

WH-VS-74  
Irrigated Wheat - Single Cropped  
Cost Analysis Work Sheet 1974

Sample costs to produce irrigated wheat in Fresno County (West Side) for feed grain use. Based on a yield of 4000 lbs. per acre. Man labor @ \$2.90 per hour total and equipment operator \$3.50, including social security and workmen's compensation insurance. 80 h.p. crawler per hour cash costs \$4.70, depreciation \$2.00 and interest \$1.54. 55 h.p. wheel diesel tractor \$2.40, \$1.50 & 90¢.

	Sample Costs		My Costs	
	Per Acre	Per Cwt.	Per Acre	Per Cwt.
<b>PRE-HARVEST CASH COSTS</b>				
Land preparation: 2 hrs. crawler	\$16.40			
Pre-irrigate: labor 1 hr.	2.90			
Water: 1 ac. ft. @ \$9.00	9.00			
Disc & harrow: 1/6 hr. crawler	1.37			
Plant: seed 100 lbs. @ 14¢	14.00			
½ hr. wheel tractor	1.48			
Fertilizer: 150 lbs. N @ 10.5¢	15.75			
Broadleaf weed control: custom, 1/3 acres/yr.	1.22			
Two crop irrigations: labor 1 hr.	2.90			
1 ac. ft. water \$9.00	9.00			
Misc. labor including 1/6 hr. crawler	5.00			
County taxes	8.50			
Repairs to equipment except tractor	4.50			
Office, car, operating capital, etc.	6.12			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$98.14</b>	<b>2.45</b>		
<b>HARVESTING COSTS:</b>				
25¢ per 100 lbs. to harvest & haul out	10.00			
<b>TOTAL HARVESTING COSTS</b>	<b>10.00</b>	<b>.25</b>		
<b>TOTAL CASH COSTS</b>	<b>\$108.14</b>	<b>2.70</b>		
<b>DEPRECIATION:</b>				
Irrigation system: \$180 - 12 years	15.00			
Crawler: 2 1/3 hrs. @ \$2.00	4.67			
Wheel tractor: ½ hr. @ \$1.50	.38			
Equipment except tractor: \$50 cost 10 yrs. life	5.00			
<b>TOTAL DEPRECIATION</b>	<b>\$25.05</b>	<b>.63</b>		
<b>INTEREST ON INVESTMENT @ 9%:</b>				
Land: \$700	63.00			
Irrigation system: ½ cost \$90	8.10			
Crawler: 2 1/3 hrs. @ \$1.54	3.59			
Wheel tractor: ½ hr. @ 90¢	.23			
Equipment except tractors: ½ cost \$25	2.25			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>77.17</b>	<b>1.93</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$210.36</b>	<b>5.26</b>		

Sample Costs at Varying Yields

Yield: pounds per acre	3000	3500	4000	4500	5000
Cash costs per cwt.	\$3.52	\$3.05	\$2.70	\$2.43	\$2.21
Cash & depreciation cost per cwt.	\$4.36	\$3.77	\$3.33	\$2.99	\$2.71
Total costs per cwt.	\$6.93	\$5.97	\$5.26	\$4.70	\$4.26