

Table 50. A Standard of Inputs and Costs for Wheat Production in the Sacramento Valley Rice Rotation Assumed Yield, 1400 lb. per Acre

	Man labor	35 h.p. tractor	1½ ton truck	Cost per acre	Cost per cwt.
	Hours per Acre			Dollars	
Plowing	1.0	1.0		1.83	
Harrowing, dragging, etc.	.5	.5		.91	
Seeding	.4	.2	.1	.58	
Combining, combine engine \$.50 per A.	2.0	.5		1.87	
Hauling	.4	-	.2	.42	
Total Labor	4.3	2.2	.3	5.61	.40
Seed 60 lb. at \$2.00				1.20	.09
Sacks and twine at .08 per cwt.				1.12	.08
Total materials				2.32	.17
General expense				.40	.03
County taxes \$2.75 plus \$1.00 Irrig. Dist. Tax				3.75	.27
Machinery repairs				.30	.02
Compensation and other insurance				.10	.00
Total cash overhead				4.55	.32
Total current cash costs				12.48	.89
	Original cost	Average value	Inter-est @ 5%	Annual deprec.	
	Dollars per acre				
Building and improvements	5.00	2.50	.12	.15	
Tillage equipment	3.24	1.62	.09	.33	
Seeding equipment	.18	.09	-	.02	
Combine, etc.	13.00	6.50	.33	.86	
Small tools and miscel.	.75	.38	.02	.08	
Land	100.00	100.00	5.00	-	
Total depreciation				1.44	1.44
Sub-total - cash & depreciation				13.92	.99
Total invest. & int.	122.17	111.09	5.56	5.56	.40
Total all costs				19.48	1.39

The above table presents a standard of labor and material requirements and costs for wheat production under present and immediate future conditions. Investment depreciation and kind and use of equipment are based on a 300-acre farm, 100 acres in rice, 100 acres in pasture, and 100 acres in wheat. Equipment overhead and taxes are higher than they would be in a strictly wheat district.

Labor costs are computed at the following rates per hour: Man labor \$.30; 34 drawbar horsepower tractor, \$1.53; 1½ ton truck \$1.50.