Costs of Strawberry Production in Northwestern Michigan

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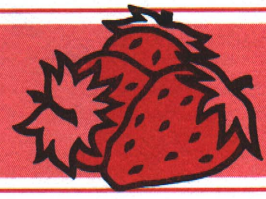
# COSTS OF STRAWBERRY PRODUCTION IN NORTHWESTERN MICHIGAN



*By Myron Kelsey and Larry Bradford*[1]

This cost evaluation of strawberry production in northwestern Michigan is a projection of costs developed from small-group discussions with strawberry growers. Growers described common growing and harvesting practices used in the area and agreed on the average size of strawberry acreage, equipment and cultural practices generally used by an average apple grower.

These figures do not reflect the average cost of strawberry production for all growers in the state. Costs vary considerably from area to area in the state and from farm to farm.

The data can help you develop your costs and better evaluate your farm situation. Each of the appropriate tables in this report includes a "Your Farm Cost" column for you to note your own costs for particular operations within the total strawberry enterprise. For operations where those costs cannot be determined, you may wish to adjust and substitute the study data.

The data were assembled assuming equipment and labor available for a hypothetical farm of 200 acres of diversified fruit and vegetables, including 40 acres of strawberries. However, the data in Table 1 are presented for 10 acres of strawberries to make it easier for you to visualize many of the resource inputs.

## Labor Costs

The full-time labor classification includes the working time of the operator and regular hired help devoted to strawberries. Operator labor is not considered a cash expense by producers. But to allow for differences in the proportion of work performed by regular hired help, which is a cash expense, and the operator, both have been included at the $8 per hour rate. As a result, producers who do a major portion of the work may have a lower cash labor cost than the figures indicate.

The labor rate used includes the operator's share of Social Security, Workers' Compensation and other fringe benefits. A $6 per hour rate was used for part-time help and $4.80 for manual labor.

## Equipment Costs

Some major factors considered in the computation of equipment costs are initial cost, salvage value, years of life, annual usage, repair costs, insurance, interest and operating expenses, such as gas and oil. The variable costs, which include only gas and oil and repairs for each piece of equipment, are charged to the crop in Table 1 on the basis of hours of use of the equipment. The fixed costs are also shown. The totals are shown in Table 3.

## Variable Costs

Variable costs are those that change directly with increases or decreases in the acreage of strawberries. Examples of costs are spray material, fertilizer, hired labor and machinery operating costs. An interest charge on variable costs has not been included in these figures.

Variable costs incurred in strawberry production are categorized by labor, machinery and materials in Tables 1 and 2. The details of hours and types of labor, machinery used and hours of use, and kinds and amounts of materials used by operation are shown in Table 1. If your costs for particular items are substantially higher than those shown, you may need to analyze those components closely to see if they can be reduced. A high cost for a particular component may be justified if it contributes to sufficiently higher yield or improved quality.

The variable costs incurred in harvesting 10 acres, with estimated total production of 10,000 pounds of strawberries, are shown in Table 2.

## Overhead Costs

The overhead, or fixed cost, for strawberry production (Table 3) includes allocation of machinery overhead on the basis of the proportion of total farm use in strawberries, interest on land investment and taxes. The fixed costs of machinery are allocated to strawberries on the basis of hours of use relative to the total hours of use of the equipment on the farm. Fixed costs on machinery include depreciation, interest on investment, insurance and housing costs.

You should evaluate your own farm situation and decide whether fixed costs should be considered as part of the total cost for your decision-making purposes. Interest and taxes on land are a fixed cost to the owner, for example, but a variable cost for the operator who is renting the land.

[1]Professor and extension specialist, Department of Agricultural Economics, and district extension horticulture and marketing agent, respectively.

