

TITLE: SAMPLE COSTS TO PRODUCE PROCESSING TOMATOES
 IN FRESNO COUNTY
 FOR TENANT-LANDOWNER OPERATION TM-VS-78

1978

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
CANNING TOMATOES	TON	56.000	25.000	1400.00	
TOTAL RECEIPTS:				\$ 1400.00	
2. VARIABLE COSTS:					
PREHARVEST:					
NITROGEN	LBS.	0.200	250.000	50.00	
HERBICIDE	ACRE	15.000	1.000	15.00	
CANNING TOM SEED	LBS.	18.000	1.000	18.00	
HAND HOEING	HOUR	3.100	10.000	31.00	
INSECTICIDE	ACRE	4.500	7.000	31.50	
AERIAL SPRAYING	ACRE	3.000	7.000	21.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			10.40	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			5.82	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			0.65	
IRRIGATION POWER COST	ACRE			67.94	
IRRIGATION (LUBE-REPAIRS)	ACRE			3.90	
IRRIGATION WATER APPLIED	ACIN	1.711	42.000		
MACHINERY LABOR	HOUR	5.100	3.694	18.84	
IRRIGATION LABOR	HOUR	4.250	13.500	57.38	
INTEREST ON OPERATING CAP.	DOL.	0.086	92.946	7.89	
TOTAL PREHARVEST COSTS:				\$ 339.32	
PREHARVEST COST PER TON				\$ 13.57	
HARVEST:					
CUSTOM HARVEST	TON	20.000	25.000	500.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	396.667	34.23	
TOTAL HARVEST COSTS:				\$ 534.23	
HARVEST COST PER TON				\$ 21.37	
TOTAL VARIABLE COSTS:				\$ 873.55	
VARIABLE COST PER TON				\$ 34.94	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 526.45	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				0.87	
CASH RENT:				130.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				21.84	
TOTAL CASH OVERHEAD:				\$ 152.71	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 373.73	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			7.06	
BUILDINGS	ACRE			2.36	
TOTAL DEPRECIATION:				\$ 9.42	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.086	65.826	5.68	
BUILDINGS		0.086	44.464	3.84	
TOTAL INTEREST CHARGE:				\$ 9.52	
TOTAL FIXED COSTS:				\$ 18.94	
FIXED COST PER TON				0.76	
TOTAL OF ABOVE COSTS:				\$ 1045.21	
TOTAL COST PER TON				41.81	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 354.79	
				14.19	

STUDY BASED ON 200 ACRES OF MECHANICALLY HARVESTED TOMATOES
 UNDER FURROW IRRIGATION YIELDING 25 TONS PER ACRE
 GOOD MANAGEMENT ASSUMED

UC Cooperative Extension

UPDATED 03/08/79

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