COST ANALYSIS WORK SHEET - KINGS COUNTY - 1970

SAMPLE COSTS PER ACRE TO PRODUCE SAFFLOWER - TULARE LAKE AND WESTSIDE AREAS
(Based on a yield of 3,000 pounds per acre)

Man labor @ $1.90 and $2.20 per hour, including Social Security and Compensation Insurance. Tractors: heavy track, $3.20 per hour; depreciation, $2.60; interest, $1.10.

O. D. McCutcheon, Kings County Farm Advisor       Edward A. Yeary, Farm Advisor-Statewide

<table>
<thead>
<tr>
<th>PRE-HARVEST CASH AND LABOR COSTS:</th>
<th>SAMPLE COSTS</th>
<th>MY COSTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land preparation: 1 ½ hr. man and</td>
<td>$ 8.19</td>
<td>$ 2.90</td>
</tr>
<tr>
<td>tracklayer</td>
<td>CWT</td>
<td></td>
</tr>
<tr>
<td>Irrigate: 1 pre and 1 crop, 3 manhours</td>
<td>$ 5.70</td>
<td></td>
</tr>
<tr>
<td>Water: Power to pump 3 ½ acre feet @ $5.50</td>
<td>$19.25</td>
<td></td>
</tr>
<tr>
<td>Fertilizer: 100 lbs. Nitrogen at 5 cents applied with subsoiler</td>
<td>$5.00</td>
<td></td>
</tr>
<tr>
<td>Plant: (Grain Drill) 2 men &amp; tractor .1 hr.</td>
<td>$ 0.73</td>
<td></td>
</tr>
<tr>
<td>Seed: 10 lbs. @ 12 ½ cents</td>
<td>$ 5.00</td>
<td></td>
</tr>
<tr>
<td>Weed Control: Material Application</td>
<td>$ 6.00</td>
<td></td>
</tr>
<tr>
<td>County Taxes</td>
<td>$ 8.00</td>
<td></td>
</tr>
<tr>
<td>Repairs (except tractors): Irrig-system, equip.</td>
<td>$ 5.50</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous expenses, including office, auto, capital, etc.</td>
<td>$ 4.57</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL PRE-HARVEST CASH COSTS</strong></td>
<td>$ 69.85</td>
<td>$ 2.33</td>
</tr>
</tbody>
</table>

| HARVESTING AND HAULING COSTS: | |
| Combine Harvest: Contract @ $6.50 + $.10/cwt. | $ 8.50 |
| over 1,000 lbs. |          |
| Haul @ $2.15 per ton | $ 3.22 |
| **TOTAL HARVESTING AND HAULING COSTS** | $ 11.72 | $ 0.39 |
| **TOTAL CASH COSTS** | $ 81.27 | $ 2.72 |

| DEPRECIATION: | |
| Irrigation System: Cost $100 - 12 yrs. | $ 8.33 |
| Tractors: 1.6 hrs. @ $2.60 | $ 4.16 |
| Equipment (except tractors): Cost $40 - 10 yrs. | $ 4.00 |
| **TOTAL DEPRECIATION** | $ 16.49 | $ 2.55 |
| **TOTAL CASH & DEPRECIATION COSTS** | $ 98.05 | $ 3.27 |

| INTEREST ON INVESTMENT @ 7%: | |
| Irrigation System: On ½ cost ($50.00) | $ 3.50 |
| Tractors: 1.6 hrs. @ $1.10 | $ 1.76 |
| Equipment (except tractors): 1/2 cost ($20.00) | $ 1.40 |
| Land @ $1.00 | $ 2.00 |
| **TOTAL INTEREST ON INVESTMENT** | $ 34.65 | $ 1.15 |
| **TOTAL COST OF PRODUCTION** | $132.72 | $ 4.42 |

*Westside water costs would be higher*

<table>
<thead>
<tr>
<th>Yields - Pounds Per Acre</th>
<th>2000</th>
<th>2500</th>
<th>3000</th>
<th>3500</th>
<th>4000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash &amp; Dep. Cost Per CWT</td>
<td>$4.50</td>
<td>$3.88</td>
<td>$3.27</td>
<td>$2.83</td>
<td>$2.50</td>
</tr>
<tr>
<td>Total Cost Per CWT</td>
<td>$6.53</td>
<td>$5.27</td>
<td>$4.12</td>
<td>$3.82</td>
<td>$3.37</td>
</tr>
</tbody>
</table>

Cost Per CWT at Varying Yields

UC Cooperative Extension