

**COST ANALYSIS WORK SHEET**  
**SAMPLE COSTS TO PRODUCE STAKED EARLY TOMATOES IN TULARE COUNTY - 1974**  
 Based on a yield of 1000, 20 lbs. and 1000, 30 lbs. packed lugs per acre

	<u>Sample Costs</u>		
	Per Acre	Per Lug 20 lb.	Per Lug 30 lb.
			Your Costs
<b>PRE-HARVEST CASH COSTS:</b>			
Land prep: rip (contract @ \$25) & tr 5 hrs	53.95		
Soil Fumigation: nematode (contract @ \$40)	40.00		
Survey & mark field - 2 laborers 2 hrs (4 hrs)	12.80		
Plant machine 10 hrs + tr 2 hrs + pull plants 8 hrs	57.98		
Plants 4300 @ \$40/M	172.00		
Baiting: planter attach. + cutworm, cricket bait: \$15	15.00		
Hot capping: contract @ \$14/M	60.20		
Hot caps (super) : 4300 @ \$60/M	258.00		
Handle Smudge Pots + Light: 25 hrs & 8 tr hrs	95.62		
Heating oil: 400 gal @ 30¢, wind mach gas: \$7.50	127.50		
Staking, remove & store: 50 hrs & 5 tr hrs	159.45		
Herbicide: \$35, Application: contract @ \$4	39.00		
Hoe, weed & remove caps: 30 hrs	87.00		
Cultivation 8 x, fertilize 3 x: 18 labor & tr hrs + gas	103.86		
Fertilizer: manure 6 tons @ \$10 + inorganic \$60	120.00		
Tying: 5-6 strings - 80 hrs	232.00		
String: 60 lbs @ \$1.50	90.00		
Irrigate: 20 x 20 hrs	58.00		
Water: 4 A ft: Power \$16, District tax \$6	70.00		
Insecticide app: 8 x ground & plane \$2.50	20.00		
Insecticides: 8 combinations @ \$9/A	9.00		
Miscl. labor and materials	30.00		
County taxes: land, equip.	24.00		
Office, car, operating capital, etc.	90.00		
Repairs except tractors	15.00		
<b>TOTAL PRE-HARVEST CASH AND LABOR COST</b>	<b>\$2,040.36</b>	<b>\$1.02</b>	<b>\$1.02</b>
<b>HARVESTING AND PACKING COSTS:</b>			
Pick: 650 hrs + sup. hrs (1/3 more for 30)	2,230.98		
Haul & Dump: 50 hrs + 20 tr hrs	202.80		
Sort: 275 hrs + 50 sup. hrs	827.50		
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	87.00		
Boxes: 2000 @ 70¢ on 20; 80¢ on 30	1,500.00		
Miscl. shed & harvest	70.00		
<b>TOTAL HARVESTING AND PACKING COSTS</b>	<b>\$5,278.28</b>	<b>\$2.41</b>	<b>\$2.87</b>
<b>TOTAL CASH AND LABOR COSTS</b>	<b>\$7,318.64</b>	<b>\$3.43</b>	<b>\$3.89</b>
<b>DEPRECIATION COSTS:</b>			
Irrigation facilities: (orig. cost) \$200 - 15 yrs	13.33		
Stakes: 2300 @ 18¢ = \$414 - 8 yrs life	51.75		
Heaters: 40 @ \$17 = \$1180: wind mach. \$400 (25 yrs)	63.20		
Tractors: 40 hrs @ \$1.28; 18 hrs @ \$1.23	73.34		
Planter: (orig. cost \$1500) 15 yrs	10.00		
Other Equip: (orig. cost \$60) 10 yrs	6.00		
<b>TOTAL DEPRECIATION COSTS</b>	<b>\$217.62</b>	<b>.11</b>	<b>.11</b>
<b>TOTAL CASH AND DEPRECIATION COST</b>	<b>\$7,536.26</b>	<b>\$3.54</b>	<b>\$4.00</b>
<b>INTEREST ON INVESTMENT @ 8%:</b>			
Irrigation facilities: on 1/2 cost - \$100	8.00		
Heaters & Wind Machine: on 1/2 cost - \$790	63.20		
Tractor: 40 hrs @ \$.64; 18 hrs @ \$.61	36.58		
Planter: on 1/2 orig. cost - \$750	60.00		
Other equip. & Stakes: on 1/2 orig. cost - \$237	18.96		
Land at \$1500	120.00		
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$306.74</b>	<b>.15</b>	<b>.15</b>
<b>TOTAL OF ALL COSTS</b>	<b>\$7,843.00</b>	<b>\$3.69</b>	<b>\$4.15</b>

## TOMATO COST ANALYSIS

These costs represent average costs taken from growers' records and the rate of pay has been adjusted to include social security and workmen's compensation.

Costs are based on yields of 1000 twenty-pound and 1000 thirty-pound marketable lugs per acre. This assumes an 80% pack-out. Higher yields are possible for many years and will reduce the cost per lug somewhat. Hand labor was set at \$2.90 an hour for part-time labor and \$3.50 an hour for tractor driver, supervisors and more permanent labor. The hour costs of a 50 Hp tractor was set at \$2.29 cash costs, \$1.28 depreciation and \$.64 interest. A 40 Hp tractor was set at \$2.27 cash cost, \$1.23 depreciation and \$.61 for interest.

### 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 \$125 to \$150 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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Tulare County Farm Advisor

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6.3  
30  
1.50  
20