## Table 1. Growing Operations and Related Variable Costs for 10 Acres of Strawberry Production, Northwestern Michigan, 1984

| | Labor | | | Machinery | | | | | Materials | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Operation | Labor per hr. | Wage Rate | Cost | Equipment | Hours of Use | Variable Cost/Unit | Total Variable Cost | Fixed Cost/Unit | Fixed Cost | Item | Cost Per 10 Acres | Total Variable Cost |
| Fall (Soil Building) | | | | | | | | | | | | |
| Plow | 6 | $8.00 | $48.00 | 60 h.p. tractor | 6 | $6.79 | $40.74 | $5.93 | $35.58 | | | $97.74 |
| | | | | Plow | 6 | 1.50 | 9.00 | 2.69 | 16.14 | | | |
| Disc (twice) | 6 | 8.00 | 48.00 | 60 h.p. tractor | 6 | 6.79 | 40.74 | 5.93 | 35.58 | | | 99.60 |
| | | | | Disc | 6 | 1.81 | 10.86 | 3.23 | 19.38 | | | |
| Drag | 2 | 8.00 | 16.00 | 60 h.p. tractor | 2 | 6.79 | 13.58 | 5.93 | 11.86 | | | 32.58 |
| | | | | Drag | 2 | 1.50 | 3.00 | 2.69 | 5.38 | | | |
| Soil test | 2 | 8.00 | 16.00 | Pickup | 20mi. | .16 | 3.20 | .38 | 7.60 | 2 tests@4.50 | 9.00 | 28.20 |
| Seeding sorghum | 3 | 8.00 | 24.00 | 40 h.p. tractor | 3 | 5.08 | 15.24 | 4.45 | 13.35 | 25 lbs sorghum seed/acre@48 cents/lb. | 120.00 | 163.05 |
| | | | | Small fertilizer spreader | 3 | 1.27 | 3.81 | 8.92 | 26.76 | | | |
| Broadcast fertilizer | 4 | 8.00 | 32.00 | 60 h.p. tractor | 4 | 6.79 | 27.16 | 5.93 | 23.72 | 300 lbs. 16-16-16/acre@ $198/ton | 297.00 | 501.20 |
| | | | | Large fertilizer spreader | 4 | 3.76 | 15.04 | 10.71 | 42.84 | 200 lbs. 0-0-60/ acre@ $130/ton | 130.00 | |
| Fumigation | | | | Custom application@$50/acre | | | 500.00 | | | 30 gal. Vorlex/ acre@$13/gal. | 3,900.00 | 4,400.00 |
| Management | 30 | 8.00 | 240.00 | | | | | | | | | 240.00 |
| TOTAL | | | $424.00 | | | | $682.37 | | [$238.19] | | $4,456.00 | $5,562.37 |
| Planting Year | | | | | | | | | | | | |
| Plow | 6 | 8.00 | 48.00 | 60 h.p. tractor | 6 | 6.79 | 40.74 | 5.93 | 35.58 | | | $97.74 |
| | | | | Plow | 6 | 1.50 | 9.00 | 2.69 | 16.14 | | | |
