

Table 39. A Standard of Inputs and Costs for Flax Production in the Imperial Valley, with a yield of 22 bushels, or 1,232 pounds of flaxseed per acre.

| | Man labor | 26 h.p. tractor | 1½-ton truck | Cost per acre | Cost per cwt. | Cost per bu. |
|--|------------------|--------------------|--------------|---------------|---------------|--------------|
| | Hours per acre | | | Dollars | | |
| Flowing | 1.2 | 1.2 | | 2.16 | | |
| Other preplanting tillage | 1.0 | 1.0 | | 1.80 | | |
| Border and ditch work | .5 | .5 | | .90 | | |
| Planting and mulching | .5 | .4 | .1 | .90 | | |
| Irrigation (2 pre., 5 crop) | 6.8 | | | 2.04 | | |
| Subtotal, cultural labor | 10.0 | 3.1 | .1 | 7.80 | .63 | .35 |
| Swathing | 1.0 | .5 | | 1.05 | .09 | .05 |
| Combining with pick up | 4.0 | 1.0 | (1.comb) | 3.45 | .28 | .16 |
| Hauling | 1.0 | | .4 | .90 | .07 | .04 |
| Recleaning (contract, 10¢ per cwt.) | | | | 1.35 | .11 | .06 |
| Total labor cost | 16.0 | 4.6 | .5 | 14.55 | 1.18 | .66 |
| Irrigation tax, \$2.25, gate 10¢, water 2.5 a.-ft. \$1.25 | | | | 3.60 | .29 | .17 |
| Seed, 40 lbs. @ \$4.00 per cwt. | | | | 1.60 | .13 | .07 |
| Sacks and twine, 13 used sacks | | | | .70 | .06 | .03 |
| Total material cost | | | | 5.90 | .48 | .27 |
| General expense | | | | 1.02 | .08 | .05 |
| County taxes | | | | 1.50 | .12 | .07 |
| Machinery repairs | | | | .50 | .04 | .02 |
| Compensation insurance | | | | .18 | .02 | .01 |
| Total cash-overhead cost | | | | 3.20 | .26 | .15 |
| Subtotal, current cash costs | | | | 23.65 | 1.92 | 1.08 |
| Investment and depreciation based on 200-acre farming unit | Original cost | Average investment | 5% interest | Depreciation | | |
| | Dollars per acre | | | | | |
| Buildings & improv. | 1.00 | .50 | .03 | .05 | | |
| Irrigation eqt. | 1.00 | .50 | .02 | .10 | | |
| Tillage eqt. | 5.00 | 2.50 | .12 | .50 | | |
| Seeding eqt. | .50 | .25 | .01 | .03 | | |
| Swather & combine | 6.00* | 3.00 | .15 | .60 | | |
| Small tools & misc. | 1.00 | .50 | .03 | .10 | | |
| Land | 100.00 | 100.00 | 5.00 | | | |
| Total investment | 114.50 | 107.25 | | | | |
| Total depreciation | | | | 1.38 | .11 | .06 |
| Subtotal, cash and depreciation costs | | | | 25.03 | 2.03 | 1.14 |
| Total interest on investment | | | 5.36 | 5.36 | .44 | .24 |
| Total costs | | | | 30.39 | 2.47 | 1.38 |
| Less, value of dockage, 10% 120 lbs. at 50¢ per cwt. | | | | .60 | .05 | .03 |
| Net cost of flaxseed, recleaned | | | | 29.79 | 2.42 | 1.35 |

Yield assumed in the above example is 1,232 pounds, or 22 bushels of recleaned flaxseed, plus some 120 pounds of weed seed or dockage. No allowance is made for the straw, although uses are developing which may return a small income above the cost of its removal. Flax is the only California crop reckoned in bushels, so costs are shown on that basis as well as on the more convenient hundredweight basis.

The above schedule provides for the cultural care considered necessary to the production of a good yield. Weed competition, being one of the worst problems, is met by two irrigations and cultivations before planting. With adjustments, particularly in water costs, the above standard can be made to fit San Joaquin Valley conditions.

Labor costs shown above are based on the following hourly rates: man labor, \$0.30; 26-drawbar horsepower tractor, \$1.50; 1½-ton truck, \$1.50; combine engine, \$0.75. *Combine assumed to serve 300 acres, rest of equipment, 200.