COST AND RETURNS WITH IRRIGATED PASTURE

IN

TEHAMA COUNTY

UNIVERSITY OF CALIFORNIA
AGRICULTURAL EXTENSION SERVICE
TEHAMA COUNTY

COST AND RETURNS WITH IRRIGATED PASTURE IN TEHAMA COUNTY

The costs of producing irrigated pasture vary considerably from farm to farm. They vary primarily because of variations in the cost of the different factors making up the total. Costs of individual growers may also vary because people figure costs in different ways--depending on what they want to know.

The purpose of this leaflet is to illustrate a method anyone may use to arrive at cost to suit his own needs. The figures used for illustration should not be considered an average for Tehama County. They were developed with the assistance of farmers who are in the business.

Prepared by Leland S. Frey
Farm Advisor, Tehama County

With assistance of

A. D. Reed, Extension Farm Management Specialist Jim Street, Extension Range Specialist Larry Booher, Extension Irrigation Specialist

\$ 8.03

r P	lours er cre	Labor	Fuel and Repair	rs Materials		Tiders odi oauso dada	Total	
h 0					4 6 6 4	1	2	
Cultural:		•53	.27	Fertilizer	\$ 8.	00	\$ 8,80	
Fertilize	.3	8.10	.21	Electricity	The second secon		16.74	
778 729 E-2	.9	1.58	.95	Plectifcit		10112	2.53	
Mow (3x) Harrow (2x)	.4	.70	.33				1.03	
Fence Maintenance	•	.18	.10				.28	
Irrig. Syst. Maint		.18	2,00				2.18	
III I G. Dyou. Marine			-	-		5 2 4 5 0	Committee of the Park	
					4 5 6 6 .			A
Miscellaneous overhe					\$16.		\$ 1.58	
Miscellaneous overhe Management @ 5% of g	ead @ 5% of ca	ash and labor (12 AUM @ \$4	r cost	ment Costs	\$16.			
Miscellaneous overhe	ead @ 5% of ca	ash and labor (12 AUM @ \$4	r cost	ment Costs	\$16.	64		\$31.56 \$ 3.98
Miscellaneous overhe Management @ 5% of g	ead @ 5% of ca	ash and labor (12 AUM @ \$4	r cost .00)	And the same of th	\$16.	The different and a line of the different and th	2,40	
Miscellaneous overhe Management @ 5% of g	ead @ 5% of cagross income	ash and labor (12 AUM @ \$4	r cost .00) al Investi	Interest Taxes	Compy. The	The different and a line of the different and th	\$21.75	
Miscellaneous overhe Management @ 5% of g Investment:	ead @ 5% of ca cross income	Annua	r cost .00) al Investr	Interest Taxes	s & Insuran	The different and a line of the different and th	\$21.75 8.05	
Miscellaneous overhe Management @ 5% of g	Per Acre	Annua Depreciation	r cost .00) al Investr	Interest Taxes	s & Insuran 3.75 1.05	The different and a line of the different and th	\$21.75 8.05 5.75	
Miscellaneous overhe Management @ 5% of g Investment: Land Well & Pump Irrig. Pipelines	Per Acre \$300.00	Annua Depreciate -0- 2.86	r cost .00) al Investr	Interest	s & Insuran 3.75 1.05 .75 .38	The different and a line of the different and th	\$21.75 8.05 5.75 3.13	
Miscellaneous overhe Management @ 5% of g Investment: Land Well & Pump	Per Acre \$300.00 70.00	Annua Depreciate -0- 2.86 2.06	r cost .00) al Investr	Interest	s & Insuran 3.75 1.05 .75 .38 .98	The different and a line of the different and th	\$21.75 8.05 5.75 3.13 11.38	
Miscellaneous overhee Management @ 5% of g Investment: Land Well & Pump Irrig. Pipelines Fences	Per Acre \$300.00 70.00 50.00 25.00	Annua Depreciat -0- 2.86 2.00 1.25	r cost .00) al Investr	Interest Taxes	s & Insuran 3.75 1.05 .75 .38 .98 .23	The different and a line of the different and th	\$21.75 8.05 5.75 3.13 11.38 4.13	
Miscellaneous overhe Management @ 5% of g Investment: Land Well & Pump Irrig. Pipelines Fences Tractor & Equipment	Per Acre \$300.00 70.00 50.00 25.00 65.00	Annua Depreciate -0- 2.86 2.06 6.56	r cost .00) al Investr tion 0 0 5 0	Interest	s & Insuran 3.75 1.05 .75 .38 .98	The different and a line of the different and th	\$21.75 8.05 5.75 3.13 11.38	

Cost Per Animal Unit Month @ 12 AUM Per Acre

2

6 500

8 5 6 6		Hours	8	000	Fuel and	8 8 8		0.7		lo Et
peration		Acre	3	Labor	Repairs	Materials				Total
Plow		1.3	90	2,28	1.33					\$3,61
Disc (2x)		1.3		2.28	1.29					3.57
Ridge		.2	<u> </u>	.35	.18					.53
Float		.5		.88	.41			nondi		1.29
Harrow (2x)		.4		.70	.33					1.03
Fertilize		.3		.53	.27	Fertilizer		8.00		8.80
Plant		.3		.53	.33	Seed		8.00		8.86
Roll	(B .	. 2	\$ ment	.35	.18			15		.53
		4,5 hr	S.	\$7.90	\$4.32			\$16.00	0 00 A	\$28.22
0 0 0	77	či)	D S		8 0 to to				904 9	1 + E
					2000		8		B A E	DE AG
iscellaneous or	1	beer		0 0 0						1.78

وأ

E Co

RETURNS FROM IRRIGATED PASTURE

Irrigated pastures may be rented out for cash or used at home to replace hay. Either way, the animal unit month is a handy tool for measuring pasture production.

One animal unit month is the amount of forage needed by a mature cow for good growth and production for one month.

If the pasture is rented out for cash the gross income per acre could vary from \$24 to \$80 per acre depending on yield and rental value as indicated in the following table.

Yield per	8	Monthly Rent per AUM						
Acre	\$3.00		\$3.50	\$4.00	\$4.50	\$5.00		
8 AUM	\$24		\$28	\$32	\$36	\$40		
10 AUM	30		35	40	45	50		
12 AUM	36		42	48	54	60		
14 AUM	42	308	49	56	63	70		
16 AUM	48		56	64	72	80		

One animal unit month is also considered to be equal to 400 pounds of total digestible nutrients (TDN). Since 0.4 tons of hay will also supply about 400 pounds of TDN, then: 1 AUM = 0.4 tons hay

Using these figures, a pasture that yields 12 AUM may be considered to produce 4.8 tons of hay equivalent. If hay is valued at \$20 per ton this pasture would replace \$96.00 worth of hay.

The following table shows the cost of replacing pastures of various yields with hay at different prices.

