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**AN ANALYSIS  
OF CORN PRODUCTION COSTS  
IN CALIFORNIA**

***Agricultural Extension  
University of California***

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Distributed in furtherance of the Acts of Congress of May 8, and June 30, 1914.  
George B. Alcorn, Director, California Agricultural Extension Service.

## AN ANALYSIS OF CORN PRODUCTION COSTS IN CALIFORNIA

### Corn Production in California

California produces less than one percent of the United States' corn crop and in 1970 ranked 22nd among the states in corn production. However, the acreage in California increased 3.4 times from 1966 to 1971, indicating the interest of growers in this crop. Corn has not been an important crop in California because there have been more profitable alternatives.

New developments in close row planting and better information on fertilizer and irrigation requirements are increasing yields to the point where corn may compete successfully with other field crops. This publication presents available information on the economics of corn production so you can make a more intelligent analysis of the situation.

There were about 264,000 acres of corn harvested for grain in California in 1971 producing an income of \$36.7 million. Corn acreage increased from 30,000 acres in 1948 to 216,000 acres in 1957 but then declined to 77,000 acres in 1962.

Yields have increased from an average of 1,900 pounds in 1945 to 5,264 pounds in 1971. The highest record for California was 5,488 pounds in 1970.

Corn is usually grown in about 30 of the 57 counties of California but 8 counties account for over 75 percent of the production. Nearly 95 percent of the production is in the Central Valley.

### Corn in the Feed Grain Picture

California produced about 54 percent of the corn used in the state during the period 1966-70 which means that 46 percent of the corn used was brought into the state from other areas. Total corn consumption in the state is only 15 percent of the feed grain usage however. Increased corn production in the state will have to be marketed either by the reduction of inshipments of corn, a reduction in the production of other feed grains, or an increase in consumption. A short-time analysis of the feed grain picture is given in the following table:

CORN PRODUCTION AND CONSUMPTION IN CALIFORNIA

Year	Corn			Total feed grain consumption
	Production	Consumption	Net in-shipment	
	tons			
1966	463,680	801,504	337,824	5,913,785
1967	517,440	914,558	397,118	6,894,244
1968	492,000	858,000	366,000	6,204,000
1969	500,000	1,006,000	506,000	6,769,000
1970	593,000	1,147,000	554,000	6,792,000
Average	513,224	945,412	432,188	6,514,606
Percent	54	100	46	--

Source: Federal-State Market News Service, Grain, California Market Summary, Annual Issues, Sacramento.

Profitability of Corn

The cost studies available on corn and the average prices received as summarized in the following table indicate the main reasons for the relatively low corn acreage in California. The high yields typical of some of the counties indicate the possibilities of new technology making the crop profitable.

County	Year	Yield	Price	Value per acre		
				Income	Cost	Net
Glenn	1971	7,000	2.60	182	183	-1
Madera-Merced	1971	6,010	3.00	180	210	-30
Kern	1970	6,000	2.70	162	222	-60
Kings	1970	7,000	2.87	201	226	-25
Sutter	1970	8,000	2.50	200	218	-18
Yolo	1969	8,000	2.50	200	219	-19

CALIFORNIA ACREAGE, YIELD, PRODUCTION, AND VALUE OF CORN  
1945-71

Year	Acreage harvested <u>1,000 acres</u>	Yield per acre <u>pounds</u>	Production <u>1,000 tons</u>	Average price received by farmers <u>\$ per cwt.</u>	Farm value <u>\$1,000</u>
1945	29	1,900	28	2.54	
1946	32	1,960	31	3.04	
1947	27	1,960	26	4.98	
1948	30	2,040	31	3.10	
1949	31	2,240	35	2.75	1,910
1950	42	2,410	51	3.34	3,377
1951	30	2,630	80	3.88	3,060
1952	39	2,690	52	3.48	3,650
1953	37	2,580	48	3.28	3,132
1954	103	3,190	164	3.28	10,803
1955	184	3,696	340	2.80	19,066
1956	173	4,032	349	2.93	20,428
1957	216	4,144	448	2.48	22,218
1958	176	3,920	345	2.54	17,494
1959	167	3,976	332	2.50	16,600
1960	130	4,032	262	2.46	12,917
1961	91	4,032	184	2.41	8,845
1962	77	4,312	166	2.48	8,241
1963	98	4,312	211	2.61	11,017
1964	107	4,592	246	2.64	12,986
1965	144	4,984	359	2.57	18,455
1966	180	5,152	464	2.70	25,006
1967	220	4,704	517	2.36	24,394
1968	185	5,320	491	2.43	23,902
1969	194	5,152	500	2.57	25,701
1970	216	5,488	592	2.86	33,869
1971	264	5,264	695	2.64	36,728

Source: California Crop & Livestock Reporting Service, California Field Crops Statistics, Annual Issues, Sacramento.