| Disc (twice) | 6 | 8.00 | 48.00 | 60 h.p. tractor | 6 | 6.79 | 40.74 | 5.93 | 35.58 | | | 99.60 |
| | | | | Disc | 6 | 1.81 | 10.86 | 3.23 | 19.38 | | | |
| Drag | 2 | 8.00 | 16.00 | 60 h.p. tractor | 2 | 6.79 | 13.58 | 5.93 | 11.86 | | | 32.58 |
| | | | | Drag | 2 | 1.50 | 3.00 | 2.69 | 5.38 | | | |
| Planting (1/2 acre/hr.) | 20 | 8.00 | 160.00 | 60 h.p. tractor | 20 | 6.79 | 135.80 | 5.93 | 118.60 | 6,000 plants/ acre@$65/ 1,000 | 3,900.00 | 4,778.85 |
| | 20 | 6.00 | 120.00 | Transplanter | 20 | 2.05 | 41.00 | 4.85 | 97.00 | | | |
| | | | | 40 h.p. tractor | 5 | 5.08 | 25.40 | 4.45 | 22.25 | | | |
| | | | | Trailer | .5 | .19 | .95 | 4.10 | 20.50 | | | |
| | 80 | 4.80 | 384.00 | Truck | 30mi. | .39 | 11.70 | .58 | 17.40 | | | |
| Cultipacker | 2 | 8.00 | 16.00 | 40 h.p. tractor | 2 | 5.08 | 10.16 | 4.45 | 8.90 | | | 29.16 |
| | | | | cultipacker | 2 | 1.50 | 3.00 | 2.69 | 5.38 | | | |
| Weed spray | 8 | 8.00 | 64.00 | 40 h.p. tractor | 8 | 5.08 | 40.64 | 4.45 | 35.60 | 12 lbs. Dac-thal/acre@ $4.35/lb. | 522.00 | 642.08 |
| | | | | Weed sprayer | 8 | 1.93 | 15.44 | 7.11 | 56.88 | | | |
| Broadcast fertilizer | 4 | 8.00 | 32.00 | 60 h.p. tractor | 4 | 6.79 | 27.16 | 5.93 | 23.72 | 300 lbs. 16-16 -16@$179/ton | 268.50 | 342.70 |
| | | | | Fertilizer spreader | 4 | 3.76 | 15.04 | 10.71 | 42.84 | | | |
| Cultivation (4 times) | 48 | 8.00 | 384.00 | 40 h.p. tractor | 48 | 5.08 | 243.84 | 4.45 | 213.60 | | | 726.24 |
| | | | | Cultivator | 48 | 2.05 | 98.40 | 2.70 | 129.60 | | | |
| Broadcast nitrogen | 3 | 8.00 | 24.00 | 60 h.p. tractor | 3 | 6.79 | 20.37 | 5.93 | 17.79 | 150 lbs. 33-0-0 @$166/ton | 124.50 | 180.15 |
| | | | | Fertilizer spreader | 3 | 3.76 | 11.28 | 10.71 | 32.13 | | | |
| Hoeing | 200 | 4.80 | 960.00 | | | | | | | | | 960.00 |
| Pinch blossoms (twice) | 100 | 4.80 | 480.00 | | | | | | | | | 480.00 |
| Weed spray | 8 | 8.00 | 64.00 | 40 h.p. tractor | 8 | 5.08 | 40.64 | 4.45 | 35.60 | 8 lbs 50% w.p. Tenoran/acre @$6.68 | 534.40 | 654.48 |
| | | | | Weed sprayer | 8 | 1.93 | 15.44 | 7.11 | 56.88 | | | |

