

**RICE  
PRODUCTION  
COSTS**

**COLUSA,  
GLENN  
AND  
YOLO  
COUNTIES**

**April 1989**



**COOPERATIVE EXTENSION  
UNIVERSITY OF CALIFORNIA**

UC Cooperative Extension

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#### Acknowledgements

I would like to thank local rice growers for their assistance in developing information on cultural practices and equipment needs and for their review of this cost analysis. In addition, I want to thank the many local input and service providers who supplied current cost information. Without this assistance this analysis would not be possible. I also want to thank departmental secretaries, Liz Morse and Carol Genera, for their efforts in putting this publication together.

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April 1989

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UC Cooperative Extension

## 1989 RICE PRODUCTION COSTS Colusa, Glenn and Yolo Counties

This report provides sample costs to produce rice in Colusa, Glenn and Yolo Counties. It should be useful to growers and lenders in assessing the profitability of rice farming and in developing crop production loans. The report should also prove useful to landowners, investors and realtors for their respective needs. Persons using this report should only use it as a guide, because cultural practices, resource availability and costs vary considerably across farm operations.

The sample operation depicted in this report farms a total of 600 acres of rice under a cash lease arrangement. The farm consists of 4 fields 150 acres in size (1.0 mile x 0.25 mile). Each field has been laser leveled and has straight levees with rollovers and irrigation weir boxes on each end. The farm plants early maturing medium grain rice varieties and averages 7500 lbs. of rough rice/acre @ 13% moisture. The farm's shop and equipment are in close proximity to the fields so equipment need not be moved. Production practices used by this hypothetical farm are considered typical for the area.

This report includes the following: 1) a list of general assumptions; 2) table 1 - "Sample Costs to Produce Rice"; 3) table 2 - "Monthly Summary of Sample Costs"; 4) table 3 - "Equipment and Building List"; 5) table 4 - "Summary of Cash Costs Per Acre"; and 6) tables 5-7 - summaries of costs and income at varying price and yield levels.

Table 1 entitled "Sample Costs to Produce Rice" itemizes the budget into cash and investment costs on a per acre basis. The cash costs are broken down further into cultural, harvest/postharvest and overhead categories. Individual budget items within the cultural and harvest/postharvest categories are arranged in chronological order as they would occur during the season and therefore serve as a schedule of operations. Use the "Your Cost" column on the far right to adjust these sample costs to fit your own situation.

Since production practices and inputs vary somewhat from farm to farm a listing of optional inputs is provided in the "List of Assumptions" under materials/custom operations. Select optional inputs that fit your situation and insert them into table 1 to individualize this analysis. Delete operations or inputs that do not fit.

The "Monthly Summary of Sample Costs" (table 2) will be useful in determining cash flow and production loan needs.

The "Equipment and Building List" (table 3) details those items that a typical rice farm of 600 acres might possess. The 50% of new cost figure is used to reflect a mix of new and used

equipment. This 50% of new cost figure is also used to calculate the depreciation and interest on equipment and buildings and is included in the sample cost analysis as an investment cost. The hourly fuel and repair costs for each tractor and implement detailed in this table are also used to calculate the fuel and repair costs of each cultural/harvest operation in table 1 "Sample Costs to Produce Rice".

The "Summary of Cash Costs" (table 4) provides a breakdown of cash expenses by category and indicates the percentage of the budget allocated to each.

A summary of costs and income at varying prices and yield levels is detailed in tables 5-7. Table 5 shows how cash and total costs vary at yields between 60 and 90 cwt. per acre. Table 6 and 7 show income at varying yield (60-90 cwt/acre) and price (\$5.50-\$11.00/cwt) levels. Table 6 shows net income above cash costs, while table 7 shows net income above all costs (cash and investment costs). Net income is the difference between gross income and costs. The gross income for each yield level is calculated by multiplying the price at the left by the yield in the top row.

