Based on a yield of 33 tons per acre, mechanically harvested. Field labor at $6.00 per hour total, equipment operator $7.00 including Social Security and Workmen’s Compensation Insurance. Heavy crawler per hour cash costs $25.00, depreciation $6.40, interest $5.82. Heavy wheel diesel @ $16.40, $3.34, and $2.50. Medium wheel diesel at $12.40, $2.80, and $2.10.

<table>
<thead>
<tr>
<th>SAMPLE COSTS</th>
<th>MY COSTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Acre</td>
<td>Per Ton</td>
</tr>
<tr>
<td>--------------</td>
<td>----------</td>
</tr>
</tbody>
</table>

### PRE-HARVEST CASH COSTS:

- **Disc or Plow 2X: 1/2 hr. man and heavy wheel tractor** $11.70
- **Chisel 2X: 1/2 hr. man and heavy wheel tractor** 16.00
- **Finish Level 2X: 1 hr. man and heavy wheel tractor** 23.40
- **Pre-Irrigate: water 6" @ $25.00 ac. ft.** 12.50
- **Labor: per acre 1-1/4 hrs.** 7.50
- **Disc 1X: 1/4 hr. labor and heavy wheel tractor** 5.85
- **List and fertilize: 120 lbs. N @ .14¢** 16.80
- **1 hr. labor and heavy wheel tractor** 23.40
- **Incorporate herbicide, 1/3 hr. labor and heavy wheel tractor; materials $10.50** 18.30
- **Fertilize and plant: 1/2 hr. 2 men and medium wheel tractor** 12.70
- **Fertilizer: 150 lbs. material @ $220/ton (10-34-0)** 16.50
- **Seed: 1 lb. @ $20.00** 20.00
- **Irrigate up 2 times**
  - **Water: 6" @ $25.00/ac. ft.** 12.50
  - **Labor: 1 hr.** 6.00
- **Crop irrigations: 6X furrow method**
  - **Water: 2 ft. @ $25.00/ac. ft.** 50.00
- **Labor: 7 hrs.** 42.00
- **Cultivate 2X: 1 hr. labor and medium wheel tractor. Herbicide material $8.00** 27.40
- **Thin and weed: 14 hrs. labor** 84.00
- **Pest Control: custom, materials & application** 40.00
- **Misc. Inc. 1 hr. man and medium wheel tractor** 37.00
- **Repairs to equipment except tractors** 30.00
- **Rent** 175.00
- **Interest on operating capital: 13%** 58.43
- **Office, car, business costs** 39.27
- **Supervision** 20.00

**TOTAL PRE-HARVEST CASH COSTS** $806.25 $24.43

### HARVESTING COSTS:

- **Field preparation for harvest 1/3 hr. labor and medium wheel tractor** 6.47
- **Custom harvest: $18.00/ton** 594.00

**TOTAL HARVESTING COSTS** $600.47 $18.20

**TOTAL CASH COSTS** $1,406.72 $42.63

### DEPRECIATION:

- **Heavy tracklayer: 1/2 hr. @ $5.00** 3.20
- **Heavy wheel diesel: 3-1/4 hrs. @ $3.34** 10.86
- **Medium wheel diesel: 3 hrs. @ $2.80** 8.40
- **Other equipment $150.00 - 10 yrs. life** 15.00

**TOTAL DEPRECIATION** $37.46 $1.14
<table>
<thead>
<tr>
<th>Interest On Investment: 12%</th>
<th>SAMPLE COSTS</th>
<th>MY COSTS</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Per Acre</td>
<td>Per Ton</td>
</tr>
<tr>
<td>Heavy tracklayer: 1/2 hrs @ $5.82</td>
<td>$ 2.91</td>
<td></td>
</tr>
<tr>
<td>Heavy wheel diesel: 3-1/4 hrs @ $2.50</td>
<td>8.13</td>
<td></td>
</tr>
<tr>
<td>Medium wheel diesel: 3 hrs. @ $2.10</td>
<td>6.30</td>
<td></td>
</tr>
<tr>
<td>Other equipment: 1/2 cost $75.00</td>
<td>9.00</td>
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<tr>
<td><strong>TOTAL INTEREST ON INVESTMENT</strong></td>
<td><strong>$ 26.34</strong></td>
<td><strong>$ .80</strong></td>
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<tr>
<td><strong>TOTAL COST OF PRODUCTION</strong></td>
<td><strong>$1470.52</strong></td>
<td><strong>$44.57</strong></td>
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</tbody>
</table>

**SAMPLE COSTS PER TON AT VARYING YIELDS**

*Water $25.00 per acre foot*

<table>
<thead>
<tr>
<th>YIELD: Tons/acre</th>
<th>25</th>
<th>30</th>
<th>35</th>
<th>40</th>
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<tbody>
<tr>
<td>Cash Cost of Production Per Ton</td>
<td>$50.51</td>
<td>$45.09</td>
<td>$41.22</td>
<td>$38.32</td>
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<tr>
<td>Total Costs of Production Per Ton</td>
<td>$53.06</td>
<td>$47.22</td>
<td>$43.04</td>
<td>$39.91</td>
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</tbody>
</table>

Don May  
Farm Advisor  

Ed Yeary  
Area Farm Advisor  

Farm & Home Advisors  
1720 S. Maple, Fresno 93702  
(December 1984)  

1188A  
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