

COST ANALYSIS WORK SHEET

SAFFLOWER - TULARE LAKE & WEST SIDE OF KINGS COUNTY - 1963

SAMPLE COSTS TO PRODUCE SAFFLOWER BASED ON A YIELD OF 2500 LBS. PER ACRE

Man labor including social security and compensation insurance at \$1.63 and \$1.35 per hour;  
90 H.P. tractor per hour cash cost \$4.00, depreciation \$2.00, interest \$.75.

O. D. McCutcheon, Kings County Farm Advisor

Bert Burlingame, Extension Economist

	Sample Costs		My Costs	
	Per Acre	Per Cwt.	Per Acre	Per Cwt.
<u>Pre-Harvest Cash and Labor Costs:</u>				
Land preparation: 1½ hr. man & 90 HP tracklayer	\$ 8.45			
*Irrigation: 1 pre-irr. & 1 crop irr. 3 ac. ft. water @ \$10/ac. ft. including facilities	30.00			
Irrigation labor - 3 hrs. @ \$1.35	4.05			
Fertilize: 100 lbs. Nitrogen at 6¢	6.00			
App. - 2 men & tractor .15 hr. + rig rent .50	1.60			
**Plant: 2 men & tractor .05 hr.	.36			
Seed 40 lbs. @ 8¢	3.20			
County taxes	4.50			
Repairs to equipment, except tractors	1.25			
Misc. expenses, includ. office, auto, capital, etc.	3.00			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$62.41</b>			
<u>Harvesting and Hauling Costs:</u>				
Combine harvest: contract @ \$6.00 + \$.10/cwt over 1,000 lbs.	\$ 7.50			
Haul @ \$2.00/ton	2.50			
<b>TOTAL HARVESTING AND HAULING COSTS</b>	<b>\$ 10.00</b>			
<b>TOTAL CASH COSTS</b>	<b>\$ 72.41</b>	<b>\$ 2.90</b>		
<u>Depreciation:</u>				
Tractor 1 ¾ hrs. @ \$2.00	3.50			
Equipment, except tractor: (original cost \$25) 10 yrs. life	2.50			
<b>TOTAL DEPRECIATION</b>	<b>\$ 6.00</b>			
<b>TOTAL CASH &amp; DEPRECIATION COST</b>	<b>\$ 78.41</b>	<b>\$ 3.14</b>		
<u>Interest on Investment @ 6%:</u>				
Tractor 1 ¾ hrs. @ 75¢	1.31			
Equipment, except tractor on ½ cost (12.50)	.75			
Land @ \$600	36.00			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 38.06</b>			
<b>TOTAL COST OF PRODUCTION</b>	<b>\$116.47</b>	<b>\$ 4.66</b>		

\* West side water costs would be higher.

\*\* Seeded by drilling.

Sample Costs Per CWT. at Varying Yields  
(excluding interest on investment)

Yields - pounds/acre	2000	2500	3000	3500	4000
Cash and Dep. Costs	\$77.41	\$78.41	\$79.41	\$80.41	\$81.41
Total Cost/CWT.	3.87	3.14	2.65	2.30	2.04