Yield per	Equivalent in		Hay	Ton		
Acre	Нау	\$10	\$15	\$20	\$25	\$30
8 AUM	(3.2 tons)	\$32	\$48	\$64	\$80	\$96
10 AUM	(4.0 tons)	40	60	80	100	120
12 AUM	(4.8 tons)	48	72	96	120	144
14 AUM	(5.6 tons)	56	84	112	140	168
16 AUM	(6.4 tons)	64	96	128	160	192

BACKGROUND INFORMATION

To develop the sample costs of production certain assumptions and calculations were made. These are given as follows:

	Total	Value
Investment	Value	Per Acre
150 Acres of leveled land	\$45,000.00	\$300.00
Irrigation system	E 2	,
	10 500 00 8 4	70.00
Well and pump	10,500.00	70.00
Concrete pipe lines	7,500.00	50.00
Fences	3,580,00	25.00
Tractor and equipment	9,450.00	65.00
• •	1.00 00	
Pickup truck	2,300.00	15.00
No allowance for buildings	-0-	-0-
No allowance for corrals	0-	-0-
	¢79 220 00	¢525 00
	\$78,330.00	\$525.00
Irrigation System*	0 0 0 185	
	Total	Cost
Well:	Cost	Per Acre
"GII;	COSC	rei Acie
16 inch hole, 400 feet deep @ \$12.00 per foot	\$4800.00	
Casing and gravel pack @ \$5.00 per foot	2000.00	
Pump and Motor:		
rump and motor:		
40 hp to provide 1600 GPM	3830.00	
	\$10683.00	\$70.00
Concrete Pipeline:		
omorete riperine.		
	1	
½ mile 18" pipe laid @ \$2.05 per foot	\$5412.00	
88 Alfalfa valves (30 foot checks) @ \$23.20	2042.00	
	\$7454.00	\$50.00
		,
*Poforonce: Invication Installation Costs by A. D.	Dood 1061	
*Reference: Irrigation Installation Costs by A. D.	Reed, 1961	
Fences*		
Manufacture Programmer Control of the Control of th		
Boundary Fences:		
boundary rences:		
. 0		
$1\frac{1}{2}$ miles woven wire @ \$1140 per mile	\$1710.00	
Cross Fence:		
0	A3.070.03	
2 miles barbwire @ \$935 per mile	\$1870,00	
	\$3580,00	\$25.00
*Reference: Fence Specifications and Costs, by A. D	Reed	
The special strains and costs, by A. D.	. 11004	

Unskilled @ \$1.35 per hour (includes fringe benefits)
Skilled @ \$1.75 per hour (includes fringe benefits)

Labor Rates:

^{*} Reference: Machinery Costs and Performance, by A.D. Reed et al

ELECTRIC POWER REQUIRED*

Water Needed:

150 acres @ 4 acre-foot = 600 acre-feet

Power needed:

Formula:

 $\frac{1.024 \times 80 \text{ feet}}{\text{overall plant efficiency}}$

 $\frac{1.024 \times 80 \text{ feet}}{.55} = 148.9 \text{ Kwh per acre-foot}$

Then:

 $600 \text{ acre-feet } \times 150 = 90,000$

Service charge @ 6.73/hp x 40 = \$269.20 Energy: 40,000 Kwh @ .0149 = 596.00 40,000 Kwh @ .0091 = 364.00 10,000 @ .0065 = 65.00 Cost of power for 150 acres \$1,294.20

And:

\$1294.20 = \$2.16 power cost per acre-foot

*Estimating Electric Power Cost for Pumping Water by A. Shults and L. J. Booher

Co-operative Extension work in Agriculture and Home Scenomics, College of Agriculture, University of California, and United States Department of Agriculture co-operating. Distributed in furtherance of the Acts of Congress of May 8, and June 30, 1814. Deorge S. Alcorn, Director California Agricultural Extension Service.

Water Neededr

Lip seres @ 4 sere-foot = 600 sere-feet

Power peededs

Formula:

1.024 x 80 feet | | Kwh/acre-feet = overall plant efficiency

1.024 x 85 feet = 148,9 Kwh per acre-foot

Then:

800 acre-feet x 150 = 90,000

Service charge @ 6,73/hp x 40 = \$269,20 Energy: 40,000 Nwh @ .0149 = 596,00 40,000 Nwh @ .0091 = 364,00 10,000 @ .0065 = 65.00

- Free h

\$1294.20 = \$2.16 pawer cost per acre-front

Estimating Electric Power Cost for Pumping Water by A. Shults and L. J. Booher

Co-operative Extension work in Agriculture and Home Economics, College of Agriculture, University of California, and United States Department of Agriculture co-operating. Distributed in furtherance of the Acts of Congress of May 8, and June 30, 1914. George B. Alcorn, Director California Agricultural Extension Service.

7/64 150 c. PLACER AND NEVADA COUNTIES

SAMPLE PRODUCTION COSTS

358 Elm Avenue, Auburn, California 95603 Telephone 885-4551

Memorial Building, Grass Valley, California 95945 Telephone 273-4563

IRRIGATED PASTURE

SPRINKLER IRRIGATION-SOLID SET

Production Data: 12 AUM Production. 40 acres irrigated pasture.

Irrigated pasture is grown in the foothills and valley area of Western Placer and Western Nevada County. Nearly 32,000 acres of irrigated pasture were in production in 1970.

SOILS: Irrigated pasture is grown on almost all of the soil series in the valley and foothills, and it is one of the few irrigated crops that can be grown on the shallower soils in the area.

VARIETIES: The most widely adapted varieties are Ladino clover, Salina Strawberry clover, Broadleaf Birdsfoot trefoil, Narrowleaf Birdsfoot trefoil, orchard grass, perennial and annual ryegrass.

PLANTING: Most successful plantings in this area are made in October.

WATER: Irrigated pasture requires 3 to 4 acre feet of water per acre during the season. The irrigation water is applied 13 to 20 times during the growing season in the area. Three acre inches of water applied every 7 to 10 days is a good rule of thumb.

FERTILIZATION: 80 lbs. P₂O₅/ Acre (35 P/acre) is recommended as an annual application of phosphorous. Sulfur is necessary to obtain maximum production and a material such as single superphosphate containing phosphorous and sulfur should be used. Nitrogen fertilization increases grass production in irrigated pastures but sustained nitrogen fertilization will reduce the amount of legumes in the pasture composition.

Most irrigated pasture is grazed from April or May to November. During the spring many growers have surplus feed and a portion of the irrigated pasture acreage is cut for hay.

This Sample Cost of Production is based on a 200 acre farm with 40 acres of irrigated pasture producing 12 AUM of feed per season and 10 acres cut for hay in the spring. The average life of irrigated pasture is considered to be 7 years for the purpose of this study.

Labor is figured at \$2.75 per hour for skilled and \$2.25 for common labor and this includes Social Security and Workman's Compensation, as well as fringe benefits.

