COTTON
COST OF PRODUCTION WORKSHEET

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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 NH₃ 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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