

Cost Analysis Work Sheet - 1980

Sample costs to produce field corn on the west side of Fresno County. Based on a yield of 7000 lbs. per acre. Field labor at \$4.50 per hour total, and equipment operator \$5.50. Heavy wheel tractor per hour cash costs \$6.80, depreciation \$2.60 and interest \$1.85. Medium wheel tractor costs \$4.60, \$2.00 and \$1.40.

	Sample Costs		My Costs	
	Per Acre	Per CWT	Per Acre	Per CWT
PRE-HARVEST CASH COSTS:				
Land Preparation: 2½ hrs. heavy tractor	\$30.75	\$		
Preplant Fertilizer: 780 lbs @ 7¢	54.60			
Preplant Herbicide and application	12.35			
Plant: 1/4 hr medium tractor	2.53			
Seed: 1/3 bag at \$57.00	19.00			
Cultivate 3X: 1½ hrs medium tractor	15.15			
Fertilizer: 100 lbs N @ 15¢ NH ₃	15.00			
Application: 1 custom 2X in water	5.75			
Irrigate: 1 pre and 7 crop - labor 8 hrs	36.00			
Water: 3 ac ft @ \$12.00	36.00			
Misc. labor, power and materials, including 2/3 hr medium tractor	9.00			
County taxes	11.00			
Repairs, except tractors	20.00			
Office, car, business costs (9% of cash costs)	28.05			
TOTAL PRE-HARVEST CASH COSTS	295.18	4.22		
HARVESTING COSTS:				
\$20.00 per acre plus \$7.00 per ton to harvest and haul out	44.50			
TOTAL HARVESTING COSTS	44.50	.63		
TOTAL CASH COSTS	339.68	4.85		
DEPRECIATION:				
Irrigation system \$260 cost, 16 yrs	16.25			
Tractors	11.50			
Other equipment: \$90, 10 yrs	9.00			
TOTAL DEPRECIATION	36.75	.52		
INTEREST ON INVESTMENT 12%:				
Irrigation system & well: ½ cost \$130.00	15.60			
Tractors	8.13			
Other equipment: ½ cost \$45	5.40			
Land: \$900	108.00			
TOTAL INTEREST ON INVESTMENT	137.13	1.96		
TOTAL COST OF PRODUCTION	513.56	7.33		

Sample Costs at Varying Yields and Water Costs
Water at \$12 per acre foot

Yield: lbs per acre	4000	5000	6000	7000	8000	9000
Cash costs per cwt	\$8.23	\$6.65	\$5.60	\$4.85	\$4.29	\$3.85
Total costs per cwt	12.58	10.13	8.50	7.33	6.46	5.78
Water at \$32 per acre foot						
Yield: lbs per acre	4000	5000	6000	7000	8000	9000
Cash costs per cwt	\$9.73	\$7.85	\$6.60	\$5.71	\$5.04	\$4.52
Total costs per cwt	14.08	11.33	9.50	8.19	7.21	6.45

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