## Summary of Corn Cost Studies in California

The corn cost studies summarized in this report are those which have been made in California from 1969 to 1971. Farm advisors in six of the major producing counties have prepared sample costs of production during this period. These costs are not presented as being averages for the counties but are representative of commercial farms with good management.

Estimated yields are usually above the county average but are those normally attainable with the management practices shown in the operations.

The studies use a wage rate which includes social security, compensation insurance, and other miscellaneous labor costs.

Fuel and repairs are based on standard rates of performance for the equipment used.

Material costs are considered as delivered to the ranch.

Management is charged at 5 percent of the gross income.

Investment is based on present replacement costs except for land which is valued at market price for agricultural purposes. Depreciation is figured on acceptable lengths of life and interest is charged at 7 percent of the average value.

SUMMARY OF CORN COST STUDIES IN CALIFORNIA, 1969-71

County	Year	Yield lbs.	Cost per acre							Cost per cwt.	Investment per acre
			Cultural cash cost	Harvest	Cash over- head	Manage- ment	Depre- ciation	Interest	Total		
Glenn	1971	7,000	77.70	8.20 <sup>1/</sup>	18.25	9.10	25.25	47.50	183.00	2.62	856
Madera & Merced	1971	6,000	76.20	22.00	22.40	9.00	18.30	62.10	210.00	3.50	1,025
Kern	1970	6,000	83.90	24.00	20.30	8.10	20.50	65.20	222.00	3.70	1,063
Kings	1970	7,000	85.20	23.55	23.45	10.05	25.60	68.15	236.00	3.23	1,147
Sutter	1970	8,000	64.35	41.00	20.85	10.00	13.00	69.30	218.50	2.73	1,080
Yolo - Clarksburg area	1969	8,000	59.30	24.45	27.20	10.00	97.80		218.75	2.74	

<sup>1/</sup> Cash cost with owned equipment. Harvest cost in other counties is based on custom operations.

SAMPLE COSTS TO PRODUCE FIELD CORN

Glenn County - 1971

Yield: 7,000 cwt.

Operation	Hours per acre	Cash and labor cost per acre			
		Labor	Fuel and repairs	Materials Kind and Quantity	Cost
dollars					
<u>Cultural costs</u>					
Stubble disk 2x	.5	1.35	2.85		4.20
Landplane 2x (every other year)	.3	.80	1.70		2.50
Chisel	.4	1.10	1.55		2.65
Fertilize	.2	.70	.70	160 lbs. N @ 7¢	11.20
				Rig rent	.50
Prepare borders	.1	.25	.25		.50
Pre-irrigate	.5	1.15		8 ac.-in. @ 2.25/AF	1.50
Spiketooth	.1	.25	.25		.50
Springtooth	.3	.80	1.15		1.95
Plant & apply starter fertilizer	.3	.90	1.35	Starter N-P-Zn	7.00
				Seed	12.00
Cultivate 1x	.2	.70	.75		1.45
Weed control (2/3 of acreage)	.2	.55	.80	Herbicide (2/3 of acreage)	5.50
				Miticide	4.00
Insect (mite) control	.2	.55	.80	3 AF @ \$2.25	6.75
Irrigate 9x	2.2	5.20			11.95
Misc. labor (down time, move & service equipment)	1.0	2.70	.10		2.80
<b>TOTAL CULTURAL COSTS</b>	<b>6.5</b>	<b>17.00</b>	<b>12.25</b>		<b>48.45</b>
					<b>77.70</b>
<u>Harvest Costs</u>					
Combine	.4	1.10	3.00		4.10
Hauling (1/2 of crop)	.4	1.10		Hauling 1/2 crop @ 5¢ cwt.	1.75
				3 1/2¢/cwt. drying	1.25
Drying (1/2 of crop)					1.25
<b>TOTAL HARVEST COSTS</b>	<b>.8</b>	<b>2.20</b>	<b>3.00</b>		<b>3.00</b>
					<b>8.20</b>
<u>Cash Overhead</u>					
Misc., office, etc.					5.25
Taxes and insurance					13.00
<b>TOTAL CASH OVERHEAD</b>					<b>18.25</b>
					<b>18.25</b>
<b>TOTAL CASH COSTS</b>	<b>7.3</b>	<b>19.20</b>	<b>15.25</b>		<b>69.70</b>
					<b>104.15</b>
Management 5% of 7,000 lbs. at \$2.60 cwt. - \$182					9.10
				Annual Cost	
<u>Investment</u>	<u>Per Acre</u>		<u>Depreciation</u>	<u>Interest</u>	
Land	\$500		--	\$35.00	
Irrigation system	175		\$ 8.75	6.15	
Equipment & bldgs.	181		16.50	6.35	
Total	\$856		\$25.25	\$47.50	
					72.75
				Credit for Stubble <sup>1/</sup>	3.00
<b>TOTAL COST PER ACRE</b>					<b>183.00</b>
Cost per cwt. @ 7,000 cwt. yield					2.62