5/73 - 100 copies

SAMPLE COSTS TO PRODUCE IRRIGATED PASTURE

	Hours		Cash ar	nd labor cost pe	er acre	
Operation	Acre	Labor		Kind & Quantit	y Cost	Total
Cultural costs					oose eimo	HIED mas
Irrigate 18X	1.8	4.05	-	Water ½ M.I.	18.25	
			CATEO PA	plus 4.00 p/a		
		ar for i	OF THE LAND	water tax & standby 4.00	8.00	
irrigated pasture,			aid auboat	4 acre ft. @	noliout	
Clionina	0.5	1 70		2.00	8.00	38.30
Clipping Fertilize	U.5	1.38	1.60	ni neorg ei em	idesq be	1.98
Fertilize 10 881		FZC ATI	1076	400# 0-20-0	12.00	12.00
TOTAL CULTURAL COSTS	6:	and desired the second desired t				
at suivas time and				ed pasture is :		52.28
darvest costs		o si ji	ons per	Lingest and tell ear can be grou	tev enj	
Mow & Rake (contra	act)	U.A. J. DITE	3114 114 11	½ acreage	r odnan	
.aevola malbe				@ 3.50		.87
Bale (contract) Haul (contract)				4.50 per ton		1.68
TOTAL HARVEST COSTS		030 .11	DTEXT 200	rowlest Birdsfo	tevi	.50
Cash overhead				SO THOUSE WISHINGS		3.05
Misc., office, etc	6 5616		i egniðna	sig Lugesacoue;		MITWAL
Taxes (Based on th	ne Plac	er Cou	ntv rate	under the land		3.32
ALCOHOL MADE AND A STATE OF THE		Con	servation	Program)	anizub	5.25
TOTAL CASH OVERHEAD:	8978 B	da ni c	inassas pri	luring the growl	times c	8.57
TOTAL CASH COST:	aysh	OL of V	VIEVE D	alique desew to	zenenz thumb.	63.90
MANAGEMENT COST: 5%	x 12	A.U.M.	@ \$6.00			3.60
		913674	EC/ BANK	80 lbs. Paul		
Sulfur is naces			An	nual Cost		LIJI DES
Sent description of the sent o		G ipozd	An Deprecia	nual Cost tion Interes	t 7%	
Land eugandosono 5	00.00	ineo si	Deprecia -	tion Interes 35.0		11.5
Land Irrigation system	00.00	ines si orilli	Deprecia -	tion Interes 35.0	0	
Land Irrigation system (see Table I) 4 Fences	78.00	ineo si Nitro Lai no	Deprecia 29.38	tion Interes 35.0	4	
Land Irrigation system (see Table I) 4 Fences Equipment	78.00 35.00	jnes si orilk i ni no issili	29.38 1.40	tion Interes 35.0	4	
Land Irrigation system (see Table I) 4 Fences Equipment Stand establish-	78.00 35.00 45.00	de cont Nitro on in i Silisat re past	29.38 1.40 4.50	16.7 1.2	0 4 3 8	
Land Irrigation system (see Table I) 4 Fences Equipment Stand establish- ment	78.00 35.00 45.00	ta cont Nitro Nitro to in i ne past grazed	29.38 1.40 4.50	16.7 1.2 1.5	0 4 3 8 5	RVEST
Land Irrigation system (see Table I) 4 Fences Equipment Stand establishment [OTAL: 1.0]	78.00 35.00 45.00	ta cont Nitro Nitro to in i ne past grazed	29.38 1.40 4.50	16.7 1.2 1.5	0 4 3 8 5	
Land Irrigation system (see Table I) 4 Fences Equipment Stand establishment OTAL: OTAL: OTAL COST PER ACRE	78.00 35.00 45.00 30.00	de canting of the color of the	29.38 1.40 4.50 4.29 39.57	16.7 1.2 1.5 55.6	0 4 3 8 5	RVEST
Land Irrigation system (see Table I) 4 Fences Equipment Stand establishment IOTAL: 1.0 TOTAL COST PER ACRE Cost per AUM @ 12	78.00 35.00 45.00 30.00	de canting of the color of the	29.38 1.40 4.50 4.29 39.57	16.7 1.2 1.5 55.6	0 4 3 8 5	95.17
Land Irrigation system (see Table I) 4 Fences Equipment Stand establishment OTAL: OTAL: OTAL COST PER ACRE	78.00 35.00 45.00 30.00 30.00	desidi desidi desidi desidi deseque deseque deseque deseque deseque deseque deseque deseque deseque desidi desid	29.38 1.40 4.50 4.29 39.57 \$13.56	16.7 1.2 1.5 1.0 per AUM	0 4 3 8 5 0 \$1	95.17 62.67

The University of California's Agricultural Extension Programs are available to all, without regard to race, color or national origin.

TABLE I

INVESTMENT FOR SOLID SET UNDERGROUND IRRIGATION SYSTEM

USING PLASTIC PIPE

(Based on 40, 80, 160 acre installations)

Item	Cost	Annual Use (Acres)	Cost Per Acre	Life (Yrs.)	Depreciation	Interest
40 Acres						
Booster Pump 15 HP, 300 GPM Plastic pipe - mains, laterals, risers & fittings Sprinkler heads 704 @ 5.00 Installation 18" ditches Total 80 Acres	\$ 2,600 9,000 3,520 4,000 19,120	40 " "	\$ 65.00 225.00 88.00 100.00 478.00	15 20 10 20	\$ 4.33 11.25 8.80 5.00 29.38	\$ 2.28 7.88 3.08 3.50 16.74
Booster Pump 30 HP, 600 GPM Plastic pipe - mains, laterals, risers & fittings Sprinkler heads 1408 @ 5.00 Installation Total 160 Acres	4,100 16,000 7,040 8,000 35,140	80 " "	51.25 200.00 88.00 100.00 439.25	15 20 10 20	3.42 10.00 8.80 5.00 27.22	7.00 3.08 3.50 15.37
Booster Pump 60 HP, 1200 GPM Plastic pipe - mains, etc. Sprinkler heads 2816 @ 5.00 Installation Total	6,000 32,000 14,080 16,000 \$68,080	160 " "	37.50 200.00 88.00 100.00 \$425.50	15 20 10 20	2.50 10.00 8.80 <u>5.00</u> \$26.30	1.31 7.00 3.08 3.50 \$14.89

Prepared by: Jewell Meyer Area Technologist

Adapted for use in Placer-Nevada Counties by William E. Mason, Farm Advisor

Philip S. Parsons Extension Economist

9/71 - 350 copies

THATESINEM LOW TO' BO' TO SOLE TURFFTSFROWS)

