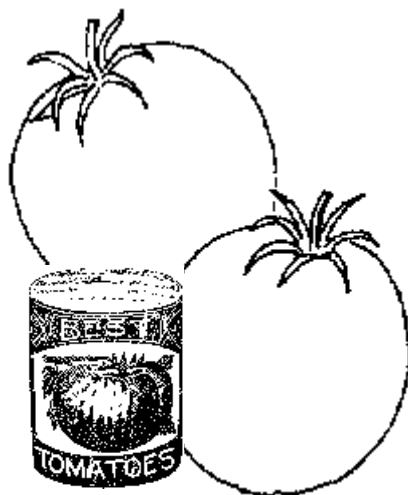


2001

**SAMPLE COSTS TO PRODUCE  
PROCESSING  
TOMATOES**



**SACRAMENTO VALLEY**  
YOLO and SOLANO COUNTIES

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**UNIVERSITY of CALIFORNIA COOPERATIVE EXTENSION**  
**SAMPLE COSTS TO PRODUCE PROCESSING TOMATOES**  
**Sacramento Valley - Yolo and Solano Counties - 2001**

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**INTRODUCTION**

The sample costs to produce processing tomatoes in the Sacramento Valley – Yolo and Solano Counties are presented in this study. This study is intended as a guide only, and can be used to make production decisions, determine potential returns, prepare budgets and evaluate production loans. Practices described are based on production practices considered typical for the crop and area, but will not apply to every situation. Sample costs for labor, materials, equipment and custom services are based on current figures. A blank column, “*Your Costs*”, in Tables 1 and 2 is provided to enter actual costs of an individual farm operation.

The hypothetical farm operations, production practices, overhead, and calculations are described under the assumptions. For additional information or an explanation of the calculations used in the study, call the Department of Agricultural and Resource Economics, University of California, Davis, (530) 752-3589 or the local UC Cooperative Extension office.

Sample Cost of Production Studies for many commodities are available and can be requested through the Department of Agricultural Economics, UC Davis, (530) 752-1515. Current studies can be downloaded from the department website <http://coststudies.ucdavis.edu> or obtained from selected county UC Cooperative Extension offices.

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## ASSUMPTIONS

The following assumptions refer to tables 1 to 7 and pertain to sample costs to produce processing tomatoes in the Sacramento Valley - Yolo and Solano Counties. Practices described are not recommendations by the University of California, but represent production practices considered typical for this crop and area. Some of the costs and practices listed may not be applicable to your situation nor used during every production year and/or additional ones not indicated may be needed. Processing tomato cultural practices and material input costs will vary by grower and region, and can be significant. The practices and inputs used in the cost study serve as a guide only. The costs are shown on an annual, per acre basis. **The use of trade names in this report does not constitute an endorsement or recommendation by the University of California nor is any criticism implied by omission of other similar products.**

**Farm.** The hypothetical field and row-crop farm consists of 2,900 non-contiguous acres of rented land. Seeded and transplanted processing tomatoes, which are rotated with other crops, are planted on 900 acres, and 2,000 acres are planted to alfalfa hay, field corn, safflower, sunflower, dry beans and/or wheat. The grower also owns a shop and an equipment yard. Different cultural practices may be applied to each field or a portion of the field. **In this report, practices done on less than 100% of the fields or acres are denoted as a percentage of the total crop acres.**

### Cultural Practices and Material Inputs

**Land Preparation.** Primary tillage which includes laser leveling, disking, rolling, subsoiling, land leveling, and listing beds is done from September through October in the year preceding planting. To maintain surface grade, 7% of the acres are laser leveled each year. Prior to subsoiling, 25% of the acres are plowed, particularly those following corn. In a single operation all fields are subsoiled to a 30-inch depth and rolled. Fields are stubble-disked and rolled once followed by one or two passes (1.5 passes in this study) with a disc and roller. Ground is smoothed in two passes with a triplane. Beds on five-foot centers are made with a six-bed lister, and then shaped with a bed-shaper cultivator.

**Planting.** Planting is spread over a four-month period (February through May) so that the grower can meet contracted weekly delivery schedules at harvest. In this study the crop is planted in April; the hybrid seed and the transplants are both planted in a single line per bed. Seventy percent of the acres (630) are direct-seeded and 5% of the direct-seeded acres or 3.5% of the total acres (32) will be reseeded do to stand problems. To aid stand establishment in the direct seeded acres, mechanical crust breaking using a spike roller is done on 21% of the acres (189). Thirty percent of the acres (270) are custom planted with greenhouse-grown transplants. Costs for extra seed and transplants purchased to allow for less than 100% germination and for non-plantable transplants are included in the respective categories in Table 2.

**Fertilization.** A liquid starter fertilizer, 8-24-6 plus zinc, is banded below the seed line during planting at 150 pounds of material per acre. Nitrogen fertilizer, UN-32 at 150 pounds of N per acre is sidedress-banded on all acres at layby. Also, in a separate operation, two hundred pounds of 11-52-0 (granular fertilizer) is sidedressed on 25% of the acres (225) at layby.

**Irrigation.** In this study, water is calculated to cost \$26.33 per acre-foot or \$2.19 per acre-inch and is a combination of 1/2 well water (\$40.00 per acre-foot) and 1/2 canal delivered surface water (\$12.65 per acre-foot). The irrigation costs shown in Tables 1 and 3 include water, pumping, and labor charges. To establish the crop, the field is sprinkler irrigated twice over 100% of the acreage, using wheel-line sprinklers and a portable booster pump. Eight furrow irrigations are applied during the season. In this study 3.50 acre-feet (42 acre-inches) is applied to the crop -- 3 acre-inches by sprinkler and 39 acre-inches by furrow.

**Pest Management.** The pesticides and rates mentioned in this cost study are listed in *Integrated Pest Management for Tomatoes* and *UC Pest Management Guidelines, Tomato*. For more information on other pesticides available, pest identification, monitoring, and management visit the UC IPM website at [www.ipm.ucdavis.edu](http://www.ipm.ucdavis.edu). Written recommendations are required for many pesticides and are made by licensed pest control advisors. For information and pesticide use permits, contact the local county agricultural commissioner's office.

**Weeds.** In January, Roundup is sprayed two times on the fallow beds to control emerged weeds. Before planting, the beds are cultivated twice to control weeds and to prepare the seedbed. Ahead of planting on 50% of the acres (450), Vapam is subsurface bladed in a 10-inch band on the direct seeded acres. On 50% of the acres (450), including both seeded and transplanted, a pre-emergent herbicide, Devrinol is sprayed in a 15-inch band in front of a rotary tiller/incorporator. To control nutsedge, Tillam is added to Devrinol as a tank-mix and applied on 10% of the acres (90). Shadeout is applied to 50% of the acres (450) in a 10-inch band pre or post emergent to direct seeded or post-transplanted seedlings to control a range of weeds. In all transplant beds (270), Trilin (trifluralin) and Sencor (metribuzin) are incorporated in a 15-inch band. At layby 90% of the acres (810), Trilin is incorporated to control a broad spectrum of weeds in all plantings. Dual is used at layby on 10% of the acres (90).

No herbicide is applied to 14% of the acres (126). These beds located in the direct-seeded acres are mulched with the rotary tiller/incorporator to control germinating weeds. A combination of hand weeding and mechanical cultivation is also used for weed control. The crop is mechanically cultivated with sled-mounted cultivators five times during the season. A contract labor crew hand thins and weeds the seedling tomatoes. A second hand weeding is done on all of the acres.

**Insects and Diseases.** The primary insect pests of seedlings included in this study are flea beetle, darkling ground beetle, and cutworm. Foliage and fruit feeders included are tomato fruitworm, various armyworm species, russet mite, stinkbug, and potato aphid. Diseases are primarily bacterial speck, late blight, and blackmold fruit rot.

After seedling emergence, Sevin 80 spray for flea beetle control is applied to 7% of the acres (63). The following treatments apply to both the direct-seeded and transplanted acres. Sevin 5 pellets for darkling ground beetle and/or cutworm control is applied to 50% of the acres. A Kocide and Dithane tank mix for bacterial speck is applied to 20% of the acres. All of the above applications are made by ground. The following applications are made by aircraft. Sulfur dust for russet mite control is applied to 70% of the acres. Asana for general insect control is applied to 40% of the acres. Confirm for worm control is applied to 100% of the acres. Bravo is applied in June to 5% of the acres for late blight control and again in September as a fruit protectant fungicide on 15% of the acres.

**Fruit Ripener.** Ethrel, a fruit ripening agent, is applied by ground before harvest to 5% of the acres. The agent accelerates and concentrates tomato ripening for once over harvesting.

**Harvest.** The fruit is mechanically harvested using one primary harvester for 90% of the acres and one older harvester for special harvest situations and as a backup to the primary harvester. Typically growers with this acreage of processing tomatoes will also own tractors, trailer dollies, generator-light machines, and harvest support equipment. Five manual sorters, a harvester driver, and two bulk-trailer tractor operators are used per harvester. A seasonal average of 1.5 loads per hour at 25 tons per load are harvested with two (one day and one night) shifts of 10 hours each. Harvest efficiency includes down time, scheduled daily breaks, and transportation between fields. The processor pays the transportation cost of the tomatoes from the field to the processing plant.

Costs for harvest operations are shown in Tables 1, 3 and 7; the equipment used is listed in Tables 4, 5 and 7. If tomatoes are custom harvested, harvest expenses are subtracted from harvest costs in Tables 1 and 3, and the custom harvest charges added. The equipment for harvest operations is then subtracted from investment costs in Table 4. Growers may choose to own harvesting equipment, purchased either new or used, or hire a custom harvester. Many factors are important in deciding which harvesting option a grower uses. The options are discussed in *"Acquiring Alfalfa Hay Harvest Equipment: A Financial Analysis of Alternatives"*.

**Yields.** Average annual tomato crop yields in Yolo County over the past ten years ranged from 29.16 to 33.93 tons per acre; county average yields from 1991 to 2000 are shown in Table A. In this study, 35 tons per acre are used.