## Table 1. (Continued)

| | Labor | | | Machinery | | | | | | Materials | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Operation | Labor per hr. | Wage Rate | Cost | Equipment | Hours of Use | Variable Cost/Unit | Total Variable Cost | Fixed Cost/Unit | Fixed Cost | Item | Cost Per 10 Acres | Total Variable Cost |
| Spray (3 times) | 15 | 8.00 | 120.00 | 60 h.p. tractor | 15 | 6.79 | 101.85 | 5.93 | 88.95 | 1 lb. Guthion/ | 148.50 | 580.05 |
| | | | | PTO sprayer | 15 | 4.98 | 74.70 | 12.15 | 182.25 | acre@$4.95/lb. | | |
| | | | | | | | | | | 1 lb. Cyprex/ acre@$4.50/lb. | 135.00 | |
| Irrigation—set up equipment | 20 | 4.80 | 96.00 | 40 h.p. tractor | 10 | 5.08 | 50.80 | 4.45 | 44.50 | | | 148.70 |
| | | | | Trailer | 10 | .19 | 1.90 | 4.10 | 41.00 | | | |
| Irrigation application 1/2 inch 6 times | 3 | 8.00 | 24.00 | Irrigation Equipment | 30 AI | 9.59 | 287.70 | 13.80 | 414.00 | | | 413.70 |
| | | | | 60 h.p. tractor | 30 AI | 3.40 | 102.00 | 2.97 | 89.10 | | | |
| Weed spray | 8 | 8.00 | 64.00 | 40 h.p. tractor | 8 | 5.08 | 40.64 | 4.45 | 35.60 | 4 lbs. Devernol /acre@$6.85 /lb. | 274.00 | 394.08 |
| | | | | Weed sprayer | 8 | 1.93 | 15.44 | 7.11 | 56.88 | | | |
| Management fee | 80 | 8.00 | 640.00 | | | | | | | | | 640.00 |
| TOTAL | | | $3,744.00 | | | | $1,549.21 | | [$2,010.87] | | $5,906.90 | $11,200.11 |
| First Fruiting Year Checkout irrigation equipment | 8 | 4.80 | 38.40 | | | | | | | | | 38.40 |
| Broadcast fertilizer | 3 | 8.00 | 24.00 | 60 h.p. tractor | 3 | 6.79 | 20.37 | 5.93 | 17.79 | 200 lbs 45-0-0 | 230.00 | 285.65 |
| | | | | Fertilizer spreader | 3 | 3.76 | 11.28 | 10.71 | 32.13 | @$230/ton | | |
| Mulching | 16 | 6.00 | 96.00 | 40 h.p. tractor | 16 | 5.08 | 81.28 | 4.45 | 71.20 | 2 tons straw/acre | 800.00 | 1,137.12 |
| | 32 | 4.80 | 153.60 | Trailer | 16 | .19 | 3.04 | 4.10 | 65.60 | @$40 ton | | |
| | | | | Straw spreader | 16 | .20 | 3.20 | 4.10 | 65.60 | | | |
| Frost control 7 hrs. per night (5 nights) | 35 | 8.00 | 280.00 | Irrigation equipment | 40AI | 9.59 | 383.60 | 13.80 | 552.00 | | | 799.60 |
| | | | | 60 h.p. tractor | 40AI | 3.40 | 136.00 | 2.97 | 118.80 | | | |
| First cover spray | 7 | 8.00 | 56.00 | 40 h.p. tractor | 7 | 5.08 | 35.56 | 4.45 | 31.15 | 6 lb. Captan/acre | 78.00 | 277.07 |
| | | | | Weed sprayer | 7 | 1.93 | 13.51 | 7.11 | 49.77 | @$1.30 lb. 1 qt. Lorsban/acre @ $9.40 qt. | 94.00 | |
| Second cover spray | 5 | 8.00 | 40.00 | 60 h.p. tractor | 5 | 6.79 | 33.95 | 5.93 | 29.65 | 2 lbs. Thiodan/ acre@$4.08 | 81.60 | 315.95 |
| | | | | PTO sprayer | 5 | 4.98 | 24.90 | 12.15 | 60.75 | 1/2 lb. Benlate/ acre@$11.50; | 57.50 | |
| | | | | | | | | | | 6 lbs. Captan/acre @$1.30 | 78.00 | |
| Third cover spray | 5 | 8.00 | 40.00 | 60 h.p. tractor | 5 | 6.79 | 33.95 | 5.93 | 29.65 | 1/2 lb. Benlate/ acre@$11.50; | 57.50 | 234.35 |
| | | | | PTO sprayer | 5 | 4.98 | 24.90 | 12.15 | 60.75 | 6 lb. Captan/acre @$1.30 | 78.00 | |
| Fourth cover spray | 5 | 8.00 | 40.00 | 60 h.p. tractor | 5 | 6.79 | 33.95 | 5.93 | 29.65 | 1 1/2 lb. Ronalin /acre@$17.30; | 259.50 | 436.35 |
| | | | | PTO sprayer | 5 | 4.98 | 24.90 | 12.15 | 60.75 | 6 lb. Captan/acre @$1.30 | 78.00 | |
| Hoeing | 100 | 4.80 | 480.00 | | | | | | | | | 480.00 |
| Irrigation 3/4 acre inch per application | 6 | 8.00 | 48.00 | Irrigation equipment | 60AI | 9.59 | 575.40 | 13.80 | 828.00 | Spray 1 1/2 lb. Benlate/ acre@$11.50 | 57.50 | 1,376.20 |