	080,800		8425,50	a Anno III	03	
	13			20		
brinkial Desda S818 @ 2"0						
Tasero bibs - ms					0	
					CU .	M
TEO VCLSS						
	25,140		SS. PCA		27, 72	
		-		20		
STANKIET USSGO		E			00	
		2	0.00		0.0	
bisatic pips - mains, laterals,		80	21.58			1.79
8870A						
	13,150					
A Propertion To.	EL TE				100.0	Cu
birukist pasda 104 @ p				100		3.08
						00
blestic blos - majus, jeffigle,	8 × 2000	UP		0.1	8 4.23	(S) (N) (N)
0.000						
Control brown in the colour by property and	Charles of the Control of the Contro		Charles de la company	S A L L	dhrantaran	
50041			180			
The second secon						

olys age and

Adapted for use in Placer-Nevede Counties

Illiam E. Mason, Fare Advisor

IRRIGATED PASTURE COSTS

LAKE COUNTY

SURFACE vs. SPRINKLER IRRIGATION

REVISED: 1969

Dale Cannon, Farm Advisor - Doyle Reed, Extension Economist

SURFACE SPRINKLER SPRINK				PER AC	RE
EXPENSE: FERTILIZER: 85 LBS N @ \$0.13 IRRIGATE: 10x-5.7 HRS.@ 1.80 POWER FOR 3 FT. WATER MISC. TOTAL CULTURAL COST MISC. OVERHEAD TAXES TOTAL MISC. COST INVESTMENT: LAND \$400 @ 7% \$28.00 STAND HO FOR 7 YRS. 1.50 \$5.25 15.00 SPRINKLERS \$0.40				SURFACE	SPRINKLER
FERTILIZER: 85 LBS N @ \$0.13	INCOME: 12 AUM @ \$5.00			\$60.00	\$60.00
IRRIGATE: 10x-5.7 HRs.@ 1.80	EXPENSE:				
POWER FOR 3 FT. WATER Misc. **TOTAL CULTURAL COST **S26.50 **Misc. Overhead TAXES **TOTAL MISC. COST **INT. **Land **400 @ 7% **S28.00 **S18.00	FERTILIZER: 85 LBS N @ \$0.13			10.90	10.90
MISC. OVERHEAD TOTAL CULTURAL COST MISC. OVERHEAD TAXES TOTAL MISC. COST INVESTMENT: LAND \$400 @ 7% \$28.00 STAND 40 FOR 7 YRS. 1.50 LAND PREP. 100 @ 7% SPRINKLERS 150 FOR 10 YRS. 5.25 WELL & PUMP 50 FOR 25 YRS. 1.75 EQUIPMENT 20 FOR 10 YRS70 2.70 880 \$26.50 \$35.50 \$35.50 \$8.80 8.80 8.80 8.80 8.80 8.80 7.00 7.20	IRRIGATE: 10x-5.7 HRS.@ 1.80			10.30	10.30
TOTAL CULTURAL COST \$26.50 \$35.50 Misc. Overhead 1.00 1.00 Taxes 8.80 8.80 TOTAL MISC. COST \$9.80 \$9.80 INVESTMENT: LAND \$400 @ 7% \$28.00 28.00 28.00 STAND 40 FOR 7 YRS. 1.50 \$5.70 7.20 7.20 LAND PREP. 100 @ 7% 7.00 7.00 SPRINKLERS 150 FOR 10 YRS. 5.25 15.00 20.75 WELL & PUMP 50 FOR 25 YRS. 1.75 2.00 3.75 3.75 EQUIPMENT 20 FOR 10 YRS70 2.00 2.70	Power for 3 FT. WATER	4.50	13.50		
Misc. Overhead Taxes 1.00 8.80 TOTAL MISC. COST \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 9.80 \$ 100	Misc.	.80	.80		
TAXES **TOTAL MISC. COST	TOTAL CULTURAL COST	\$26.50	\$35.50		
TOTAL MISC. COST \$ 9.80 \$ 9.80 INVESTMENT: LAND \$400 @ 7% \$28.00 28.00 28.00 STAND 40 FOR 7 YRS. 1.50 \$ 5.70 7.20 7.20 LAND PREP. 100 @ 7% 7.00 7.00 SPRINKLERS 150 FOR 10 YRS. 5.25 15.00 20.75 WELL & PUMP 50 FOR 25 YRS. 1.75 2.00 3.75 EQUIPMENT 20 FOR 10 YRS70 2.00 2.70 2.70	Misc. Overhead	1.00	1.00		
INVESTMENT:	Taxes	8.80	8.80		
LAND \$400 @ 7% \$28.00 28.00 28.00 STAND 40 FOR 7 YRS. 1.50 \$ 5.70 7.20 7.20 LAND PREP. 100 @ 7% 7.00 7.00 SPRINKLERS 150 FOR 10 YRS. 5.25 15.00 20.75 WELL & PUMP 50 FOR 25 YRS. 1.75 2.00 3.75 EQUIPMENT 20 FOR 10 YRS70 2.00 2.70 2.70	TOTAL MISC. COST	\$ 9.80	\$ 9.80		
STAND 40 FOR 7 YRS. 1.50 \$ 5.70 7.20 7.20 LAND PREP. 100 @ 7% 7.00 7.00 SPRINKLERS 150 FOR 10 YRS. 5.25 15.00 20.75 WELL & PUMP 50 FOR 25 YRS. 1.75 2.00 3.75 EQUIPMENT 20 FOR 10 YRS70 2.00 2.70 2.70	INVESTMENT:	INT.	DEP.		
LAND PREP. 100 @ 7% 7.00 7.00 SPRINKLERS 150 FOR 10 YRS. 5.25 15.00 20.75 WELL & PUMP 50 FOR 25 YRS. 1.75 2.00 3.75 EQUIPMENT 20 FOR 10 YRS70 2.00 2.70 2.70	LAND \$400 @ 7% \$2	28.00		28.00	28.00
SPRINKLERS 150 FOR 10 YRS. 5.25 15.00 20.75 WELL & PUMP 50 FOR 25 YRS. 1.75 2.00 3.75 EQUIPMENT 20 FOR 10 YRS. .70 2.00 2.70	STAND 40 FOR 7 YRS.	1.50	\$ 5.70	7.20	7.20
WELL & PUMP 50 FOR 25 YRS. 1.75 2.00 3.75 3.75 EQUIPMENT 20 FOR 10 YRS70 2.00 2.70 2.70	LAND PREP. 100 @ 7%	7.00		7.00	
EQUIPMENT 20 FOR 10 YRS70 2.00 2.70 2.70	SPRINKLERS 150 FOR 10 YRS.	5.25	15.00		20.75
	WELL & PUMP 50 FOR 25 YRS.	1.75	2.00	3.75	3.75
	EQUIPMENT 20 FOR 10 YRS.	.70	2.00	2.70	2.70
FENCES 25 FOR 20 YRS85 1.25 2.10 2.10	FENCES 25 FOR 20 YRS.	.85	1.25	2.10	2.10
TOTAL INVESTMENT COST \$50.75 \$64.00	TOTAL INVESTMENT COST			\$50.75	\$64.00
TOTAL COST \$87.05 \$109.30	TOTAL COST			\$87.05	\$109.30
COST PER AUM @ 12 AUM/ACRE \$ 7.25 \$ 9.11	COST PER AUM @ 12 AUM/A	ACRE			\$ 9.11