<sup>1/</sup> Credit for \$3 worth of pasture has been subtracted.

Source: Sailsbery, Robert L. and Philip S. Parsons, Field Corn Production Costs in Glenn County, Orland: University of California Agricultural Extension Service Mimeo, January 1971.



SAMPLE COSTS TO PRODUCE FIELD CORN

Madera and Merced Counties - 1971

Based on man labor at \$1.90 and \$2.15 per hour. Yield: 6,000# shelled corn per acre - single crop.

Operation	Hours per acre	Cash and labor cost per acre			
		Labor	Fuel & repairs	Materials Kind and Quantity Cost	Total
dollars					
<u>Cultural costs</u>					
Land preparation	3.0	6.45	6.85		13.30
Plant (4 row) 1 man	.3	.65	.65	Seed: 12 lbs. @ 40¢ 4.80	6.10
Fertilize	.5	1.10	1.00	200 lbs. N @ 8¢ 16.00	18.10
Irrigate - 1 pre., 6 crop	7.0	13.30	2.90	4 ac. ft. water; tax or power \$3.50 14.00	30.20
Cultivate (2x)	1.0	2.15	2.25		4.40
Miscellaneous	.5	1.10	1.00	Materials, mainten- ance, etc. 2.00	4.10
<b>TOTAL CULTURAL COSTS</b>		<b>24.75</b>	<b>14.65</b>	<b>36.80</b>	<b>76.20</b>
<u>Harvest Costs</u>					
Pick and shell - contract				\$10 acre, plus \$2 ton 16.00	
Haul				\$2 ton 6.00	
<b>TOTAL HARVEST COSTS</b>				<b>22.00</b>	<b>22.00</b>
<u>Cash Overhead</u>					
Business and office costs				7.40	
Taxes				15.00	
<b>TOTAL CASH OVERHEAD</b>				<b>22.40</b>	<b>22.40</b>
<b>TOTAL CASH COST</b>				<b>81.20</b>	<b>120.60</b>
Management 5% of 6,000# @ \$3 - \$180					9.00
<u>Investment</u>	<u>Per Acre</u>	<u>Annual Cost</u>			
		<u>Depreciation</u>	<u>Interest 7%</u>		
Land	\$ 750	--	\$52.50		
Irrigation system	140	\$ 7.00	4.90		
Tractor	90	6.80	3.10		
Equipment	45	4.50	1.60		
Total	\$1,025	\$18.30	\$62.10		80.40
<b>TOTAL COST PER ACRE</b>					<b>210.00</b>
Cost per cwt. @ 3 ton yield					3.50

Source: Johnson, Clarence, Chester C. Conley and Edward A. Yearly, Sample Costs To Produce Field Corn in Madera and Merced Counties - 1971, Merced: University of California Agricultural Extension Service Mimeo, 1971.

SAMPLE COSTS TO PRODUCE FIELD CORN

Kern County - 1970  
(Single Crop)

Based on man labor at \$1.90 and \$2.10 per hour, including compensation insurance and social security. Yield: 6,000 lbs.

