

BASED ON YIELD OF 3,500 LBS. PER ACRE (DOUBLE CROPPED)

Man labor @ \$1.65 per hour, including Social Security and Compensation Insurance;
medium tractor @ \$1.30 per hour cash cost; depreciation 75¢; interest 25¢

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	Sample Costs		Your Costs	
	Per	Per	Per	Per
	Acres	CWT	Acres	CWT
<u>Pre-harvest Cash Costs:</u>				
Land preparation: man & tractor, 2½ hours	\$	7.38		
Planting: man & tractor - 0.3 hours		.89		
Seed: 80 lbs @ 5¢		4.00		
Irrigate: pre + 1½ crop, 3.1 hours		5.16		
Water: power, 1½ acre ft. @ \$4.00		6.00		
+ district tax (40% of \$6.00)		2.40		
Fertilizer Application: Contract		1.75		
Fertilizer: 90 lbs. N @ 7.5¢		6.75		
40 lbs. P ₂ O ₅ @ 10¢		4.00		
Misc. labor & tractor 1 hour		2.95		
County taxes: land (40% of \$16.00)		6.40		
equipment (40% of \$2.00)		.80		
Office, car, operating capital, etc. (40% of \$5.00)		2.00		
Repairs: irrig. system, equip., (except tractor)		2.00		
TOTAL PRE-HARVEST CASH COSTS	\$	52.48	\$	1.49
<u>Harvesting Costs:</u>				
Combine: Contract		8.00		
Hauling: Contract @ \$2.00/ton		3.50		
TOTAL HARVESTING COSTS	\$	11.50	\$.33
TOTAL CASH COSTS	\$	63.98	\$	1.83
<u>Depreciation:</u>				
Irrigation system: orig. cost \$160 (40%)	\$	4.00		
Tractor: 3.0 hours @ 75¢		2.25		
Equipment: Cost \$30, 10 yr. life (40%)		1.20		
TOTAL DEPRECIATION	\$	7.45	\$.20
TOTAL CASH & DEPRECIATION COSTS	\$	71.43	\$	2.03
<u>Interest on Investment @ 6%:</u>				
Land: @ \$800 (40%)	\$	19.20		48 ⁰⁰
Irrigation System: on ½ cost (\$80) 40%		1.92	20%	480
Tractor: 3 hours @ 25¢		.75		.75
Equipment: on ½ cost (\$15) 40%		.36		90
TOTAL INTEREST	\$	22.23	\$.65
TOTAL COST OF PRODUCTION	\$	93.66	\$	2.67
				125.88

If the barley is single cropped, the cash cost will be increased by \$14.40, the depreciation by \$7.80, and the interest by \$32.30 for a total increase in cost per acre of \$54.50.

Cost Per Cwt. at Varying Yields

Yield - #/A	Double Cropped					
	3000	3500	4000	4500	5000	5500
Cash & Depreciation Costs	2.38	2.03	1.78	1.59	1.43	1.29
Total	3.12	2.67	2.34	2.08	1.87	1.70
Yield - #/A	Single Cropped					
	3000	3500	4000	4500	5000	5500
Cash & Depreciation Costs	3.12	2.67	2.34	2.08	1.87	1.70
Total	4.94	4.23	3.70	3.29	2.96	2.69