

SAMPLE PRODUCTION COSTS - HYBRID CORN - TULARE COUNTY - 1975  
BASED ON YIELD OF 7000 LBS. PER ACRE

Man labor @ \$3.50 per hour including Social Security and Compensation Insurance;  
 80 hp tractor @ \$3.20 per hour cash cost; depreciation @ \$2.04; interest @ \$1.02.

Wilson E. Pendery, Farm Advisor

Edward A. Yearly, Farm Advisor-Statewide

	Sample Costs		Your Costs	
	Per Acre	Per CWT	Per Acre	Per CWT
<u>Pre-Harvest Cash Costs:</u>				
Land preparation: labor & tractor, 2 hours	\$ 13.40			
Plant: 2 men & tractor, .3 hour	3.06			
Seed: 17 lbs. @ \$1.08/lb.	18.36			
Fertilizer: 250 lbs. N @ 20¢	50.00			
Fertilizer: contract @ \$3.50	3.50			
Irrigate: 1 pre + 7 crop, 10 man hours	35.00			
Water: power for 3.5 acre feet @ \$4.80	16.80			
plus district tax \$6	6.00			
Cultivate & furrow: 3 times, man and tractor 1.5 hours	10.05			
Misc. labor 2 hours; tractor 1/2 hour; material \$1.50	10.10			
County taxes: @ \$20 per acre, equipment \$3	23.00			
Office, car, operating capital, etc.	15.11			
Repairs: irrigation system, equipment, except tractor	9.00			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$213.38</b>	<b>\$3.05</b>		
<u>Harvesting Costs:</u>				
Combine & hauling: \$12/acre plus 20¢/CWT plus \$3/Ton	36.50			
<b>TOTAL HARVESTING COSTS</b>	<b>36.50</b>	<b>.52</b>		
<b>TOTAL CASH COSTS</b>	<b>\$249.88</b>	<b>3.57</b>		
<u>Depreciation:</u>				
Irrigation system: Orig. cost \$280 16 years life	17.50			
Tractor: 4.9 hours @ \$2.04	10.00			
Equipment: Cost \$50, 10 years life	5.00			
<b>TOTAL DEPRECIATION</b>	<b>\$ 32.50</b>	<b>.47</b>		
<b>TOTAL CASH PLUS DEPRECIATION COSTS</b>	<b>\$282.38</b>	<b>4.03</b>		
<u>Interest on Investment @ 8%:</u>				
Land: @ \$1000	80.00			
Irrigation system: 1/2 cost (\$140)	11.20			
Tractor: 4.9 hours @ \$1.02	5.00			
Equipment: on 1/2 cost (\$25)	2.00			
<b>TOTAL INTEREST</b>	<b>\$ 98.20</b>	<b>1.40</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$380.58</b>	<b>5.44</b>		

COSTS PER CWT AT VARYING YIELDS

Yield - Pounds per acre	<u>5000</u>	<u>6000</u>	<u>7000</u>	<u>8000</u>	<u>9000</u>
Cash & Depreciation Costs	5.51	4.65	4.03	3.57	3.22
Total Costs	7.47	6.28	5.44	4.80	4.31