

TITLE: SAMPLE COSTS FOR PRODUCING WHEAT
IN SAN JOAQUIN COUNTY
YIELD OF 58 CWT/ACRE

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
WHEAT	CWT.	4.350	58.000	252.30	
TOTAL RECEIPTS:				\$ 252.30	
2. VARIABLE COSTS:					
PREHARVEST:					
NITROGEN	LBS.	0.200	80.000	16.00	
WHEAT, SEED	CWT.	8.500	1.000	8.50	
GRASS KILLER	OZ.	0.180	10.000	1.80	
FERT SPREADER	ACRE	1.500	1.000	1.50	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			13.92	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			5.65	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			0.20	
IRRIGATION POWER COST	ACRE			3.55	
IRRIGATION (LUBE-REPAIRS)	ACRE			0.52	
IRRIGATION WATER APPLIED	ACIN	0.678	6.000		
MACHINERY LABOR	HOUR	5.100	1.961	10.00	
IRRIGATION LABOR	HOUR	4.250	4.500	19.13	
INTEREST ON OPERATING CAP.	DOL.	0.086	44.492	3.84	
TOTAL PREHARVEST COSTS:				\$ 84.61	
PREHARVEST COST PER CWT.				\$ 1.46	
HARVEST:					
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			4.63	
MACHINERY LABOR	HOUR	5.100	0.597	3.04	
INTEREST ON OPERATING CAP.	DOL.	0.086	0.639	0.06	
TOTAL HARVEST COSTS:				\$ 7.72	
HARVEST COST PER CWT.				\$ 0.13	
TOTAL VARIABLE COSTS:				\$ 92.33	
VARIABLE COST PER CWT.				\$ 1.59	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER CWT.				\$ 159.97	
INCOME PER CWT.				\$ 2.76	
4. CASH OVERHEAD: (PROPERTY TAX & INSURANCE + 2.5% OF TOTAL VARIABLE COSTS)					
LAND TAXES:				22.00	
BUILDINGS:				0.49	
TOTAL CASH OVERHEAD:				\$ 27.39	
5. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			9.64	
IRRIGATION SYSTEM	ACRE			1.89	
BUILDINGS:	ACRE			0.74	
TOTAL DEPRECIATION:				\$ 12.27	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.086	61.424	5.30	
IRRIGATION SYSTEM		0.086	18.932	1.63	
BUILDINGS:		0.086	14.034	1.21	
TOTAL INTEREST CHARGE:				\$ 8.15	
TOTAL FIXED COSTS:				\$ 47.80	
FIXED COST PER CWT.				0.82	
NET INCOME ABOVE FIXED & VARIABLE COSTS:				\$ 112.16	
NET INCOME PER CWT.				1.93	
6. MANAGEMENT CHARGE (5.0% OF GROSS RECEIPTS)					
MANAGEMENT CHARGE:				\$ 12.62	
7. LAND CHARGE (\$ 1400.00 @ 8.3%):					
LAND CHARGE:				\$ 115.50	
8. TOTAL OF ABOVE COSTS :					
TOTAL COST PER CWT.				\$ 268.25	
TOTAL COST PER CWT.				4.63	
9. NET RETURNS:					
NET RETURNS PER CWT.				\$ -15.95	
NET RETURNS PER CWT.				-0.28	

FOOTNOTE: 720 ACRES PLANTED

FURROW IRRIGATED 07/18/78
BUDGET IDENTIFICATION: ENTERPRISE 234 COUNTY 39 MISCL 06 IRRIGATION LEVEL 1 LAND CLASS 2
INDIV. # 0 MACH. COMP. 5 IRIG. SYSTEM 6 PRICE VECTOR 2 EQUIP COMP 1
DATE PRINTED: 07/18/78 UC Cooperative Extension ANNUAL CAPITAL MONTH: 7

