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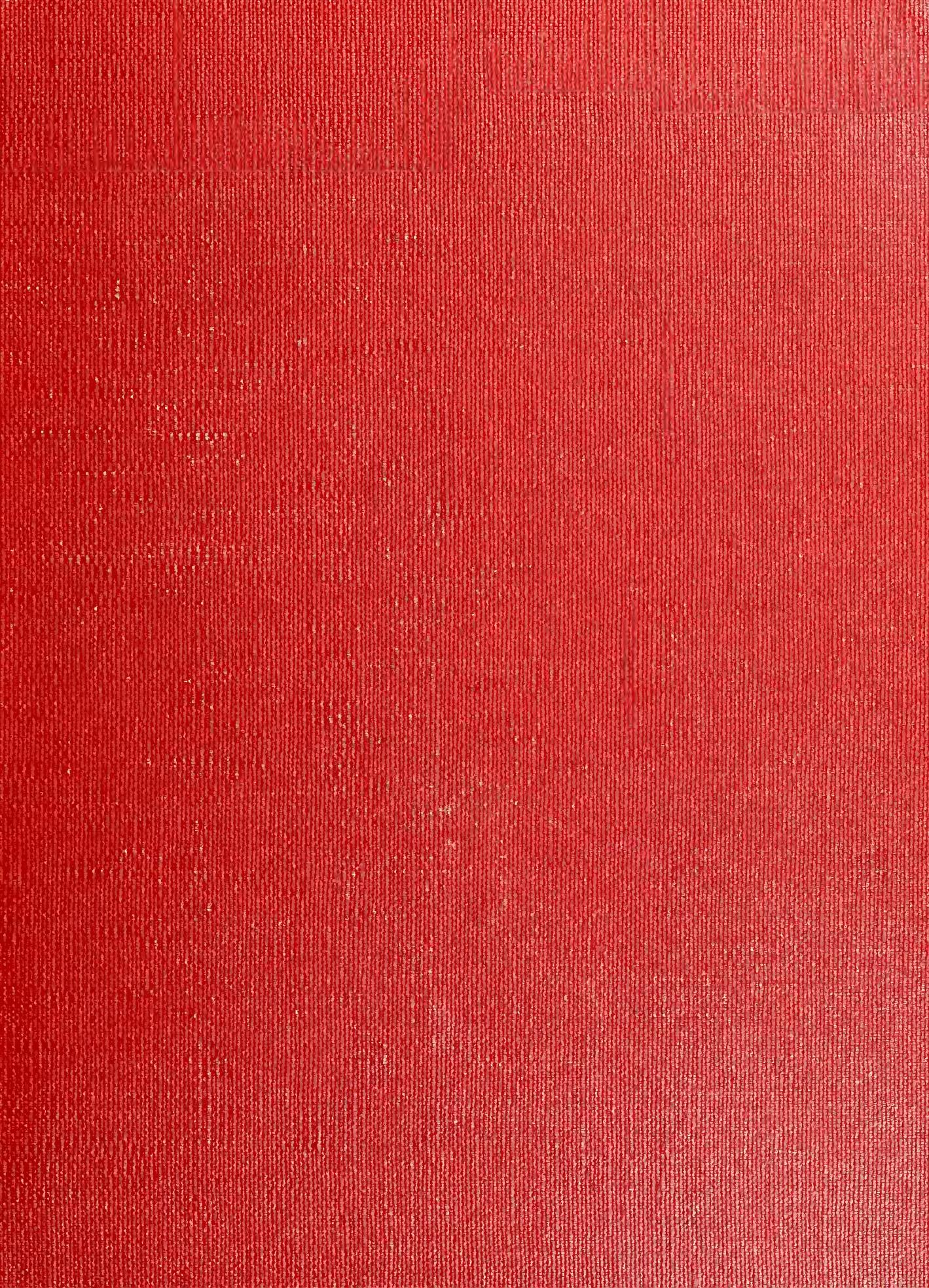
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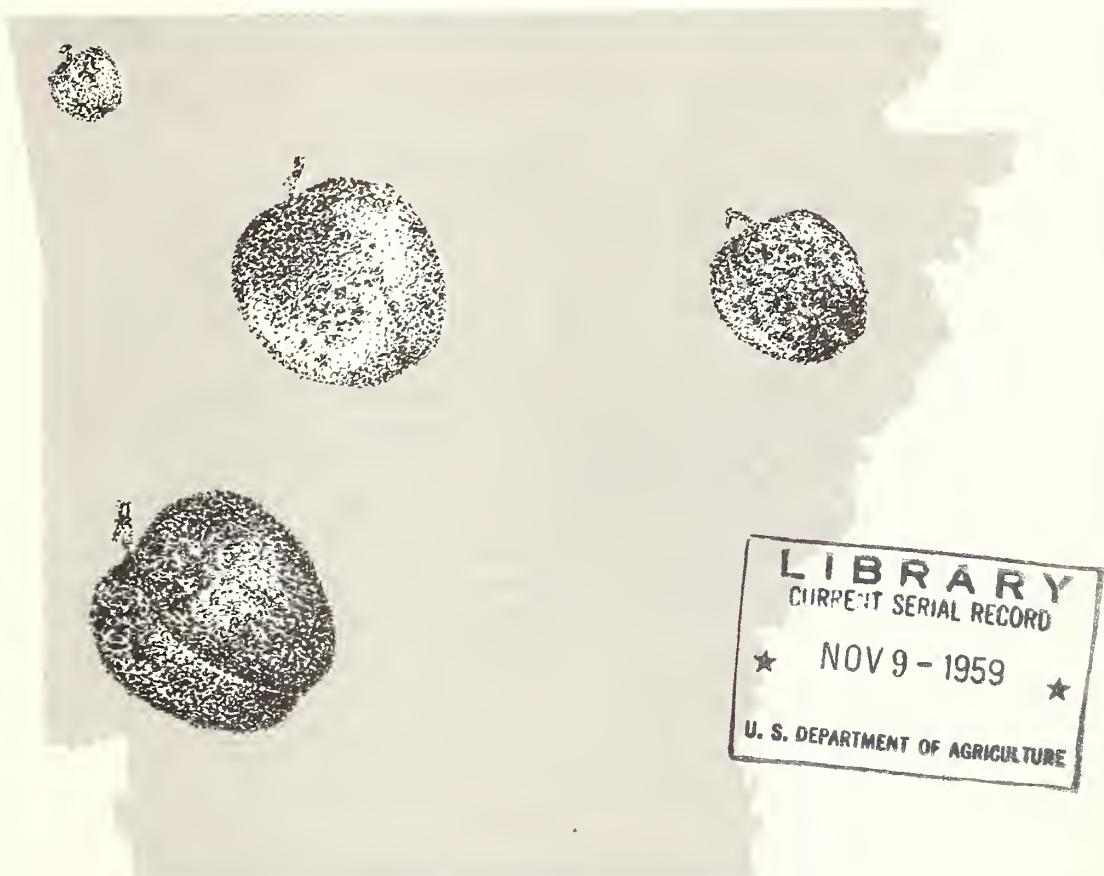


