

CO-VN-80

**SAMPLE COSTS TO PRODUCE**

**CORN**

**In San Joaquin County - 1980**



**UNIVERSITY OF CALIFORNIA  
COOPERATIVE EXTENSION**

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**1980 SAMPLE COST TO PRODUCE CORN ON PEAT AND MINERAL SOILS OF THE SACRAMENTO-SAN JOAQUIN DELTA**  
 Prepared by Jack Orr, U.C. Farm Advisor, Sacramento County

Operations	Hours/ Acre	Labor/ Acre	Fuel Elect/ Acre	Repairs/ Acre	Materials Kind & Quantity/Ac.	Total Cost/Ac.	
						Organic Soil	Mineral Soil
<b>Cultural Operations</b>							
Flood (every 3rd yr.)	0.30	\$ 1.20	\$ 3.70	\$3.90		\$ 8.80	\$ --
Chop wheat stubble	0.20	.80	2.00	.23		3.03	3.03
Disc, 2x	0.26	1.04	3.40	.68		5.12	5.12
Plow	0.34	1.36	2.80	1.63		5.79	5.70
Disc, 2x	0.26	1.04	3.40	.68		5.12	5.12
Chisel, 2x	0.80	3.20	12.50	.64		16.34	16.34
Leveler finish	0.52	2.08	3.19	.73		6.00	6.00
Springtooth, float, ringroller	0.13	.52	.94	.26		1.72	1.72
Herbicide, preplant, disc, 2x	0.26	1.04	3.40	0.68	Sutan, Lasso, Dual \$25 @ 4 lb/acre	30.12	30.12
List & pre-fertilizer (N beds)	0.25	1.00	1.00	.17	150 lbs/A. N @ 25¢/lb = \$37.50	--	39.67
Plant, fertilize, insecticide (2 men)	0.40	3.20	1.10	1.07	Corn seed \$60/bag - 2.6 ac/bag \$22.50/A 20 gal 8-24-6 \$25.00/A Dyfonate 1lb/A \$10.00/A	62.82	62.82
Cultivate, 2x (water-run or sidedress N)	0.50	2.00	3.00	1.20	50 lbs/A, 25¢/lb--\$12.50	6.20	18.70
Irrigation							
3x, peat (spud ditch)		1.00	4.00		Spud ditch--\$3.00/A	8.00	--
9x, mineral (furrow)	9.00	36.00	12.00			--	48.00
Open & close ditches	--	1.00	1.00			--	1.00
Cutworm control					Seven bait, 30 lb/A \$13.50 + air \$ 4.75	18.75	18.75
Acaracide (mite control)					Comite 1 qt/A \$10.30 + spreader, \$ 2.00 + air, \$ 4.75	17.05	17.05
Weed control							
atrazine + oil (post)					1 lb a.i. AAtrex 4L \$9.50 + 1 gal oil \$2.25 + 0.5% X-77 \$ .50 + air applic. \$4.75	17.00	17.00
Drain maintenance						3.00	3.00
<b>TOTAL CULTURAL COSTS</b>						<b>\$214.86</b>	<b>\$299.14</b>

**SAMPLE COSTS TO PRODUCE CORN ON CLAY SOILS**  
**San Joaquin County - November 1980**

Prepared by:  
**Franz R. Kegel, U.C. Farm Advisor**

Based on 5 tons/acre yield, \$130/ton.

Operation	Hours Per Acre	Cash and Labor Cost per Acre				Total
		Labor	Fuel and Repairs	Materials		
				Kind and Quantity	Cost	
<b>Cultural costs</b>						
Chisel (plow or subsoil)	.5	\$ 2.60	\$ 7.75			\$ 10.35
Disc 4x, incorp. herbicide	1.0	5.20	15.50			20.70
Smooth, level 2x	.5	2.60	7.25			10.35
List & fertilize				Custom applied, 40 gal. 4-10-10, \$9/A & \$1/gal.		49.00
Plant	.2	1.04	1.60	Seed 20 lbs. @ \$1.10/lb	\$20.20	22.84
Cultivate, 2x	1.0	5.20	7.00			12.20
Sidedress, N fertilizer				Custom applied, @ \$ 8.25 ammonia, 200 lbs. @ 20¢/lb.	\$40.00	48.25
Herbicide (post)				atrazine + oil + air appl.		17.00
Mite control				Comite, 1 qt/A. air	\$10.30 \$ 4.75	15.05
Irrigate, 10x	7.0	28.00		Water 5 A. ft. @ \$13.50	\$67.50	95.50
Open & close ditches	1.0	5.20	7.00			12.20
<b>Total Cultural Costs</b>						<b>\$312.39</b>
<b>Harvest costs</b>						
Custom				\$12/ton		\$ 60.00
Hand				\$4.50/ton		22.50
Dry				\$4.50/ton		22.50
<b>Total Harvest Costs</b>						<b>\$105.00</b>
<b>Cash overhead</b>						
Misc., office, etc.				(5% of cultural & harvest costs)		\$ 20.86
Taxes						1.00
Rent						150.00
<b>Total Cash Overhead</b>						<b>\$171.86</b>
<b>TOTAL CASH COST/ACRE</b>						<b>\$589.25</b>
<b>TOTAL CASH COST/TON @ 5 TONS PER ACRE</b>						<b>\$117.85</b>
<b>Investment</b>						
			<u>Annual Cost</u>			
	<u>Per Acre</u>		<u>Depreciation</u>	<u>Interest</u>		
Total Investment	\$150		\$15.00	\$9.00		\$ 24.00
<b>TOTAL COST PER ACRE</b>						<b>\$613.25</b>
<b>TOTAL COST PER TON OF CORN</b>						<b>\$122.65</b>