SAMPLE COSTS FOR PRODUCING WHEAT
IN SAN JOAQUIN COUNTY
YIELD OF 58 CWT/ACRE

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	0.00	252.30	0.00	0.00	0.00	0.00	0.00	252.30
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
WHEAT, SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.50	0.00	8.50
GRASS KILLER	\$/AC	0.00	0.00	0.00	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80
FERT SPREADER	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00	1.50
MACHINE LABOR COST	\$/AC	0.11	0.11	0.11	1.10	0.29	0.00	3.27	2.04	0.00	2.99	3.02	0.00	13.04
INTEREST ON OPER. CAP.	\$/AC	0.01	0.01	0.23	0.26	0.12	0.00	0.06	0.64	0.00	0.54	2.03	0.00	3.89
TRACTOR COST	\$/AC	0.00	0.00	0.00	1.10	0.18	0.00	0.00	4.15	0.00	4.09	4.41	0.00	13.92
EQUIPMENT COST	\$/AC	0.07	0.07	0.07	0.18	0.12	0.00	4.76	1.93	0.00	1.29	1.79	0.00	10.28
BLDG OPER. COST	\$/AC	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.20
IRRIGATION COST	\$/AC	0.00	0.00	1.36	1.36	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.07
IRRIG LABOR COST	\$/AC	0.00	0.00	6.38	6.38	6.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.13
TOTAL EXPENSES	\$/AC	0.21	0.20	8.16	12.18	8.45	0.02	8.10	8.78	0.02	8.93	37.27	0.02	92.33

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
	UNIT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
MACHINE LABOR	HR/AC	0.02	0.02	0.02	0.22	0.06	0.00	0.64	0.40	0.00	0.59	0.59	0.00	2.56
IRRIGATION LABOR	HR/AC	0.00	0.00	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50
IRRIG. WATER APPLIED	ACIN	0.00	0.00	2.00	2.00	2.00	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	HOURS USED	ANNUAL FIXED COST PER ACRE			VARIABLE COST PER ACRE				HRS PER ACRE	
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS		TOTAL
TRACTOR 40 HP	1	40.0	9500.	5.	2800.	0.017	0.010	0.003	0.030	0.062	0.009	0.055	0.127	0.045
TRACTOR 105 HP	5	105.0	27500.	5.	2800.	0.348	0.197	0.070	0.615	0.745	0.112	1.145	2.002	0.321
TRACT 4WD 225HP	8	175.0	50000.	5.	2800.	0.965	0.546	0.193	1.704	2.837	0.426	2.644	5.907	0.490
CRAWLER 120 HP	11	120.0	71000.	7.	2500.	1.809	1.214	0.441	3.464	2.221	0.333	3.334	5.888	0.718
TRUCK 2 TON	13	2.0	15000.	2.	2500.	0.336	0.086	0.030	0.452	0.806	0.121	0.584	1.510	0.222
PICKUP 1/2 TON	14	0.5	7500.	2.	2400.	0.158	0.038	0.013	0.209	0.443	0.066	0.209	0.719	0.191
IRR PUMP 40 HP*	21	2.0	8000.	25.	3200.	0.275	0.351	0.145	0.771	3.547	0.053	0.175	3.775	3.000
GRAIN COMBINE	25	16.0	41200.	7.	280.	4.092	2.256	0.847	7.195	0.933	0.140	2.042	3.115	0.275
DISC OFFSET	60	14.0	4500.	7.	400.	0.534	0.272	0.104	0.910	0.000	0.024	1.195	1.219	0.446
STUBBLE DISC	67	10.0	9500.	4.	780.	0.601	0.225	0.082	0.908	0.000	0.036	1.825	1.861	0.313
SWEDEHARROW&CART	79	30.0	5300.	9.	280.	0.223	0.130	0.051	0.404	0.000	0.008	0.405	0.413	0.133
PTO SPRAYER	93	35.0	1700.	5.	500.	0.073	0.031	0.012	0.116	0.000	0.002	0.109	0.111	0.160
GRAIN DRILL	106	12.0	4000.	10.	250.	0.174	0.107	0.042	0.324	0.000	0.011	0.569	0.581	0.132
FURROW IRIG SYS*	132	2.0	38250.	10.	5000.	1.617	1.283	0.481	3.381	0.000	0.006	0.288	0.293	3.000
BORDER DISC INDM	136	12.0	1275.	5.	500.	0.057	0.024	0.009	0.091	0.000	0.002	0.122	0.125	0.167
DITCHER	138	25.0	2400.	18.	140.	0.036	0.032	0.013	0.080	0.000	0.001	0.026	0.027	0.040
IMPLMT CARRIER	150	5.0	3500.	9.	300.	0.040	0.025	0.010	0.076	0.000	0.000	0.014	0.014	0.041
TOTAL			300125.			11.36	8.83	2.55	20.73	11.59	1.35	14.74	27.69	