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COSTS OF PACKING Arkansas Peaches IN 1958



UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Marketing Service
Marketing Research Division
Washington, D. C.

Marketing Research Report No. 361

In cooperation with the
Arkansas Agricultural Experiment Station

PREFACE

This is the fourth in a series of reports on the cost of preparing peaches for the fresh market. It is a part of a continuing research program designed to improve efficiency and reduce costs in the marketing of farm products. Previous reports were: Costs of Packing Michigan Peaches in 1957, Marketing Research Report No. 290; Costs of Packing Colorado Peaches in 1956, Marketing Research Report No. 179; and Costs of Marketing Carolina Peaches in 1954, Marketing Research Report No. 103.

Peach growers and packers in the Nashville area of Arkansas permitted the observation of packing operations in their sheds and made available the information on costs of overhead and materials which are a major component of the analysis. Mr. Jack Lafferty of the Arkansas Agricultural Experiment Station made the initial contacts with growers and packers and offered many helpful suggestions.

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August 1959

COSTS OF PACKING ARKANSAS PEACHES IN 1958

By Joseph C. Podany and Donald E. Farris 1/

SUMMARY

Arkansas, with a peach crop of 2.2 million bushels, ranked seventh among States in total peach production in 1958. The principal producing areas in the State are (1) the southwest or Nashville area; (2) the Clarksville area--south and east of the Ozarks; (3) the Crowley Ridge area in eastern Arkansas; and (4) the northwest area comprising Benton, Crawford, and Washington counties.

Cost data in this report are based on observations made at 16 farm packing sheds in the Nashville area during the Elberta harvesting season in 1958. Peaches were generally packed in bushel baskets, faced, and hydrocooled. Hydro-cooling costs were not studied as this operation was usually separate from the packing shed and handled on a custom basis at another location. The prevailing custom rate was 25 cents per bushel.

The average time required to pack a bushel of peaches was 15.5 man-minutes. The average total cost (including labor, overhead, and material costs) was 72.6 cents per bushel. Labor costs averaged 16.0 cents per packed bushel with a range of 12.1 to 22.3 cents. Overhead costs averaged 8.6 cents per container with a range of 3.7 to 20.0 cents. The cost of materials, including basket, lid, liner, and pad, was about 48.0 cents per bushel.

The 1958 shipping-point price for U.S. No. 1 hydrocooled Elberta peaches 2 inches or more in diameter was mostly \$2.50 per bushel. After subtracting charges of \$0.25 for hydrocooling, \$0.15 for brokerage, \$0.06 for hauling, and \$0.73 for packing, this gave the grower an average return of \$1.31 per bushel to cover growing and picking expenses.

