

*Irrig. Pasture*  
**SAMPLE COST OF PRODUCTION**

(Revised 1975)

*Solano County*

Costs of irrigated pasture vary with purchase prices of land, leveling requirements, water source, taxes, fertilization practices, etc., so no one sample cost can do more than illustrate a possible situation and suggest a means of figuring costs in other situations by changing the amounts as they are indicated. The following figures are based on per acre costs.

Interest on depreciable items is figured at one half the original cost each year. As this represents the average value from full value at the start of depreciation to nothing at the end, 8% interest rate was arbitrarily selected - others may consider a different value more realistic.

OVERHEAD	COST	LIFE EXPEC- TANCY YEARS	DEPRE- CIATION	INTEREST AT 8% ON 1/2 COST	MY OWN COST
Land (including Barns & Corrals)					
Grading (including Irrigation & Drainage Ditches)	\$700.00			\$56.00 *	_____
Fences (including Border & Cross)	40.35	20	\$2.02	0.84	_____
Turnout Gates	5.00	10	0.50	0.20	_____
Stock Water Facilities	5.00	20	0.25	0.20	_____
Pasture Stand (including Seed, Seeding & Irrigating Up)	38.00	7	5.43	1.52	_____
Tillage Equipment Tractor	15.00	10	1.50	0.60	_____
Mower	3.00	10	0.30	0.12	_____
Pickup Truck	30.00	10	3.00	1.20	_____
Miscellaneous (Shovels, Etc.)	2.00	10	0.20	0.80	_____
<b>TOTAL INITIAL INVESTMENT COSTS PER ACRE</b>	<b>\$838.35</b>				
<b>TOTAL ANNUAL DEPRECIATION PER ACRE</b>			<b>\$13.20</b>		
<b>TOTAL INTEREST</b>				<b>\$61.48</b>	
<b>TOTAL OVERHEAD (including interest &amp; Depreciation)</b>					<b>\$74.68</b>

\*Interest at full cost because land and leveling costs are not considered depreciable items.

## ANNUAL CULTURAL COSTS

### Cash and Labor Costs ---

Irrigate 16 times @ 1/2 hour @ \$2.50	\$20.00	_____
Water - 4 acre feet @ \$7.31 (estimated)	29.24	_____
Fertilizer - 22 pounds P (50 pounds P <sub>2</sub> O <sub>5</sub> ) (est.)	12.50	_____
Mow 3 times @ 1/2 hour @ \$4.00	6.00	_____
Ditch Work and Fence Repair	2.00	_____
Miscellaneous Labor & Truck Use	2.00	_____
Taxes (estimated and not in Ag. Preserve)		_____
\$10.00/100 @ \$175.00	17.50	_____

Total Cash and Labor ----- \$89.24 -----

TOTAL COSTS, INCLUDING OVERHEAD AND CASH AND LABOR \$163.9

"Break Even" price per pound for 500 pounds of animal gain \$ 0.3

*To simplify information trade names of products have been used. No endorsement of named products is intended, nor is criticism implied of similar products which are not mentioned.*