Operation	Hours per acre	Cash and labor cost per acre				Total
		Labor	Fuel & repairs	Materials Kind and Quantity	Cost	
dollars						
<u>Cultural Costs</u>						
Land preparation	2.0	4.20	5.00			9.20
Plant and fertilize (2 men)	.5	2.00	1.25	Seed: 13 lbs. @ 35¢ Nitrogen: 150 lbs. @ 10¢	4.55 15.00	22.80
Irrigation: 1 pre, 6 crop	7.0	13.30	3.00	Water: 3 ft. @ \$6	18.00	34.30
Hoe	2.0	3.80				3.80
Cultivate: 2x	1.5	3.15	3.75			6.90
Miscellaneous overhead		5.90	1.00			6.90
<b>TOTAL CULTURAL COSTS</b>		<b>32.35</b>	<b>14.00</b>		<b>37.55</b>	<b>83.90</b>
<u>Harvest Costs</u>						
Harvest				Contract: \$12 + 10¢/ cwt.	18.00	
Haul				6,000 lbs. @ \$2/ton	6.00	
<b>TOTAL HARVEST COSTS</b>					<b>24.00</b>	<b>24.00</b>
<u>Cash Overhead</u>						
Miscellaneous					6.50	
Taxes					13.80	
<b>TOTAL CASH OVERHEAD</b>					<b>20.30</b>	<b>20.30</b>
<b>TOTAL CASH COST</b>		<b>32.35</b>	<b>14.00</b>		<b>81.85</b>	<b>128.20</b>
Management 5% of 6,000# @ 2.70 - \$162						8.10
<u>Investment</u>						
		<u>Per Acre</u>	<u>Annual Cost</u>			
			<u>Depreciation</u>	<u>Interest 7%</u>		
Land		\$ 800	--	\$56.00		
Irrigation system		200	\$15.00	7.00		
Tractor		43	3.50	1.50		
Equipment		20	2.00	.70		
<b>Total</b>		<b>\$1,063</b>	<b>\$20.50</b>	<b>\$65.20</b>		<b>85.70</b>
<b>TOTAL COST PER ACRE</b>						<b>222.00</b>
Cost per cwt. at 6,000 lbs. yield						3.70

Source: Barnes, Roy M. and E. A. Yeary, Corn Sample Costs, Suggestions on Growing, Bakersfield: University of California Agricultural Extension Service Mimeo, April 1970.

SAMPLE COSTS TO PRODUCE CORN - SINGLE CROP

Kings County - 1970

Yield: 7,000 lbs., labor @ \$1.90 and \$2.20 per hour including social security and compensation insurance.

Operation	Hours per acre	Cash and labor cost per acre			
		Labor	Fuel & repairs	Materials Kind and Quantity Cost	Total
dollars					
<u>Cultural Costs</u>					
Land preparation	3.0	6.60	10.15		16.75
Plant	.3	.65	1.00	Seed 24# @ 40¢	11.25
Cultivate 3x	1.5	2.90	5.10		8.00
Fertilize				Application	2.75
				N 180# @ 5¢	9.00
Irrigate 7x	6.0	11.40	2.00	Water 3 1/2 ft. @ \$5.50	19.25
Miscellaneous	1.0	2.20	1.60		1.00
<b>TOTAL CULTURAL COSTS</b>		<b>23.75</b>	<b>19.85</b>		<b>41.60</b>
<u>Harvest Costs</u>					
Combine \$10 acre + 10¢ cwt. over 1,000#					16.00
Haul				3 1/2 ton @ \$2.15	7.55
<b>TOTAL HARVEST COSTS</b>					<b>23.55</b>
<u>Cash Overhead</u>					
Misc., office, etc.					7.45
Taxes					16.00
<b>TOTAL CASH OVERHEAD</b>					<b>23.45</b>
<b>TOTAL CASH COST</b>		<b>23.75</b>	<b>19.85</b>		<b>88.60</b>
Management 5% of 7,000# @ 2.87					\$200.90
					10.05
<u>Investment</u>					
		<u>Per Acre</u>	<u>Annual Cost</u>		
			<u>Depreciation</u>	<u>Interest</u>	
Land		\$ 800	--	\$56.00	
Irrigation system		210	\$14.00	7.35	
Tractor		97	7.60	3.40	
Equipment		40	4.00	1.40	
<b>Total</b>		<b>\$1,147</b>	<b>\$25.60</b>	<b>\$68.15</b>	<b>93.75</b>
<b>TOTAL COST PER ACRE</b>					<b>236.00</b>
Cost per cwt. @ 7,000# yield					3.23

Source: McCutcheon, O. D. and Edward A. Yearly, Sample Costs Per Acre to Produce Field Corn - Single Cropped, Hanford: University of California Agricultural Extension Service Mimeo, 1970.

SAMPLE COSTS TO PRODUCE CORN

Sutter County - 1970

Yield: 8,000 lb. Labor \$2.20 and \$1.90 including social security and compensation insurance. Based on 200 acres in a 1,000 acre farm operation.