Small sheds had somewhat lower labor costs per bushel than medium and large sheds. They were able to operate at a higher proportion of their potential capacity primarily because their organization was much simpler than that of the other sheds. However, the medium and large sheds had lower average overhead costs per bushel than small sheds. With respect to total packing costs, the difference between the groups was small--differences in volume packed appeared to have only a minor effect on packing costs.

Although its percentage of the total crop is declining, Elberta is still the most important peach variety grown in Arkansas. New and earlier varieties have been introduced to replace the Fair Beauty variety.

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INTRODUCTION

Peaches are the most important fruit crop in Arkansas, producing an annual farm income of as much as \$4 million. Although some peaches are marketed locally, most orchards pack for shipment to distant markets.

This report describes the materials, labor, and costs involved in packing peaches and provides a basis for comparison of costs among Arkansas growers and with the costs of growers in other areas. In a later report, to be published by the University of Arkansas, the factors associated with variation in cost of packing peaches will be analyzed.

PROCEDURE

In July and August 1958, detailed observations were made of packing operations in 16 farm peach packing sheds in the Nashville area of southwestern Arkansas. In most sheds visited these data covered a 3-day period of observation. These 16 sheds were selected to represent 3 volume groups in 1958: Those packing under 10,000 bushels; those packing 10,000 to 20,000 bushels; and those packing over 20,000 bushels. Some data were also obtained in the Clarksville area but were not included in the study because the peaches were of poor quality due to adverse weather. Results obtained in the Nashville area are applicable to the Clarksville area as well as other producing areas in Arkansas.

The time required for each of the packing operations from receiving the fruit to loading the packed containers was measured. The actual time each packing shed was in operation on the days visited was recorded. In each job category, the number of hours of actual operation or number of hours specific jobs were performed were multiplied by the number of workers so employed, giving total man-hours for each job category.

The labor cost for each of the packing shed operations was obtained by multiplying the total man-hours in each job category by the applicable wage rates. Labor costs per unit were determined by dividing the total cost in each job category by the number of containers packed on the days for which data were obtained. The estimates of replacement costs of buildings and equipment were obtained from packing shed owners and managers. Costs of materials, charges for electricity and telephone, and other variable costs were also estimated by the plant owners or managers.

BACKGROUND

Production

Arkansas has ranked between 5th and 14th in total peach production from 1949 to 1958. Production has fluctuated considerably from year to year and

has been especially erratic during the past 5 years, as shown in the following tabulation:

<u>Year</u>	<u>Production</u>	<u>Rank in total U. S. production</u>
1954	984,000 bu.	14
1955	--	--
1956	2,250,000 bu.	5
1957	1,100,000 bu.	10
1958	2,190,000 bu.	7

There is some peach production in nearly every county in Arkansas. However, most of the commercial production is centered in four areas: (1) The southwest or Nashville area; (2) the Clarksville area just south and east of Ozarks; (3) the Crowley Ridge area in eastern Arkansas; and (4) the northwest area, comprising Benton, Crawford, and Washington Counties.

Although declining in percentage of the total crop, Elberta is still the most important peach variety in Arkansas. It is difficult to estimate the effect of new varieties on this crop; however, they are rapidly replacing Fair Beauty, one of the older varieties.

Disposition

The production of peaches in Arkansas is entirely for the fresh market. About 75 percent of the annual Arkansas crop now is sold off the farm. In the principal producing areas of the State the proportion sold off the farm is considerably higher.

PACKING SHED LABOR

Separate crews were used for picking and for packing by each of the packing sheds studied in the Nashville area. While all packing sheds were of the farm type, some packed peaches in volume comparable to those of central sheds in other areas. Packing operations were similar irrespective of the size of the various packing sheds.

Peaches were brought from the orchard to the packing shed in field crates loaded in pickup trucks, tractor-drawn trailers, or stakebody trucks. At the shed the incoming fruit was unloaded near the dumping station or in an area within reach of it by conveyor. The unloading was generally done by the truck or tractor driver and his helper who were part of the orchard crew. In a few of the sheds visited, packing shed workers unloaded incoming fruit. This report covers all operations from unloading incoming fruit to stacking packed containers and loading them onto trucks.

In all sheds visited the dumping operation was entirely manual. The dumper picked up a crate of incoming fruit from a nearby stack or a conveyor, and emptied it onto the dumping belt of the packing machinery. He then discarded the empty crate either by putting it on a roller conveyor or by stacking it.

From the dumping belt, the peaches moved via a powered roller conveyor to the brushes. Workers were stationed along this conveyor to remove the trash and badly damaged fruit before the peaches entered the brushes.

After brushing, the fruit moved up an elevator roller table where the culled and misshapen fruit were removed. Peaches less than 2 inches in diameter were separated from the larger fruit. With few exceptions, the fruit 2 inches and larger was used to fill baskets intended to meet U. S. No. 1 Grade. Fruit less than 2 inches in diameter was combined with the misshapen fruit and with fruit having minor defects to be packed as U. S. No. 2 Grade. After leaving the sizer, the peaches were moved on belts to packing bins.

