

IRRIGATED WHEAT SINGLE CROPPED - KINGS COUNTY  
COST ANALYSIS WORK SHEET - 1987

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Based on a yield of 5000 lbs. per acre. Field labor at \$5.00 per hour and equipment operator \$6.50 per hour. Heavy wheel diesel tractor (150 hp) per hour cash cost \$17.00, depreciation \$4.80, and interest \$2.40. Medium wheel diesel tractor per hour costs \$7.16, depreciation \$1.65, and interest \$0.82.

	SAMPLE COST PER ACRE
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<b>PRE-HARVEST CASH COSTS</b>	
Land Preparation: Disc, Chisel, Harrow, Level, Border, etc. 1.5 hours man and heavy tractor	35.25
Fertilizer: 0.125 hour man and heavy tractor, plus \$8.50 cost for eight-row side dress rig	11.40
Fertilizer: 160 lbs. N at 20¢/lb., 60 lbs P <sub>2</sub> O <sub>5</sub> at 25¢/lb	47.00
Pre-irrigation: Water: 1 A-ft at \$14.50	14.50
Labor: 1 hr.	5.00
Seed bed preparation: Disc 0.5 hour man and heavy tractor	11.50
Drill Seed: 2 man and 0.25 hour medium tractor	4.66
Seed: 120 lbs at 12¢/lb	14.40
Irrigate 2X: Total 1 A-ft water	14.50
Labor 1 hr	5.00
Broadleaf Weed Control: Air Application \$4.25, Material \$3.00	7.25
Fertilizer: 60 lbs N at 11¢/lb - water run NH <sub>3</sub> or UAN32	6.60
Misc. labor and 0.5 hour medium tractor	8.00
Estimated County and District Taxes	26.00
Repairs excluding tractor	8.00
Insurance, Office and Business Costs	7.92
Interest on operating capital - 11%	29.65
<hr/> <b>TOTAL PRE-HARVEST CASH COSTS</b>	<hr/> <b>256.56</b>
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<b>HARVESTING COSTS</b>	
Custom Combine: \$20.00 per acre plus \$5.00 per ton	32.50
Hauling: \$5.00 per ton	12.50
<hr/> <b>TOTAL HARVEST COSTS</b>	<hr/> <b>45.00</b>
<hr/> <b>TOTAL CASH COSTS</b>	<hr/> <b>301.89</b>
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<b>DEPRECIATION</b>	
Pump, panel, irrigation system and well: \$320.00, 12 yrs	26.67
Equipment and facilities except tractor: Cost -\$115.00, 10 yrs	11.50
Heavy Tractor - 2 hours at \$4.80	9.60
Medium Tractor - .75 hour at \$1.65	1.24
<hr/> <b>TOTAL DEPRECIATION</b>	<hr/> <b>49.01</b>

SAMPLE COSTS  
PER ACRE

INTEREST ON INVESTMENT AT 10%

Irrigation system and well cost: \$160.00	16.00
Equipment and Facilities except tractor: \$57.50	5.75
Heavy Tractor - 2 hours at \$2.40	4.80
Medium Tractor - 0.75 hours at \$0.82	0.60
Land - \$2000	200.00

TOTAL INTEREST ON INVESTMENT

227.15

TOTAL COST OF PRODUCTION

578.06

SAMPLE COSTS PER CWT. AT VARYING YIELDS

YIELD: POUNDS/ACRE	2000	3000	4000	5000	6000	7000
CASH COSTS	14.34	9.73	7.42	6.04	5.11	4.45
TOTAL COST PER CWT.	28.15	18.94	14.33	11.56	9.72	8.40

NOTE:

The cost analysis shown here is based on what are considered realistic and good management practices and do not necessarily represent industry averages. Additional cultural inputs which may be incurred by some growers but are not in this analysis include grass weed and insect control, and foliar fungicide treatment for disease. Assumed 60 percent irrigation application efficiency and well water discharge of 1350 gpm.