**Returns.** Customarily, growers produce tomatoes under contract from various food processing companies. Average prices ranged from \$46.32 to \$58.26 per ton over the last 10 years and are shown in Table A. A price of \$51.50 is used in this study.

**Assessments.** Under a state marketing order a mandatory assessment fee is collected and administered by the Processing Tomato Advisory Board (PTAB). The assessment pays for inspecting and grading fruit, and varies between inspection stations. In Yolo County, inspection fees range from \$6.36 to \$8.90 per load with an average of \$6.75. Growers and processors share equally in the fee; growers pay \$3.38 per load in this study. A truckload is assumed to be 25 tons. Tomato growers are also assessed a fee for the Curly Top Virus Control Program (CTVCP) administered by the California Department of Food and Agriculture (CDFA). Growers in Yolo County are charged \$0.016 per ton. Additionally, several voluntary organizations assess member growers. California Tomato Growers Association (CTGA) represents growers' interest in negotiating contract prices with processors. CTGA membership charges are \$0.17 per ton. The California Tomato Research Institute funds projects for crop improvement. CTRI membership charges are \$0.07 per ton.

**Labor.** Basic hourly wages for workers are \$8.50 and \$6.25 per hour for machine operators and non-machine (irrigators and manual laborers) workers, respectively. Adding 34% for the employer's share of federal and state payroll taxes, insurance and other benefits raises the total labor costs to \$11.39 per hour for machine

| Year | Tons per acre | \$ per ton |
|------|---------------|------------|
| 2000 | 32.39         | 48.62      |
| 1999 | 33.93         | 58.26      |
| 1998 | 29.16         | 53.28      |
| 1997 | 33.93         | 50.67      |
| 1996 | 33.41         | 52.10      |
| 1995 | 30.98         | 52.74      |
| 1994 | 33.66         | 50.35      |
| 1993 | 29.17         | 46.32      |
| 1992 | 33.84         | 46.50      |
| 1991 | 30.50         | 54.00      |

<sup>1/2</sup> Source: Agricultural Commissioner, Yolo County

operators and \$8.38 per hour for non-machine labor. The labor for operations involving machinery is 20% higher than the field operation time to account for equipment set up, moving, maintenance and repair.

## Overhead Costs

**Cash Overhead.** Cash overhead consists of various cash expenses paid out during the year that are assigned to the whole farm and not to a particular operation. These costs include property taxes, interest on operating capital, office expense, liability and property insurance, share rent, supervisors salary, field sanitation, crop insurance, and investment repairs. Employee benefits, insurance, and payroll taxes are included in labor costs and not in overhead. Cash overhead costs are shown in Tables 1, 2, 3 and 4.

*Property Taxes.* Counties charge a base property tax rate of 1% on the assessed value of the property. In some counties special assessment districts exist and charge additional taxes on property including equipment, buildings, and improvements. For this study, county taxes are calculated as 1% of the average value of the property. Average value equals new cost plus salvage value divided by 2 on a per acre basis.

*Interest On Operating Capital.* Interest on operating capital is based on cash operating costs and is calculated monthly until harvest at a nominal rate of 10.51% per year. A nominal interest rate is the typical market cost of borrowed funds.

*Insurance.* Insurance for farm investments varies depending on the assets included and the amount of coverage. Property insurance provides coverage for property loss and is charged at 0.666% of the average value of the assets over their useful life. Liability insurance covers accidents on the farm and costs \$1,175 for the entire farm or \$0.415 per acre.

*Office Expense.* Office and business expenses are estimated at \$15 per acre. These expenses include office supplies, telephones, bookkeeping, accounting, legal fees, road maintenance, office and shop utilities, and miscellaneous administrative expenses.

*Share Rent.* Rent arrangements will vary. The tomato land in this study is leased on a share-rent basis with the landowner receiving 12% of the gross returns. The land rented includes developed wells and irrigation system.

*Supervisors Salary.* Supervisor salaries, including benefits, are \$150,000 per year for one manager and two supervisors. The costs are allocated among the farm's other crops on a gross returns basis. Processing tomatoes are assumed to provide 67% of the farm's gross returns and cost the crop \$112 per acre. Any returns above total costs are considered returns on risk and investment.

*Field Sanitation.* Sanitation services provide portable toilet and washing facilities for the ranch during the crop season. The cost includes delivery and weekly service. Costs will vary depending upon the crops and number of portable units required.

*Crop Insurance.* The insurance protects the grower from crop losses due to adverse weather conditions, fire, unusual diseases and/or insects, wildlife, earthquake, volcanic eruption, and failure of the irrigation system.

The grower can choose the protection level at 50% to 75% of production history or county yields. In this study, no level is chosen. The cost shown in the study is the average of the costs paid by the growers who reviewed this study.

**Non-cash Overhead.** Non-cash overhead is calculated as the capital recovery cost for equipment and other farm investments. Although farm equipment used for processing tomatoes may be purchased new or used, this study shows the current purchase price for new equipment. The new purchase price is adjusted to 60% to reflect a mix of new and used equipment. Annual ownership costs (equipment and investments) are shown in Tables 1, 2, 3, and 5. They represent the capital recovery cost for investments on an annual per acre basis.

*Capital Recovery Costs.* Capital recovery cost is the annual depreciation and interest costs for a capital investment. It is the amount of money required each year to recover the difference between the purchase price and salvage value (unrecovered capital). It is equivalent to the annual payment on a loan for the investment with the down payment equal to the discounted salvage value. This is a more complex method of calculating ownership costs than straight-line depreciation and opportunity costs, but more accurately represents the annual costs of ownership because it takes the time value of money into account (Boehlje and Eidman). The formula for the calculation of the annual capital recovery costs is  $((\text{Purchase Price} - \text{Salvage Value}) \times \text{Capital Recovery Factor}) + (\text{Salvage Value} \times \text{Interest Rate})$ .

*Salvage Value.* Salvage value is an estimate of the remaining value of an investment at the end of its useful life. For farm machinery the remaining value is a percentage of the new cost of the investment (Boehlje and Eidman). The percent remaining value is calculated from equations developed by the American Society of Agricultural Engineers (ASAE) based on equipment type and years of life. The life in years is estimated by dividing the wear out life, as given by ASAE by the annual hours of use in this operation. For other investments including irrigation systems, buildings, and miscellaneous equipment, the value at the end of its useful life is zero. The salvage value for land is equal to the purchase price because land does not depreciate. The purchase price and salvage value for certain equipment and investments are shown in Table 5.

*Capital Recovery Factor.* Capital recovery factor is the amortization factor or annual payment whose present value at compound interest is 1. The amortization factor is a table value that corresponds to the interest rate and the life of the equipment.

*Interest Rate.* The interest rate of 6.70% used to calculate capital recovery cost is the United States Department of Agriculture-Economic Reporting Service's (USDA-ERS) ten-year average of California's agricultural sector long run rate of return to production assets from current income. It is used to reflect the long-term realized rate of return to these specialized resources that can only be used effectively in the agricultural sector. In other words, the next best alternative use for these resources is in another agricultural enterprise.

**Equipment Costs.** Equipment costs are composed of three parts: non-cash overhead, cash overhead, and operating costs. Both of the overhead factors have been discussed in previous sections. The operating costs consist of repairs, fuel, and lubrication. The fuel, lube, and repair cost per acre for each operation in Table 1 is determined by multiplying the total hourly operating cost in Table 5 for each piece of equipment used for the selected operation by the hours per acre. Tractor time is 10% higher than implement time for a given operation to account for setup, travel and down time.

*Repairs, Fuel and Lube.* Repair costs are based on purchase price, annual hours of use, total hours of life, and repair coefficients formulated by the ASAE. Fuel and lubrication costs are also determined by ASAE equations based on maximum PTO hp, and fuel type. Prices for on-farm delivery of diesel and gasoline are \$1.26 and \$1.51 per gallon, respectively.

**Irrigation System.** Irrigation equipment owned by the grower consists of wheel lines, portable pumps and a 10-inch mainline. Although the system may be used on the alfalfa, the entire cost is allocated to the tomatoes.

**Risk.** Risks associated with processing tomato production are not assigned a production cost. All acres are contracted prior to harvest and all tonnage-time delivery contracts are assumed to have been met. No excess acres are grown to fulfill contracts. While this study makes an effort to model a production system based on typical, real world practices, it cannot fully represent financial, agronomic and market risks which affect the profitability and economic viability of processing tomato production.

**Table Values.** Due to rounding, the totals may be slightly different from the sum of the components.

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UC COOPERATIVE EXTENSION  
**Table 1. COSTS PER ACRE TO PRODUCE TOMATOES**  
 SACRAMENTO VALLEY - YOLO-SOLANO COUNTIES 2001