LAKE COUNTY LAKE COUNTY LAKE COUNTY LAKE COUNTY LAKE NO. SERINKLER LIRITATION REVISED: 7650

CAMMON. Firm SOVISCH - COVIE SEED. EXTENSION ECONOMIST

3802		
	[: 12 AUM 0 15.00	
10,30	Inninate: 10x-5.7 HRS. 1.80	
13,50	POWER FOR 3 FT. WITER	
	08.	
235.90	TOTAL CULTURAL GOST SEG.50	
00.1	Made, Overseen	
	TAXES 8.80	
8 9.80	TOTAL MISC, COST	
	TMENT: DEP.	
00.85	LANG SACO C 7% S28.00	
	STAND 40 FOR 7 YES 2 5.70 7.20 7.20	
	LAND PREP. 100 0 7%: 7.00 7.00	
20.25	Seminares 150 For 10 yes, 15,25 15,00	
	MELL & Pune SO FOR 25 YRS 1.75 2.00 3.75	
	Equipment . 20 FOR 10 YES 70 2.00 2.70	
	Funera 25 For 20 yes85 1.25 2.10	

SAMPLE COSTS OF IRRIGATED PASTURE in Glenn County

Operation	Hours per acre	Labor \$1.25/hr.	Tractor	Materials, misc.		Total		YOUR COSTS
Irrigate 15 times	4.5	\$5.65	\$2.00	Water - 4 acre ft. at \$1.50	\$ 6.00	\$13.65		
Fertilize 2 times	.2	. 50	.50		11.00	12.00		ROBERT DES
Clip and drag	.5	.65	.75			1.40		
Taxes					3.00	3.00		
Misc weed control, fence repair,	etc.	. 50	.45		1.00	1.95		Branch Co.
TOTAL CASH AND LABOR	5.2	\$7.30	\$3.70		\$21.00	\$32.00	\$32.00	
Investment Land Irrigation sys Fences 7 yr. stand Tractor & truc		Per Acre \$400.00 10.00 20.00 25.00 25.00	Ir	.60 .75 85	.50 1.00 3.50 2.50		\$34.00	
100 a.t.	HAN THE PROPERTY OF THE PROPER	\$400.00	ent in the Control of	THE PROPERTY OF THE PROPERTY O	91.000		\$66.00	
				TOTAL COST PER ACRE Cost per AUM* at 12	AUM yield	per acre	5.50	

Various levels of fertilizer application and cultural effort will effect yields and costs about as follows:

			Cost at	7 months or	210 day grazing	season	
AUM*	Cost	Cost	per 80 lb.	per ewe	per 800 lb.	per cow and	per ton of
per acre	per acre	per AUM	lamb per day	per day	steer per day	calf per day	standing hay
6	\$54.00	\$9.00	\$.043	\$.060	\$.264	\$.360	\$22.50
8	56.00	7.00	.033	.047	.205	. 280	17.50
10	61.00	6.10	.029	.041	.179	.244	15.25
12	66.00	5.50	.026	.037	.161	. 220	13.75
14	70.00	5.00	.024	.033	.147	.200	12.50

*AUM means animal unit months or quantity of feed needed for normal growth or production by a mature head of cattle for one month. I AUM is equal to 400 lbs. of total digestible nutrients (TDN) or .04 tons of hay.

5 ewes, yearlings or rams = 1 AUM 7 feeder lambs, 40-80# = 1 AUM 1 mature cow or bull = 1 AUM 1 cow and calf
younger cattle - cwt x 1.1 = AUM
(800# steer x 1.1 = .38 AUM)

A properly stocked and managed pasture, yielding 12 AUM per acre

hquno uuaje ui 57500 24n7500/ paqubi245

A. PROPER IRRIGATION

B. ROTATE STOCK

C. 24 DAY REGROWTH

C. 24 DAY REGROWTH

A. D. Reed Extension Economist

Monte Bell Farm Advisor

University of California Agricultural Extension Service Glenn County

on young feeder animals.

A. PROPER IRRICATION AND DRAINAGE depend upon a good
Leveling job and complete control of irrigation amount
and fraequency. A pasting about 0.3% water per

Leveling job and complete control of irrigation amount and frequency. A pasture uses about 0.3" water per day. One foot of sandy soil will hold about 1"; loam lill-2"; clay 2-3". Soil should be wet to a 2-foot depth.

AOTATE STOCK to fit the irrigation. Don't stock wet pastures; soil compaction is a major cause of low production. A 5-6 day rotation is adequate for meat animals. Dairymen often prefer daily strip grazing.

24 DAY REGROWTH is possible with five pastures grazed six days each (see cover). This time is needed to recharge plant roots for a fast recovery after grazing and to lengthen the productive life of the stand.

FERTILIZE to increase production, palatability and keep a balance between legumes and grasses. Nitrogen stimulates grass and phosphorus stimulates legumes. Nitrogen leaches easily - several small applications (20-30 lbs. N/acre in February, May, July) are better than one large one. Phosphorus should be applied in large single doses (80 lbs. P₂O₅/acre February).

E. CLIP pastures several times a year after grazing for weed control and to keep grasses from "getting away."

SAMPLE PASTURE MIXES - for best results fall seed in a firm seed bed.

Dairy Beef Sheep Swine Pounds seed per acre

8	TO	77	71				
	3	2		•	•		Narrowleaf trefoil
5	2	5	2	•	•		Red clover
3	5	2	2	•		•	Ladino clover
	T	T	2	•	•		Annual ryegrass
	5	7	3	•			Perennial ryegrass
		5	5	•	•	•	Akaroa orchardgrass

500 Copies

1958 June

	Sample Cost (Better Soils)	Your Cost
Cash Costs: Land preparation, seed, plant, and extra first year costs: \$24.00 - 8 years life (1/8 of \$24) Mow, fertilize, drag, fence work, etc.: 2.8 man hours and 2 tractor hours Irrigation labor: 12 man hours (14 irrigations) Irrigation water: power for 2 1/2 acre feet @ \$6.50 Fertilizer: Average per year 120 lbs N and 50 lbs P ₂ 0 ₅ Miscellaneous materials County taxes Office, car; operating capital, etc. Repairs	\$ 3.00 6.08 19.20 16.25 19.00 1.50 8.00 3.50 3.00	
Total Cash Costs	\$ 79.53	
Depreciation: Irrigation system - (40 acre basis) Well and pump - original cost \$160 per acre Sprinkler system - original cost \$80 per acre Tractor: 2 1/2 hrs. including 1/8 first year hours @ 400 Other equipment: cost \$20 per acre - 10 year life Fences: cost \$30 per acre - 12 year life	10.00 5.50 1.00 2.00 2.50	
Total Depreciation	\$ 21.00	,
Total Cash and Depreciation Costs	\$100.53	
Interest on Investment (except land) @ 6%: Irrigation system: on 1/2 original cost (\$120 per acre) Tractor: 2 1/2 hrs including 1/8 of first yr hrs.(20¢/hr Other equipment: on 1/2 original cost (\$10 per acre Fences: on 1/2 original cost (\$15 per acre)	7.20 r) .50 .60	
Total Interest on Investment (except land)	\$ 9.20	
Total Cost of Production (except interest on land)	\$109.73	

