

Cooperative Extension, University of California

SAMPLE COSTS FOR IRRIGATED PASTURE
40-ACRE FIELD, PORTABLE IRRIGATION SYSTEM

by

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CASH COSTS:	COST PER ACRE	
	Sample costs	Your cost
Land preparation, seed, plant, and extra 1st-year costs \$38 - 10 years	\$ 3.80	
Mow, fertilize, drag, fence work, etc. 3 man-hours & 1-1/2 tractor-hours	20.25	
Irrigation labor: 1-1/2 man-hours per ac. per mo, 7 mos.	47.25	
Irrigation water: power, 3 ac. ft. @ \$20	60.00	
Fertilizer: average per year	45.00	
Miscellaneous material (weeds, rodents, etc.)	5.00	
County taxes	12.00	
Office, pickup, operating capital, etc.	10.00	
Repairs except tractor: irrigation system, equipment & fence	7.00	
TOTAL CASH COST	\$210.30	
DEPRECIATION:		
Irrigation system (includes well, pump, mainline and aluminum pipe): original cost \$400, 15-year life	\$ 26.67	
Tractor: 1-3/4 hrs. incl. 1/10 of 1st year hrs. @ \$2.00	3.50	
Other equipment: cost \$40, 15-year life	2.67	
Fences: cost \$70, 20-year life	3.50	
TOTAL DEPRECIATION	\$ 36.34	
TOTAL CASH & DEPRECIATION COST	\$246.64	
INTEREST ON INVESTMENT @12%		
Land @ \$3,000	\$360.00	
Irrigation system: on 1/2 cost (\$200)	24.00	
Tractor: 1-3/4 hrs. incl. 1/10 of 1st year hrs. @ \$2.00	3.50	
Other equipment: on 1/2 cost (\$20)	2.40	
Fences: on 1/2 cost (\$35)	4.20	
TOTAL INTEREST ON INVESTMENT	\$394.10	
TOTAL COST OF PRODUCTION	\$640.74	

Man labor at \$4.50 per hour and tractor operator \$5.00 including social security and compensation insurance; tractor cash cost \$4.00 per hour, depreciation \$2.00 per hour and interest \$2.00 per hour.

COST PER ANIMAL UNIT MONTH* AT VARYING PRODUCTION LEVELS (1)

AUM per acre	6	8	10	12	14	16
Cash & dep. cost per AUM	\$41.11	\$30.83	\$24.66	\$20.55	\$17.62	\$15.41
Total cost per AUM	\$106.79	\$80.09	\$64.07	\$53.39	\$45.77	\$40.05
Y. total cost per AUM	\$					

*Animal Unit Month (AUM) = 400 pounds total digestible nutrients (TDN) or 0.4 ton hay

(1) With no change in costs per acre. Any added costs per acre required to obtain the higher carrying capacities would increase AUM costs accordingly.