| Operation   | Operation<br>Time<br>(Hrs/A) | Cash and Labor Costs (per acre) |                         |                  |                 |              | Total<br>Cost | Your<br>Cost |
|---|------------------------------|---------------------------------|-------------------------|------------------|-----------------|--------------|---------------|--------------|
|   |                              | Labor<br>Cost                   | Fuel, Lube<br>& Repairs | Material<br>Cost | Custom/<br>Rent |              |               |              |
| <b>Cultural:</b>                                    |                              |                                 |                         |                  |                 |              |               |              |
| Laser Level - 7% acres                              | 0.00                         | 0                               | 0                       | 0                | 11              | 11           |               |              |
| Plow - 25% acres                                    | 0.08                         | 1                               | 2                       | 0                | 0               | 3            |               |              |
| Subsoil - 1X w/roller                               | 0.20                         | 3                               | 11                      | 0                | 0               | 13           |               |              |
| Stubble Disc 1X                                     | 0.14                         | 2                               | 7                       | 0                | 0               | 9            |               |              |
| Disc & Roll 1.5X                                    | 0.15                         | 2                               | 8                       | 0                | 0               | 10           |               |              |
| Triplane 2X   | 0.36                         | 5                               | 9                       | 0                | 0               | 14           |               |              |
| List Beds   | 0.10                         | 1                               | 3                       | 0                | 0               | 4            |               |              |
| Shape Beds  | 0.25                         | 3                               | 5                       | 0                | 0               | 9            |               |              |
| Weed-Fallow: Roundup 2X                             | 0.16                         | 2                               | 0                       | 16               | 0               | 19           |               |              |
| Weed-Fallow: Cultivate 2X                           | 0.36                         | 5                               | 5                       | 0                | 0               | 10           |               |              |
| Weed-Vapam 10"band: 50% ac                          | 0.11                         | 1                               | 2                       | 23               | 0               | 26           |               |              |
| Weed-Shadeout 10"band: 50% ac                       | 0.11                         | 1                               | 2                       | 13               | 0               | 16           |               |              |
| Weed-Mulch DS No Herbicide: 14% ac                  | 0.04                         | 1                               | 1                       | 0                | 0               | 1            |               |              |
| Weed-Mulch Devrinol: 50% ac                         | 0.20                         | 3                               | 3                       | 6                | 0               | 12           |               |              |
| Weed-Mulch Devrinol+Tillam: 10% ac                  | 0.12                         | 2                               | 2                       | 3                | 0               | 6            |               |              |
| Weed-Mulch Tranplant Trilin+Sencor: 30% ac          | 0.06                         | 1                               | 1                       | 1                | 0               | 4            |               |              |
| Weed-Hand Weed/Thin                                 | 10.00                        | 84                              | 0                       | 0                | 0               | 84           |               |              |
| Weed-Layby Trilin: 90% ac                           | 0.36                         | 5                               | 9                       | 4                | 0               | 18           |               |              |
| Weed-Layby Dual: 10% ac                             | 0.04                         | 1                               | 1                       | 2                | 0               | 4            |               |              |
| Weed-Cultivate 5X                                   | 1.21                         | 16                              | 17                      | 0                | 0               | 33           |               |              |
| Plant-Direct Seeded (DS) 70% ac: includes 8-24-6+Zn | 0.22                         | 5                               | 3                       | 105              | 0               | 113          |               |              |
| Plant-Replant DS: 3.5% ac: includes 8-24-6+Zn       | 0.01                         | 0                               | 0                       | 5                | 0               | 6            |               |              |
| Plant-Transplant 30% ac: includes 8-24-6+Zn         | 0.00                         | 0                               | 0                       | 69               | 32              | 101          |               |              |
| Plant-Break Crust-DS: 21% ac                        | 0.04                         | 1                               | 1                       | 0                | 0               | 1            |               |              |
| Irrigate-Sprinkler 2X                               | 3.60                         | 30                              | 0                       | 7                | 0               | 37           |               |              |
| Irrigate-Furrow 8X                                  | 10.00                        | 84                              | 0                       | 85               | 0               | 169          |               |              |
| Irrigate-Open Ditch 3X                              | 0.12                         | 2                               | 2                       | 0                | 0               | 4            |               |              |
| Irrigate-Close Ditch 3X                             | 0.12                         | 2                               | 2                       | 0                | 0               | 3            |               |              |
| Fertilize - Sidedress N: UN32                       | 0.33                         | 5                               | 5                       | 59               | 0               | 68           |               |              |
| Fertilize - Sidedress 11-52-0: 25% ac               | 0.09                         | 1                               | 1                       | 8                | 0               | 10           |               |              |
| Insect-Flea Beetles DS Sevin 80: 7% ac              | 0.08                         | 1                               | 1                       | 1                | 0               | 3            |               |              |
| Insect-Cutworm/Grnd Beetle Sevin 5 8"band: 50% ac   | 0.11                         | 2                               | 2                       | 2                | 0               | 5            |               |              |
| Insect-Mites Sulfur: 70% ac                         | 0.00                         | 0                               | 0                       | 5                | 5               | 10           |               |              |
| Insect-Misc Asana: 40% ac                           | 0.00                         | 0                               | 0                       | 4                | 3               | 7            |               |              |
| Insect-Worms: Confirm                               | 0.00                         | 0                               | 0                       | 18               | 8               | 26           |               |              |
| Disease-Fruit Rots Bravo: 15% ac                    | 0.00                         | 0                               | 0                       | 4                | 1               | 5            |               |              |
| Disease-Late Blight Bravo: 5% ac                    | 0.00                         | 0                               | 0                       | 1                | 0               | 2            |               |              |
| Disease-Bacterial Speck Dithane+Kocide: 20% ac      | 0.02                         | 0                               | 0                       | 2                | 0               | 3            |               |              |
| Fruit ripener-Ethrel: 5% ac                         | 0.02                         | 0                               | 0                       | 2                | 0               | 2            |               |              |
| Train Vines   | 0.50                         | 7                               | 6                       | 0                | 0               | 13           |               |              |
| Pickup Truck Use                                    | 0.10                         | 5                               | 2                       | 0                | 0               | 8            |               |              |
| ATV Use   | 0.10                         | 1                               | 0                       | 0                | 0               | 2            |               |              |
| <b>TOTAL CULTURAL COSTS</b>                         | <b>29.49</b>                 | <b>285</b>                      | <b>114</b>              | <b>443</b>       | <b>60</b>       | <b>902</b>   |               |              |
| <b>Harvest:</b>                                     |                              |                                 |                         |                  |                 |              |               |              |
| Open Harvest Lane - 8% acres                        | 0.10                         | 1                               | 1                       | 0                | 0               | 3            |               |              |
| Harvest   | 0.93                         | 67                              | 130                     | 0                | 0               | 197          |               |              |
| In Field Hauling                                    | 1.86                         | 25                              | 26                      | 0                | 0               | 52           |               |              |
| <b>TOTAL HARVEST COSTS</b>                          | <b>2.89</b>                  | <b>94</b>                       | <b>158</b>              | <b>0</b>         | <b>0</b>        | <b>252</b>   |               |              |
| <b>Assessment:</b>                                  |                              |                                 |                         |                  |                 |              |               |              |
| PTAB  | 0.00                         | 0                               | 0                       | 5                | 0               | 5            |               |              |
| CDFA-CTVCP, CTGA, & CTRI                            | 0.00                         | 0                               | 0                       | 9                | 0               | 9            |               |              |
| <b>TOTAL ASSESSMENT COSTS</b>                       | <b>0.00</b>                  | <b>0</b>                        | <b>0</b>                | <b>14</b>        | <b>0</b>        | <b>14</b>    |               |              |
| Interest on operating capital @ 10.51%              |                              |                                 |                         |                  |                 | 50           |               |              |
| <b>TOTAL OPERATING COSTS/ACRE</b>                   |                              | <b>379</b>                      | <b>272</b>              | <b>456</b>       | <b>60</b>       | <b>1,217</b> |               |              |

UNIVERSITY of CALIFORNIA COOPERATIVE EXTENSION  
Table 1 continued

| Operation                            | Cash and Labor Costs (per acre) |                    |                      |                  |             |              | Your Cost |
|--------------------------------------|---------------------------------|--------------------|----------------------|------------------|-------------|--------------|-----------|
|                                      | Time (Hrs/A)                    | Labor Cost         | Fuel, Lube & Repairs | Material Cost    | Custom/Rent | Total Cost   |           |
| <b>Cash Overhead:</b>                |                                 |                    |                      |                  |             |              |           |
| Liability Insurance                  |                                 |                    |                      |                  |             | 0            |           |
| Office Expense                       |                                 |                    |                      |                  |             | 15           |           |
| Field Sanitation                     |                                 |                    |                      |                  |             | 1            |           |
| Share Rent @ 12% gross               |                                 |                    |                      |                  |             | 216          |           |
| Supervisor Salary                    |                                 |                    |                      |                  |             | 112          |           |
| Crop Insurance                       |                                 |                    |                      |                  |             | 10           |           |
| Property Taxes                       |                                 |                    |                      |                  |             | 5            |           |
| Property Insurance                   |                                 |                    |                      |                  |             | 4            |           |
| Investment Repairs                   |                                 |                    |                      |                  |             | 4            |           |
| <b>TOTAL CASH OVERHEAD COSTS</b>     |                                 |                    |                      |                  |             | <b>368</b>   |           |
| <b>TOTAL CASH COSTS/ACRE</b>         |                                 |                    |                      |                  |             | <b>1,585</b> |           |
| <b>Non-cash Overhead:</b>            |                                 |                    |                      |                  |             |              |           |
| Investment                           |                                 | Per producing acre |                      | Annual Cost      |             |              |           |
|                                      |                                 |                    |                      | Capital Recovery |             |              |           |
| Backhoe - Used                       |                                 | 5                  |                      | 1                |             | 1            |           |
| Fuel Tanks & Pumps                   |                                 | 7                  |                      | 1                |             | 1            |           |
| Fuel Wagon                           |                                 | 1                  |                      | 0                |             | 0            |           |
| Truck Tractor Used                   |                                 | 9                  |                      | 1                |             | 1            |           |
| Trailer - Lowbed                     |                                 | 3                  |                      | 0                |             | 0            |           |
| Trailer - Pipe                       |                                 | 1                  |                      | 0                |             | 0            |           |
| Tool Carrier                         |                                 | 5                  |                      | 1                |             | 1            |           |
| Shop Building                        |                                 | 22                 |                      | 2                |             | 2            |           |
| Shop Tools                           |                                 | 5                  |                      | 0                |             | 0            |           |
| Storage Building                     |                                 | 9                  |                      | 1                |             | 1            |           |
| Forklift - 4 Ton                     |                                 | 3                  |                      | 0                |             | 0            |           |
| Closed Mix System                    |                                 | 1                  |                      | 0                |             | 0            |           |
| Siphon Tubes                         |                                 | 3                  |                      | 0                |             | 0            |           |
| Irrigation System                    |                                 | 128                |                      | 17               |             | 17           |           |
| Truck 2 ton Service                  |                                 | 12                 |                      | 2                |             | 2            |           |
| Equipment                            |                                 | 729                |                      | 98               |             | 98           |           |
| <b>TOTAL NON-CASH OVERHEAD COSTS</b> |                                 | <b>943</b>         |                      | <b>125</b>       |             | <b>125</b>   |           |
| <b>TOTAL COSTS/ACRE</b>              |                                 |                    |                      |                  |             | <b>1,710</b> |           |

