

# SAMPLE COSTS TO PRODUCE SPRING SPINACH IN MONTEREY COUNTY - 1986

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YIELD: 11 tons per acre  
 HARVEST: March - May  
 PLANT: November - January

TOTAL LABOR COSTS/HR*			HOURLY TRACTOR COSTS			
			Cash Costs	Depreciation	Interest	
Equipment Operator	11.65	80 h.p. Crawler Diesel	12.52	4.72	4.25	
Irrigator	10.15	80 h.p. Wheel Diesel	7.18	1.88	1.13	
Other Labor	10.00					
OPERATION	Tractor Used	Hours/Acre	Labor	Fuel & Repairs	Contracts & Materials	Total/Acre
<b>CULTURAL</b>						
Sub-Soil 2X (1/2 to spinach)	C-80	1.24	14.45	20.24		17.34
Disc & Roll 3X	C-80	0.69	8.04	13.36		21.40
Chisel 2X	C-80	0.66	7.69	9.74		17.43
Level	C-80	0.52	6.06	8.16		14.22
List & Preplant Fertilizer					Contract @ \$9.00/ac 500# 12-12-12 @ \$67.25	76.25
Shape Beds & Roll	WD-60	0.25	2.91	2.05		4.96
Plant 4-Bed Planter	WD-60	0.50	5.83	4.10	12# seed @ \$5.46/lb	75.45
Herbicide 2X					Contract @ \$12.00/ac materials \$59.24	83.24
Irrigate 2X		4.00	40.60		75 ac. ft. @ \$30.00/ac ft. for power	63.10
Fertilize 2X					Contract @ \$8.00/ac 160 lbs N @ \$.43/lb	84.80
Pest Control 2X					Contract @ \$12.00/ac materials \$23.75	47.75
Cultivate 3X	WD-60	0.75	8.74	5.38		14.12
Hoe & Weed		7.0	70.00			70.00
Miscellaneous		3.0	34.95	12.00		46.95
<b>TOTAL CULTURAL COSTS</b>						<b>637.01</b>
<b>OVERHEAD</b>						
Business Costs:	50% of preharvest costs @ 11% for 6 months					24.56
Taxes:	Equipment					6.00
Rent:	\$500.00/ac., 6 months to spinach					250.00
<b>TOTAL OVERHEAD COSTS</b>						<b>280.56</b>
<b>TOTAL CULTURAL AND OVERHEAD COSTS</b>						<b>917.57</b>
<b>HARVEST - HARVESTED BY PROCESSOR</b>						
<b>ANNUAL COSTS</b>	<b>Investment</b>	<b>Per Acre</b>	<b>Depreciation</b>	<b>Interest - 11%</b>		
50% charged to spinach, tractors are on an hourly basis	Buildings	60.00	3.00	3.30		
	Irrig. system	300.00	30.00	16.50		
	Tractors	230.00	23.14	18.31		
	Equipment	200.00	20.00	11.00		
<b>TOTAL</b>		<b>790.00</b>	<b>76.14</b>	<b>49.11</b>		
<b>TOTAL COST PER ACRE</b>						<b>83.35</b>
<b>TOTAL COST PER ACRE</b>						<b>1,000.92</b>
<b>COST PER TON @ 11 TONS PER ACRE</b>						<b>90.99</b>

## SAMPLE COSTS OF PRODUCTION AT VARYING YIELDS

Yield: Tons per acre	9	10	11	12	13
Growing Costs	1000.92	1000.92	1000.92	1000.92	1000.92
Cost Per Ton	111.22	100.10	91.00	83.41	77.00

Management has not been included as a cost of production in this study. It may be as much as 5% of the farm value of the crop.

Labor costs per hour include fringe benefits paid by the farmer. SDI, social security, workmen's compensation, unemployment, health plan, vacation and pension plan.