COTTON COST ANALYSIS WORK SHEET - 1976

Sample costs to produce cotton in Kern County in 1976. Costs are based on a solid planting with a yield of 1100 lbs. lint per acre. Man labor at $3.90 per hour, total cost to grower, and equipment operator $4.30. Heavy four wheel drive wheel diesel tractor per hour cash costs $4.40, depreciation $2.60, and interest $1.30. Medium wheel tractor costs $2.80, $1.50 and $.75. Gin turnout is assumed to be 32%.

DAVID L. WEST, KERN COUNTY FARM ADVISOR & EDWARD A. YEARY, FARM ADVISOR - STATEWIDE

<table>
<thead>
<tr>
<th>SAMPLE COSTS</th>
<th>MY COST</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Per</strong></td>
<td><strong>$/Lb.</strong></td>
</tr>
<tr>
<td>ACRE</td>
<td>LINT</td>
</tr>
</tbody>
</table>

### Pre-harvest Cash Costs

- **Land preparation:** 3 hrs. heavy tractor $26.10
- **Plant:** Seed 15 lbs. at 32¢ 4.80
  - 1/3 hrs. 2 men and medium tractor 3.67
  - *Irrigate:* 1 pre and 7 crop: 8 hours labor 31.20
  - Water: power for 3 1/2 ac/ft. @ $25.00 87.50
- **Pre-emergence herbicide:** total 9.00
- **Thin and weed:** contract 19.50
- **Cultivate 3 times, Fertilize once**
  - Labor 2 hours 7.80
  - 1 1/2 hours, medium tractor 4.20
  - Fertilizer 24.00
- **Post Control:** total 30.00
  - Foliation 8.50
  - Fungy taxes 18.00
- **Miscellaneous labor, materials, 1 hr. medium tractor** 10.00
- **Repairs to equipment except tractors** 15.00
- **Supervision** 14.00
- **Office and business costs 6% of above costs** 18.80

**TOTAL PRE-HARVEST CASH COSTS** $332.07 30.2

### Harvesting Costs

- **Picking and hauling**
  - 85% first pick at $2.50 73.05
  - 15% second pick at $2.50 ($18.00 minimum) 18.00
- **Ginning, cleaning, drying, ties, bags insurance, 20 days storage $2.25/cwt.** 77.36

**TOTAL HARVESTING COSTS** $168.41 15.3

### Miscellaneous Cash Costs

- **Pink bollworm eradication @ 65¢/bale** $1.43
- **Research and promotion @ $1.30/bale** 2.86 .4

**TOTAL CASH COSTS** $504.77 45.9

### Depreciation

- **Irrigation system and well $280 cost 20 years** $14.00
- **Large tractor:** 3 hrs. at $2.60 7.80
- **Medium tractor:** 3 hrs. at $1.50 4.50
- **Other equipment $60 cost 10 year life** 6.00

**TOTAL DEPRECIATION** $32.30 2.9
<table>
<thead>
<tr>
<th>Interest on Investment @ 8%</th>
<th>SAMPLE COSTS</th>
<th>MY COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irrigation system and well: 1/2 cost $140</td>
<td>$11.20</td>
<td></td>
</tr>
<tr>
<td>Heavy tractor: 3 hrs. at $1.30</td>
<td>3.90</td>
<td></td>
</tr>
<tr>
<td>Medium tractor: 3 hrs. at $.75</td>
<td>2.25</td>
<td></td>
</tr>
<tr>
<td>Other equipment: 1/2 cost $30.00</td>
<td>2.40</td>
<td></td>
</tr>
<tr>
<td>Land: $1,500 @ 8%</td>
<td>104.00</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL INTEREST ON INVESTMENT</strong></td>
<td><strong>$123.75</strong></td>
<td><strong>11.3</strong></td>
</tr>
<tr>
<td><strong>TOTAL COST OF PRODUCTION</strong></td>
<td><strong>$660.82</strong></td>
<td><strong>60.1</strong></td>
</tr>
<tr>
<td>Seed credit: 2100 lbs. @ $100/ton</td>
<td><strong>$105.00</strong></td>
<td><strong>9.6</strong></td>
</tr>
<tr>
<td><strong>NET COST OF PRODUCTION</strong></td>
<td><strong>$555.82</strong></td>
<td><strong>50.3 cents</strong></td>
</tr>
</tbody>
</table>

* Water Costs may vary between $8 and $50 per acre-foot

** This cost may vary widely - nematode control could add $15 to $30 per acre

*** Cotton Incorporated, $1.00 per bale
National Cotton Council, 30 cents per bale