Producers that are living off of income over and above their cash costs but under all costs are not accounting for their investment costs for owning equipment and buildings. They are operating and living on borrowed time. If equipment is owned outright then there is no cash cost associated with the investment and the operation may show a positive cash flow. However, if investment costs are not accounted for there may not be enough savings available for equipment replacement or major overhauls as they are needed.

## LIST OF GENERAL ASSUMPTIONS

1. **Labor/Benefit Rates:** Employees are paid a base hourly wage plus 37% benefits for State Disability Insurance, FICA, health insurance and vacation. The hourly rates including benefits are as follows:

Field labor	\$ 7.48
Skilled (tractor) labor	\$ 8.47
Bankout labor	\$ 9.38
Combine labor	\$10.34

Labor hours allocated for each machinery operation are 10% more than the machine hours to allow for maintenance and repair time.

2. **Fuel and Repairs:** The hourly cost for fuel and repairs associated with a given tractor and implement, as indicated on the equipment and building list, are charged to table 1 - "Sample Costs to Produce Rice" for a given operation (i.e. discing). See definitions on the equipment and building list for an explanation of how hourly fuel and repairs are calculated. Fuel rates used are \$0.60 per gallon diesel and \$0.85 per gallon gasoline.

3. **Materials and Custom Operations:** The cost of materials and custom/rental rates are the weighted average prices quoted by numerous local suppliers. The average is weighted by the acreage each supplier serves. The materials and custom operations used on the sample cost of production worksheet are as follows:

### MATERIALS

### CUSTOM/RENTAL

Preplant Nitrogen - Aqua Ammonia	Aqua rig rental
Starter fertilizer - 18-46-0 @ 150 lbs./acre	Aerial application
Weevil control - Furadan @ 10 lbs. formulation/acre	Aerial Application - borders & levees
Seed - early maturing medium grain varieties	Soak, treat, haul to airstrip, aerial
Shrimp control - Methyl Parathion @ 1 pt. formulation/acre	Aerial application

Grass herbicide - Ordram @ 40 lbs. formulation/acre	Aerial application
Broadleaf herbicide - Londax @ 1 oz. active ingredient/acre	Aerial application

Optional materials and custom operations including their cost follow. Substitute these optional materials into table 1 - "Sample Cost to Produce Rice" as appropriate to fit your operation.

<u>MATERIALS/CUSTOM</u>	<u>COST/ACRE</u>
Preplant nitrogen - Urea 123 lbs. N/acre aerial application	\$ 26.03 8.14
Starter Fertilizer - 16-20-0 @ 200 lbs./ acre aerial application	21.50 5.34
Starter or Topdress - Ammonium sulfate @ 150 lbs./acre aerial application	9.15 4.10
Zinc Sulfate - 36% @ 8 lbs. Zn/acre aerial application	7.44 3.13
Shrimp/Algae control - Copper Sulfate (Bluestone) 15 lbs./acre aerial application	9.00 3.08
Grass weed control - Bolero @ 40 lbs. formulation/acre aerial application	36.40 3.44
Grass/weed control - Propanil @ 4 qts. formulation/acre aerial application	18.88 4.81
Broadleaf weed control - MCPA @ 2 pts. formulation/acre aerial application	3.71 4.81
Armyworm control - Sevin @ 2 lbs. a.i./acre aerial application	8.70 4.87

4. **Land Preparation:** Includes spring drainage, chiseling, disking (2x), triplaning, laser leveling (1 of 5 years - including an extra chiseling and disking) and a harrow-roll

operation. The cost of each operation, as indicated on the sample cost worksheet, does not include the cost of equipment depreciation and interest. This cost is listed separately under investment costs.