UC COOPERATIVE EXTENSION  
**Table 2. COSTS and RETURNS PER ACRE to PRODUCE TOMATOES**  
 SACRAMENTO VALLEY - YOLO-SOLANO COUNTIES 2001

|  | Quantity<br>/Acre* | Unit | Price or<br>Cost/Unit | Value or<br>Cost/Acre | Your<br>Cost |
|--|--------------------|------|-----------------------|-----------------------|--------------|
| <b>GROSS RETURNS</b>                     |                    |      |                       |                       |              |
| Tomatoes                                 | 35.00              | ton  | 51.50                 | 1,802                 |              |
| <b>OPERATING COSTS</b>                   |                    |      |                       |                       |              |
| <b>Custom:</b>                           |                    |      |                       |                       |              |
| Laser Level                              | 0.07               | acre | 150.00                | 11                    |              |
| Transplant                               | 2.16               | thou | 15.00                 | 32                    |              |
| Air Application                          | 2.30               | acre | 7.50                  | 17                    |              |
| <b>Herbicide:</b>                        |                    |      |                       |                       |              |
| Roundup Ultra                            | 0.38               | gal  | 43.18                 | 16                    |              |
| Shadeout 25DF                            | 0.17               | oz   | 74.71                 | 13                    |              |
| Devrinol 2E                              | 0.13               | gal  | 55.29                 | 7                     |              |
| Tillam 6E                                | 0.02               | gal  | 71.25                 | 1                     |              |
| Trilin 5                                 | 1.14               | pint | 3.48                  | 4                     |              |
| Sencor DF                                | 0.05               | lb   | 25.20                 | 1                     |              |
| Dual Magnum (Sec 18)                     | 0.13               | pint | 17.50                 | 2                     |              |
| <b>Fumigant:</b>                         |                    |      |                       |                       |              |
| Vapam                                    | 5.00               | gal  | 4.50                  | 23                    |              |
| <b>Fungicide:</b>                        |                    |      |                       |                       |              |
| Dithane DF                               | 0.40               | lb   | 2.90                  | 1                     |              |
| Kocide DF                                | 0.40               | lb   | 2.55                  | 1                     |              |
| Bravo Weatherstik                        | 0.60               | pint | 8.29                  | 5                     |              |
| <b>Insecticide:</b>                      |                    |      |                       |                       |              |
| Sevin 80 S                               | 0.13               | lb   | 5.93                  | 1                     |              |
| Sevin 5 Pellets                          | 2.50               | lb   | 0.70                  | 2                     |              |
| Asana XL                                 | 3.20               | floz | 1.13                  | 4                     |              |
| Confirm 2F                               | 12.00              | floz | 1.54                  | 18                    |              |
| <b>Miticide:</b>                         |                    |      |                       |                       |              |
| Sulfur Dusting                           | 28.00              | lb   | 0.16                  | 5                     |              |
| <b>Fruit Ripener:</b>                    |                    |      |                       |                       |              |
| Ethrel                                   | 0.03               | gal  | 50.95                 | 2                     |              |
| <b>Fertilizer:</b>                       |                    |      |                       |                       |              |
| 08-24-06                                 | 155.25             | lb   | 0.13                  | 20                    |              |
| Zinc Chelate 6%                          | 1.55               | lb   | 0.58                  | 1                     |              |
| UN-32                                    | 150.00             | lbN  | 0.39                  | 59                    |              |
| 11-52-0                                  | 50.00              | lb   | 0.15                  | 8                     |              |
| <b>Seed:</b>                             |                    |      |                       |                       |              |
| Tomato Seed for Direct Seeded            | 40.43              | thou | 2.35                  | 95                    |              |
| Tomato Seed for Transplants              | 2.60               | thou | 2.35                  | 6                     |              |
| <b>Transplant:</b>                       |                    |      |                       |                       |              |
| Transplants-Processing Tomato            | 2.25               | thou | 25.00                 | 56                    |              |
| <b>Irrigation:</b>                       |                    |      |                       |                       |              |
| Water                                    | 42.00              | acin | 2.19                  | 92                    |              |
| <b>Assessment:</b>                       |                    |      |                       |                       |              |
| PTAB                                     | 35.00              | ton  | 0.14                  | 5                     |              |
| CDFA-CTVCP                               | 35.00              | ton  | 0.02                  | 1                     |              |
| CTGA                                     | 35.00              | ton  | 0.17                  | 6                     |              |
| CTRI                                     | 35.00              | ton  | 0.07                  | 2                     |              |
| Labor (machine)                          | 12.01              | hrs  | 11.39                 | 137                   |              |
| Labor (non-machine)                      | 28.86              | hrs  | 8.38                  | 242                   |              |
| Fuel - Gas                               | 1.34               | gal  | 1.51                  | 2                     |              |
| Fuel - Diesel                            | 84.32              | gal  | 1.26                  | 106                   |              |
| Lube                                     |                    |      |                       | 16                    |              |
| Machinery repair                         |                    |      |                       | 147                   |              |
| Interest on operating capital @ 10.51%   |                    |      |                       | 50                    |              |
| <b>TOTAL OPERATING COSTS/ACRE</b>        |                    |      |                       | <b>1,217</b>          |              |
| <b>NET RETURNS ABOVE OPERATING COSTS</b> |                    |      |                       | <b>585</b>            |              |

UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION  
Table 2 continued

|  | Quantity<br>/Acre | Unit | Price or<br>Cost/Unit | Value or<br>Cost/Acre | Your<br>Cost |
|--|-------------------|------|-----------------------|-----------------------|--------------|
| <b>CASH OVERHEAD COSTS:</b>                        |                   |      |                       |                       |              |
| Liability Insurance                                |                   |      |                       | 0                     |              |
| Office Expense                                     |                   |      |                       | 15                    |              |
| Field Sanitation                                   |                   |      |                       | 1                     |              |
| Share Rent @ 12% gross                             |                   |      |                       | 216                   |              |
| Supervisors Salary                                 |                   |      |                       | 112                   |              |
| Crop Insurance                                     |                   |      |                       | 10                    |              |
| Property Taxes                                     |                   |      |                       | 5                     |              |
| Property Insurance                                 |                   |      |                       | 4                     |              |
| Investment Repairs                                 |                   |      |                       | 4                     |              |
| <b>TOTAL CASH OVERHEAD COSTS/ACRE</b>              |                   |      |                       | <b>368</b>            |              |
| <b>TOTAL CASH COSTS/ACRE</b>                       |                   |      |                       | <b>1,585</b>          |              |
| <b>NON-CASH OVERHEAD COSTS (CAPITAL RECOVERY):</b> |                   |      |                       |                       |              |
| Backhoe - Used                                     |                   |      |                       | 1                     |              |
| Fuel Tanks & Pumps                                 |                   |      |                       | 1                     |              |
| Fuel Wagon   |                   |      |                       | 0                     |              |
| Truck Tractor Used                                 |                   |      |                       | 1                     |              |
| Trailer - Lowbed                                   |                   |      |                       | 0                     |              |
| Trailer - Pipe                                     |                   |      |                       | 0                     |              |
| Tool Carrier                                       |                   |      |                       | 1                     |              |
| Shop Building                                      |                   |      |                       | 2                     |              |
| Shop Tools   |                   |      |                       | 0                     |              |
| Storage Building                                   |                   |      |                       | 1                     |              |
| Forklift - 4 Ton                                   |                   |      |                       | 0                     |              |
| Closed Mix System                                  |                   |      |                       | 0                     |              |
| Siphon Tubes                                       |                   |      |                       | 0                     |              |
| Irrigation System                                  |                   |      |                       | 17                    |              |
| Truck 2 ton Service                                |                   |      |                       | 2                     |              |
| Equipment  |                   |      |                       | 98                    |              |
| <b>TOTAL NON-CASH OVERHEAD COSTS/ACRE</b>          |                   |      |                       | <b>125</b>            |              |
| <b>TOTAL COSTS/ACRE</b>                            |                   |      |                       | <b>1,710</b>          |              |
| <b>NET RETURNS ABOVE TOTAL COSTS</b>               |                   |      |                       | <b>93</b>             |              |

\*allocated over 900 crop acres

**PESTICIDE APPLICATION BROADCAST RATES USED IN STUDY**

| Material          | Rate/acre | Unit |
|-------------------|-----------|------|
| Asana XL          | 8.00      | floz |
| Bravo Weatherstik | 3.00      | pint |
| Confirm 2F        | 12.00     | floz |
| Devrinol 2E       | 1.00      | gal  |
| Dithane DF        | 2.00      | lb   |
| Dual Magnum       | 1.33      | pint |
| Ethrel            | 4.00      | pint |
| Kocide DF         | 2.00      | lb   |
| Roundup Ultra     | 1.50      | pint |
| Sencor DF         | 0.67      | lb   |
| Sevin 5 Pellets   | 40.00     | lb   |
| Sevin 80S         | 1.25      | lb   |
| Shadeout DF       | 2.00      | oz   |
| Sulfur Dusting    | 40.00     | lb   |
| Tillam 6E         | 1.00      | gal  |
| Trilin 5          | 1.20      | pint |
| Vapam             | 60.00     | gal  |