The principal container used for packing peaches was the bushel basket. However, about 6.5 percent of the volume packed by four of the sheds visited during the course of the study was packed in wirebound crates to fill special orders. An additional 2.3 percent was packed in 3/4-bushel baskets in two sheds during the period of the study.

There was no change in the size of packing crew with the change from one container to another. Because of the difficulties encountered in attempting to separate the time devoted to packing bushel baskets and other containers, all packout data obtained during the study were converted to bushel basket equivalents. In the computation of labor requirements and costs per unit of output the distribution of the shed labor force was assumed to be the same as when bushel baskets were packed.

The principal operations in packing bushel baskets consisted of receiving, dumping, grading, facing, filling, turning the basket right side up, lidding, stacking, and loading.

In the facing process, peaches were selected by hand and fitted into a neat and even layer in a metal facing form. This layer of peaches later became the top of the packed basket. Over this was placed an open-end metal tub with a cardboard liner in the shape of the interior of a basket. The lined tub was then filled jumble fashion by allowing the peaches to flow in from the packing bins.

After filling, the metal tub was removed and a basket was inverted and placed over the filled liner. Then the inverted basket was moved along a roller conveyor to a basket turner. Some of the sheds in the Nashville area had dispensed with the basket turner and baskets were righted manually. The metal face form was removed after the baskets were righted.

Peaches were hydrocooled after packing in two of the sheds visited. The hydrocoolers in these sheds were also used to cool peaches from other packing sheds. In the hydrocooling operation the packed baskets without lids were placed on a continuous slat conveyor at the entrance of the hydrocooler. As the baskets moved through the cooler they were sprayed with ice water to reduce pit temperatures to around 55° F. The usual time was about 15 minutes. After hydrocooling, the baskets were lidded and loaded on a truck or put in cold storage.

Practically all of the U. S. No. 1 Grade and U. S. No. 2 Grade were hydrocooled. In the sheds not having hydrocoolers of their own, the metal face lids were removed and the baskets were lidded and then moved to the sheds with hydrocoolers. Since the sheds with hydrocoolers cooled their own fruit simultaneously with fruit from the other sheds, no attempt was made to obtain data on labor requirements for hydrocooling. Accordingly, no costs of hydrocooling are considered in this report. The prevailing custom charge for hydrocooling was 25 cents per bushel.

The larger sheds employed additional workers who cleaned the premises, made adjustments in the machinery, and performed miscellaneous tasks. There were also timekeepers, bookkeepers, and supervisors who were responsible for the overall operation of the shed. In the larger sheds, this supervisory function was performed by the owner and additional supervisory personnel. In the smaller sheds supervision and maintenance were usually by the farmer or other members of the family.

Time Requirements per Packed Container

The average time required to perform operations from receiving the bulk fruit in the packing shed to loading out or storing the packed containers was 15.5 man-minutes. The range was 10.7 to 21.7 man-minutes. Labor requirements for individual operations appear in tables 1 and 6.2/ About two-thirds of the average labor requirements pertained to grading, facing, and filling containers.

LABOR COSTS

Wage Rates

The labor costs in this report were obtained by multiplying the total hours worked in each job category by the hourly wage. Costs per packed container were obtained by dividing the gross labor cost by the number of containers packed during the period of observation.

The wage rates used were those quoted by the farm shed owners, except for supervisory labor. There was little variation in the wage rate between packing sheds. In the Nashville area the prevailing wage was 55 cents per hour

2/ Tables 5 to 8 are in the appendix.

Table 1.--Average and range of labor requirements and costs per packed bushel of peaches for fresh market, 16 farm packing sheds, Nashville, Ark., 1958

Operation	Labor requirements		Labor costs	
	Average	Range	Average	Range
	Man-minutes	Man-minutes	Cents	Cents
Receive.....	1.039	0.597-1.449	0.970	0.597-1.357
Dump.....	.489	.193- .919	.474	.176- .843
Grade.....	3.767	1.260-5.799	3.533	1.155-5.315
Supply material.....	.056	0- .385	.050	0- .353
Pack:				
Face.....	3.651	2.697-5.338	3.392	2.528-4.894
Fill.....	2.499	1.664-3.856	2.356	1.790-3.980
Lid and label.....	1.238	.442-1.928	1.148	.378-1.992
Stack and load.....	1.088	.296-2.145	1.029	.271-1.966
Stack empties.....	.299	0- .604	.279	0- .562
General.....	.579	0-1.555	.548	0-1.328
Supervisory.....	.837	.218-1.812	2.271	.727-3.926
Total.....	15.542	10.738-21.744	16.050	12.131-22.255

and ranged from 50 to 60 cents per hour. A few paid 50 cents per hour plus 50 cents per day for transportation. Some of the sheds also paid from 65 cents to \$1 per hour for special jobs such as dumper, checker, loader, and shed foreman.