## Table 1. (Continued)

| | Labor | | | Machinery | | | | | | Materials | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Operation | Labor per hr. | Wage Rate | Cost | Equipment | Hours of Use | Variable Cost/Unit | Total Variable Cost | Fixed Cost/Unit | Fixed Cost | Item | Cost Per 10 Acres | Total Variable Cost |
| (8 times) | | | | 60 h.p. tractor | 60Al | 3.40 | 204.00 | 2.97 | 178.20 | 1 lb Theodan/ acre@$4.08 | 40.80 | |
| | | | | | | | | | | 6 lb. Captan/acre @$1.30 | 78.00 | |
| | | | | | | | | | | Spray 2 1/2 lb Benlate/ acre@$11.50 | 57.50 | |
| | | | | | | | | | | 2 lb. Guthion/acre @$4.05 | 99.00 | |
| | | | | | | | | | | Spray 3 2 lb. Guthion/acre @$4.95 | 99.00 | |
| | | | | | | | | | | 3 applications nitrogen 45 lb. N totai/acre 26 cents/lb. | 117.00 | |
| Broadcast fertilizer | 3 | 8.00 | 24.00 | 60 h.p. tractor | 3 | 6.79 | 20.37 | 5.93 | 17.79 | 100 lb. calcium | 99.50 | 155.15 |
| | | | | Fertilizer spreader | 3 | 3.76 | 11.28 | 10.71 | 32.13 | nitrate/acre@ $199 ton | | |
| Management | 100 | 8.00 | 800.00 | | | | | | | | | 800.00 |
| Total—First Fruiting Year | | | $2,120.00 | | | | $1,675.44 | | [$2,331.36] | | $2,540.40 | $6,335.84 |
| Post-Harvest 1st weed spray | 8 | 8.00 | 64.00 | 40 h.p. tractor | 8 | 5.08 | 40.64 | 4.45 | 35.60 | 2,4-D 1 qt/A@ $3 | 12.00 | 132.08 |
| | | | | Weed sprayer | 8 | 1.93 | 15.44 | 7.11 | 56.88 | Spray .4 area | | |
| 2nd weed spray | 8 | 8.00 | 64.00 | 40 h.p. tractor | 8 | 5.08 | 40.64 | 4.45 | 35.60 | 6 lbs Diphin- | 396.00 | 516.08 |
| | | | | Weed sprayer | 8 | 1.93 | 15.44 | 7.11 | 56.88 | amid per acre@ $6.60 | | |
| Mow | 3.5 | 8.00 | 28.00 | 60 h.p. tractor | 3.5 | 6.79 | 23.77 | 5.93 | 20.76 | | | 57.76 |
| | | | | Rotary mower | 3.5 | 1.71 | 5.99 | 4.02 | 14.07 | | | |
| Fertilize | 3 | 8.00 | 24.00 | 60 h.p. tractor | 3 | 6.79 | 20.37 | 5.93 | 17.79 | 500 lb. 16-16-16 | 495.00 | 550.65 |
| | | | | Fertilizer spreader | 3 | 3.76 | 11.28 | 10.71 | 32.13 | per acre@$198 ton | | |
| Rototillage | 10 | 8.00 | 80.00 | 60 h.p. tractor | 10 | 6.79 | 67.90 | 5.93 | 59.30 | | | 168.90 |
| | | | | Rototiller | 10 | 2.10 | 21.00 | 3.35 | 33.50 | | | |
| Post-renovation sprays (twice) | 10 | 8.00 | 80.00 | 60 h.p. tractor | 10 | 6.79 | 67.90 | 5.93 | 59.30 | 1/2 lb. Benlate/ A@$11.50 | 57.50 | 666.70 |
| | | | | PTO sprayer | 10 | 4.98 | 49.80 | 12.15 | 121.50 | 1 qt. Guthion/A @$9. | 99.00 | |
| | | | | | | | | | | 6 lb Captan/A@ $1.30 | 78.00 | |
| | | | | | | | | | | 2nd spray | 234.50 | |
| Hand hoeing | 400 | 4.80 | 1,920.00 | | | | | | | | | 1,920.00 |
| Post-harvest irrigation (4 inches | 4 | 8.00 | 32.00 | Irrigation Equip- | 40Al | 9.59 | 383.60 | 13.80 | 552.00 | | | 551.60 |
| | | | | ment 60 h.p. | 40Al | 3.40 | 136.00 | 2.97 | 118.80 | | | |
| | | | | tractor | | | | | | | | |
| Fertilize | 3 | 8.00 | 24.00 | 60 h.p. tractor | 3 | 6.79 | 20.37 | 5.93 | 17.79 | 100 lb 48-0-0/ | 230.00 | 285.65 |
| | | | | Fertilizer spreader | 3 | 3.76 | 11.28 | 10.71 | 32.13 | A@$230/ton | | |
| Total Post-Harvest Cost | | | $2,316.00 | | | | $931.42 | | [$1,264.03] | | $1,602.00 | $4,849.42 |
| Second Fruiting Year Totals are same as first fruiting year with the addition of 50 additional hours for hoeing. | | | | | | | | | | | | |
| Extra hoeing | 40 | 4.80 | 240.00 | | | | | | | | | 240.00 |
| Total from first fruiting year | | | $2,120.00 | | | | $1,675.44 | | [$2,331.36] | | $2,540.40 | $6,335.84 |
| Total from second fruiting year | | | 2,360.00 | | | | 1,675.44 | | [2,331.36] | | 2,540.40 | 6,575.84 |