1980 SAMPLE COST TO PRODUCE CORN ON PEAT AND MINERAL SOILS OF THE SACRAMENTO-SAN JOAQUIN DELTA - Continued

Operations	Hours/ Acre	Labor/ Acre	Fuel Elect/ Acre	Repairs/ Acre	Materials Kind & Quantity/Ac.	Total Cost/Ac.		
						Organic Soil	Mineral Soil	
<b>Harvest costs</b>								
Harvest (own harvester) 5-26 ton/load/ 10 hours, 29 acres/day	0.30	\$2.04	\$3.87	\$2.00			\$ 7.91	\$ 7.91
<b>Cash overhead</b>								
Taxes on equipment		\$351 x 0.93 x 25% = 81.60 x 0.13 = \$10.60					\$ 10.60	\$ 10.60
Rent, 1/4 gross		4 tons/A. @ \$110/ton = \$440 x 1/4 = \$110					110.00	110.00
Misc, office, pick-up, secretary						15.00	15.00	
Workman's comp., 7-1/2%						1.68	4.31	
Social Security, 0.0613						1.38	3.52	
Fringe benefits (10%) vacation, life insurance, unemployment, health insur.						2.25	5.25	
<b>TOTAL CASH OVERHEAD</b>							<b>\$140.91</b>	<b>\$148.68</b>
<b>TOTAL CASH COST/ACRE</b>							<b>\$363.68</b>	<b>\$455.73</b>
<b>TOTAL COST/TON - 4 tons/acre</b>							<b>\$ 90.92</b>	<b>\$113.93</b>
<b>- 5 tons/acre</b>							<b>72.73</b>	<b>91.14</b>
<b>Management, 5% gross</b>							<b>\$ 22.00</b>	<b>\$ 22.00</b>
<b>Investment</b>								
	<u>Per Acre</u>	<u>Depreciation</u>	<u>Interest</u> 12% of 50% Balance					
Buildings (30-yr. life)	\$ 46.00	\$ 1.53	\$ 2.76					
Equip. (10-yr. life)								
1976 equip. cost	<u>400.00</u>	<u>40.68</u>	<u>24.04</u>					
	<u>\$446.00</u>	<u>\$42.21</u>	<u>\$26.80</u>				<b>\$ 69.01</b>	<b>\$ 69.01</b>

Labor: \$4.00/hr.

Harvestor operator: \$6.00/hr.

Diesel: \$1.25/gal.

Repairs: 1978 Farm Machinery Costs, A.D. Reed, L.A. Horel

**COMMENTS ON  
SAMPLE COSTS OF PRODUCING CORN IN SAN JOAQUIN COUNTY**

- I. Three situations are shown that are typical for this county. The costs considering organic and mineral soils of the Delta were prepared by Sacramento County Farm Advisor Jack Orr. The sample costs for heavy soils refer to the adobe soils near Stockton and to the clays near Tracy.
- II. Equipment operating costs are listed under fuel and repairs. The figure includes cost of fuel, maintenance, replacement parts, tires, etc.
- III. In allocating equipment costs in the clay soil example, a value of \$150 per acre was assumed, which was depreciated over a 10-year period. Annual interest was charged on 1/2 of this amount at a 12% rate. Actual situations could vary greatly from this sample as is shown when compared to the Delta study.
- IV. Note the difference in labor cost assigned between Delta and upland sample costs. In the latter, labor costs are assumed to be \$5.20/hour.
- V. Note that the Delta example includes a 5% management charge where the other study does not.