

FIELD CORN - DOUBLE CROPPED - TULARE COUNTY  
Cost Analysis Worksheet - 1985

Sample costs to produce field corn in Tulare County, based on a yield of 6,000 lbs. per acre. Field labor at \$4.50 per hour and equipment operator at \$5.00; these include benefits. Medium wheel, 80 hp. tractor cash costs per hr. \$3.50, depreciation \$2.58, and interest \$1.68. Heavy wheel tractor - 130 hp. Cash costs \$16.01, depreciation \$9.17, and interest \$5.96.

Steven D. Wright, Tulare County Farm Advisor and Kent Olson, Economist, Cooperative Extension, U.C., Davis.

	SAMPLE COSTS		MY COSTS	
	PER ACRE	PER CWT	PER ACRE	PER CWT
<u>Pre-harvest Cash Costs</u>				
Land Preparation: 2 hrs. labor 1 hr. heavy tractor	\$34.51			
1 hr. med tractor				
Preplant herbicide, if needed, \$18, application \$6,	28.25			
1/2 hr. labor and tractor for disking				
Plant: 1/3 hr. man and Med. tractor	4.46			
Seed: 19 lbs. @ \$1.49	26.82			
Cultivate: 3 X's: 1 1/2 hrs. man & med. tractor	20.25			
Fertilizer: 225 lbs. N @ 18¢ - source NH <sub>3</sub>	40.50			
P <sub>2</sub> O <sub>5</sub> if needed: 40 lbs. @ 33¢/lb.	13.20			
Application: 1 custom, 2 X's in water				
* mite control if needed, materials and appli- cation \$17.50	00.00			
Irrigate: 1 pre and 6 crop - labor 7 hrs.	31.50			
Water: (combined canal, pumping, district assess- ment) 3.5 acre ft. @ \$20/A ft.	70.00			
Misc: labor, material, 1 hr. man + med. tractor	20.00			
Repairs, except tractors (50%)	10.00			
Office, car, business costs (50%)	10.00			
County taxes (50%)	5.00			
Land cost (50%)	62.50			
Operating cost = (total pre-harvest cash cost)	28.20			
÷ 2 X 13%				
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$421.19</b>	<b>\$6.87</b>		
<u>Harvesting Costs:</u>				
Combine: \$16/A + \$7/T	37.00			
Hauling: 25.5¢/cwt. - 10 miles	15.30			
<b>TOTAL HARVESTING COSTS</b>	<b>52.30</b>	<b>\$ .87</b>		
<b>TOTAL CASH COSTS</b>	<b>\$464.49</b>	<b>\$7.74</b>		
<u>Depreciation</u>				
Irrigation system @ \$350 for 16 yres.	21.88			
Med. tractor, 80 hp. - 3.83 hrs.	9.88			
Heavy tractor, 130 hp - 1 hr.	9.17			
Other equipment - \$100 for 10 yrs. (50%)	5.00			
<b>TOTAL DEPRECIATION</b>	<b>\$45.93</b>	<b>\$ .77</b>		
<b>TOTAL CASH AND DEPRECIATION COSTS</b>	<b>\$510.42</b>	<b>\$8.51</b>		

(over)

SAMPLE COSTS		MY COSTS	
PER ACRE	PER CWT	PER ACRE	PER CWT

Interest on Investment: @13%

Irrigation system: 1/4 of \$350	\$11.38		
Med. tractor - 80 hp - 3.83 hrs.	6.43		
Heavy tractor - 130 hp - 1 hr.	5.96		
Other equipment: 1/4 of \$100	3.25		
<b>TOTAL INTEREST</b>	<b>\$27.03</b>	<b>\$ .45</b>	
<b>TOTAL COST OF PRODUCTION</b>	<b>\$537.45</b>	<b>\$8.96</b>	

COST PER CWT. AT VARYING YIELD LEVELS

Yield lbs./A	4000	5000	6000	7000	8000
Cash costs	11.61	9.29	7.74	6.63	5.81
<b>TOTAL COSTS</b>	<b>13.44</b>	<b>10.75</b>	<b>8.96</b>	<b>7.68</b>	<b>6.72</b>

Corn per ton \$110 = \$5.5/cwt.  
 \$130 = \$6.5/cwt.

This cost analysis worksheet should be used only as a guide to assist producers in determining their production costs and as an aid in helping analyze costs and procedures. The figures shown are based on what are considered good management practices and do not represent industry averages.

There is a great deal of variation in production costs between areas within a county. For example, tractor size, tillage operations, water costs and materials may be different for neighboring farmers.

The land cost is a value related to rental costs rather than the interest on the market value. For the person renting land, the rental price should be substituted for land cost; also, interest and depreciation on the irrigation system and county taxes should be eliminated.

rm/300c  
 1/15/85

The University of California Cooperative Extension in compliance with the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, and the Rehabilitation Act of 1973 does not discriminate on the basis of race, creed, religion, color, national origin, sex, or mental or physical handicap in any of its programs or activities. Inquiries regarding this policy may be directed to: Affirmative Action Officer, 317 University Hall, University of California, Berkeley, California 94720, (415) 643-6300

AGRICULTURAL BUILDING, COUNTY CIVIC CENTER, WOODLAND AND WEST MAIN STREETS, VISALIA, CALIFORNIA 93291 - TELEPHONE (209) 733-6363  
 Cooperative Extension Work in Agriculture and Home Economics, U.S. Department of Agriculture, University of California, Tulare County Cooperating