To make supervisory data comparable, packing shed managers and owners were assigned an estimated wage rate of \$2 per hour. It was assumed that owners of farm packing sheds had devoted full time to the supervision of shed operations.

Labor Costs per Unit of Output

Using the 1958 wage rates, the total cost of labor to pack peaches averaged 16.0 cents per packed container for all sheds visited in the Nashville area. The range in labor costs was 12.1 to 22.2 cents per bushel excluding hydrocooling costs. The components of these costs are shown in tables 1 and 7.

About 60 percent of the average labor cost per bushel was due to grading, facing, and filling containers. With \$2 per hour as a wage for the packing shed owner or plant manager, the average cost of supervision was the fourth largest item of the labor costs.

COSTS OF OVERHEAD AND MATERIALS

Overhead costs pertaining to buildings and equipment were computed on a replacement basis to assure greater comparability. Buildings were depreciated on a 20-year basis and equipment on a 10-year basis.

Estimates of annual costs of insurance, taxes, power, telephone service, and repairs to buildings and equipment were obtained whenever possible from managers or owners of the packing sheds.

Taxes were levied on the farm as a whole (not on farm packing sheds separately) at the usual rate of 49 mills per \$1 assessed valuation in the Nashville area.

The assessed valuation of farms and residences in the Nashville area in Arkansas was 20 percent of actual value. In this report taxes were calculated at 49 mills for an assessed valuation consisting of 20 percent of replacement value of packing sheds and equipment.

Where actual insurance expenditures were not obtained, estimates were made as follows: (1) Fire insurance was calculated at \$2 per \$100 assessed valuation of buildings and equipment; (2) wind and hail insurance was calculated at \$1.10 per \$100 assessed valuation on buildings and 51 cents per \$100 on equipment; and (3) Workmans Compensation insurance on packing shed workers was computed at a rate of 89 cents per \$100 estimated payroll for an 8-hour day during a harvest period of 6-day weeks.

None of the sheds visited utilized its packing equipment for any important purpose other than packing peaches. The buildings sometimes were used to store orchard machinery after the harvest season was over. The overhead costs were determined on an annual basis. This was then divided by the total estimated bushels of peaches packed in 1958 by the packing shed to determine overhead costs per packed bushel of peaches.

Overhead Costs per Unit of Output

Overhead costs per packed bushel averaged 8.6 cents for the sheds visited in the Nashville area. ^{3/} The range was from 3.7 cents to 20.0 cents per unit of output, excluding hydrocooling. The components of the overhead costs are shown in tables 2 and 8. Depreciation of buildings and equipment accounted for about two-thirds of the overhead costs per unit of output.

^{3/} The term "overhead costs" is used to describe all costs other than labor and packing materials. These costs include the cost of power, telephone, and repairs, which varies slightly with volume. Hence in this report overhead costs are not synonymous with "fixed costs."

Table 2.--Average and range of overhead costs per packed bushel of peaches for fresh market, by cost item, 16 farm packing sheds, Nashville, Ark., 1958

Cost item	Average	Range
Depreciation:		
Building.....	1.663	0.416 - 3.353
Equipment.....	4.165	1.600 - 10.000
Insurance.....	.877	.328 - 1.688
Taxes.....	.732	.311 - 1.633
Power.....	.456	.147 - 1.200
Repairs.....	.436	0 - 2.800
Telephone & telegraph.....	.261	0 - 1.667
Total.....	8.590	3.733 - 19.988

Materials Costs

The usual charge for a complete bushel basket container in both areas was 48.0 cents. This includes the regular basket, lid, liner, and pad.

The breakdown of container costs was as follows:

	<u>Cents per unit</u>
Basket and lid	37.7
Liner	6.2
Pad	<u>5.1</u>
Total	48.0

These unit prices were for baskets bought in lots of a dozen; hard-bottom baskets were 42.5 cents each but were less frequently used. Filler materials were bought in lots of a thousand. Some packing sheds bought materials at a quantity discount below the prices quoted above.

TOTAL COSTS

The total costs of packing fresh market peaches averaged 72.6 cents per bushel for the sheds visited in the Nashville area (tables 3 and 5). Packing materials accounted for about two-thirds of the total cost of packing; labor cost was less than one-fourth and overhead was less than one-eighth of the total (fig. 1).