UC Cooperative Extension

TITLE: SAMPLE COSTS FOR PRODUCING WHEAT
 IN SAN JOAQUIN COUNTY
 YIELD OF 58 CWT/ACRE

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
WHEAT	CWT.	4.350	58.000	252.30	
TOTAL RECEIPTS:				\$ 252.30	
2. VARIABLE COSTS:					
PREHARVEST:					
NITROGEN	LBS.	0.200	80.000	16.00	
WHEAT, SEED	CWT.	8.500	1.000	8.50	
GRASS KILLER	OZ.	0.180	10.000	1.80	
FERT SPREADER	ACRE	1.500	1.000	1.50	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			13.92	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			5.65	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			0.20	
IRRIGATION POWER COST	ACRE			3.55	
IRRIGATION (LUBE-REPAIRS)	ACRE			0.52	
IRRIGATION WATER APPLIED	ACIN	0.678	6.000		
MACHINERY LABOR	HOURL	5.100	1.961	10.00	
IRRIGATION LABOR	HOURL	4.250	4.500	19.13	
INTEREST ON OPERATING CAP.	DOL.	0.086	38.120	3.23	
TOTAL PREHARVEST COSTS:				\$ 84.00	
PREHARVEST COST PER CWT.				\$ 1.45	
HARVEST:					
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			4.63	
MACHINERY LABOR	HOURL	5.100	0.597	3.04	
INTEREST ON OPERATING CAP.	DOL.	0.086	7.030	0.61	
TOTAL HARVEST COSTS:				\$ 8.28	
HARVEST COST PER CWT.				\$ 0.14	
TOTAL VARIABLE COSTS:				\$ 92.28	
VARIABLE COST PER CWT.				\$ 1.59	
3. INCOME ABOVE VARIABLE COSTS:				\$ 160.02	
INCOME PER CWT.				\$ 2.76	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				22.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				2.31	
TOTAL CASH OVERHEAD:				\$ 24.31	
5. INCOME ABOVE ALL CASH COSTS:				\$ 135.71	
INCOME PER CWT.				\$ 2.34	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			9.64	
IRRIGATION SYSTEM	ACRE			1.89	
BUILDINGS	ACRE			0.74	
TOTAL DEPRECIATION:				\$ 12.27	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.086	61.424	5.30	
IRRIGATION SYSTEM		0.086	18.932	1.63	
BUILDINGS		0.086	14.034	1.21	
LAND		0.083	1400.000	115.50	
TOTAL INTEREST CHARGE:				\$ 123.65	
TOTAL FIXED COSTS:				\$ 135.92	
FIXED COST PER CWT.				2.34	
7. TOTAL OF ABOVE COSTS:				\$ 252.50	
TOTAL COST PER CWT.				4.35	
8. NET RETURNS:				\$ -0.20	
NET RETURNS PER CWT.				-0.00	

720 ACRES PLANTED

FURROW IRRIGATED

07/18/78

BUDGET IDENTIFICATION NUMBER 2343900120 562 1
 DATE PRINTED: 03/20/79

BUDGET RECORD NUMBER 157
 HARVEST MONTH: 6

IDENTIFICATION NUMBER 2343900120 562 1
 SAMPLE COSTS FOR PRODUCING WHEAT
 IN SAN JOAQUIN COUNTY
 YIELD OF 58 CWT/ACRE

HARVEST MONTH 7

BUDGET RECORD NUMBER 157

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	0.00	0.00	252.30	0.00	0.00	0.00	0.00	0.00	252.30
OPERATING EXPENSES															
NITROGEN	\$/AC	0.00	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
WHEAT, SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.50	0.00	8.50
GRASS KILLER	\$/AC	0.00	0.00	0.00	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80
FERT SPREADER	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00	1.50
MACHINE LABOR COST	\$/AC	0.11	0.11	0.11	1.10	0.29	0.00	3.27	2.04	0.00	2.99	3.02	0.00	0.00	13.04
INTEREST ON OPER. CAP.	\$/AC	0.01	0.01	0.22	0.25	0.12	0.00	0.00	0.64	0.00	0.54	2.00	0.00	0.00	3.78
TRACTOR COST	\$/AC	0.00	0.00	0.00	1.10	0.18	0.00	0.00	4.15	0.00	4.09	4.41	0.00	0.00	13.92
EQUIPMENT COST	\$/AC	0.07	0.07	0.07	0.18	0.12	0.00	4.76	1.93	0.00	1.29	1.79	0.00	0.00	10.28
BLDG OPER. COST	\$/AC	0.02	0.02	0.02	0.02	0.02	0.00	0.02	0.02	0.00	0.02	0.02	0.00	0.00	0.20
IRRIGATION COST	\$/AC	0.00	0.00	1.36	1.36	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.07
IRRIG LABOR COST	\$/AC	0.00	0.00	6.38	6.38	6.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.13
TOTAL EXPENSES	\$/AC	0.21	0.21	8.16	12.18	8.46	0.00	8.05	8.78	0.00	8.93	37.24	0.00	0.00	92.22

