Sample costs to produce cotton in Kern County in 1975. Costs are based on a solid planting with a yield of 1000 lbs. lint per acre. Man labor at $3.00 per hour, total cost to grower, and equipment operator $3.60. Heavy four wheel drive wheel diesel tractor per hour cash costs $3.60, depreciation $2.10, and interest $1.00. Medium wheel tractor costs $2.45, $1.50 and $.75. Gin turnout is assumed to be 32%.

DAVID L. WEST, KERN COUNTY FARM ADVISOR AND EDWARD A. YEAREY, FARM ADVISOR-STATEWIDE

<table>
<thead>
<tr>
<th>SAMPLE COSTS</th>
<th>MY COSTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PER ACRE</td>
<td>PER LB. LINT</td>
</tr>
</tbody>
</table>

Pre-harvest Cash Costs

**Land preparation:** 3 hrs. heavy tractor $21.60
**Plant:** Seed 15 lbs. at 21¢ 3.15
  1/3 hr. 2 men and medium tractor 3.02
**Irrigate:** 1 pre and 7 crop: 8 hours labor 24.00
  Water: power for 3 1/2 ac.-ft. @ $15.00 52.50
**Pre-emergence herbicide:** total 9.00
**Thin and weed:** contract 15.00
**Cultivate and fertilizers 3 times**
  Labor 2 hours 6.90
  1 1/2 hours, medium tractor 3.60
  Fertilizer 18.00

*Pest control:* total 30.00
**Defoliation** 7.00
**County taxes** 18.00
**Miscellaneous labor, materials 1 hr. medium tractor** 8.00
**Repairs to equipment except tractors** 12.00
**Supervision** 12.50
**Office and business costs 6% of labor costs** 14.65

**TOTAL PRE-HARVEST CASH COSTS** $258.92

Harvesting Costs

**Picking and hauling**
  85% first pick at $2.25 69.75
  15% second pick at $2.50 ($15.00 minimum) 15.00
  Ginning, cleaning, drying, ties, bags insurance, 20 days storage $1.75/cwt. 56.00

**TOTAL HARVESTING COSTS** $140.75

Miscellaneous Cash Costs

**Pink Bollworm Eradication @ 50¢/Bale** $0.50
**Research and Promotion @ $1.25/Bale** 2.50

**TOTAL CASH COSTS** $402.67

Depreciation

**Irrigation system and well $250 cost 20 years** 12.50
**Heavy tractor:** 3 hrs. at $2.10 6.30
**Medium tractor:** 3 hrs. at $1.50 4.50
**Other equipment $50 cost 10 year life** 5.00

**TOTAL DEPRECIATION** $28.30
### Sample Costs vs. My Costs

<table>
<thead>
<tr>
<th></th>
<th>Sample Costs</th>
<th>My Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Interest on Investment @ 8%</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Irrigation system and well: 1/2 cost $125</td>
<td>$10.00</td>
<td></td>
</tr>
<tr>
<td>Heavy tractor: 3 hrs. at $1.00</td>
<td>3.00</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 $25.00</td>
<td>2.00</td>
<td></td>
</tr>
<tr>
<td>Land: $1,000 @ 8%</td>
<td>80.00</td>
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</tr>
</tbody>
</table>

**Total Interest on Investment**

|                      | $97.25       |

**Total Cost of Production**

|                      | $528.22      |

**Seed Credit:** 1900 lbs. @ $160/ton

|                      | $152.00      |

**Net Cost of Production**

|                      | $376.22      |

*This cost may vary widely - nematode control could add $15 to $20 per acre.*

UC Cooperative Extension