. Used crawler diesel 60 H.P. @ \$12.00; depr. \$3.75; interest \$2.80

OPERATION	HOURS PER ACRE	CASH AND LABOR COST PER ACRE			TOTALS
		LABOR	FUEL & REPAIRS	MATERIALS KIND QUANTITY COST	
Cultural Costs:					
Plow disc 3x & landplane 2x	2.0	\$13.00	\$23.00		\$ 36.00
List and fertilizer	.5	3.25	5.75		9.00
Fertilizer				250# N(NH ₃) @ .22¢	55.00
Ring roll and rotary hoe 2x	.75	4.88	6.00		10.88
Plant and fertilize	.5	5.25	4.00		9.25
Seed				14# @ \$3.00	42.00
Herbicide				applied	60.00
Starter fertilizer					25.00
Ring roll	.2	1.30	1.60		2.90
Irrigate 3x	2.0	10.00			10.00
Water				1.75 ac. ft. @ \$16.00	28.00
Cultivate	1.0	6.50	8.00		14.50
Fertilizer - side dress				Materials	25.00
				Application	5.00
Hoing	6.0	24.00			24.00
Spray 2x				Materials	40.00
				Application	10.00
Close ditches, grade, disc refuse	.75	4.88	9.00		13.88
Repairs, except tractors					20.00
Interest on operating capital 15%					33.03
Total Cultural Costs		\$73.06	\$57.35		\$343.03
					\$473.44

Harvest Costs

Harvesting & hauling
done by processor

No Cost to Grower

Cash Overhead

Misc., office, etc.

3% of cash costs

\$ 14.19

Taxes

4.50

Rent

25% of gross income (9 tons @ \$75/ton)

168.75

Total Cash Overhead Costs

UC Cooperative Extension

\$187.44

TOTAL CASH COSTS

TOTALS
\$660.88

<u>Investment</u>	<u>Per Acre</u>	<u>Annual Costs</u>	
		<u>Depreciation</u>	<u>Interest 15%</u>
Equipment	\$400.00	\$40.00	\$30.00
Tractors: 90 H.P. W.D.			
3.0 hrs.		9.00	6.75
60 H.P. W.D. -			
2.45 hrs.		4.66	3.43
60 H.P. C.D. -			
.75 hrs.		2.81	2.10
Total		<u>\$56.47</u>	<u>\$42.28</u>

Total Investment

\$ 98.75

TOTAL COST PER ACRE

\$759.63

Sample costs per ton
@ varying yields

@ 7-ton yield
8-ton yield
9-ton yield
10-ton yield

\$100.49
92.61
84.40
77.84