UC COOPERATIVE EXTENSION  
**Table 3. MONTHLY CASH COST PER ACRE TO PRODUCE TOMATOES**  
 SACRAMENTO VALLEY - YOLO-SOLANO COUNTIES 2001

| Beginning SEP 2000                      | SEP       | OCT       | NOV      | DEC      | JAN       | FEB       | MAR        | APR        | MAY        | JUN       | JUL       | AUG       | SEP        | TOTAL      |
|---|-----------|-----------|----------|----------|-----------|-----------|------------|------------|------------|-----------|-----------|-----------|------------|------------|
| Ending SEP 2001                         | 00        | 00        | 00       | 00       | 01        | 01        | 01         | 01         | 01         | 01        | 01        | 01        | 01         |            |
| Laser Level - 7% ac                     | 11        |           |          |          |           |           |            |            |            |           |           |           |            | 11         |
| Plow - 25% ac                           | 3         |           |          |          |           |           |            |            |            |           |           |           |            | 3          |
| Subsoil - 1X w/roller                   | 13        |           |          |          |           |           |            |            |            |           |           |           |            | 13         |
| Stubble Disc 1X                         | 9         |           |          |          |           |           |            |            |            |           |           |           |            | 9          |
| Disc & Roll 1.5X                        | 10        |           |          |          |           |           |            |            |            |           |           |           |            | 10         |
| Triplane 2X                             |           | 14        |          |          |           |           |            |            |            |           |           |           |            | 14         |
| List Beds                               |           | 4         |          |          |           |           |            |            |            |           |           |           |            | 4          |
| Shape Beds                              |           | 9         |          |          |           |           |            |            |            |           |           |           |            | 9          |
| Weed-Fallow Roundup 2X                  |           |           |          |          | 19        |           |            |            |            |           |           |           |            | 19         |
| Weed-Fallow Cultivate 2X                |           |           |          |          | 10        |           |            |            |            |           |           |           |            | 10         |
| Weed-Vapam 10"bnd 50% ac                |           |           |          |          |           | 26        |            |            |            |           |           |           |            | 26         |
| Weed-Shadeout 10"bnd 50% ac             |           |           |          |          |           | 16        |            |            |            |           |           |           |            | 16         |
| Weed-Mulch DS No Herbicide 14%ac        |           |           |          |          |           |           | 1          |            |            |           |           |           |            | 1          |
| Weed-Mulch Devrinol 50% ac              |           |           |          |          |           |           | 12         |            |            |           |           |           |            | 12         |
| Weed-Mulch Devrinol+Tillam 10%ac        |           |           |          |          |           |           | 6          |            |            |           |           |           |            | 6          |
| Mulch Transplant Trilin+Sencor 30%ac    |           |           |          |          |           |           | 4          |            |            |           |           |           |            | 4          |
| Plant-DS 70%ac:includes 8-24-6+Zn       |           |           |          |          |           |           | 113        |            |            |           |           |           |            | 113        |
| Weed-Cultivate 5X                       |           |           |          |          |           |           | 6          | 10         | 13         |           | 4         |           |            | 33         |
| Irrigate-Sprinkler 2X                   |           |           |          |          |           |           | 37         |            |            |           |           |           |            | 37         |
| Plant-Replant DS 3.5% ac                |           |           |          |          |           |           | 6          |            |            |           |           |           |            | 6          |
| Break Crust-DS 21% ac                   |           |           |          |          |           |           |            | 1          |            |           |           |           |            | 1          |
| Transplant-30% acres includes 8-24-6+Zn |           |           |          |          |           |           |            | 101        |            |           |           |           |            | 101        |
| Disease-Bac Spk Dithn/Kocide 20% ac     |           |           |          |          |           |           |            | 3          |            |           |           |           |            | 3          |
| Weed-Hand Weed/Thin                     |           |           |          |          |           |           |            | 84         |            |           |           |           |            | 84         |
| Insect-Flea Beetles Sevin 50% ac        |           |           |          |          |           |           |            | 3          |            |           |           |           |            | 3          |
| Insect-Cutworm/Btl Sevin 8"bnd 50%ac    |           |           |          |          |           |           |            | 5          |            |           |           |           |            | 5          |
| Fertilize - Sidedress N UN32            |           |           |          |          |           |           |            |            | 68         |           |           |           |            | 68         |
| Fertilize - Sidedress 11-52-0 25% ac    |           |           |          |          |           |           |            |            | 10         |           |           |           |            | 10         |
| Open Ditch 3X                           |           |           |          |          |           |           |            |            | 1          | 1         | 1         |           |            | 4          |
| Irrigate 8X                             |           |           |          |          |           |           |            |            | 42         | 42        | 42        | 42        |            | 169        |
| Close Ditch 3X                          |           |           |          |          |           |           |            |            | 1          |           | 1         | 1         |            | 3          |
| Weed- Layby Trilin 90% ac               |           |           |          |          |           |           |            |            | 18         |           |           |           |            | 18         |
| Weed Layby Dual 10% ac                  |           |           |          |          |           |           |            |            | 4          |           |           |           |            | 4          |
| Train Vines                             |           |           |          |          |           |           |            |            |            |           | 13        |           |            | 13         |
| Insect-Mites Sulfur 70% ac              |           |           |          |          |           |           |            |            |            |           | 10        |           |            | 10         |
| Insect-Misc Asana 40% ac                |           |           |          |          |           |           |            |            |            |           | 7         |           |            | 7          |
| Insect-Worms: Confirm                   |           |           |          |          |           |           |            |            |            |           |           |           | 26         | 26         |
| Disease-Fruit Rots Bravo 15% ac         |           |           |          |          |           |           |            |            |            |           |           |           | 5          | 5          |
| Disease-Lt Blight Bravo 5% ac           |           |           |          |          |           |           |            |            |            | 2         |           |           |            | 2          |
| Fruit Ripener-Ethrel 5%ac               |           |           |          |          |           |           |            |            |            |           |           |           | 2          | 2          |
| Pickup Truck Use                        | 1         | 1         | 1        | 1        | 1         | 1         | 1          | 1          | 1          | 1         | 1         | 1         | 1          | 8          |
| ATV Use                                 | 0         | 0         | 0        | 0        | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0         | 0          | 2          |
| <b>TOTAL CULTURAL COSTS</b>             | <b>47</b> | <b>28</b> | <b>1</b> | <b>1</b> | <b>30</b> | <b>42</b> | <b>185</b> | <b>207</b> | <b>159</b> | <b>46</b> | <b>79</b> | <b>44</b> | <b>34</b>  | <b>902</b> |
| Harvest:                                |           |           |          |          |           |           |            |            |            |           |           |           |            |            |
| Open Harvest Lane - 8% ac               |           |           |          |          |           |           |            |            |            |           |           |           | 3          | 3          |
| Harvest                                 |           |           |          |          |           |           |            |            |            |           |           |           | 197        | 197        |
| In Field Hauling                        |           |           |          |          |           |           |            |            |            |           |           |           | 52         | 52         |
| <b>TOTAL HARVEST COSTS</b>              |           |           |          |          |           |           |            |            |            |           |           |           | <b>252</b> | <b>252</b> |

UC COOPERATIVE EXTENSION  
Table 3 continued

| Beginning SEP 2000                | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | TOTAL |    |
|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|----|
| Ending SEP 2001                   | 00  | 00  | 00  | 00  | 01  | 01  | 01  | 01  | 01  | 01  | 01  | 01  | 01  |       |    |
| Assessment:                       |     |     |     |     |     |     |     |     |     |     |     |     |     |       |    |
| CDFA-CTVCP, CTGA,CTRI, PTAB       |     |     |     |     |     |     |     |     |     |     |     |     |     | 14    | 14 |
| <b>TOTAL ASSESSMENT COSTS</b>     |     |     |     |     |     |     |     |     |     |     |     |     |     | 14    | 14 |
| Interest on operating capital     | 0   | 1   | 1   | 1   | 1   | 1   | 3   | 5   | 6   | 7   | 7   | 8   | 10  | 50    |    |
| <b>TOTAL OPERATING COSTS/ACRE</b> | 47  | 28  | 1   | 1   | 31  | 43  | 188 | 212 | 165 | 52  | 87  | 52  | 309 | 1,217 |    |
| OVERHEAD:                         |     |     |     |     |     |     |     |     |     |     |     |     |     |       |    |
| Liability Insurance               |     |     |     |     | 0   |     |     |     |     |     |     |     |     | 0     |    |
| Office Expense                    | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   |     | 15    |    |
| Field Sanitation                  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |     | 1     |    |
| Share Rent @12% Gross             |     |     |     |     |     |     |     |     |     |     |     |     | 216 | 216   |    |
| Supervisor Salary                 | 9   | 9   | 9   | 9   | 9   | 9   | 9   | 9   | 9   | 9   | 9   | 9   |     | 112   |    |
| Crop Insurance                    | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   | 1   |     | 10    |    |
| Property Taxes                    |     |     |     |     | 3   |     |     |     |     |     |     | 3   |     | 5     |    |
| Property Insurance                |     |     |     |     | 2   |     |     |     |     |     |     | 2   |     | 4     |    |
| Investment Repairs                | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |     | 4     |    |
| <b>TOTAL CASH OVERHEAD COSTS</b>  | 12  | 12  | 12  | 12  | 17  | 12  | 12  | 12  | 12  | 12  | 16  | 12  | 216 | 368   |    |
| <b>TOTAL CASH COSTS/ACRE</b>      | 59  | 40  | 13  | 13  | 48  | 55  | 200 | 224 | 177 | 64  | 103 | 63  | 526 | 1,585 |    |

UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION  
**Table 4. WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, and BUSINESS OVERHEAD COSTS**  
 SACRAMENTO VALLEY – YOLO-SOLANO COUNTIES 2001

