

**COSTS OF PRODUCTION - BARLEY - TULARE COUNTY - 1975**  
**BASED ON YIELD OF 3500 LBS. PER ACRE (DOUBLE CROPPED)**

Man labor \$3.50 per hour, including Social Security and Compensation Insurance; 80 hp tractor @ \$3.50 per hour cash costs, depreciation @ \$2.04; interest @ \$1.02.

Wilson E. Pendery, Farm Advisor

Edward A. Yeary, Farm Advisor-Statewide

	SAMPLE COSTS		YOUR COSTS	
	Per Acre	Per CWT	Per Acre	Per CWT
<b>Pre-Harvest Cash Costs:</b>				
Land preparation: man & tractor, 2 hours	\$ 13.40	7		
Planting: man & tractor - 0.2 hours	1.34	7		
Seed: 80 lbs. @ \$10/cwt	8.00	4		
Irrigate: 1 pre & 2 crop, 4 hours	14.00	140		
Water: power, 1½ acre feet @ \$4.80	7.20			
+ district tax (40% of \$6.00)	2.40			
Fertilizer application: contract	2.50			
Fertilizer: 90 lbs. Nitrogen @ 20¢/lb.	18.00			
40 lbs. P <sub>2</sub> O <sub>5</sub> @ 29¢/lb.	11.60	3.00		
Misc. labor & tractor - one hour	6.70	25		
County Taxes: land (40% of \$20.00)	8.00			
equipment (40% of \$3.00)	1.20			
Office, car, operating capital, etc. (40%)	2.76			
Repairs: irrig. system, equip., (except tractor) (40%)	3.60			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$100.70</b>	<b>\$ 2.88</b>		
<b>Harvesting Costs:</b>				
Combine & Hauling: \$10/acre + 20¢/cwt + \$3.00/ton	\$ 22.25			
<b>TOTAL HARVESTING COSTS</b>	<b>\$ 22.25</b>	<b>\$ .63</b>		
<b>TOTAL CASH COSTS</b>	<b>\$122.95</b>	<b>\$ 3.51</b>		
<b>Depreciation:</b>				
Irrigation System: Orig. cost \$280 (40%), 16 yrs. life	\$ 7.00			
Tractor: 3.2 hours @ \$2.04	6.53			
Equipment: Cost \$50 (40%), 10 yrs. life	2.00			
<b>TOTAL DEPRECIATION</b>	<b>\$ 15.53</b>	<b>\$ .44</b>		
<b>TOTAL CASH &amp; DEPRECIATION COSTS</b>	<b>\$138.48</b>	<b>\$ 3.95</b>		
<b>Interest on Investment @ 8%:</b>				
Land: @ \$1000 (40%)	\$ 32.00			
Irrigation system: on ½ cost (\$140) (40%)	4.48			
Tractor: 3.2 hrs. @ \$1.02	3.26			
Equipment: on ½ cost (\$25) (40%)	.80			
<b>TOTAL INTEREST</b>	<b>\$ 40.54</b>	<b>\$ 1.16</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$179.02</b>	<b>\$ 5.11</b>		

If barley is single cropped the cash costs will be increased by \$23.34, the depreciation by \$13.50, and the interest by \$55.92 for a total increase in cost per acre of \$92.76.

**COST PER CWT. AT VARYING YIELDS**

Yield - #/A	Double Cropped					
	3000	3500	4000	4500	5000	5500
Cash & Depreciation Costs	\$4.56	\$3.95	\$3.51	\$3.16	\$2.87	\$2.65
Total Costs	\$5.91	\$5.11	\$4.52	\$4.06	\$3.69	\$3.38
Yield - #/A	Single Cropped					
	3000	3500	4000	4500	5000	5500
Cash & Depreciation Costs	\$5.79	\$5.01	\$4.43	\$3.97	\$3.61	\$3.31
Total Costs	\$9.00	\$7.77	\$6.84	\$6.12	\$5.54	\$5.07