

BASIS OF COMPUTATIONS FOR THE COST STRUCTURE AS ODF APRIL 2007

COMMODITY: POTATO
 DRY SEASON

Items	Man days	Cost/unit	Total	Cost/kg
			Cost	
Sales (Volume)-kgs			20,780.00	
Labor: Planting/Mgmt			-	
-Imputed(days)	67.90	150	10,185.25	
-Cash(days)	40.45	150	6,067.50	
Harvesting:			-	
Imputed(days)	15.31	150	2,296.50	
Cash(days)	31.14	150	4,671.25	
Hauling(inputs)			-	
Imputed (Php)	1,262.53	1.1	1,388.78	
Cash (Php)	1,765.46	1.1	1,942.01	
Land Preparation:			-	
Imputed(days)	55.66	150	8,349.00	
Cash (days)	85.89	150	12,883.50	2.30
Transport Cost:			-	
Imputed (Php)	-		-	
Cash(Php)	4,930.15	1.1	5,423.16	0.26
Inputs:			-	
Seeds (kgs)	2,567.86	20	51,357.23	2.47
Fertilizer(organic)bag	235.06	70	16,453.97	0.79
Fertilizer(inorganic)	19.63	980	19,240.67	0.93
Foliar	7.64	140	1,069.83	0.05
Fungicides(kgs)	38.78	635	24,625.30	1.19
Pesticides(li)	14.15	692	9,794.11	0.47
Pesticides(box)	1.78	560	996.80	0.05
Rentals	2,652.78	1.1	2,918.06	0.14
Interest Expense	9,208.37	1.1	10,129.20	0.49
Depreciation	2,575.34	1	2,575.34	0.12
Miscellaneous:			-	0.00
Meals	3,169.44	1.1	3,486.39	0.17
Tax	946.65	1.1	1,041.31	0.05
TOTAL PRODN COST			196,895.15	9.48
Labor	4,467.02	1.1	4,913.72	0.24
Materials	2,105.22	1.1	2,315.75	0.11
Transport Cost	11,532.02	1.1	12,685.23	0.61
Communication	280.00	1.1	308.00	0.01
Total Mktg. Cost			20,222.69	1.46
TOTAL EXPENSES			227,209.80	10.93
Total Sales	20,780.00	16	332,480.00	
Prodn & Mktg. Cost			227,209.80	
Net Income			105,270.20	
ROI			46.33%	

Note:
 Prodn Volume based on OPAG Benchmark Data, March 2007
 Prices are based on April 2007 monitoring.
 Expenses were based on the Market Assessment conducted in Oct2004-Mar 2005
 An assumption of 10% in hauling, meals, etc.

BASIS OF COMPUTATIONS FOR THE COST STRUCTURE AS ODF APRIL 2007

COMMODITY: POTATO
WET SEASON

Items
Sales (Volume)-kgs
Labor: Planting/Mgmt
-Imputed(days)
-Cash(days)
Harvesting:
Imputed(days)
Cash(days)
Hauling(inputs)
Imputed (Php)
Cash (Php)
Land Preparation:
Imputed(days)
Cash (days)
Transport Cost:
Imputed (Php)
Cash(Php)
Inputs:
Seeds (kgs)
Fertilizer(organic)bag
Fertilizer(inorganic)
Fungicides(kgs)
Foliar
Pesticides(li)
Pesticides(box)
Rentals
Interest Expense
Depreciation
Miscellaneous:
Meals
Tax
TOTAL PRODN COST
Labor
Brokers' Fee
Materials
Transport Cost
Communication
Total Mktg. Cost
TOTAL EXPENSES
TOTAL SALES
PRODN & MKTG COST
NET INCOME