5. **Water Source and Cost:** Surface water is used and provided by a water/irrigation/reclamation district. The cost of the water is on per acre basis. The landlord pays district assessments.
6. **Pick-up Charges:** Fuel and repair costs for pick-up truck use are estimated at \$1950/year (15,000 miles x \$0.13 per mile).
7. **Interest on Production Loan:** Operating capital for production costs is borrowed for 7 months @ 12% interest.
8. **Land Rent:** Cash rent is paid to landlord. Tenant receives all ASCS program benefits.
9. **Office and Business Costs:** Includes telephone, office supplies, legal and accounting fees (part-time) and rice research and handler assessments.
10. **County Taxes:** Equipment and building taxes are charged at 1% of the average assessed valuation. The landlord pays the taxes on the land.
11. **Equipment and liability insurance** is estimated from grower experience.
12. **Equipment and Building Costs:** Depreciation and interest costs are charged on a per acre basis. These costs are detailed on the equipment and building list and are calculated as follows:
  - a. **Depreciation** - is straight line without adjustment for salvage value and is calculated by dividing the new cost per acre (including sales tax) by the years to trade.
  - b. **Interest** - Interest on investment is calculated at one-half the new cost per acre times the interest rate. One-half the new cost is the value of the equipment during it's useful life.
  - c. **Investment Cost** - The investment cost per acre used in this report is calculated at 50% of the depreciation and interest costs. This reflects a mix of new and used equipment.

**TABLE 1**  
**SAMPLE COSTS TO PRODUCE RICE**  
Colusa, Glenn and Yolo Counties - 1989

Labor Rate:      \$8.47/hr. skilled labor                      Interest Rate:      12.0%  
                     \$7.48/hr. field labor                                      Yield dry (cwt/acre): 75.0

Operation	Tractor/ Implement		Implement No.	Hours	Cash and Labor Costs per Acre					Your Cost
	No.				Labor Cost/A	Fuel & Repairs	Material Cost	Custom /Rent	Total Cost	
<b>CULTURAL COSTS:</b>										
Spring drainage				.15	1.12					\$1.12
Chisel	1		10	.15	1.40	2.60				3.99
Offset disc 2X	2		7	.18	1.68	4.38				6.06
3 wheel plane	1		13	.15	1.40	2.67				4.06
Laser level - 1 of 5 yrs.				.05	.45	.96		7.00		8.40
Pre-plant, ground, 123# N	2			.09	.84	1.48	22.57	1.88		26.77
Pre-plant starter, aerial 27 lbs. N, 69 lbs. P205								3.56		3.56
Weevil control, 25%, aerial								20.67		20.67
								2.13	3.14	5.27
Harrow - Roll	2		19	.08	.75	1.39				2.14
Maintain levees and boxes	1		12	.06	.56	1.05	1.17			2.78
Flood and Irrigate			17	.80	5.98			30.47		35.45
Seeding-150# seed, aerial								17.99	9.32	27.31
Shrimp control, aerial								3.13	2.83	5.96
Grass herbicide, aerial								23.60	3.37	26.97
Broadleaf herb., aerial								28.42	4.81	33.23
Charges for pick-up use						3.25				3.25
Interest on operating capital @ 12.0%										15.22
<b>TOTAL CULTURAL COSTS</b>				<b>1.71</b>	<b>\$14.17</b>	<b>\$17.78</b>	<b>\$150.14</b>	<b>\$35.91</b>	<b>\$233.21</b>	
<b>HARVEST COSTS:</b>										
Combine (\$10.34/hr labor)			4	.74	8.42	27.87				35.29
Bankout (\$9.38/hr labor)			6	.37	3.82	5.75				9.56
Haul to dryer (\$0.26/cwt, green wt)								22.67		22.67
Dry (21% moisture, \$0.63/cwt, green wt)								54.94		54.94
Storage (\$0.53/cwt, dry wt)								39.75		39.75
Mow and burn	3		14	.21	1.96	.96				2.91
<b>TOTAL HARVEST/POSTHARVEST COSTS</b>				<b>1.32</b>	<b>\$14.19</b>	<b>\$34.57</b>		<b>\$117.37</b>	<b>\$166.13</b>	
<b>CASH OVERHEAD:</b>										
Land rent										\$185.00
Office & bus. costs, rice assessments										13.00
Taxes & insurance										13.47
<b>TOTAL CASH OVERHEAD COSTS</b>										<b>\$211.47</b>
<b>TOTAL CASH COSTS</b>										<b>\$610.81</b>
<b>TOTAL CASH COST PER CWT @ 75 cwt/acre</b>										<b>\$8.14</b>
<b>INVESTMENT:</b>										
					Annual Cost					
			Per Acre		Depreciation	Interest @ 12.0%				
Equipment & buildings			591.08		57.41	35.47				92.87
<b>TOTAL INVESTMENT COSTS</b>					<b>\$57.41</b>	<b>\$35.47</b>				<b>\$92.87</b>
<b>TOTAL COSTS PER ACRE</b>										<b>\$703.68</b>
<b>TOTAL COST PER CWT @ 75 cwt/acre</b>										<b>\$9.38</b>