Table 3.--Average and range of total costs per packed bushel of peaches for the fresh market, by cost item, 16 farm packing sheds, Nashville, Ark., 1958

Cost item	Average	Range
	<u>Cents</u>	<u>Cents</u>
Labor.....	16.050	12.131 - 22.255
Overhead.....	8.590	3.733 - 19.988
Materials.....	48.000	-----
Total.....	72.640	-----

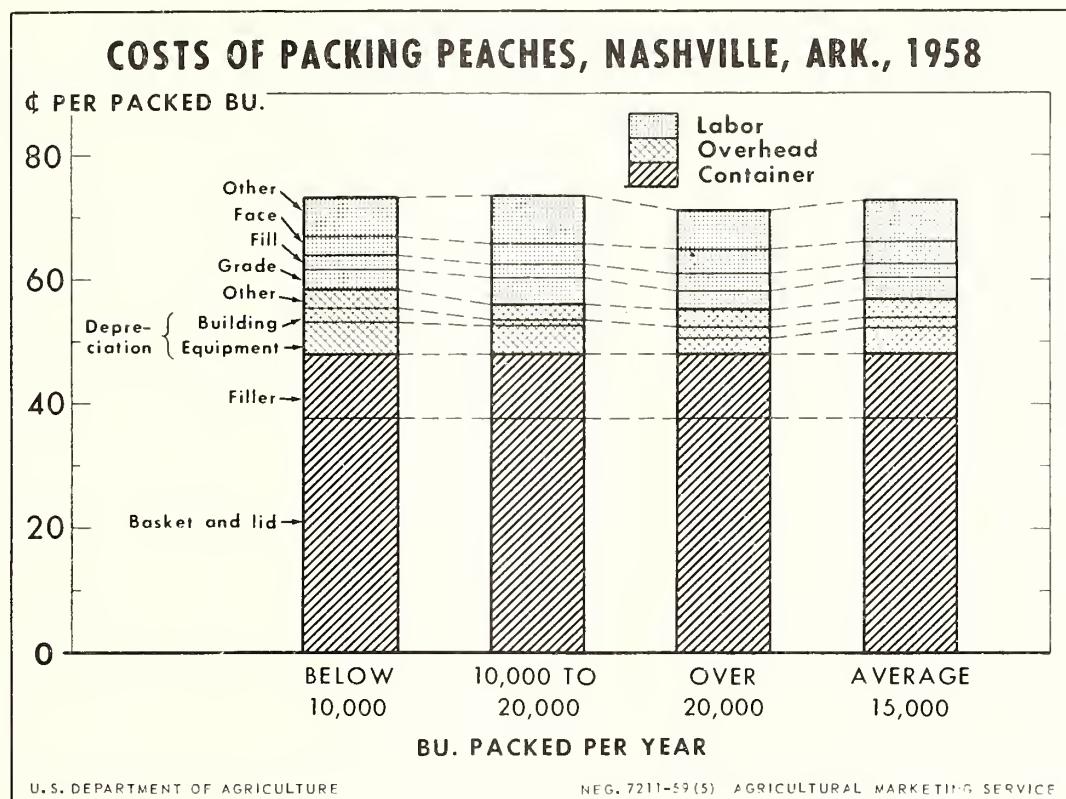


Figure 1

ESTIMATED RETURNS TO GROWERS

Peach growers in Arkansas dispose of their fruit in the following ways: (1) Sell directly upon picking to truckers who come by the orchard; (2) sell peaches at roadside stands; (3) sell peaches by the bushel to local residents

and tourists who do their own picking; (4) grade and pack the fruit. Packed fruit can be sold in four ways: (1) Through the grower's sales agency; (2) through a local broker; (3) directly to a buyer who may come to the grower's shed; and (4) through a broker or commission merchant in a wholesale market. In 1958, most of the peaches in the Nashville area were packed and sold through a local broker.

In the Nashville area, the 1958 shipping point price was mostly \$2.50 per bushel for hydrocooled U. S. No. 1 Elberta peaches 2 inches or more in diameter. U. S. No. 2 peaches generally sold for about \$1 less per bushel than No. 1. Ripe peaches generally sold at about \$1 per bushel at the packing shed, not including containers. Using these prices, the estimated grower's return above packing and selling costs averaged \$1.30 per bushel for U. S. No. 1, \$0.26 for U. S. No. 2, and \$0.75 per bushel for ripe peaches, to cover growing and picking expenses (table 4).

Table 4.--Estimated average returns per packed bushel to growers of Elberta peaches, Nashville, Ark., 1958

Item	Face-packed	Face-packed	Jumble-packed
	U. S. No. 1	U. S. No. 2	"Ripes"
	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
Mostly price f.o.b. Nashville, Ark. including H. C. Elberta: peaches.....	2.50	1.50	--
Less hydrocooling charge.....	.25	.25	--
Price f.o.b. Nashville (not including hydrocooling).....	2.25	1.25	--
Less:			
Brokerage.....	.15	.10	--
Transportation (from shed to Nashville).....	.06	.06	--
Price f.o.b. packing shed.....	2.04	1.09	1.00
Packing cost.....	.73	.73	.25 1/
Return after packing and selling costs are deducted.....	1.31	.26	.75

1/ Excluding cost of container.

VOLUME OF PEACHES PACKED AS A FACTOR AFFECTING COSTS

The 16 sheds visited in the Nashville area were grouped in three volume categories based on their estimated 1958 pack: (1) Each packing less than 10,000 bushels--6 sheds; (2) each packing between 10,000 and 20,000 bushels--6 sheds; and (3) each packing over 20,000 bushels--4 sheds (fig. 1).