ANNUAL EQUIPMENT COSTS

| Yr               | Description               | Price            | Yrs<br>Life | Salvage<br>Value | Capital<br>Recovery | Cash Overhead  |              | Total          |
|------------------|---------------------------|------------------|-------------|------------------|---------------------|----------------|--------------|----------------|
|                  |                           |                  |             |                  |                     | Insur-<br>ance | Taxes        |                |
| 01               | 110HP 2WD Tractor         | 60,044           | 10          | 17,736           | 7,129               | 259            | 389          | 7,777          |
| 01               | 110HP 7410 2WD Tractor    | 60,044           | 10          | 17,736           | 7,129               | 259            | 389          | 7,777          |
| 01               | 130HP 2WD Tractor #2      | 62,500           | 10          | 18,462           | 7,420               | 270            | 405          | 8,095          |
| 01               | 130HP 2WD Tractor #1      | 62,500           | 10          | 18,462           | 7,420               | 270            | 405          | 8,095          |
| 01               | 155HP 2WD Tractor         | 90,000           | 10          | 26,585           | 10,685              | 388            | 583          | 11,656         |
| 01               | 200HP Crawler             | 156,000          | 10          | 46,080           | 18,521              | 673            | 1,010        | 20,204         |
| 01               | 425HP 9400T Track Tractor | 199,889          | 10          | 59,044           | 23,732              | 862            | 1,295        | 25,889         |
| 01               | 75HP 5510MFWD Tractor     | 35,662           | 10          | 10,534           | 4,234               | 154            | 231          | 4,619          |
| 01               | 92HP 2WD Tractor          | 39,775           | 10          | 11,749           | 4,722               | 172            | 258          | 5,151          |
| 01               | ATV                       | 3,861            | 5           | 1,730            | 631                 | 19             | 28           | 678            |
| 01               | Bait Applicator           | 2,235            | 12          | 310              | 259                 | 8              | 13           | 280            |
| 01               | Bed Shaper - 3 Row        | 12,012           | 12          | 1,664            | 1,394               | 46             | 68           | 1,507          |
| 01               | Cult-AllowayRTS 3R        | 9,250            | 10          | 1,636            | 1,179               | 36             | 54           | 1,269          |
| 01               | Cultivator - 3 R#2        | 10,725           | 12          | 1,485            | 1,244               | 41             | 61           | 1,346          |
| 01               | Cultivator - 3 R#3        | 10,725           | 12          | 1,485            | 1,244               | 41             | 61           | 1,346          |
| 01               | Cultivator - 3 R#4        | 10,725           | 12          | 1,485            | 1,244               | 41             | 61           | 1,346          |
| 01               | Cultivator-Sled #1        | 4,500            | 12          | 623              | 522                 | 17             | 26           | 565            |
| 01               | Cultivator-Sled #2        | 4,500            | 12          | 623              | 522                 | 17             | 26           | 565            |
| 01               | Cultivator-Sled #3        | 4,500            | 12          | 623              | 522                 | 17             | 26           | 565            |
| 01               | Cultivator-Sled #5        | 4,500            | 12          | 623              | 522                 | 17             | 26           | 565            |
| 01               | Disc - Stubble 18'        | 45,045           | 10          | 7,966            | 5,740               | 177            | 265          | 6,182          |
| 01               | Disc Finish 25'           | 40,433           | 12          | 5,600            | 4,691               | 153            | 230          | 5,074          |
| 01               | Ditcher - V               | 7,800            | 12          | 1,080            | 905                 | 30             | 44           | 979            |
| 01               | Generator & Lights        | 3,819            | 7           | 974              | 588                 | 16             | 24           | 628            |
| 01               | Harvester Tomato used     | 41,666           | 8           | 9,408            | 5,970               | 170            | 255          | 6,395          |
| 01               | Harvester-Tomato          | 300,000          | 8           | 10,000           | 48,673              | 1,032          | 1,550        | 51,255         |
| 01               | Incorporator - 15'        | 22,000           | 9           | 4,396            | 2,962               | 88             | 132          | 3,182          |
| 01               | Lister - 6Row Tomato      | 18,232           | 10          | 3,224            | 2,323               | 71             | 107          | 2,502          |
| 01               | Mulcher - 15'             | 16,623           | 9           | 3,322            | 2,238               | 66             | 100          | 2,404          |
| 01               | Pickup 1/2 Ton #1         | 20,565           | 5           | 9,217            | 3,363               | 99             | 149          | 3,611          |
| 01               | Pickup 1/2 Ton #2         | 20,565           | 5           | 9,217            | 3,363               | 99             | 149          | 3,611          |
| 01               | Pickup 3/4 Ton #1         | 24,500           | 5           | 10,980           | 4,007               | 118            | 177          | 4,302          |
| 01               | Pickup 3/4 Ton #2         | 24,500           | 5           | 10,980           | 4,007               | 118            | 177          | 4,302          |
| 01               | Planter-Air 3R 15'        | 19,000           | 7           | 4,847            | 2,923               | 79             | 119          | 3,122          |
| 01               | Plow, 5bottom 2way        | 25,740           | 12          | 3,565            | 2,986               | 98             | 147          | 3,230          |
| 01               | Rear Blade - 8'           | 2,050            | 18          | 136              | 195                 | 7              | 11           | 213            |
| 01               | Rice Roller 18'           | 12,777           | 12          | 1,770            | 1,482               | 48             | 73           | 1,603          |
| 01               | Ringroller - 30'          | 7,186            | 12          | 995              | 834                 | 27             | 41           | 902            |
| 01               | Saddle Tank 300G #2       | 2,145            | 10          | 379              | 273                 | 8              | 13           | 294            |
| 01               | Saddle Tank 300G #3       | 2,145            | 10          | 379              | 273                 | 8              | 13           | 294            |
| 01               | Saddle Tank 300G #5       | 2,145            | 10          | 379              | 273                 | 8              | 13           | 294            |
| 01               | Saddle Tank 300G #6       | 2,145            | 10          | 379              | 273                 | 8              | 13           | 294            |
| 01               | Saddle Tank 300G #1       | 2,145            | 10          | 379              | 273                 | 8              | 13           | 294            |
| 01               | Spray Boom - 25' #1       | 1,609            | 10          | 285              | 205                 | 6              | 9            | 221            |
| 01               | Spray Boom - 25' #5       | 1,609            | 10          | 285              | 205                 | 6              | 9            | 221            |
| 01               | Sprayer System-Pull ATV   | 3,630            | 10          | 642              | 463                 | 14             | 21           | 498            |
| 01               | Subsoiler16'9shank        | 32,175           | 10          | 5,690            | 4,100               | 126            | 189          | 4,415          |
| 01               | Trailer Dollie #1         | 1,311            | 15          | 126              | 136                 | 5              | 7            | 148            |
| 01               | Trailer Dollie #2         | 1,311            | 15          | 126              | 136                 | 5              | 7            | 148            |
| 01               | Triplane - 16'            | 20,109           | 12          | 2,785            | 2,333               | 76             | 114          | 2,524          |
| 01               | Vine Diverter             | 14,500           | 10          | 2,564            | 1,848               | 57             | 85           | 1,990          |
| 01               | Vine Trainer #1           | 6,500            | 10          | 1,149            | 828                 | 25             | 38           | 892            |
| 01               | Vine Trainer #2           | 6,500            | 10          | 1,149            | 828                 | 25             | 38           | 892            |
| <b>TOTAL</b>     |                           | <b>1,596,427</b> |             | <b>353,048</b>   | <b>209,975</b>      | <b>6,492</b>   | <b>9,747</b> | <b>226,215</b> |
| 60 % of New Cost |                           | 957,856          |             | 211,829          | 125,985             | 3,895          | 5,848        | 135,729        |

\*Used to reflect a mix of new and used equipment

UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION  
Table 4 continued

ANNUAL INVESTMENT COSTS

| Description             | Price          | Yrs<br>Life | Salvage<br>Value | Capital<br>Recovery | Cash Overhead  |              |              | Total         |
|-------------------------|----------------|-------------|------------------|---------------------|----------------|--------------|--------------|---------------|
|                         |                |             |                  |                     | Insur-<br>ance | Taxes        | Repairs      |               |
| <b>INVESTMENT</b>       |                |             |                  |                     |                |              |              |               |
| Backhoe - Used          | 15,000         | 10          | 1,500            | 1,996               | 55             | 83           | 675          | 2,808         |
| Closed Mix System       | 3,987          | 10          | 399              | 531                 | 15             | 22           | 200          | 767           |
| Forklift - 4 Ton Used   | 9,116          | 10          | 912              | 1,213               | 33             | 50           | 456          | 1,753         |
| Fuel Tanks & Pumps      | 19,835         | 20          | 1,984            | 1,779               | 73             | 109          | 397          | 2,358         |
| Fuel Wagon              | 1,975          | 10          | 198              | 263                 | 7              | 11           | 40           | 321           |
| Shop Building           | 65,216         | 25          | 6,522            | 5,338               | 239            | 359          | 652          | 6,588         |
| Shop Tools              | 13,072         | 20          | 1,307            | 1,172               | 48             | 72           | 131          | 1,423         |
| Siphon Tubes            | 10,000         | 15          | 250              | 1,067               | 34             | 51           | 283          | 1,435         |
| Irrigation System       | 115,639        | 10          | 11,564           | 15,388              | 424            | 636          | 1,156        | 17,604        |
| Storage Building        | 26,308         | 20          | 2,631            | 2,359               | 96             | 145          | 526          | 3,126         |
| Tool Carrier            | 15,118         | 15          | 1,512            | 1,567               | 55             | 83           | 756          | 2,462         |
| Trailer - Lowbed Used   | 7,695          | 15          | 769              | 798                 | 28             | 42           | 103          | 971           |
| Trailer - Pipe          | 1,935          | 7           | 194              | 333                 | 7              | 11           | 39           | 389           |
| Truck 2 ton Service     | 34,882         | 5           | 11,152           | 6,488               | 153            | 230          | 3,488        | 10,360        |
| Truck Tractor Used      | 25,000         | 15          | 4,885            | 2,494               | 100            | 149          | 377          | 3,120         |
| <b>TOTAL INVESTMENT</b> | <b>364,778</b> |             | <b>45,779</b>    | <b>42,786</b>       | <b>1,367</b>   | <b>2,053</b> | <b>9,279</b> | <b>55,485</b> |

ANNUAL BUSINESS OVERHEAD

| Description            | Units |      | Price/<br>Unit | Total<br>Cos |
|------------------------|-------|------|----------------|--------------|
|                        | Farr  | Unit |                |              |
| Crop Insurance         | 900   | acre | 10.00          | 9,000        |
| Field Sanitation       | 2,900 | acre | 0.65           | 1,885        |
| Liability Insurance    | 2,900 | acre | 0.42           | 1,218        |
| Office Expense         | 2,900 | acre | 15.00          | 43,500       |
| Share Rent @ 12% Gross | 900   | acre | 216.30         | 194,670      |
| Supervisor Salary      | 900   | acre | 112.00         | 100,800      |



UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION  
**Table 5. HOURLY EQUIPMENT COSTS**  
 SACRAMENTO VALLEY – YOLO-SOLANO COUNTIES 2001

| Yr | Description            | COSTS PER HOUR          |                     |                |       |         |                |                | Total<br>Costs/Hr. |
|----|------------------------|-------------------------|---------------------|----------------|-------|---------|----------------|----------------|--------------------|
|    |                        | Actual<br>Hours<br>Used | Capital<br>Recovery | Cash Overhead  |       |         | Operating      |                |                    |
|    |                        |                         |                     | Insur-<br>ance | Taxes | Repairs | Fuel &<br>Lube | Total<br>Oper. |                    |
| 01 | 110HP 2WD Tractor      | 1,344.30                | 3.18                | 0.12           | 0.17  | 2.71    | 9.25           | 11.96          | 15.43              |
| 01 | 110HP 7410 2WD Tractor | 1,313.20                | 3.26                | 0.12           | 0.18  | 2.71    | 9.25           | 11.96          | 15.51              |
| 01 | 130HP 2WD Tractor #2   | 823.80                  | 5.40                | 0.20           | 0.29  | 2.81    | 10.93          | 13.74          | 19.64              |
| 01 | 130HP 2WD Tractor #1   | 1,506.80                | 2.95                | 0.11           | 0.16  | 2.81    | 10.93          | 13.74          | 16.97              |
| 01 | 155HP 2WD Tractor      | 1,199.50                | 5.34                | 0.19           | 0.29  | 4.06    | 13.03          | 17.09          | 22.92              |
| 01 | 200HP Crawler          | 1,600.20                | 6.94                | 0.25           | 0.38  | 4.01    | 16.82          | 20.83          | 28.41              |
| 01 | 425HP 9400T Track      | 1,621.10                | 8.78                | 0.32           | 0.48  | 5.15    | 35.74          | 40.89          | 50.47              |
| 01 | 75HP 5510MFWD Tractor  | 1,137.70                | 2.23                | 0.08           | 0.12  | 1.61    | 5.34           | 6.95           | 9.38               |
| 01 | 92HP 2WD Tractor       | 1,199.70                | 2.36                | 0.09           | 0.13  | 1.79    | 6.55           | 8.34           | 10.92              |
| 01 | ATV                    | 378.70                  | 1.00                | 0.03           | 0.04  | 0.25    | 1.74           | 1.99           | 3.07               |
| 01 | Bait Applicator        | 100.80                  | 1.54                | 0.05           | 0.08  | 0.85    | 0.00           | 0.85           | 2.52               |
| 01 | Bed Shaper - 3 Row     | 225.00                  | 3.72                | 0.12           | 0.18  | 2.40    | 0.00           | 2.40           | 6.42               |
| 01 | Cult-AllowayRTS 3R     | 246.00                  | 2.87                | 0.09           | 0.13  | 1.87    | 0.00           | 1.87           | 4.97               |
| 01 | Cultivator - 3 R#2     | 176.40                  | 4.23                | 0.14           | 0.21  | 2.14    | 0.00           | 2.14           | 6.72               |
| 01 | Cultivator - 3 R#3     | 360.00                  | 2.07                | 0.07           | 0.10  | 2.14    | 0.00           | 2.14           | 4.39               |
| 01 | Cultivator - 3 R#4     | 390.00                  | 1.91                | 0.06           | 0.09  | 2.14    | 0.00           | 2.14           | 4.21               |
| 01 | Cultivator-Sled        | 358.20                  | 0.87                | 0.03           | 0.04  | 0.90    | 0.00           | 0.90           | 1.85               |
| 01 | Cultivator-Sled #2     | 115.80                  | 2.71                | 0.09           | 0.13  | 0.90    | 0.00           | 0.90           | 3.83               |
| 01 | Cultivator-Sled #3     | 297.00                  | 1.05                | 0.03           | 0.05  | 0.90    | 0.00           | 0.90           | 2.04               |
| 01 | Cultivator-Sled #5     | 165.60                  | 1.89                | 0.06           | 0.09  | 0.90    | 0.00           | 0.90           | 2.95               |
| 01 | Disc - Stubble 18'     | 200.50                  | 17.18               | 0.53           | 0.79  | 7.24    | 0.00           | 7.24           | 25.74              |
| 01 | Disc Finish 25'        | 185.00                  | 15.21               | 0.50           | 0.75  | 6.37    | 0.00           | 6.37           | 22.82              |
| 01 | Ditcher - V            | 166.00                  | 3.27                | 0.11           | 0.16  | 2.09    | 0.00           | 2.09           | 5.63               |
| 01 | Generator & Lights     | 921.00                  | 0.38                | 0.01           | 0.02  | 0.92    | 2.90           | 3.82           | 4.23               |
| 01 | Harvester Tom used     | 92.40                   | 38.78               | 1.10           | 1.66  | 1.87    | 21.73          | 23.60          | 65.14              |
| 01 | Harvester-Tomato       | 828.60                  | 35.24               | 0.75           | 1.12  | 112.50  | 21.73          | 134.23         | 171.34             |
| 01 | Incorporator - 15'     | 360.00                  | 4.94                | 0.15           | 0.22  | 6.42    | 0.00           | 6.42           | 11.72              |
| 01 | Lister - 6Row Tom      | 200.00                  | 6.97                | 0.21           | 0.32  | 3.68    | 0.00           | 3.68           | 11.19              |
| 01 | Mulcher - 15'          | 376.60                  | 3.57                | 0.11           | 0.16  | 1.73    | 0.00           | 1.73           | 5.56               |
| 01 | Pickup 1/2 Ton         | 254.70                  | 7.92                | 0.23           | 0.35  | 1.33    | 4.34           | 5.67           | 14.18              |
| 01 | Pickup 1/2 Ton #2      | 254.70                  | 7.92                | 0.23           | 0.35  | 1.33    | 4.34           | 5.67           | 14.18              |
| 01 | Pickup 3/4 Ton         | 254.70                  | 9.44                | 0.28           | 0.42  | 1.58    | 5.21           | 6.79           | 16.93              |
| 01 | Pickup 3/4 Ton #2      | 254.70                  | 9.44                | 0.28           | 0.42  | 1.58    | 5.21           | 6.79           | 16.93              |
| 01 | Planter-Air 3R 15'     | 205.60                  | 8.53                | 0.23           | 0.35  | 4.10    | 0.00           | 4.10           | 13.21              |
| 01 | Plow, 5bottom 2way     | 166.30                  | 10.78               | 0.35           | 0.53  | 6.92    | 0.00           | 6.92           | 18.58              |
| 01 | Rear Blade - 8'        | 166.00                  | 0.71                | 0.03           | 0.04  | 0.30    | 0.00           | 0.30           | 1.07               |
| 01 | Rice Roller 18'        | 150.50                  | 5.91                | 0.19           | 0.29  | 1.39    | 0.00           | 1.39           | 7.78               |
| 01 | Ringroller - 30'       | 185.00                  | 2.70                | 0.09           | 0.13  | 0.80    | 0.00           | 0.80           | 3.73               |
| 01 | Saddle Tank 300#2      | 350.40                  | 0.47                | 0.01           | 0.02  | 0.57    | 0.00           | 0.57           | 1.07               |
| 01 | Saddle Tank 300#3      | 139.20                  | 1.18                | 0.04           | 0.05  | 0.57    | 0.00           | 0.57           | 1.84               |
| 01 | Saddle Tank 300#5      | 98.60                   | 1.66                | 0.05           | 0.08  | 0.57    | 0.00           | 0.57           | 2.36               |
| 01 | Saddle Tank 300#6      | 555.00                  | 0.30                | 0.01           | 0.01  | 0.57    | 0.00           | 0.57           | 0.89               |
| 01 | Saddle Tank 300Gal     | 484.20                  | 0.34                | 0.01           | 0.02  | 0.57    | 0.00           | 0.57           | 0.93               |
| 01 | Spray Boom - 25'       | 150.00                  | 0.82                | 0.03           | 0.04  | 0.43    | 0.00           | 0.43           | 1.31               |
| 01 | Spray Boom - 25'#5     | 150.70                  | 0.82                | 0.03           | 0.04  | 0.43    | 0.00           | 0.43           | 1.30               |
| 01 | Sprayer System         | 144.00                  | 1.93                | 0.06           | 0.09  | 0.97    | 0.00           | 0.97           | 3.04               |
| 01 | Subsoiler16'9shank     | 199.80                  | 12.31               | 0.38           | 0.57  | 7.23    | 0.00           | 7.23           | 20.49              |
| 01 | Trailer Dollie         | 837.00                  | 0.10                | 0.00           | 0.01  | 0.10    | 0.00           | 0.10           | 0.21               |
| 01 | Trailer Dollie#2       | 838.20                  | 0.10                | 0.00           | 0.01  | 0.10    | 0.00           | 0.10           | 0.21               |
| 01 | Triplane - 16'         | 324.00                  | 4.32                | 0.14           | 0.21  | 3.02    | 0.00           | 3.02           | 7.70               |
| 01 | Vine Diverter          | 120.00                  | 9.24                | 0.28           | 0.43  | 1.67    | 0.00           | 1.67           | 11.62              |
| 01 | Vine Trainer           | 225.00                  | 2.21                | 0.07           | 0.10  | 3.90    | 0.00           | 3.90           | 6.28               |
| 01 | Vine Trainer#2         | 225.00                  | 2.21                | 0.07           | 0.10  | 3.90    | 0.00           | 3.90           | 6.28               |

UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION  
**Table 6. RANGING ANALYSIS**  
 SACRAMENTO VALLEY – YOLO-SOLANO COUNTIES 2001