TABLE 2.

MONTHLY SUMMARY OF  
SAMPLE COSTS TO PRODUCE RICE

Colusa, Glenn and Yolo Counties - 1989

Operation	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
<b>CULTURAL COSTS:</b>													
Spring drainage			.6	.6									1.2
Chisel				4.0									4.0
Offset disc 2X				6.1									6.1
3 wheel plane				2.0	2.0								4.0
Laser level - 1 of 5				4.2	4.2								8.4
Pre-plant, 123# N				13.4	13.4								26.8
Pre-plant starter				1.8	1.8								3.6
27 lbs. N, 69 lbs.				10.3	10.3								20.6
Weevil control, 25%				2.6	2.6								5.2
Harrow - Roll				1.1	1.1								2.2
Mntn levees & boxes				.6	.6	.6	.6	.6					3.0
Flood and Irrigate				5.5	10.9	9.1	7.3	3.6					36.4
Seeding-150# seed				4.1	23.2								27.3
Shrimp control					6.0								6.0
Grass herbicide					27.0								27.0
Broadleaf herbicide						33.2							33.2
Charges for pick-up	.3	.3	.3	.3	.3	.3	.3	.3	.3	.3	.3	.3	3.6
Int.operating capital				.6	1.6	2.1	2.2	2.2	2.6	3.9			15.3
<b>TOTAL CULTURAL COSTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$57</b>	<b>\$105</b>	<b>\$45</b>	<b>\$10</b>	<b>\$7</b>	<b>\$3</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$233</b>
<b>HARVEST COSTS:</b>													
Combine									18.1	18.1			36.2
Bankout									4.8	4.8			9.6
Haul to dryer									11.3	11.3			22.6
Dry (21% moisture)										54.9			54.9
Storage										39.8			39.8
Mow and burn									.7	1.5	.7		2.9
<b>TOTAL HARVEST COSTS</b>									<b>\$35</b>	<b>\$130</b>	<b>\$7</b>		<b>\$166</b>
<b>CASH OVERHEAD:</b>													
Land rent										185			185
Office & bus, etc.	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	13.2
Taxes & insurance				6.7								6.7	13.4
<b>TOTAL CASH OVERHEAD</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$8</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$186</b>	<b>\$1</b>	<b>\$8</b>	<b>\$211</b>
<b>TOTAL CASH COSTS</b>	<b>\$1</b>	<b>\$1</b>	<b>\$2</b>	<b>\$65</b>	<b>\$106</b>	<b>\$46</b>	<b>\$11</b>	<b>\$8</b>	<b>\$39</b>	<b>\$321</b>	<b>\$2</b>	<b>\$8</b>	<b>\$611</b>

TABLE 3.