As a group, sheds packing less than 10,000 bushels in 1958 had the lowest average labor requirements and costs per packed container for receiving, facing, lidding and labeling, stacking empties, and other miscellaneous functions (table 5). The group of sheds packing between 10,000 and 20,000 had the lowest average labor requirements and costs for filling, stacking, and loading, but the highest for most other functions. Sheds packing over 20,000 bushels of peaches had the lowest average in the three groups for dumping, grading, and supervisory functions, but the highest for facing, filling, and miscellaneous functions.

Costs per container for dumping peaches varied with volume of peaches packed. One man was required to perform the dumping functions whether the volume was large or small, to assure a steady flow of fruit through the packing equipment. In the low volume plants he could perform other activities such as stacking empty field boxes or moving fruit from the stack to the dump table. Costs of grading, filling baskets, stacking and loading, and supervision appeared to be affected by plant operation and organization as well as by the volume of peaches packed. Costs of facing, lidding and labeling, stacking empties, and other miscellaneous functions appeared to vary primarily because of plant organization and operation and were not influenced materially by volume. The smaller sheds were able to operate at a higher proportion of their capacity than the other two groups, largely because their organization was much simpler. The number of employees was not excessive to requirements--often employees performed several jobs in succession, such as lidding, labeling, and stacking. Costs of facing may have been lower in the smaller sheds also because it was often done entirely or in part by members of the family who had become skilled at it.

Overhead costs per unit of output averaged lowest for the large sheds and highest for the smaller sheds. However, building and equipment depreciation made up a substantial part of the total overhead. As a group the large sheds had more elaborate building structures than did most of the middle group which would explain in part why building depreciation costs were lower for the middle group than for the large sheds.

Packing costs (not including the container) averaged 25.1 cents per bushel for growers who packed 10,000 bushels or less during the 1958 season, 25.3 cents for growers who packed between 10,000 and 20,000 bushels, and 23.0 cents for growers who packed more than 20,000 bushels during that season. Thus the differences between the three groups were small. ^{4/} Total packing costs varied more between plants within a size group than between groups (tables 5, 7, and 8). For example, packing costs (not including the container) for the highest-cost plant in the middle group were 42.2 cents per bushel. Costs for the other five plants in this group ranged from 20.5 cents to 23.8 cents per bushel. In this study the volume of peaches packed per season appeared to have only a minor effect on the cost of packing peaches.

^{4/} The differences in cost between the three groups were not statistically significant. The "F" value with 2 and 13 degrees of freedom equals .18.

APPENDIX

Table 5.--Average total costs per bushel of peaches packed for the fresh market, by cost item and volume packed per year, 16 farm packing sheds, Nashville, Ark., 1958

Cost item	Volume packed per year							
	Under		10,000 to		Over		Average	
	10,000 bu.	20,000 bu.	20,000 bu.	20,000 bu.	(16 sheds)			
	(6 sheds)	(6 sheds)	(4 sheds)	(4 sheds)				
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Table 6.--Labor requirements per packed bushel of peaches for fresh market, 16 farm packing sheds, Nashville, Ark., 1958

Packing sheds										
	A	B	C	D	E	F	G	H	J	
	Man-min.									
Receive.....	0.597	1.208	0.707	0.764	0.919	1.012	1.151	0.813	0.964	
Dump.....	.597	.604	.707	.764	.919	.506	.416	.542	.482	
Grade.....	2.386	4.231	2.829	3.820	2.758	4.554	3.425	4.875	4.339	
Supply material.....	---	---	---	---	---	---	---	---	---	
Pack:										
Face.....	2.983	3.022	4.244	2.697	2.758	3.036	3.425	3.792	2.893	
Fill.....	1.789	3.222	2.652	2.012	2.605	2.278	1.664	1.806	2.893	
Lid and label.....	.745	1.409	.442	1.247	1.685	.379	1.248	1.264	1.928	
Stack and load.....	1.044	2.014	.442	.764	2.145	.885	.513	.722	.964	
Stack empties.....	---	.604	---	.562	---	---	.416	.271	.482	
General.....	---	.604	---	.764	---	---	.929	.542	.482	
Supervisory.....	.597	.604	.707	.764	.919	.506	.416	1.083	.964	
Total.....	10.738	17.522	12.730	14.158	14.708	13.156	13.603	15.710	16.391	
	K	L	M	N	O	P	Q		Average	
	Man-min.									
Receive.....	1.244	1.482	1.449	0.945	1.098	1.187	1.091		1.039	
Dump.....	.382	.296	.362	.315	.193	.297	.436		.489	
Grade.....	4.764	3.260	5.799	1.260	4.101	4.153	3.710		3.767	
Supply material.....	---	---	---	---	.385	.297	.218		.056	
Pack:										
Face.....	3.533	4.148	3.987	5.039	3.591	5.338	3.928		3.651	
Fill.....	2.427	2.074	2.537	3.780	1.994	3.856	2.401		2.499	
Lid and label.....	1.751	.889	1.812	1.260	1.257	1.186	1.309		1.238	
Stack and load.....	.796	.296	2.175	1.260	1.632	.890	.872		1.088	
Stack empties.....	.382	.296	.362	.315	.578	.297	.218		.299	
General.....	.382	.889	1.449	---	.771	.890	1.555		.579	
Supervisory.....	1.526	1.185	1.812	.630	.578	.890	.218		.837	
Total.....	17.187	14.815	21.744	14.804	16.178	19.281	15.956		15.542	

