



University of California  
College of Agriculture Extension Service  
Merced County

**COSTS TO PRODUCE IRRIGATED SMALL GRAINS IN MADERA AND MERCED COUNTY - 1961**  
 Based on man labor at \$1.25 per hour; 40 H.P. wheel tractor cash cost per hour \$1.25  
 Depreciation \$.70; interest \$.25

Yield - 1½ Tons Per Acre

Operation	Hours Per Acre	Cash and Labor Cost Per Acre			Sample Costs	My Costs
		Labor	Fuel and Repairs Equipment	Materials and Other Costs		
<b>Cultural:</b>						
Land Preparation	2.0	\$2.50	\$2.50		\$5.00	
Fertilize (broadcast)	.25	.31	.31	40# N @ 12¢ \$4.80	5.42	
Plant (broadcast or drill)	.25	.31	.31	80# Seed @ \$5.00 cwt. 4.00	4.62	
Irrigate: 1 crop, 1 Pre	2.0	2.50	1.00	1.5 Acre ft., tax or power \$3.50 5.25	8.75	
Taxes (1/2 of annual)	--			3.25	3.25	
Miscellaneous	.5	.65	.65	Miscellaneous materials and repairs .50 Office, car, oper. capital, etc. 1.50	1.80 1.50	
<b>Total Cultural Costs</b>		<b>\$6.27</b>	<b>\$4.77</b>	<b>\$19.30</b>	<b>\$30.34</b>	
<b>Harvest:</b>						
Combine			Contract	\$ 6.50		
Haul			Contract @ \$2.00 per Ton	3.00		
<b>Total Harvest Costs</b>					<b>\$ 9.50</b>	
<b>Total Cash and Labor Costs</b>					<b>\$39.84</b>	
<b>Costs at Varying Yields</b>						
<u>Tons Per Acre</u>	<u>Cost Per Ton</u>	<u>Investment Per Acre</u>	<u>½ of Depreciation</u>	<u>½ of Interest @6%</u>		
1.0	\$63.09	Land \$550	-	\$16.50		
1.5	42.73	Irrigation System 50	\$1.25 (20 yrs)	.75		
2.0	32.55	Buildings 40	1.00 (20 yrs)	.60		
2.5	26.43	Tractor - 3 hours	2.10	.75		
		Equipment 20	1.00 (10 yrs)	.30		
		\$660	\$5.35	\$18.90	\$24.25	
		<b>TOTAL COST PER ACRE</b>			<b>\$64.09</b>	
		<b>COST PER TON @ 1½ TON YIELD</b>			<b>\$42.73</b>	