EQUIPMENT AND BUILDING LIST FOR RICE  
Colusa, Glenn and Yolo Counties - 1989

Interest Rate: 12.0%

Fuel Cost per Gallon \$ .60 diesel  
\$ .85 gasoline

ITEM #	DESCRIPTION	NEW COST	ANNUAL COST		LIFE (HRS)	YEARS TO TRADE	OVERHEAD* INTEREST*		TAR*	HOURLY COSTS		
			USE (ACRES)	PER ACRE			DEPRECIATION	INTEREST*		FUEL*	REPAIRS*	TOTAL
Tractors:												
1	Crawler - 125 HP	\$108,000	600	\$180.00	12,000	15	\$12.00	\$10.80	100.0%	\$5.78	\$9.00	\$14.78
2	4WD Wheel - 200 HP	86,300	600	143.83	12,000	10	14.38	8.63	100	9.24	7.19	16.43
3	2WD Wheel - 40 HP	16,000	600	26.67	12,000	10	2.67	1.60	120	1.61	1.60	3.21
4	SP Combine - 16'	123,000	600	205.00	2,000	10	20.50	12.30	60	.76	36.90	37.66
5	SP Combine - 16'	123,000	600	205.00	2,000	10	20.50	12.30	60	.76	36.90	37.66
6	Bankout, SP - 160 cwt	64,700	600	107.83	2,500	8	13.48	6.47	60		15.53	15.53
7	Offset disc - 21'	16,500	600	27.50	2,500	10	2.75	1.65	120		7.92	7.92
8	Offset disc - 21'	16,500	600	27.50	2,500	10	2.75	1.65	120		7.92	7.92
9	Stubble disc - 14'	20,000	600	33.33	2,500	10	3.33	2.00	120		9.60	9.60
10	Chisel plow - 16'	5,300	600	8.83	2,500	10	.88	.53	120		2.54	2.54
11	Spiketooth harrow - 20'	3,300	600	5.50	1,250	15	.37	.33	120		3.17	3.17
12	Disc Ridger	7,500	600	12.50	2,500	10	1.25	.75	90		2.70	2.70
13	3 Wheel plane, 16' x 35'	12,500	600	20.83	2,500	15	1.39	1.25	60		3.00	3.00
14	Mower - 7'	3,000	600	5.00	2,000	10	.50	.30	90		1.35	1.35
15	Equipment carrier - 30'	6,500	600	10.83	1,000	10	1.08	.65	40		2.60	2.60
16	Blade for crawler - 8'	5,900	600	9.83	1,000	10	.98	.59	5		.30	.30
17	Pick-up	16,300	600	27.17	2,000	5	5.43	1.63	25		2.04	2.04
18	Pick-up	16,300	600	27.17	2,000	5	5.43	1.63	25		2.04	2.04
19	Rice roller w/harrow-18'	13,700	600	22.83	5,000	15	1.52	1.37	36		.99	.99
	Tools and small equipment	10,000	600	16.67		10	1.67	1.00				
	Buildings	35,000	600	58.33		30	1.94	3.50				
TOTAL COST		\$709,300		\$1,182			\$114.82	\$70.93				
50% OF NEW COSTS*		\$354,650		\$591.08			\$57.41	\$35.47				

\* DEFINITIONS:

- YEARS TO TRADE----- The projected life of the machine in years adjusted for excessive annual use.
- OVERHEAD ----- Per acre per year.
- DEPRECIATION ----- "COST PER ACRE" divided by "YEARS TO TRADE"
- INTEREST----- ("COST PER ACRE" X "INTEREST RATE") divided by 2 = average interest cost per acre per year.
- TAR----- Total accumulated repairs. The total cost of repairs during the machine's life expressed as a percent of "NEW COST". Calculated from equations based on equipment type and annual use.
- HOURLY COST OF FUEL----- Diesel fuel, oil and lube costs per hour = HP x cost of diesel fuel/gal X 0.0667.  
Gasoline fuel, oil and lube costs per hour = HP x cost of gasoline/gal X 0.0889.
- HOURLY COST OF REPAIRS-- ("NEW COST" X "TAR") divided by ("LIFE IN HOURS").
- 50% OF NEW COSTS ----- Used to reflect a mix of new and used equipment.

