COSTS OF PRODUCTION - WHEAT - TULARE COUNTY - 1973
BASED ON YIELD OF 4,000 LBS. PER ACRE (DOUBLE CROPPED)

Man labor @ $2.45 per hour, including Social Security and Compensation Insurance; medium
tractor @ $2.30 per hour cash cost; depreciation $1.60; interest 8%. 

Olson E. Pendery, Farm Advisor-Statewide

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>Your Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Acre</td>
<td>Per CWT</td>
</tr>
</tbody>
</table>

## Pre-Harvest Cash Costs:
- **Land preparation:** man & tractor, 2 hours $9.50
- **Planting:** man & tractor - 0.3 hours $1.43
- **Seed:** 80 lbs. @ 6$ 4.80
- **Irrigate:** pre + 3 crop, 5 hours 12.25
- **Water:** power, 2 acre ft. @ $4.00 8.00
  - + district tax (40% of $6.00) 2.40
- **Fertilizer Application:** Contract 1.75
- **Fertilizer:** 150 lbs. N @ 7.5$ 11.25
  - 40 lbs. P₂O₅ @ 10$ 4.00
- **Misc. labor & tractor - one hour** 4.75
- **County taxes:** land (40% of $16.00) 6.40
  - equipment (40% of $2.00) .80
- **Office, car, operating capital, etc. (40%)** 2.01
- **Repairs:** irig. system, equip., (except tractor)(40%) 3.00

**TOTAL PRE-HARVEST CASH COSTS** $72.34 $1.81

## Harvesting Costs:
- **Combine:** Contract $5.00 per acre + 10$ per cwt. $9.00
- **Hauling:** Contract @ $2.25 per ton 1.50

**TOTAL HARVESTING COSTS** $13.50 $3.34

**TOTAL CASH COSTS** $85.84 $2.15

## Depreciation:
- **Irrigation system:** orig. cost $160 (40%) $4.00
- **Tractor:** 3.3 @ $1.60 5.28
- **Equipment:** Cost $40.00 - ten year life (40%) 1.60

**TOTAL DEPRECIATION** $10.88 $2.77

**TOTAL CASH & DEPRECIATION COSTS** $96.72 $2.42

## Interest on Investment @ 7%:
- **Land:** @ $800 (40%) $22.40
- **Irrigation System:** on ½ cost ($80) (40%) 2.24
- **Tractor:** 3.3 @ 80$ 2.64
- **Equipment:** on ½ cost ($20) (40%) .56

**TOTAL INTEREST** $27.84 $1.70

**TOTAL COST OF PRODUCTION** $124.56 $3.11

If the barley is single cropped, the cash cost will be increased by $17.41, the depreciation
by $8.40, and the interest by $37.80 for a total increase in cost per acre of $63.61.

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<table>
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<tr>
<th>Yield - #1A</th>
<th>Double Cropped</th>
<th>Single Cropped</th>
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<tbody>
<tr>
<td>3000</td>
<td>4000</td>
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<tr>
<td>3.15</td>
<td>2.42</td>
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<td><strong>Total</strong></td>
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<table>
<thead>
<tr>
<th>Cash &amp; Depreciation Costs</th>
<th>Double Cropped</th>
<th>Single Cropped</th>
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<tbody>
<tr>
<td>3.01</td>
<td>3.05</td>
<td>2.49</td>
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<tr>
<td><strong>Total</strong></td>
<td>4.75</td>
<td>3.81</td>
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