		MONTHLY IRRIGATION AND LABOR REQUIREMENTS												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
MACHINE LABOR	HR/AC	0.02	0.02	0.02	0.22	0.06	0.00	0.64	0.40	0.00	0.59	0.59	0.00	2.56
IRRIGATION LABOR	HR/AC	0.00	0.00	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50
IRRIG. WATER APPLIED	ACIN	0.00	0.00	2.00	2.00	2.00	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	HOURS USED	FIXED COST PER ACRE			VARIABLE COST PER ACRE					HRS PER ACRE
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 40 HP	1	40.0	9500.	5.	2800.	0.02	0.01	0.00	0.03	0.06	0.01	0.06	0.13	0.045
TRACTOR 105 HP	5	105.0	27500.	5.	2800.	0.35	0.20	0.04	0.58	0.74	0.11	1.15	2.00	0.321
TRACT 4WD 225HP	8	175.0	50000.	5.	2800.	0.96	0.55	0.10	1.61	2.84	0.43	2.64	5.91	0.490
CRAWLER 120 HP	11	120.0	71000.	7.	2500.	1.81	1.21	0.23	3.25	2.22	0.33	3.33	5.89	0.718
TRUCK 2 TON	13	2.0	15000.	2.	2500.	0.34	0.09	0.02	0.44	0.81	0.12	0.58	1.51	0.222
PICKUP 1/2 TON	14	0.5	7500.	2.	2400.	0.16	0.04	0.01	0.20	0.44	0.07	0.21	0.72	0.191
IRR PUMP 40 HP*	21	2.0	8000.	25.	3200.	0.27	0.35	0.08	0.71	3.55	0.05	0.17	3.77	3.000
GRAIN COMBINE	25	16.0	41200.	7.	280.	4.09	2.26	0.46	6.80	0.93	0.14	2.04	3.12	0.275
DISC OFFSET	60	14.0	4500.	7.	400.	0.53	0.27	0.06	0.86	0.00	0.02	1.20	1.22	0.446
STUBBLE DISC	67	10.0	9500.	4.	780.	0.60	0.22	0.04	0.87	0.00	0.04	1.82	1.86	0.313
SWEDEHARROW&CART	79	30.0	5300.	9.	280.	0.22	0.13	0.03	0.38	0.00	0.01	0.40	0.41	0.133
PTO SPRAYER	93	35.0	1700.	5.	500.	0.07	0.03	0.01	0.11	0.00	0.00	0.11	0.11	0.160
GRAIN DRILL	106	12.0	4000.	10.	250.	0.17	0.11	0.02	0.31	0.00	0.01	0.57	0.58	0.132
FURROW IRIG SYS*	132	2.0	38250.	10.	5000.	1.62	1.28	0.26	3.16	0.00	0.01	0.29	0.29	3.000
BORDER DISC TNDN	136	12.0	1275.	5.	500.	0.06	0.02	0.00	0.09	0.00	0.00	0.12	0.12	0.167
DITCHER	138	25.0	2400.	18.	140.	0.04	0.03	0.01	0.07	0.00	0.00	0.03	0.03	0.040
INPLNT CARRIER	150	5.0	3500.	9.	300.	0.04	0.03	0.01	0.07	0.00	0.00	0.01	0.01	0.041
FARM SHOP	2		13500.	35.		0.48	0.89	0.21	1.58	0.19		0.01	0.20	
SHOP TOOLS&EQUIP	4		3938.	15.		0.26	0.31	0.06	0.62	0.00		0.01	0.01	
FUELTANK 550 GAL	18		150.	30.		0.00	0.01	0.00	0.02	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 317713.
 MACHINERY & EQUIPMENT 441.
 INVESTMENT PER ACRE

720 ACRES PLANTED

UC Cooperative Extension

FURROW IRRIGATED

07/18/78