**COSTS PER ACRE AT VARYING YIELDS TO PRODUCE TOMATOES**

|                                   | YIELD (ton/acre) |              |              |              |              |              |              |
|-----------------------------------|------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                   | 24.50            | 28.00        | 31.50        | 35.00        | 38.50        | 42.00        | 45.50        |
| <b>OPERATING COSTS/ACRE:</b>      |                  |              |              |              |              |              |              |
| Cultural Cost                     | 902              | 902          | 902          | 902          | 902          | 902          | 902          |
| Harvest Cost                      | 147              | 182          | 217          | 251          | 286          | 322          | 356          |
| Assessment                        | 11               | 12           | 13           | 14           | 15           | 15           | 16           |
| Interest on operating capital     | 49               | 49           | 50           | 50           | 50           | 51           | 51           |
| <b>TOTAL OPERATING COSTS/acre</b> | <b>1,109</b>     | <b>1,145</b> | <b>1,181</b> | <b>1,217</b> | <b>1,253</b> | <b>1,289</b> | <b>1,325</b> |
| <b>Total Operating Costs/ton</b>  | <b>45</b>        | <b>41</b>    | <b>37</b>    | <b>35</b>    | <b>33</b>    | <b>31</b>    | <b>29</b>    |
| <b>CASH OVERHEAD COSTS</b>        |                  |              |              |              |              |              |              |
| <b>TOTAL CASH COSTS/acre</b>      | <b>1,477</b>     | <b>1,513</b> | <b>1,549</b> | <b>1,585</b> | <b>1,621</b> | <b>1,657</b> | <b>1,693</b> |
| <b>Total Cash Costs/ton</b>       | <b>60</b>        | <b>54</b>    | <b>49</b>    | <b>45</b>    | <b>42</b>    | <b>39</b>    | <b>37</b>    |
| <b>NON-CASH OVERHEAD COSTS</b>    |                  |              |              |              |              |              |              |
| <b>TOTAL COSTS/acre</b>           | <b>1,602</b>     | <b>1,638</b> | <b>1,674</b> | <b>1,710</b> | <b>1,746</b> | <b>1,782</b> | <b>1,818</b> |
| <b>Total Costs/ton</b>            | <b>65</b>        | <b>58</b>    | <b>53</b>    | <b>49</b>    | <b>45</b>    | <b>42</b>    | <b>40</b>    |

**NET RETURNS PER ACRE ABOVE OPERATING COSTS FOR TOMATOES**

| PRICE<br>\$/TON | YIELD (ton/acre) |       |       |       |       |       |       |
|-----------------|------------------|-------|-------|-------|-------|-------|-------|
|                 | 24.50            | 28.00 | 31.50 | 35.00 | 38.50 | 42.00 | 45.50 |
| 44.00           | -31              | 87    | 205   | 323   | 441   | 559   | 677   |
| 46.50           | 30               | 157   | 284   | 410   | 537   | 664   | 791   |
| 49.00           | 91               | 227   | 362   | 498   | 633   | 769   | 904   |
| 51.50           | 153              | 297   | 441   | 585   | 730   | 874   | 1,018 |
| 54.00           | 214              | 367   | 520   | 673   | 826   | 979   | 1,132 |
| 56.50           | 275              | 437   | 599   | 760   | 922   | 1,084 | 1,246 |
| 59.00           | 336              | 507   | 677   | 848   | 1,018 | 1,189 | 1,359 |

**NET RETURN PER ACRE ABOVE CASH COSTS FOR TOMATOES**

| PRICE<br>\$/TON | YIELD (ton/acre) |       |       |       |       |       |       |
|-----------------|------------------|-------|-------|-------|-------|-------|-------|
|                 | 24.50            | 28.00 | 31.50 | 35.00 | 38.50 | 42.00 | 45.50 |
| 44.00           | -399             | -281  | -163  | -45   | 73    | 191   | 309   |
| 46.50           | -338             | -211  | -84   | 43    | 169   | 296   | 423   |
| 49.00           | -276             | -141  | -5    | 130   | 266   | 401   | 537   |
| 51.50           | -215             | -71   | 73    | 218   | 362   | 506   | 651   |
| 54.00           | -154             | -1    | 152   | 305   | 458   | 611   | 764   |
| 56.50           | -93              | 69    | 231   | 393   | 554   | 716   | 878   |
| 59.00           | -31              | 139   | 310   | 480   | 651   | 821   | 992   |

**NET RETURN PER ACRE ABOVE TOTAL COSTS FOR TOMATOES**

| PRICE<br>\$/TON | YIELD (ton/acre) |       |       |       |       |       |       |
|-----------------|------------------|-------|-------|-------|-------|-------|-------|
|                 | 24.50            | 28.00 | 31.50 | 35.00 | 38.50 | 42.00 | 45.50 |
| 44.00           | -524             | -406  | --288 | -170  | -52   | 66    | 184   |
| 46.50           | -462             | -336  | -209  | -82   | 45    | 171   | 298   |
| 49.00           | -401             | -266  | -130  | 5     | 141   | 276   | 412   |
| 51.50           | -340             | -196  | -51   | 93    | 237   | 381   | 526   |
| 54.00           | -279             | -126  | 27    | 180   | 333   | 486   | 639   |
| 56.50           | -217             | -56   | 106   | 268   | 430   | 591   | 753   |
| 59.00           | -156             | 14    | 185   | 355   | 526   | 696   | 867   |

UC COOPERATIVE EXTENSION  
**Table 7. COSTS PER ACRE TO HARVEST TOMATOES**  
 SACRAMENTO VALLEY - YOLO-SOLANO COUNTIES 2001

| Operation                              | Operation    |                    | Cash and Labor Costs (per acre) |                  |             |            | Total Cost | Your Cos |
|--|--------------|--------------------|---------------------------------|------------------|-------------|------------|------------|----------|
|  | Time (Hrs/A) | Labor Cost         | Fuel, Lube & Repairs            | Material Cos     | Custom/Rent |            |            |          |
| <b>Harvest:</b>                        |              |                    |                                 |                  |             |            |            |          |
| Open Harvest Lane - 8% acres           | 0.10         | 1                  | 1                               | 0                | 0           | 3          |            |          |
| Harvest                                | 0.93         | 67                 | 130                             | 0                | 0           | 197        |            |          |
| In Field Hauling                       | 1.86         | 25                 | 26                              | 0                | 0           | 52         |            |          |
| <b>TOTAL HARVEST COSTS</b>             | <b>2.89</b>  | <b>94</b>          | <b>158</b>                      | <b>0</b>         | <b>0</b>    | <b>252</b> |            |          |
| Interest on operating capital @ 10.51% |              |                    |                                 |                  |             | 2          |            |          |
| <b>TOTAL OPERATING COSTS/ACRE</b>      |              | <b>94</b>          | <b>158</b>                      | <b>0</b>         | <b>0</b>    | <b>254</b> |            |          |
| <b>Cash Overhead:</b>                  |              |                    |                                 |                  |             |            |            |          |
| Property Taxes                         |              |                    |                                 |                  |             | 2          |            |          |
| Property Insurance                     |              |                    |                                 |                  |             | 1          |            |          |
| Investment Repairs                     |              |                    |                                 |                  |             | 0          |            |          |
| <b>TOTAL CASH OVERHEAD COSTS</b>       |              |                    |                                 |                  |             | <b>3</b>   |            |          |
| <b>TOTAL CASH COSTS/ACRE</b>           |              |                    |                                 |                  |             | <b>257</b> |            |          |
| <b>Non-cash Overhead:</b>              |              |                    |                                 |                  |             |            |            |          |
| Investment                             |              | Per producing Acre |                                 | Annual Cost      |             |            |            |          |
| Equipment                              |              | 344                |                                 | Capital Recovery |             | 50         | 50         |          |
| <b>TOTAL NON-CASH OVERHEAD COSTS</b>   |              | <b>344</b>         |                                 | <b>50</b>        |             | <b>50</b>  |            |          |
| <b>TOTAL COSTS/ACRE</b>                |              |                    |                                 |                  |             | <b>307</b> |            |          |

OPERATING and EQUIPMENT COSTS

| Operation                       | Hours       | Fuel, Lube & Repairs | Material /Service | Labor     | Operating Interest | Total Operating | Equip Over.* | Total      |
|---------------------------------|-------------|----------------------|-------------------|-----------|--------------------|-----------------|--------------|------------|
| <b>Harvest:</b>                 |             |                      |                   |           |                    |                 |              |            |
| Open Harvest Lane - 8% acres    | 0.10        | 1                    | 0                 | 1         | 0                  | 3               | 4            | 7          |
| Harvest                         | 0.93        | 130                  | 0                 | 67        | 2                  | 199             | 339          | 237        |
| In Field Hauling                | 1.86        | 26                   | 0                 | 25        | 0                  | 52              | 11           | 63         |
| <b>TOTAL HARVEST COSTS/ACRE</b> | <b>2.89</b> | <b>158</b>           | <b>0</b>          | <b>94</b> | <b>2</b>           | <b>254</b>      | <b>54</b>    | <b>307</b> |

\* Equipment Overhead includes capital recovery, taxes, and insurance

ANNUAL HARVEST EQUIPMENT COSTS

| Yr | Description         | Price          | Yrs Life | Salvage Value | Capital Recovery | Cash Overhead |              | Total         |
|----|---------------------|----------------|----------|---------------|------------------|---------------|--------------|---------------|
|    |                     |                |          |               |                  | Insur-ance    | Taxes        |               |
| 01 | 110HP 2WD Tractor 1 | 60,044         | 10       | 17,736        | 7,129            | 259           | 389          | 7,777         |
| 01 | 110HP 2WD Tractor 2 | 60,044         | 10       | 17,736        | 7,129            | 259           | 389          | 7,777         |
| 01 | 130HP 2WD Tractor   | 62,500         | 10       | 18,462        | 7,420            | 270           | 405          | 8,095         |
| 01 | Generator & Lights  | 3,819          | 7        | 974           | 588              | 16            | 24           | 628           |
| 01 | Harvester Tom used  | 41,666         | 8        | 9,408         | 5,970            | 170           | 255          | 6,395         |
| 01 | Harvester-Tomato    | 300,000        | 8        | 10,000        | 48,673           | 1,032         | 1,550        | 51,255        |
| 01 | Trailer Dollie #1   | 1,311          | 15       | 126           | 136              | 5             | 7            | 148           |
| 01 | Trailer Dollie #2   | 1,311          | 15       | 126           | 136              | 5             | 7            | 148           |
| 01 | Vine Diverter       | 14,500         | 10       | 2,564         | 1,848            | 57            | 85           | 1,990         |
|    | <b>TOTAL</b>        | <b>545,195</b> |          | <b>77,132</b> | <b>79,028</b>    | <b>2,072</b>  | <b>3,112</b> | <b>84,212</b> |
|    | 60% of New Cost     | 327,117        |          | 46,279        | 47,417           | 1,243         | 1,867        | 50,527        |