

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
BARLEY	CWT.	5.350	35.000	187.25	
TOTAL RECEIPTS:				\$ 187.25	
2. VARIABLE COSTS:					
PREHARVEST:					
NITROGEN	LBS.	0.200	80.000	16.00	
BARLEY, SEED	CWT.	9.000	1.000	9.00	
MISCL EXPENSE	ACRE	2.000	1.000	2.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			5.74	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			2.88	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			1.33	
IRRIGATION POWER COST	ACRE			10.46	
IRRIGATION (LUBE-REPAIRS)	ACRE			0.67	
IRRIGATION WATER APPLIED	ACIN	1.955	6.000		
MACHINERY LABOR	HOUR	4.800	1.267	6.08	
IRRIGATION LABOR	HOUR	3.900	1.000	3.90	
INTEREST ON OPERATING CAP.	DOL.	0.119	27.226	3.17	
TOTAL PREHARVEST COSTS:				\$ 61.22	
PREHARVEST COST PER CWT.				\$ 1.75	
HARVEST:					
CUSTOM COMBINE	TON	3.000	1.750	5.25	
CUSTOM COMBINE	ACRE	12.000	1.000	12.00	
CUSTOM HAULING	TON	3.100	1.750	5.43	
TOTAL HARVEST COSTS:				\$ 22.68	
HARVEST COST PER CWT.				\$ 0.65	
TOTAL VARIABLE COSTS:				\$ 83.90	
VARIABLE COST PER CWT.				\$ 2.40	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER CWT.				\$ 103.35	
				\$ 2.95	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				17.36	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				2.10	
TOTAL CASH OVERHEAD:				\$ 19.46	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER CWT.				\$ 83.90	
				\$ 2.40	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			14.92	
IRRIGATION SYSTEM	ACRE			2.00	
BUILDINGS	ACRE			6.80	
TOTAL DEPRECIATION:				\$ 23.73	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.119	150.282	17.88	
IRRIGATION SYSTEM		0.119	20.615	2.45	
BUILDINGS		0.119	133.688	15.91	
LAND		0.100	1500.000	150.00	
TOTAL INTEREST CHARGE:				\$ 186.25	
TOTAL FIXED COSTS:				\$ 209.97	
FIXED COST PER CWT.				6.00	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER CWT.				\$ 313.33	
				8.95	
8. NET RETURNS:					
NET RETURNS PER CWT.				\$ -126.08	
				-3.60	

100 ACRES OF DOUBLE-CROPPED BARLEY FLOOD IRRIGATED
 YIELD OF 1.75 TON (35 CWT) PER ACRE
 WAGES INCLUDE BENEFITS GROUND WATER - PG&E - 150 FT LIFT

UC Cooperative Extension

IDENTIFICATION NUMBER 2112400000 112 1
 COSTS & RETURNS FOR IRRIGATED BARLEY
 MERCED - MADERA COUNTIES - 1979
 LAND OWNER BASIS

HARVEST MONTH 6 BUDGET RECORD NUMBER 108
 BY FARM ADVISORS: RON VARGAS, MADERA CO.
 BILL L. WEIR, MERCED CO.
 EDWARD A. YEARY, PARLIER

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	0.00	0.00	0.00	0.00	0.00	187.25	0.00	0.00	0.00	0.00	0.00	0.00	187.25
OPERATING EXPENSES														
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	0.00	16.00
BARLEY, SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	9.00
DISCL EXPENSE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
CUSTOM COMBINE	\$/AC	0.00	0.00	0.00	0.00	0.00	5.25	0.00	0.00	0.00	0.00	0.00	0.00	5.25
CUSTOM COMBINE	\$/AC	0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00
CUSTOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	5.43	0.00	0.00	0.00	0.00	0.00	0.00	5.43
MACHINE LABOR COST	\$/AC	0.00	0.00	0.00	0.00	0.16	0.00	0.00	0.00	0.10	5.71	0.10	0.00	6.08
INTEREST ON OPER. CAP.	\$/AC	0.00	0.00	0.00	0.00	0.16	0.02	0.00	0.00	0.02	1.25	1.71	0.00	3.17
TRACTOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.74	0.00	0.00	5.74
EQUIPMENT COST	\$/AC	0.00	0.00	0.00	0.00	0.12	0.00	0.00	0.00	0.06	2.60	0.08	0.00	2.88
BLDG OPER. COST	\$/AC	0.00	0.00	0.00	0.00	0.27	0.27	0.00	0.00	0.27	0.27	0.27	0.00	1.33
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.00	11.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	0.00	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.90
TOTAL EXPENSES	\$/AC	0.00	0.00	0.00	0.00	15.73	22.96	0.00	0.00	0.47	17.57	27.16	0.00	83.90

