

COOPERATIVE EXTENSION  
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Sample Costs To Produce Irrigated Wheat  
In  
Merced and Madera Counties -- 1983

By

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The first step in intelligent crop planning is an objective analysis of production costs and potential profits. The sample costs on the reverse side of this page are for Irrigated Wheat in Merced and Madera Counties. The figures are from the latest and most reliable sources available and are based on good management practices.

A suggested way to use the sample cost sheet is to insert your actual costs in the blank column and use the sample costs only when actual costs are not known. Overhead fixed costs may be omitted when comparing alternate crops.

Sincerely,

*Bill L. Weir*

Bill L. Weir  
Farm Advisor

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**IRRIGATED WHEAT**  
**Cost Analysis Work Sheet - 1983**

Sample costs to produce irrigated wheat in Madera and Merced Counties. Based on a yield of 5000 lbs. per acre. Field labor \$5.50 per hour total cost to the grower, and equipment operator \$6.50. 80 hp wheel tractor per hour cash costs \$12.80, depreciation \$3.25 and interest \$2.28

	Sample Costs		My Costs	
	Per Acre	Per CWT	Per Acre	Per CWT
<b>Pre-harvest Cash and Overhead Costs</b>				
Land preparation 2 hours labor and tractor	\$38.60			
Fertilizer: material 100 lbs. N at .28¢ custom application	28.00			
Plant: Seed 140 lbs. @ 14.00 cwt	19.60			
.25 hrs. labor and tractor		4.83		
Fertilizer: materials 21.00 application 8.00	29.00			
Irrigate: 1 pre and 3 crop 2½ hrs. labor	13.75			
water 2 ac. ft. @ 7.50	15.00			
Herbicide: material	2.75			
application - custom		4.25		
Taxes	25.00			
Repairs	8.00			
Misc. labor, power, materials, .2 hr. tractor	9.00			
Business and office costs 6% of cash costs	14.82			
<b>PRE-HARVEST CASH AND OVERHEAD COSTS</b>	<b>\$216.82</b>	<b>4.34</b>		
<b>Harvest Costs</b>				
Combine \$12.50 per ton	31.25			
Haul 5.50 per ton up to 20 miles	13.75			
<b>HARVEST COSTS</b>	<b>\$45.00</b>	<b>.90</b>		
<b>TOTAL CASH AND OVERHEAD COSTS</b>	<b>\$261.85</b>	<b>5.24</b>		
<b>Depreciation</b>				
Irrigation System: \$280 20 years	14.00			
Tractor: 2.45 hrs. @ 3.25	7.96			
Equipment: \$120 10 years	12.00			
<b>TOTAL DEPRECIATION</b>	<b>\$33.96</b>	<b>.68</b>		
<b>Interest of Investment at 12%</b>				
Irrigation System ¼ cost \$140	16.80			
Tractor 2.45 hrs. @ \$2.28	5.59			
Equipment ¼ cost \$60	7.20			
Land \$3000	360.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$389.59</b>	<b>7.79</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$685.40</b>	<b>\$13.71</b>		

**SAMPLE COSTS AT VARYING YIELDS**

Yield: Pounds Per Acre	3000	4000	5000	6000	7000
Cash Costs Per CWT	\$8.13	6.33	5.24	4.52	4.00
Total Cost Per CWT	\$22.23	16.90	13.71	11.57	10.04