IRRIGATED WHEAT DOUBLE CROPPED IN KINGS COUNTY
UNDER NORTH EAST COUNTY CONDITIONS - 1970

COST ANALYSIS WORK SHEET

Based on a yield of 4,000 lbs. per acre. Man labor at $1.90 per hour total and
equipment operator $2.10. 80 HP Crawler tractor per hour cash costs $3.20,
depreciation $1.80 and interest 72 cents. Medium wheel tractor $1.60, 74¢ and 30¢.

<table>
<thead>
<tr>
<th>Sidney W. Kite, Farm Advisor</th>
<th>Edward Year, Farm Advisor - Statewide</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SAMPLE COSTS</strong></td>
<td><strong>MY COSTS</strong></td>
</tr>
<tr>
<td><strong>Per</strong></td>
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### Pre-Harvest Cash Costs:

- **Land Preparation:** Disc 2x, harrow, ditch and border landplans, etc.
  1/2 hours man and track layer $7.95
- **Fertilize:** 1/8 hr. man and wheel tractor plus 50 cents acre for injector rig .94
- **Fertilizer:** 120 lbs. "N" at 5 cents 6.00
  200 lbs. Single Super Phosphate (4.4.7) + 75 cents spread 5.22
- **Pre-Irrigation:** 1 acre ft. water at 2.50 2.50
- **Labor:** 1 hour 1.90
- **Seed bed Preparation:** 1/8 hr. Crawler tractor 2.65
- **Plant:** 1/4 hr., 2 men and wheel tractor 1.80
- **Seed:** 100 lbs. at 7 cents 7.00
- **Irrigate 3x:** 1 1/4 acre ft. water at 2.50 3.75
- **Labor:** 1 3/4 hrs. 2.85
- **Fertilizer:** 25 lbs. "N" at 5 cents (in water) 1.25
- **Broadleaf Weed Control:** $2.00 plus 60 cents material 2.60
- **Miscellaneous, including labor, 1/4 hr. wheel tractor** 2.45
- **County and District Taxes:** 1/3 of $18.40 9.20
- **Repairs, except tractors** 1.75
- **Office, Car, Insurance, Business Costs, etc.** 3.60

**TOTAL Pre-Harvest Cash Costs** $63.41 $1.58

### Harvesting Costs:

- **Custom Combine:** $5.00 per acre plus 10 cents cwt. over first 1,000 lbs. $8.00
- **Haul:** $2.00 per ton 4.00

**TOTAL HARVESTING COSTS** $12.00 $3.00

**TOTAL CASH COSTS** $75.41 $1.88

### Depreciation:

- **Pump, panel, well, irrigation system:** $320.00 cost 20 yrs. 1/2 of $16.00 $5.00
- **Equipment (except tractors):** $30.00 cost, 10 yrs. life: 1/2 of $3.00 1.50
- **Crawler Tractor:** 2 hrs. at $1.80 3.60
- **Wheel tractor:** 7/3 hr. at 74 cents .65

**TOTAL DEPRECIATION** $13.75 $ .35

(OVER)
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UNDER NORTH EAST COUNTY CONDITIONS

COST ANALYSIS WORK SHEET

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**Interest on Investment at 7%**

- Land: $700.00 at 7%, \(\frac{1}{2}\) of $49.00
  - $29.50
- Pump, panel, well, irrigation system
  - $160.00 at 7%; \(\frac{1}{2}\) value
  - 5.60
- Equipment (except tractors) $15.00
  - \(\frac{1}{2}\) value
  - .53
- Crawler Tractor: 2 hrs. at 72 cents
  - 1.44
- Wheel tractor: 7/8 hr. at 30 cents
  - .26

**TOTAL INTEREST ON INVESTMENT**

- $37.33
- $.93

**TOTAL COST OF PRODUCTION**

- $126.49
- $3.16

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**SAMPLE COSTS PER CWT. AT VARYING YIELDS**

<table>
<thead>
<tr>
<th>YIELD: POUNDS PER ACRE</th>
<th>2000</th>
<th>3000</th>
<th>4000</th>
<th>5000</th>
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</thead>
<tbody>
<tr>
<td>CASH AND DEPRECIATION COSTS</td>
<td>$4.26</td>
<td>$2.91</td>
<td>$2.23</td>
<td>$1.82</td>
<td>$1.55</td>
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<tr>
<td>TOTAL COST PER CWT.</td>
<td>$6.12</td>
<td>$4.15</td>
<td>$3.16</td>
<td>$2.57</td>
<td>$2.17</td>
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UC Cooperative Extension