

Sample costs to produce irrigated barley in Fresno County (West Side). Based on a yield of 4000 lbs. per acre. Man labor at \$2.30 per hour total and equipment operator \$2.65, including social security and workmen's compensation insurance. 80 h.p. tracklayer per acre cash costs \$3.20, depreciation \$1.90 and interest 90¢. 50 h.p. wheel diesel tractor \$1.40, 90¢, and 50¢.

	Sample Costs		My Costs	
	Per Acre	Per Cwt.	Per Acre	Per Cwt.
PRE-HARVEST CASH COSTS				
Land preparation: 2 hrs. man and tracklayer	\$11.70			
Pre-irrigate: labor 1 hr.	2.30			
power for 1 ac. ft. water	13.00			
Disc and harrow: 1/6 hr. tracklayer	.98			
Plant: seed, 80 lbs. @ 5¢/lb.	4.00			
½ hr. wheel tractor	1.01			
Fertilizer: 80 lbs. N @ 6.5¢	5.20			
Broadleaf weed control - custom, 1/3 acreage each year	1.20			
Crop irrigation: labor ½ hr.	1.15			
Power for 8" water	8.67			
Misc. labor incl. 1/6 hr. tracklayer	3.00			
County taxes	8.00			
Repairs to equipment except tractors	3.50			
Office, car, operating capital, insurance, etc.	4.66			
Total Pre-Harvest Cash Costs	68.37	1.71		
HARVESTING COSTS				
Custom: \$6.00 per acre plus 10¢ cwt. over 1st 1000 lbs.	9.00			
Hauling: \$2.50/ton	5.00			
Total Harvesting Costs	14.00	.35		
TOTAL CASH COSTS	82.37	2.06		
DEPRECIATION				
Irrigation system: \$240 - 12 yrs.	20.00			
Tracklayer: 2 1/3 hrs. @ \$1.90	4.43			
Wheel tractor: ½ hr. @ 90¢	.23			
Equipment except tractors: \$40 cost and 10 yrs. life	4.00			
Total Depreciation	28.66	.72		
INTEREST ON INVESTMENT @ 7%				
Land: \$600.00	42.00			
Irrigation system: ½ cost \$120.00	8.40			
Tracklayer: 2 1/3 hrs. @ 90¢	2.10			
Wheel tractor: ½ hr. @ 50¢	.13			
Equipment except tractors: ½ cost \$20.00	1.40			
Total Interest on Investment	54.03	1.35		
TOTAL COST OF PRODUCTION	165.06	4.13		

If barley is double cropped, with 50% of real estate taxes and investment costs charged to the barley, cash costs would be reduced by \$4.24, depreciation by \$12.00 and interest by \$25.90, for a total reduction of \$42.14 per acre.

Sample Costs of Production at Varying Yields

Yield: pounds per acre	Single Cropped				
	3000	3500	4000	4500	5000
Cash costs per cwt.	\$2.67	\$2.32	\$2.06	\$1.86	\$1.70
Cash and depreciation per cwt.	\$3.63	\$3.14	\$2.78	\$2.49	\$2.27
Total cost per cwt.	\$5.42	\$4.68	\$4.13	\$3.69	\$3.35
Cash costs per cwt.	Double Cropped				
	\$2.53	\$2.20	\$1.95	\$1.76	\$1.61
	\$3.08	\$2.68	\$2.37	\$2.13	\$1.94
Total cost per cwt.	\$4.02	\$3.48	\$3.07	\$2.76	\$2.51

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