ANNUAL COST PER ANIMAL UNIT MONTH* AT VARYING PRODUCTION LEVELS

	Claypan	and Sha	llow Soils	7	Deep Soi	ls
Production level - A.U.M. per acre	6	8	10	12	14	16
Cash and depreciation cost only	\$14.09	\$10.57	\$8.45	\$8.38	\$7.18	\$6.28
Total cost per A.U.M.* (except interest on land) *** Interest on land: each \$200 value per acre @ 6%	15.62	11.72	9.37	9.14	7.84	6.86
value ber acre a ob	2.00	1.00	1.20	1.00	.00	•1)
Total cost per A.U.M.*: assumed value of land \$600 per acre	\$21.62	\$16.22	\$12.97	\$12.14	\$10.42	\$9.11
Your total cost per A.U.M.*						3

1/
*
See back page

*** The first 3 values on this line calculated as follows: (\$109.73 - \$14.00) • 6, 8, and 10 respectively. The last 3 values on this line calculated as follows: \$109.73 • 12, 14, and 16 respectively.

IN NAPA COUNTY - 1963 SPRINKLER IRRIGATED PERMANENT PASTURE SAMPLE COSTS FOR

AND EXTENSION ECONOMIST B.B. BURLINGAME PREPARED BY FARM ADVISOR IRVING GROVER

permanent pasture in Napa County. intended to represent average costs for irrigated the most profitable alternatives. The figures are not can be used as a basis for making cost comparisons with sheets dealing with other agricultural enterprises, it creasing efficiency of production. Along with similar growers analyze their practices with a view toward intwo specific sets of conditions. It is designed to help mining irrigated permanent pasture inputs and costs for This cost analysis sheet may be used as a guide in deter-

grazing management methods are used. followed consistently, and if good irrigation and rotation of feed per year, if a recommended fertilizer program is are capable of producing 15 or more animal unit months same tests show that irrigated pastures on better soils from unfertilized irrigated pasture on poor soil. These low as L (or less) animal unit months of feed per year pasture fertilizer tests show that productivity may be as instance, yield records collected on several irrigated will vary widely between individual locations. For tion of much more profitable crops. Costs and productivity of soil types, some of which may be adapted to the produc-In this county irrigated pastures are planted on a variety

should consider whether it will be used to maximum capacity. smount of feed which may be obtained from a pasture, one fully utilize feed produced. Therefore, in determining the stock might use. Also, sufficient stock must be on hand to ing cows may use only 3/4 of the available feed that growing not utilize pasture to the same degree of efficiency. Milkgreatly by grazing practices. Also, all types of stock do The amount of feed obtained from a pasture is influenced

> Tractor per hour: cash cost 80¢, depreciation 40¢, Compensation Insurance. Man labor: \$1.60/hour, including Social Security and

and interest 20¢.

may be obtained from the Farm Advisor's office. equivalents for different kinds and ages of livestock .M.U.A . Van anot 1.0 or (MOT) straintur alditagg -ib Istot lo abrund 004 = (.M.U.A) AtroM tiru Ismira

the fertilization program. in the pasture even when phosphorous is included in nitrogen fertilization tends to eliminate the clover cost. Also, on these phosphorous-deficient soils, increase production but not enough to justify the superphosphate, on these soils, nitrogen fertilizers Both of these plant nutrients are supplied by single cation of phosphorous (Pook) and possibly sulfur. the most profitable fertilizer program is the applizer tests indicate that on claypan and shallow soils allowances for fertilizer and county taxes. Fertili-\$16 per acre less than on deep soils due to lower Cash costs on claypan and shallow soils figured at

SUGGESTED FERTILIZATION PROGRAM

during the summer.

applications of 200 pounds of ammonium sulfate per acre byosbyste-saliste in February or March followed by two Deeper, better grade soils: 250 pounds of 16-20 ammonium byozbyste Der acre once a year applied in February or

Claypan and shallow soils: 250 pounds of single super-

California Agricultural Extension Service. May 8, and June 30, 1914. George B. Alcorn, Director, Distributed in furtherance of the Acts of Congress of and United States Department of Agriculture cooperating. omics, College of Agriculture, University of California, Cooperative Extension work in Agriculture and Home Econ-THAT THE STATE OF CALIFORNIA AGRICULTURAL EXTENSION SERVICE

SAMPLE COSTS TO PRODUCE IRRIGATED PASTURE Agricultural Extension Service - Del Norte County

Based on:

1. 250 acres in total farm

120 acres irrigated pasture (grazing only)
 Skilled labor \$2.00/hr.; common labor \$1.65/hr.

	Hours		Cas	h and Labor Cos		
	Per		Fuel and	Mater		
Operation	Acre	Labor	repairs	Kind and Qua	intity Cost	Total
Cultural costs Fertilize 2 times	.6	1.20	.66	60 lbs. N. 0		20.66
Irrigate 7 times	3.5	5.78	2.00	Power to pum	7.00	14.78
Clip 2 times	1.0	2.00	1.25			3.25
Drag	.3	.60	.32			.92
FOTAL CULTURAL COSTS	;	\$9.58	\$4.23		\$25.80	\$39,61
Cash overhead Misc., office, etc Taxes - \$280 x 25%	x rate	of 8			1.00 5.60	1,00 5.60
TOTAL CASH OVERHEAD					6,60	6.60
TOTAL CASH COST		\$9.58	\$4.23		\$32.40	\$46.21
INVESTMENT Land Fence	<u>\$280</u>	Life	(Years) 12	Annual Depreciation \$ 1,25		
Irrigation well & pump Sprinkler pipe Equipment Stand	90 60 34 67		20 15 10 5	4.50 4.00 3.40 13.40	2,70 1,80 1,02 2,01	
Total	\$546			\$26.55	\$24.78	\$51.3
TOTAL COST PER ACRE						\$97.5
	12 A.U.	1				\$ 8.1

IRRIGATED PASTURE SAMPLE COSTS IN HUMBOLDT COUNTY by
John V. Lenz, Charles M. Lawrence, Farm Advisors

The costs shown on these pages represent typical costs of establishing, maintaining, and making hay on irrigated bottom land in Humboldt County. A committee of knowledgeable farm operators with considerable experience in this type of enterprise have assisted in establishing these figures. Due to the wide variations in soil types present some of the cultural practices used in this study will not apply to all irrigated pasture in the area.