## Table 2. Variable Cost of Harvesting 10 Acres of Strawberries Northwestern Michigan, 1984 10,000 lbs. Per Acre

| | |
|---|---|
| Labor | |
| Harvest piece rate @ 14.4 cents/lb. | $14,400.00 |
| Fringe benefits [S.S. (7%), W.C. (2.04%) Unemployment (6.5%) = .1554] | 2,237.76 |
| Crew leader supervision and hauling @ 4 cents/lbs. | 4,000.00 |
| | $20,637.76 |
| Equipment | |
| Forklift (45 hrs. @ 75 cents/hr.) | 33.75 |
| Trailer (45 hrs. @ 19 cents/hr.) | 8.55 |
| 40 h.p. tractor (45 hrs. & $5.08/hr.) | 228.60 |
| Labor cabins (3,330 hrs. & $1.20/hr.) | 3,996.00 |
| | $4,266.90 |
| Total harvest cost for 10 acres | 24,904.66 |
| Harvest cost per pound | 24.9 cents |

## Table 3. Overhead Cost Per 10 Acres of Strawberries Northwestern Michigan, 1984

| | |
|---|---|
| Fall Soil Preparation—Machinery fixed cost | $ 238.19 |
| Planting year—Real estate taxes ($12/acre) | 120.00 |
| Interest on land ($800/acre × 10%) | 800.00 |
| Machinery fixed cost | 2,010.87 |
| Interest on fall soil preparation cost [($5,562.37 + 238.19) × .125] | 725.07 |
| Labor housing (400 hours @ $1.20) | 480.00 |
| First fruiting year—Real estate taxes ($12/acre) | 120.00 |
| Interest on land (800/acre × 10%) | 800.00 |
| Harvest machinery fixed cost | 603.00 |
| Machinery fixed cost | 2,331.36 |
| Labor housing (140 hours @ $1.20) | 168.00 |
| Interest on total to first fruiting year ($4,374.13 overhead to date + soil preparation $5,562.37 + planting year cost $11,200.11 = $21,136.61 × .125) | 2,642.08 |
| | $11,038.57 |
| Second fruiting year | |
| Post-harvest labor housing (400 hrs. @ $1.20 | 480.00 |
| Post-harvest fixed cost | 1,264.03 |
| Interest on post-harvest cost [($4,849.42 + 1,264.03) × $.125) + 480] | 824.18 |
| Machinery fixed cost | 2,331.36 |
| Harvest machinery fixed cost | 603.00 |
| Interest on land ($800/acre × 10%) | 800.00 |
| Real estate taxes ($12/acre) | 120.00 |
| Labor housing (190 hrs. @ $1.20) | 228.00 |
| | $6,650.57 |