Operation	Hours per acre	Cash and labor cost per acre			
		Labor	Fuel & repairs	Materials Kind and Quantity Cost	Total
dollars					
<u>Cultural Costs</u>					
Disk 2x	.4	.90	1.70		2.60
Harrow 2x	.2	.45	.35		.80
Plant & fertilize (30" rows)	.3	.65	.45	Seed 15 lb. @ 30¢ 16-20-0	4.50 3.75
Fertilize	.5	1.10	.75	N - 200 lb. @ 10¢	20.00
Cultivate 2x	.6	1.30	.90		2.20
Ditch	.1	.20	.30		.50
Irrigate 5x	5.0	9.50	1.15	Water	4.00
Spider mite spray	.2	.45	.35	Kelthane 1 lb.	4.25
Miscellaneous	1.0	2.20	1.15		4.00
<b>TOTAL CULTURAL COSTS</b>		<b>16.75</b>	<b>7.10</b>		<b>40.50</b>
<u>Harvest Costs</u>					
Combine				8,000# @ \$10 +10¢ cwt.	18.00
Haul				4 tons @ \$2	8.00
Dry				4 tons @ \$3.75	15.00
<b>TOTAL HARVEST COSTS</b>					<b>41.00</b>
<u>Cash Overhead</u>					
Misc., office, etc.					10.85
Taxes					10.00
<b>TOTAL CASH OVERHEAD</b>					<b>20.85</b>
<b>TOTAL CASH COST</b>		<b>16.75</b>	<b>7.10</b>		<b>102.35</b>
Management 5% of 8,000 lb. @ 2.50 - \$200					10.00
<u>Investment</u>					
	<u>Per Acre</u>	<u>Annual Cost</u>			
Land	\$ 900				\$63.00
Irrigation system	100	\$ 5.00			3.50
Equipment	80	8.00			2.80
<b>Total</b>	<b>\$1,080</b>	<b>\$13.00</b>			<b>\$69.30</b>
<b>TOTAL COST PER ACRE</b>					<b>218.50</b>
Cost per cwt. @ 8,000 lb. yield					2.73

Source: Buschmann, Leonard L. and A. D. Reed, Sample Costs to Produce Corn, Sutter County, March 1970, Yuba City: University of California Agricultural Extension Service Mimeo, March 1970.

SAMPLE COSTS TO PRODUCE CORN

Yolo County - Clarksburg Area - 1969

250 acres following fall harvested sugar beets - Yield: 8,000 lbs.

Operation	Hours per acre	Cash and labor cost per acre			
		Labor	Fuel & repairs	Materials	Total
dollars					
<u>Seed Bed Preparation</u>					
Fall					
Plow	.7	1.25	1.40		2.65
Spring					
Float	.2	.40	.50		.90
Disc	.2	.35	.65		1.00
Fertilize	.2	.35	.40		
Rent fertilizer applicator @ 1.00/acre				1.00	
200 lbs. nitrogen @ .08 lbs.				16.00	17.75
Harrow, float and roll 2x	.3	.65	.95		1.60
Harrow and roll	.2	.35	.55		.90
Move equipment, set up and service @ 10% of time	.2	.35			.35
<b>TOTAL SEED BED PREPARATION</b>	<b>2.0</b>	<b>3.70</b>	<b>4.45</b>	<b>17.00</b>	<b>25.15</b>
<u>Planting</u>					
Plant & fertilize	.3	.65	.55		
Seed varies with variety & plant population desired				10.00	
Rent fertilizer applicator @ .50/acre				.50	
100 lbs. 6-20-20 @ \$86.50/ton				4.35	16.05
Move equipment, set up and service @ 15% of time	.1	.10			.10
<b>TOTAL PLANTING</b>	<b>.4</b>	<b>.75</b>	<b>.55</b>	<b>14.85</b>	<b>16.15</b>
<u>Growing Costs</u>					
Cultivate & furrow 3x	1.5	3.00	1.50		4.50
Ditch for irrigating 3x	.2	.30	.40		.70
Irrigate 5x (furrow)	2.5	4.75	.85		5.60
Weed spray	.1	.20	.20		
2,4-D amine @ 1 lb/acre				.90	1.30
Miticide	.1	.20	.20		
Kelthane MF @ 1 lb/acre				4.25	4.65
Move equipment, set up and service @ 15% of time	.6	1.25			1.25
<b>TOTAL GROWING COSTS</b>	<b>5.0</b>	<b>9.70</b>	<b>3.15</b>	<b>5.15</b>	<b>18.00</b>
<b>TOTAL CULTURAL COSTS</b>		<b>14.15</b>	<b>8.15</b>	<b>37.00</b>	<b>59.30</b>
<u>Miscellaneous</u>					
Phone, pickup, roadside weed control, interest on operating capital, etc @ 11% of growing costs				6.60	
<u>Taxes - (Land) &amp; reclamation district charges</u>				20.60	