To properly manage irrigated pasture, certain farm equipment is needed. These costs include allowances for all the necessary farm equipment, fertilization, clipping, and irrigation system. One sheet shows renter-operator costs and one sheet shows owner-operator costs. To produce hay, harvest equipment is added to the costs.

All costs are shown on a per acre basis. To calculate farm costs, multiply these costs by the number of irrigated acres on the farm. Tables showing cost of production per pasture or hay unit are given on the bottom of each sheet. These are calculated by dividing the total cost per acre by several estimated yields. A pasture A.U.M. means one animal unit month. One A.U.M. means the amount of feed required by one mature cow or steer for one month. It is equivalent to 400 lbs. of total digestible nutrients.

SAMPLE COSTS TO ESTABLISH 80 ACRES IRRIGATED PASTURE HUMBOLDT COUNTY

CASH COST TO ESTABLISH

Production Data:	Hrs.			killed \$2.00/hr. Cond Labor Cost Per Ac		
	per		Fuel and	Materials		
Operation	acre	Labor	Repairs	Kind & Quantity	Cost	Total
		\$	\$		\$	\$
Disk 2 times	1	2.00	1.46			3.46
Plow 1 time	1.25	2.50	1.81			4.31
Disk 2 times	1	2.00	1.46			3.46
Harrow & Cultipack 2 times	.75	1.50	1.01			2.51
Drill	.5	1.00	.58	Clover and Grass	12.82	14.40
Fertilize	.3	.60	.29 16	-20 300# @ \$3.50/cw	t.10.50	11.39
TOTAL CULTURAL CASH COSTS TO	ESTABLISH	I				\$39.53

ANNUAL COSTS				led \$2.00/hr.		.50/hr.
	Hrs.		THE RESERVE THE PARTY OF THE PA	bor Cost Per Ad		
	per		Fuel and	Materia		m . 1
Operation	Acre	Labor	Repairs	Kind & Quanti		
		\$	\$		\$	\$
CULTURAL COSTS				200 // 16 20 8		*
		10	00	300# 16-20 @	10.50	11.39
Fertilize	1.3	.60	.29	\$3.50/cwt.	10.50	1.88
Clipping 2 times	.6	1.20	.68	3 miles @ 4.2	Od/mi	1.00
Fence repairs	٠. ٨	. 30	. 12	\$50 ÷ 80 acre		1.06
TOTAL OUT TIPAL COORD						\$14.33
TOTAL CULTURAL COSTS	-					#14.00
IRRIGATION COSTS						
				\$160/mo. x 4		11 77
Irrigate 4 times	2.52			Power to pur	mp 8.00	
Resetting pipe	.20	.30	.20			.50
MODAL TRRIANTON COCHO						\$12.28
TOTAL IRRIGATION COSTS	-					
TOTAL CULTURAL AND IRRIGATION COSTS						\$26.61
CASH OVERHEAD						
N: (50 x \$26 61)						1.33
Misc., office, etc. (5% x \$26.61) Taxes (\$600 x 24% x 9%)						12.96
Personal property tax, assessed value	1e x 9%	(\$14.96	00 ÷ 2 x 249	$6 \times 9\% \div 80 = pc$	er acre)	2.02
rersonar property tax, assessed vari	20 11 7/0	(414,70				
TOTAL CASH OVERHEAD						\$16.31
TOTAL CASH COST						\$42.92
TOTAL CASH COST						
NON-CASH COSTS				Annual Cost		
<u>Investment</u> <u>Per Acre</u>	<u>e</u>		Дері	reciation Inte	rest 0%	
#600.00			\$	\$36	.00	
1. Land \$600.00 2. Stand 39.53		. life	<u>Ψ</u>		.19	
		. life			.11	
	$\frac{20 \text{ yr}}{12 \text{ yr}}$			1.50	.54	
5. Equipment 146.38		. life			. 39	
6. Fence \$1700/80 a. 21.25		. life		1.47	.64	
\$862.16						
TOTAL NON-CASH COSTS			\$2	25.11 \$43	3.87	\$68.98

TOTAL COST PER ACRE

\$111.90

Cost per AUM @ 10 AUM yield = \$11.19 Cost per AUM @ 12 AUM yield = 9.33 Cost per AUM @ 14 AUM yield = 7.99 Cost per AUM @ 16 AUM yield = 6.99