TABLE 4.

## SUMMARY - CASH COST PER ACRE

Category	Labor	Fuel & Repairs	Materials	Custom/Rent	Total	% Total
Land preparation	\$6.78	\$12.00		\$7.00	\$25.78	4.2%
Fertilization	1.84	1.48	\$43.24	5.44	50.99	8.3%
Pest control			57.28	14.15	71.43	11.7%
Planting			17.99	9.32	27.31	4.5%
Water management	6.54	1.05	31.64		39.23	6.4%
Harvest	12.23	33.62		22.67	68.52	11.2%
Drying and storage				94.69	94.69	15.5%
Post harvest	1.96	.96			2.91	.5%
Pick-up truck cost		3.25			3.25	.5%
Interest on operating loan					15.22	2.5%
Cash overhead					211.47	34.6%
<b>TOTAL CASH COST/ACRE</b>	<b>\$28.36</b>	<b>\$52.35</b>	<b>\$150.14</b>	<b>\$153.27</b>	<b>\$610.81</b>	
<b>% Total</b>	<b>4.6%</b>	<b>8.6%</b>	<b>24.6%</b>	<b>25.1%</b>		<b>100.0%</b>

TABLE 5.

## COST TO PRODUCE RICE AT VARYING PRICES AND YIELDS

	YIELD (Cwt/acre)						
	60	65	70	75	80	85	90
Cultural Costs	233	233	233	233	233	233	233
Harvest Costs	143	150	158	166	174	182	190
Cash Overhead	210	211	211	211	212	212	213
Cash cost/acre	586	594	603	611	619	627	635
Cash cost/cwt	9.77	9.14	8.61	8.14	7.74	7.38	7.06
Investment cost	93	93	93	93	93	93	93
TOTAL COST/ACRE	679	687	695	704	712	720	728
TOTAL COST/CWT	11.32	10.57	9.94	9.38	8.90	8.47	8.09

TABLE 6.

## PER ACRE INCOME ABOVE CASH COSTS AT VARYING PRICES AND YIELDS

Dollars per Cwt	YIELD (Cwt/acre)						
	60	65	70	75	80	85	90
5.50	-256	-237	-218	-198	-179	-160	-140
6.00	-226	-204	-183	-161	-139	-117	-95
6.50	-196	-172	-148	-123	-99	-75	-50
7.00	-166	-139	-113	-86	-59	-32	-5
7.50	-136	-107	-78	-48	-19	10	40
8.00	-106	-74	-43	-11	21	53	85
8.50	-76	-42	-8	27	61	95	130
9.00	-46	-9	27	64	101	138	175
9.50	-16	23	62	102	141	180	220
10.00	14	56	97	139	181	223	265
10.50	44	88	132	177	221	265	310
11.00	74	121	167	214	261	308	355

TABLE 7.

## PER ACRE INCOME ABOVE ALL COSTS AT VARYING PRICES AND YIELDS

Dollars per Cwt	YIELD (Cwt/acre)						
	60	65	70	75	80	85	90
5.50	-349	-330	-310	-291	-272	-253	-233
6.00	-319	-297	-275	-254	-232	-210	-188
6.50	-289	-265	-240	-216	-192	-168	-143
7.00	-259	-232	-205	-179	-152	-125	-98
7.50	-229	-200	-170	-141	-112	-83	-53
8.00	-199	-167	-135	-104	-72	-40	-8
8.50	-169	-135	-100	-66	-32	2	37
9.00	-139	-102	-65	-29	8	45	82
9.50	-109	-70	-30	9	48	87	127
10.00	-79	-37	5	46	88	130	172
10.50	-49	-5	40	84	128	172	217
11.00	-19	28	75	121	168	215	262

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