Corn, con't.	Hours per acre	Cash and labor cost per acre				
		Labor	Fuel & repairs	Materials	Total	
dollars						
TOTAL MISCELLANEOUS COSTS			27.20		27.20	
<u>Harvesting Costs</u>						
Harvest	1.0	1.95	5.10		7.05	
Drying (4 ton @ \$3.50/ton (custom))				14.00	14.00	
TOTAL HARVESTING COSTS		1.0	1.95	5.10	14.00	21.05
<u>Post-Harvest Costs</u>						
Chop stubble	.3	.65	.40		1.05	
Disc 2x	.5	1.00	1.35		2.35	
TOTAL POST-HARVEST COSTS		.8	1.65	1.75		3.40
TOTAL HARVEST COSTS						24.45
TOTAL CASH COSTS			17.75	15.00	78.20	110.95
Management - charge @ 5% of 80 cwt. @ 2.50/cwt.						10.00
<u>Investment Costs</u>		<u>Depreciation &amp; Interest</u>				
Land \$1,000 @ 7%		\$70.00				
Buildings \$20 per acre		1.60				
Irrigation pumps & syphon tubes		.90				
Tractors and equipment		25.30				
Total						97.80
TOTAL COST PER ACRE						218.75
Cost per 100 lbs. @ 8,000# yield						2.74

## EQUIPMENT AND BUILDING LIST

Item	Original Cost		Annual Use (acres)	Years Life	Non-Cash Overhead	
	Total	Per Acre			Depreciation	Interest at 7%
Tractor, 60 HP - Tr. Diesel	\$30,000	\$23.44	1,280	15	\$1.56	\$0.82
2 Tractors, 70 HP - Wh. Diesel	24,000	18.75	1,280	10	1.88	0.66
Tractor, 40 HP - Wh. Diesel	6,500	5.08	1,280	10	.51	0.18
Disk, Offset - 18 ft.	4,000	3.13	1,280	10	.31	0.11
Disk, Stubble - 12 ft.	6,000	4.69	1,280	10	.47	0.16
Chisel - 14 ft. (Cook)	1,700	1.33	1,280	10	.13	0.05
Springtooth - 30 ft.	3,000	2.34	1,280	10	.23	0.08
Spiketooth	2,000	1.56	1,280	10	.16	0.05
Ditcher - 4 ft.	1,000	3.13	320	10	.31	0.11
Checker	750	0.83	900	10	.08	0.03
Cultivator - 6 row	1,200	3.00	400	10	.30	0.11
Planter - 6 row	1,200	3.00	400	10	.30	0.11
Fertilizer Attachments	2,500	3.91	640	10	.39	0.14
Cultipacker or Roller	3,000	4.62	650	10	.46	0.16
Landplane 12' x 60'	5,000	3.91	1,280	15	.26	0.14
Tool Carrier	1,750	1.37	1,280	15	.09	0.05
Combine S.P. 16 ft.	22,000	22.92	960	10	2.29	0.80
Corn Header - 6 row	6,000	20.00	300	8	2.50	0.70
Truck, 2 ton	7,000	5.47	1,280	10	.55	0.19
Bankout	7,000	10.94	640	10	1.09	0.38
3 Pickups (2 1/2 shares)	7,500	5.86	1,280	5	1.17	0.21
Elevator	1,000	1.04	960	10	.10	0.04
Weed & Inspect Sprayer	2,500	2.60	960	12	.22	0.09
Shop Tools	5,000	3.91	1,280	15	.26	0.14
Storage w/driers (for 500 tons)	12,000	20.00	600	30	.67	0.70
Building	5,000	3.91	1,280	20	.20	0.14
TOTAL	\$168,600	\$180.74			\$16.49	\$6.35

Source: Sailsbery, Robert L. and Philip S. Parsons, Field Corn Production Costs in Glenn County, Orland: University of California Agricultural Extension Service Mimeo, January 1971.