Table 7.--Labor costs per packed bushel of peaches for the fresh market, 16 farm packing sheds, Nashville, Ark., 1958

Operation	Packing sheds									
	A	B	C	D	E	F	G	H	J	
	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	
Receive.....	0.597	1.108	0.648	0.764	0.843	1.012	1.151	0.813	.884	
Dump.....	.597	.554	.648	.764	.843	.506	.416	.587	.522	
Grade.....	2.386	3.878	2.593	3.820	2.528	4.554	3.425	4.875	3.978	
Supply material.....	---	---	---	---	---	---	---	---	---	
Pack:										
Face.....	2.983	2.770	3.890	2.647	2.528	3.036	3.425	3.792	2.652	
Fill.....	1.790	2.954	2.431	2.012	2.387	2.280	1.664	1.805	2.652	
Lid and label.....	.745	1.292	.405	1.247	1.544	.378	1.248	1.173	1.768	
Stack and load.....	1.044	1.846	.405	.764	1.966	.884	.513	.782	1.044	
Stack empties.....	---	.554	---	.562	---	---	.416	.271	.442	
General.....	---	.554	---	.764	---	---	.929	.542	.442	
Supervisory.....	1.989	2.014	2.358	2.547	3.065	1.686	1.386	2.708	2.411	
Total.....	12.131	17.524	13.378	15.941	15.704	14.336	14.573	17.348	16.795	
	K	L	M	N	O	P	Q		Average	
	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	
Receive.....	1.140	1.357	1.329	0.865	1.006	1.088	.910		0.970	
Dump.....	.350	.271	.393	.288	.176	.272	.400		.474	
Grade.....	4.367	2.988	5.315	1.155	3.760	3.806	3.092		3.533	
Supply material.....	---	---	---	---	.353	.272	.182		.050	
Pack:										
Face.....	2.956	3.803	3.654	4.619	3.292	4.894	3.274		3.392	
Fill.....	2.225	1.901	2.325	3.464	1.827	3.980	2.001		2.356	
Lid and label.....	1.605	.814	1.661	1.154	1.152	1.088	1.092		1.148	
Stack and load.....	.730	.271	1.992	1.153	1.496	.816	.764		1.029	
Stack empties.....	.350	.271	.332	.288	.530	.272	.182		.279	
General.....	.350	.815	1.328	---	.705	1.038	1.298		.548	
Supervisory.....	3.816	2.470	3.926	1.483	1.284	2.471	.727		2.271	
Total.....	17.889	14.961	22.255	14.469	15.581	19.997	13.922		16.050	

Table 8.--Overhead costs per packed bushel of peaches for the fresh market, 16 farm packing sheds
Nashville, Ark., 1958

Cost item	Packing sheds									
	A : C	B : C	D : C	E : C	F : C	G : C	H : C	I : C	J : C	
Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
Depreciation:										
Building.....	2.917	1.250	0.714	3.205	1.429	3.214	0.667	0.416	0.735	
Equipment.....	4.667	3.750	4.000	6.154	8.000	4.286	6.667	2.333	1.765	
Insurance.....	.821	.905	.446	1.499	.881	1.276	.722	1.001	.328	
Taxes.....	1.029	.571	.531	1.231	1.064	1.050	.784	.311	.317	
Power.....	.417	.250	.150	.333	.686	.214	.400	.250	.147	
Repairs.....	---	---	.833	.214	2.564	---	---	---	---	
Telephone & teleg.raph.....	.833	---	---	---	---	---	---	.142	.441	
Total.....	10.684	7.559	6.055	14.986	12.060	10.040	9.240	4.453	3.733	
K : L : M : N : O : P : Q : Average										
Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents	Cents
Depreciation:										
Building.....	0.416	1.316	3.333	1.200	2.000	2.800	1.000	1.663		
Equipment.....	2.333	3.158	10.000	1.600	2.667	2.400	2.857	4.165		
Insurance.....	1.001	.680	1.688	.631	.917	.760	.471	.877		
Taxes.....	.311	.567	1.633	.392	.553	.784	.476	.732		
Power.....	.250	.211	1.667	1.200	.367	.600	.157	.456		
Repairs.....	---	---	---	---	---	2.800	.572	.436		
Telephone & teleg.raph.....	.142	.184	1.667	.040	.233	.200	.286	.261		
Total.....	4.453	6.116	19.988	5.063	6.837	10.344	5.819	8.590		