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
	HR/AC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
MACHINE LABOR	HR/AC	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.02	1.19	0.02	0.00	1.00
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE				VARIABLE COST PER ACRE				HRS PER ACRE
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 30 HP	1	30.0	6900.	20.	300.	0.07	0.10	0.02	0.19	0.09	0.01	0.04	0.14	0.067
TRACTOR 75 HP	4	75.0	14500.	20.	300.	1.39	2.13	0.32	3.84	1.32	0.20	0.81	2.33	0.658
TRACT 4WD 175HP	8	135.0	52000.	20.	300.	2.47	3.81	0.57	6.85	1.79	0.27	1.20	3.27	0.327
PICKUP 1/2 T	14	0.5	7500.	8.	500.	0.13	0.10	0.01	0.25	0.26	0.04	0.09	0.39	0.091
IRR. PUMP 60 HP	22	2.0	11388.	25.	3200.	0.39	0.69	0.11	1.19	10.46	0.16	0.22	10.84	3.000
DISC OFFSET HDTY	63	21.0	9300.	15.	30.	5.56	6.02	0.92	12.50	0.00	0.03	1.27	1.30	0.298
FERT. SPREADER	69	12.0	3770.	15.	30.	1.99	2.12	0.33	4.44	0.00	0.01	0.39	0.40	0.260
SPIKEHARROW&CART	74	20.0	2400.	15.	40.	0.72	0.78	0.12	1.62	0.00	0.00	0.18	0.18	0.199
GRAIN DRILL	106	12.0	4000.	15.	27.	1.24	1.34	0.21	2.78	0.00	0.01	0.29	0.29	0.139
SURFACE IRR SYS*	128	2.0	38150.	10.	5000.	1.61	1.76	0.23	3.61	0.00	0.01	0.29	0.29	3.000
INPL CARRIER	150	5.0	3500.	15.	100.	0.13	0.14	0.02	0.29	0.00	0.00	0.02	0.02	0.061
FARM SHOP	2		12240.	35.		3.15	8.01	1.22	12.38	1.22		0.05	1.28	
SHOP TOOLS&EQUIP	4		3570.	15.		1.67	2.76	0.36	4.78	0.00		0.05	0.05	
STORAGE SHED	8		7650.	35.		1.97	5.01	0.77	7.74	0.00		0.01	0.01	
FUELTANK 550 GAL	18		136.	30.		0.02	0.13	0.01	0.16	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 177004.
 MACHINERY & EQUIPMENT 1770.
 INVESTMENT PER ACRE 22.49 34.91 5.21 62.60 15.15 0.73 4.91 20.78

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 YIELD OF 1.75 TON (35 CWT) PER ACRE
 WAGES INCLUDE BENEFITS GROUND WATER - PG&E - 150 FT LIFT

COSTS & RETURNS FOR IRRIGATED BARLEY
 MERCED - MADERA COUNTIES - 1979
 LAND OWNER BASIS

BY FARM ADVISORS: RON VARGAS, MADERA CO.
 BILL L. WEIR, MERCED CO.
 EDWARD A. YEARY, PARLIER

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
PICKUP 1/2 T		14 SEPT	1.00	0.022	0.018	0.08	0.05
DISC OFFSET HDTY		8, 63 OCT	2.00	0.360	0.298	4.56	19.35
FERT. SPREADER		4, 69 OCT	1.00	0.315	0.260	1.41	6.11
SPIKEHARROW&CART		4, 74 OCT	1.00	0.241	0.199	0.95	2.89
GRAIN DRILL		4, 106 OCT	0.50	0.168	0.139	0.83	3.67
GRAIN DRILL		106 OCT	0.50	0.000	0.139	0.29	2.78
IMPL CARRIER		1, 150 OCT	1.50	0.074	0.061	0.16	0.48
PICKUP 1/2 T		14 OCT	1.50	0.033	0.027	0.12	0.07
PICKUP 1/2 T		14 NOV	1.00	0.022	0.018	0.08	0.05
PICKUP 1/2 T		14 MAY	1.50	0.033	0.027	0.12	0.07
TOTALS				1.267	1.186	8.61	35.52

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BUDGET IDENTIFICATION NUMBER--- 2112400000 112 1
 ANNUAL CAPITAL MONTH 6 BUDGET RECORD NUMBER 108

INCOME ABOVE VARIABLE COSTS
WHEN THE PRICE OF BARLEY
AND THE QUANTITY OF BARLEY

RANGES FROM
RANGES FROM

4.85 TO
25.00 TO

5.85
45.00

PRICE OF BARLEY

4.85

5.10

5.35

5.60

5.85

25.00

*

37.35

43.60

49.85

56.10

62.35

*

30.00

*

61.60

69.10

76.60

84.10

91.60

*

35.00

*

85.85

94.60

103.35

112.10

120.85

*

40.00

*

110.10

120.10

130.10

140.10

150.10

*

45.00

*

134.35

145.60

156.85

168.10

179.35

*

100 ACRES OF DOUBLE-CROPPED BARLEY

FLOOD IRRIGATED

YIELD OF 1.75 TON (35 CWT) PER ACRE

WAGES INCLUDE BENEFITS GROUND WATER - PG&E - 150 FT LIFT