

TITLE: SAMPLE COSTS TO PRODUCE BARLEY  
 KERN COUNTY - SINGLE CROPPED  
 LANDOWNER BASIS 1976 COST BASIS

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
BARLEY	CWT.	5.450	40.000	\$ 218.00	
<b>TOTAL RECEIPTS:</b>				\$ 218.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
BARLEY, SEED	CWT.	13.000	0.900	\$ 11.70	
NITROGEN	LBS.	0.250	90.000	22.50	
IRRIG DIST WATER	ACIN	0.833	18.000	14.99	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			14.99	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			7.98	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			1.32	
IRRIGATION POWER COST	ACRE			6.24	
IRRIGATION (LUBE-REPAIRS)	ACRE			6.10	
IRRIGATION WATER APPLIED	ACIN	0.686	18.000		
MACHINERY LABOR	HOUR	5.100	2.408	12.28	
IRRIGATION LABOR	HOUR	4.250	3.000	12.75	
INTEREST ON OPERATING CAP.	DOL.	0.086	50.281	4.25	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 115.11	
<b>PREHARVEST COST PER CWT.</b>				\$ 2.88	
<b>HARVEST:</b>					
CUSTOM COMBINE	ACRE	10.000	1.000	10.00	
CUSTOM COMBINE	CWT.	0.300	40.000	12.00	
CUSTOM HAULING	TON	2.500	2.000	5.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	2.250	0.19	
<b>TOTAL HARVEST COSTS:</b>				\$ 27.19	
<b>HARVEST COST PER CWT.</b>				\$ 0.68	
<b>TOTAL VARIABLE COSTS:</b>				\$ 142.30	
<b>VARIABLE COST PER CWT.</b>				\$ 3.56	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER CWT.</b>				\$ 75.70	
				\$ 1.89	
<b>4. CASH OVERHEAD:</b>					
<b>REAL PROPERTY TAXES:</b>				\$ 13.80	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)</b>				3.56	
<b>TOTAL CASH OVERHEAD:</b>				\$ 17.36	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
<b>INCOME PER CWT.</b>				\$ 58.34	
				\$ 1.46	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			\$ 8.83	
IRRIGATION SYSTEM	ACRE			5.73	
BUILDINGS	ACRE			4.83	
<b>TOTAL DEPRECIATION:</b>				\$ 19.38	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY&EQUIPMENT		0.086	79.551	6.87	
IRRIGATION SYSTEM		0.086	57.267	4.94	
BUILDINGS		0.086	91.613	7.91	
LAND		0.083	1000.000	82.50	
<b>TOTAL INTEREST CHARGE:</b>				\$ 102.21	
<b>TOTAL FIXED COSTS:</b>				\$ 121.60	
<b>FIXED COST PER CWT.</b>				3.04	
<b>7. TOTAL OF ABOVE COSTS:</b>					
<b>TOTAL COST PER CWT.</b>				\$ 281.26	
				7.03	
<b>8. NET RETURNS:</b>					
<b>NET RETURNS PER CWT.</b>				\$ -63.26	
				-1.58	

