

# COTTON

## COST OF PRODUCTION WORKSHEET

Prepared by: Stephanie Johnson, Farm Advisor, Tulare County  
Lowell Zelinski, Farm Advisor, Fresno County

This sample cost sheet is a GUIDE ONLY. It should assist growers in determining production costs and aid in analyzing costs and procedures which may increase efficiency. The figures are based on good management practices and do not represent industry averages. Production costs vary greatly throughout the valley. Tractor size, tillage operations, applications, material, and rates will differ for various growers.

### Yield

Yield is the most important variable affecting both costs of lint per pound and profit per acre. The cost of production per pound of lint is greatly reduced as the yield of lint per acre increases.

### Fertility

Fertilizer costs will vary throughout the valley depending on soil conditions, material used, and timing and method of application. One application of  $NH_3$  is reflected in this cost sheet. Applications of urea (water run) or manure are optional.

### Irrigation

Sample cost for water is based on \$20/acre foot. This cost will vary depending on irrigation district, portion of water supplied from wells, depth of pumping, time of day the water is pumped, and type of irrigation system.

Irrigation labor costs will vary with number of irrigations per season, hourly wage rates, type of irrigation system, and other factors. Laser leveling of furrow irrigated fields can also have a significant impact on irrigation costs.

### Pest Management

Insect management costs will vary with location, year, and degree of control expected. This cost sheet includes one mite spray, and one

mid-season insect spray. A systemic insecticide treatment at planting is not included.

Weed control cost will vary greatly depending on methods used, and the magnitude of the weed problem. The cost sheet includes one preplant application of a dinitroaniline herbicide, one hand weeding operation, three cultivations, and a layby application of a herbicide.

Nematode control is occasionally required on medium to coarse textured soils; therefore, it is included as an option.

### Land Cost

Land cost is related to rental cost rather than interest on market value. Rents will vary considerably throughout the valley, and will be affected by such factors as water availability and price, yield history, soil quality and length of time covered by the rental agreement.

### Price Received

The estimated price received by growers assumes that they participate in the 1986 cotton program. A base of 400 acres and a total of 300 planted acres was used in the calculations. It was assumed that there was only one partnership (i.e. \$50,000 was the maximum ARP payment), and that the grower sold his cotton for \$0.65/lb. The ASCS yield was 1000 lbs./ac and actual yields were estimated to be 1100 lbs. of lint/ac.

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