



Cost Analysis Work Sheet

ONIONS

Southern San Joaquin Valley
1975

Division of Agricultural Sciences
UNIVERSITY OF CALIFORNIA

PRINTED OCTOBER 1975

SPECIAL PUBLICATION
3042

COST ANALYSIS WORK SHEET - ONIONS - SOUTHERN SAN JOAQUIN VALLEY - 1975

Based on a yield of 25 tons per acre of fresh market onions or 20 tons per acre for processing, sold in the windrow with the buyer paying harvesting costs. Man labor @ \$2.80 per hour total, irrigator \$3.20, equipment operator \$3.60 including Social Security and Workman's Compensation Insurance. 90 h.p. crawler per hour cash costs \$7.00, depreciation \$5, interest \$2.50. 120 h.p. 4-wheel drive diesel @ \$4.80, \$2.00 and \$1.00. 70 h.p. wheel diesel @ \$2.95, \$1.04 and 52¢. 50 h.p. wheel diesel \$2.10, \$1.24 and 62¢.

	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
Pre-Harvest Cash Costs:				
Disc 2X: 1 hr. crawler tractor + driver	\$ 10.60			
Chisel 2X: 1 hr. crawler tractor	10.60			
Landplane 2X: 1 hr. crawler tractor	10.60			
List and fertilize				
1 hr. 120 h.p. 4-WD	8.40			
400 lbs. material @ \$300/ton	60.00			
Shape beds: plant				
1/3 hr./A 2 men and 70 h.p. wheel tractor	3.12			
*Seed: 3 lbs. @ \$11	33.00			
Herbicide + application	19.00			
Irrigate 2X: sprinkler				
6" water @ \$17 including booster labor	8.50	2.00		
Cultivate 2X, Fertilize 1X				
1 hr. 70 h.p. wheel tractor + driver	8.40			
120 lbs. N @ 20¢	24.00			
Chemical weed control; custom	41.00			
**Irrigate 8 times, furrow				
10 hrs. labor	32.00			
2' water at \$15	30.00			
60# N @ 12¢/lb. in irrigation water	7.20			
Pest control: materials & application, custom	5.00			
Hand weeding: 10 hrs.	28.00			
Misc. labor, materials, 1 hr. 50 h.p. wheel tractor	8.70			
Repairs to equipment, except tractors	12.00			
Rent: 12 months basis	100.00			
Supervision	12.00			
Office, car, operating capital, business costs, etc.	28.45			
TOTAL PRE-HARVEST CASH COSTS	\$502.57	\$20.10		
Harvesting Costs:				
paid by buyer				
TOTAL CASH COSTS	\$502.57	\$20.10		
Depreciation:				
90 h.p. crawler: 3 hrs. @ \$5	\$ 15.00			
120 h.p. 4-WD: 1 hr. @ \$2	2.00			
70 h.p. WD: 1 1/3 hr. @ \$1.04	1.39			
50 h.p. WD: 1 hr. @ \$1.24	1.24			
Other equipment: \$90 - 10 yrs. life	9.00			
TOTAL DEPRECIATION (tenant)	\$ 28.63	\$ 1.15		
Interest on Investment @ 8%:				
90 h.p. crawler: 3 hrs. @ \$2.50	\$ 7.50			
120 h.p. 4-WD: 1 hr. @ \$1	1.00			
70 h.p. WD: 1 1/3 hrs. @ 52¢	.69			
50 h.p. WD: 1 hr. @ 62¢	.62			
Other equipment: 1/2 cost, \$45	3.60			
TOTAL INTEREST ON INVESTMENT	\$ 13.41	\$.54		
TOTAL COST OF PRODUCTION (tenant)	\$544.61	\$21.79		

*Furnished by buyer for processing onions.

**Dehydrator onions require about 8 more crop irrigations and 2 more acre feet of water than fresh market onions.

SAMPLE COSTS PER TON AT VARYING YIELDS (tenant)

Yield: tons/acre	16	18	20	22	24	26	28	30
Cash costs per ton	\$31.41	\$27.92	\$25.13	\$22.84	\$20.94	\$19.33	\$17.95	\$16.75
Total costs per ton (tenant)	34.04	30.26	27.23	24.76	22.69	20.95	19.45	18.15

SAMPLE TENANT COSTS PER TON AT THE INDICATED YIELDS
WITH VARYING WATER COSTS

Yield: Tons per acre	Total cost per ton at indicated water cost per acre foot				
	\$5	\$10	\$15	\$20	\$25
16	\$32.41	\$33.19	\$33.98	\$34.76	\$35.54
18	28.81	29.51	30.20	30.90	31.59
20	25.93	26.56	27.18	27.81	28.43
22	23.57	24.14	24.71	25.28	25.85
24	21.61	22.13	22.65	23.17	23.69
26	19.95	20.43	20.91	21.39	21.87
28	18.52	18.97	19.41	19.86	20.31
30	17.29	17.70	18.12	18.54	18.95

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Prepared by:

Lyndon C. Brown, Farm Advisor, Kings County
Lynn A. Horel, Staff Research Associate, Davis
Donald May, Farm Advisor, Fresno County
David N. Wright, Farm Advisor, Kern County
Edward A. Yearly, Farm Advisor-Statewide, Parlier

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Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the United States Department of Agriculture. James B. Kendrick, Jr., Director, Cooperative Extension, University of California.