100 ACRES SPRINKLER IRRIGATED  
 40 CWT PER ACRE YIELD  
 TYPICAL PRACTICES REPRESENTED

AUTHOR: GRAY  
 DATE: 08/10/78

BUDGET IDENTIFICATION NUMBER 2111500420 322 1  
 DATE PRINTED: 03/20/79

BUDGET RECORD NUMBER 169  
 HARVEST MONTH: 6

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	218.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218.00
OPERATING EXPENSES														
BARLEY, SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.70	11.70
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.50	22.50
IRRIG DIST WATER	\$/AC	0.00	5.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	14.99
CUSTOM COMBINE	\$/AC	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
CUSTOM COMBINE	\$/AC	0.00	0.00	0.00	0.00	12.00	0.00	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	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
MACHINE LABOR COST	\$/AC	0.06	0.08	0.06	0.08	0.11	0.00	0.00	0.00	0.00	0.00	6.79	5.11	12.28
INTEREST ON OPER. CAP.	\$/AC	0.02	0.40	0.02	0.20	0.21	0.00	0.00	0.00	0.00	0.00	1.13	2.47	4.44
TRACTOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.14	2.85	14.99
EQUIPMENT COST	\$/AC	0.17	0.24	0.17	0.24	0.34	0.00	0.00	0.00	0.00	0.00	3.82	2.99	7.98
BLDG OPER. COST	\$/AC	0.19	0.19	0.19	0.19	0.19	0.00	0.00	0.00	0.00	0.00	0.19	0.19	1.32
IRRIGATION COST	\$/AC	0.00	4.11	0.00	4.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.11	12.34
IRRIG LABOR COST	\$/AC	0.00	4.25	0.00	4.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.25	12.75
TOTAL EXPENSES	\$/AC	0.44	14.27	0.43	14.07	27.85	0.00	0.00	0.00	0.00	0.00	24.06	61.18	142.30

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.01	0.02	0.01	0.02	0.02	0.00	0.00	0.00	0.00	0.00	1.33	1.00	2.41
IRRIGATION LABOR	HR/AC	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	3.00
IRRIG. WATER APPLIED	ACTIN	0.00	6.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	18.00

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.	12.	1000.	0.02	0.02	0.00	0.04	0.31	0.05	0.04	0.40	0.045
TRACTOR 60 HP	3	60.0	13600.	12.	1000.	0.69	0.60	0.12	1.42	1.08	0.16	1.33	2.57	0.816
TRACT 4WD 175HP	8	135.0	52000.	12.	1000.	3.76	3.25	0.68	7.69	5.22	0.78	6.02	12.02	1.157
TRUCK 1-1/2 T	12	1.5	11000.	4.	1400.	0.03	0.01	0.00	0.04	0.47	0.07	0.04	0.58	0.022
PICKUP 1/2 T	14	0.5	7500.	3.	1350.	0.15	0.05	0.01	0.20	2.16	0.31	0.14	2.55	0.135
IRR PUMP 40 HP*	21	2.0	8000.	25.	3200.	0.62	1.05	0.25	2.13	6.24	0.09	0.67	7.00	9.000
CHISEL	43	12.0	3600.	12.	215.	0.32	0.22	0.05	0.60	0.00	0.01	0.69	0.70	0.270
DISC OFFSET HDTY	63	21.0	9300.	15.	110.	1.52	1.19	0.28	2.99	0.00	0.04	1.68	1.92	0.298
FERTILZR INJECTOR	70	10.0	2360.	15.	140.	0.32	0.25	0.06	0.63	0.00	0.01	0.54	0.55	0.313
SPIKEHARROW&CART	74	20.0	2400.	15.	140.	0.21	0.16	0.04	0.40	0.00	0.01	0.26	0.26	0.199
LANDPLANE 12X45	85	12.0	7100.	7.	340.	1.08	0.55	0.11	1.74	0.00	0.01	0.49	0.50	0.485
GRAIN DRILL	107	14.0	4500.	15.	90.	0.69	0.54	0.13	1.37	0.00	0.02	0.87	0.89	0.236
SIDEMOVE TOW*	129	2.0	38655.	10.	5000.	4.90	3.89	0.78	9.57	0.00	0.10	5.23	5.34	9.000
IMPL CARRIER	150	5.0	3500.	15.	200.	0.04	0.03	0.01	0.08	0.00	0.00	0.02	0.02	0.041
FARM SHOP	2		12240.	35.		3.15	5.81	1.38	10.33	1.22		0.05	1.28	
SHOP TOOLS&EQUIP	4		3570.	15.		1.67	2.00	0.40	4.07	0.00		0.05	0.05	
FUELTANK 350 GAL	18		136.	30.		0.02	0.09	0.02	0.13	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 186361.  
 MACHINERY & EQUIPMENT 1864.  
 INVESTMENT PER ACRE

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 40 CWT PERACRE YIELD  
 TYPICAL PRACTICES REPRESENTED

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