## Production Costs Per Pound

The yield obtained per acre is very important in determining production costs per pound (Tables 4 and 5). In computing per pound costs, it was assumed that preharvest costs per acre—such as spraying, planting, cultivation, etc.—do not vary greatly, regardless of the yield obtained.

A comparison of Tables 4 and 5 indicates a substantial reduction in per pound costs when a bed can be renovated for a second fruiting year and yields maintained.

## Table 4. Effect of Varying Yields on Strawberry Costs for the Soil Building, Planting and First Fruiting Year, Northwestern Michigan, 1984

| Harvest Yield/ Acre | Variable Growing Cost to Harvest[1] | Harvest Cost | Total Variable Cost Per Cwt. | Your Farm Cost | Overhead Cost[2] | Total Cost | Your Farm Cost |
|---|---|---|---|---|---|---|---|
| | | | Per Cwt. | | | | |
| 60 | $38.50 | 25.90 | 64.40 | _____ | $18.40 | $82.80 | _____ |
| 80 | 28.87 | 25.90 | 54.70 | _____ | 13.80 | 68.57 | _____ |
| 100 | 23.10 | 25.90 | 49.00 | _____ | 11.04 | 60.04 | _____ |
| 120 | 19.25 | 25.90 | 45.15 | _____ | 9.20 | 54.35 | _____ |
| 140 | 16.50 | 25.90 | 42.40 | _____ | 7.88 | 50.28 | _____ |
| 160 | 14.44 | 25.90 | 40.34 | _____ | 6.90 | 47.24 | _____ |
| 180 | 12.83 | 25.90 | 38.73 | _____ | 6.13 | 44.86 | _____ |

[1]Total of soil buildup ($5,562.37), planting year ($11,200.11) and first fruiting year ($6,335.84) = $23,098.32.
[2]Overhead cost = $11,038.57.

## Table 5. Effect of Varying Yields on Strawberry Costs for the Second Fruiting Year, Northwestern Michigan, 1984

| Harvest Yield/ Acre | Variable Growing Cost to Harvest[1] | Harvest Cost | Total Variable Cost | Your Farm Cost | Overhead Cost[2] | Total Cost | Your Farm Cost |
|---|---|---|---|---|---|---|---|
| | | | Per Cwt. | | | | |
| 60 | $19.04 | $25.90 | $44.94 | _____ | $11.08 | $56.02 | _____ |
| 80 | 14.28 | 25.90 | 40.18 | _____ | 8.31 | 48.49 | _____ |
| 100 | 11.43 | 25.90 | 37.33 | _____ | 6.65 | 43.98 | _____ |
| 120 | 9.52 | 25.90 | 35.42 | _____ | 5.54 | 40.96 | _____ |
| 140 | 8.16 | 25.90 | 34.06 | _____ | 4.75 | 38.81 | _____ |
| 160 | 7.14 | 25.90 | 33.04 | _____ | 4.16 | 37.20 | _____ |
| 180 | 6.35 | 25.90 | 32.25 | _____ | 3.69 | 35.94 | _____ |

[1]Variable growing cost equals post-harvest cost ($4,849.42) plus second fruiting year cost ($6,575.84) equals $11,425.26.
[2]Overhead cost equals $6,750.57.

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