SAMPLE COSTS TO PRODUCE IRRIGATED PASTURE IN HUMBOLDT COUNTY

RENTER-OPERATED

TOTAL COST PER ACRE

Charles and January transport and committee of the Charles and	TT.	T		Skilled \$2.00/hr.		.50/nr
	Hrs.	-	A DESCRIPTION OF THE PROPERTY	abor Cost per Acre		-
peration	per Acre	Tohon	Fuel and	Materials Vind & Overtit	ty Cost	Toto
perauton	Acre	Labor	Repairs \$	Kind & Quantit	s s	Tota \$
ULTURAL COSTS		Φ	Ψ		Φ.	₽
OHIOTAL COSTS				300# 16-20 @		
Fertilize	. 3	.60	.29	\$3.50/cwt.	10.50	11.3
Clipping 2 times	.6	1.20	.68	42.707 CW 0.	10.00	1.8
Fence repairs	.2	.30	.13	3 miles @ 4.2¢	t/mi.	
				\$50 + 80 acres		1.0
**						
OTAL CULTURAL COSTS						\$14.3
digramment de la completa de la comp						
RRIGATION COSTS						
Irrigate 4 times	2.52	3.78		$$160/month \times 4$		
				power to pun	np 8.00	11.7
Resetting pipe	.20	.30	.20			
OTAL IRRIGATION COSTS						\$12.2
OMAT OTHERIDAE AND TRREAMEN	M GOGMG					
OTAL CULTURAL AND IRRIGATION	N COSTS					
	N COSTS					
ASH OVERHEAD						\$26.0
ASH OVERHEAD Misc., office, etc. (5% x	\$26.61)	y Aufe	95 (\$17, 960 •	- 2 x 21% x 9% ± 80) = ner a	\$26.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a	\$26.61)	alue x	9% (\$14,960 :	- 2 x 24% x 9% + 80) = per a.	\$26.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a	\$26.61)	alue x	9% (\$14,960 ÷	- 2 x 24% x 9% + 80) = per a.	\$26.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre	\$26.61)	alue x	9% (\$14,960 :	- 2 x 24% x 9% + 80) = per a.	\$26.6 1.2 2.0 55.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre DTAL CASH OVERHEAD	\$26.61)	alue x	9% (\$14,960 ÷	- 2 x 24% x 9% ÷ 80) = per a.	\$26.6 1.2 2.6 55.0 \$58.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre DTAL CASH OVERHEAD	\$26.61)	alue x (9% (\$14,960 ÷	- 2 x 24% x 9% ÷ 80) = per a.	\$26.0 1.2 2.0 55.0 \$58.
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST	\$26.61)	alue x (9% (\$14,960 +	- 2 x 24% x 9% + 80) = per a.	\$26.6 1.2 2.6 55.0 \$58.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST	\$26.61)	alue x	9% (\$14,960 :	- 2 x 24% x 9% + 80 Annual Cos		\$26.6 1.2 2.6 55.0 \$58.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST	\$26.61) ssessed v	alue x c			st	\$26.0 1.2.0 55.0 \$58.
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST ON-CASH COSTS INVESTMENT	\$26.61) ssessed v	Per Acre	2	Annual Cos Depreciation Ir	st nterest 6%	\$26.6 1.3 2.0 55.0 \$58.3 \$84.9
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre DTAL CASH OVERHEAD DTAL CASH COST ON-CASH COSTS INVESTMENT 1. Stand	\$26.61) ssessed v	Per Acre	<u>2</u> _ 7 yr. lif∈	Annual Cos Depreciation Ir	st nterest 6% \$1.19	\$26.6 1.7 2.0 55.0 \$58.7 \$84.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST ON-CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump	\$26.61) ssessed v	Per Acre \$ 39.53 22.00	2 7 yr. life 20 yr. life	Annual Cos Depreciation Ir \$ 5.65 1.10	st nterest 6% \$1.19 .66	\$26.6 1.7 2.0 55.0 \$58.7 \$84.0
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST ON-CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump 3. Irrigation pipe	\$26.61) ssessed v	Per Acres \$ 39.53 22.00 18.00	7 yr. life 20 yr. life 12 yr. life	Annual Cos Depreciation Ir \$ 5.65 1.10 1.50	st nterest 6% \$1.19 .66 .54	\$26.0 1.1 2.0 55.0 \$58.1
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST ON-CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump 3. Irrigation pipe 4. Equipment	\$26.61) ssessed v	Per Acres \$ 39.53 22.00 18.00 146.38	7 yr. life 20 yr. life 12 yr. life 10 yr. life	Annual Cos Depreciation Ir \$ 5.65 2 1.10 2 1.50 14.64	\$1.19 .66 .54 4.39	\$26.0 1.1 2.0 55.0 \$58.1
Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST ON-CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump 3. Irrigation pipe	\$26.61) ssessed v	Per Acre \$ 39.53 22.00 18.00 146.38 2.50	7 yr. life 20 yr. life 12 yr. life	Annual Cos Depreciation Ir \$ 5.65 2 1.10 2 1.50 14.64	st nterest 6% \$1.19 .66 .54	\$26.6 1.3 2.0 55.0 \$58.3 \$84.9
ASH OVERHEAD Misc., office, etc. (5% x Taxes, personal property a Rent \$55 per acre OTAL CASH OVERHEAD OTAL CASH COST ON-CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump 3. Irrigation pipe 4. Equipment	\$26.61) ssessed v	Per Acres \$ 39.53 22.00 18.00 146.38	7 yr. life 20 yr. life 12 yr. life 10 yr. life	Annual Cos Depreciation Ir \$ 5.65 2 1.10 2 1.50 14.64	\$1.19 .66 .54 4.39	\$26.6 1.7 2.0 55.0 \$58.7 \$84.0

Cost per AUM @ 10 AUM yield = \$ 11.49 Cost per AUM @ 12 AUM yield = 9.57 Cost per AUM @ 14 AUM yield = 8.21 Cost per AUM @ 16 AUM yield = 7.18 \$114.88

			Labor: Sl	killed \$2.00/hr. Common \$	1.50/hr.
	Hrs.			nd Labor Cost per Acre	
	per		Fuel and	Materials	
peration	Acre	Labor		Kind & Quantity Cost	Total
THE WITD AT COOMS		\$	\$	₩	\$
CULTURAL COSTS				300# 16-20 @	
Fertilize	.3	.60	.29		\$ 11.39
101011120			~/~/	тусус, спо	
COTAL CULTURAL COSTS					\$ 11.39
Parameter species and an account of the Control of					
RRIGATION COSTS				#./2/	
	0 ~0	0 70		\$160/mo. x 4 + 80 a.	11 770
Irrigate 4 times	2.52	3.78	.20	power to pump 8.00	11.78
Resetting pipe	.20	1.50	.20		1 .00
TOTAL IRRIGATION COSTS					\$ 12.28
HARVEST COSTS					
					2.40
Mowing 2 times	1	2.00	1.13		3.13
Rake 4 times	1.04	2.00	2.25	wire \$.90/ton 4.50	3.20
Bale 2 times Remove from field 2 times	1.00	The second secon	te \$15.00	10¢/bale 30 bales/ton	15.00
Remove from freid & times	1 04	5 00m 100	υς ψισισ	10 ψ, 5α 10 50 5α 105, τοπ	17.00
TOTAL HARVEST COSTS					\$ 30.08
					1
TOTAL CULTURAL, IRRIGATION & HAP	RVEST COS	TS			\$ 53.75
	RVEST COS	TS			\$ 53.75
CASH OVERHEAD		TS			
CASH OVERHEAD Misc office. etc \$53.75 x	5%		9% + 80		2.69
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7	5%		9% + 80		
CASH OVERHEAD Misc., office, etc., \$53.75 x	5%		9% + 80		2.69 2.40 55.00
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent	5%		9% + 80		2.69 2.40 55.00 \$ 60.09
Taxes, personal property \$17,7	5%		9% + 80		2.69 2.40 55.00
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent COTAL CASH OVERHEAD TOTAL CASH COSTS	5%		9% + 80		2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent TOTAL CASH OVERHEAD	5%		9% + 80	Annual Cost	2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent COTAL CASH OVERHEAD COTAL CASH COSTS	5% 770 + 2 x			Annual Cost	2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent COTAL CASH OVERHEAD COTAL CASH COSTS	5%			Annual Cost reciation Interest 6%	2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent COTAL CASH OVERHEAD COTAL CASH COSTS	5% 770 + 2 x er Acre 39.53	24% x 7 yr. 1	Dep Life \$	<u>reciation</u> <u>Interest 6%</u> 5.65	2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent COTAL CASH OVERHEAD COTAL CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump	5% 770 + 2 x er Acre 39.53 22.00 2	24% x 7 yr. 1	Dep Life \$	reciation Interest 6% 5.65 \$ 1.19 1.10 .66	2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent COTAL CASH OVERHEAD COTAL CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump 3. Irrigation pipe	5% 2770 + 2 x er Acre 39.53 22.00 2 18.00 1	7 yr. 1 0 yr. 1 2 yr. 1	Dep Life \$ Life	reciation Interest 6% 5.65 \$ 1.19 1.10 .66 1.50 .54	2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent FOTAL CASH OVERHEAD FOTAL CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump 3. Irrigation pipe 4. Equipment	5% 770 ÷ 2 x er Acre 39.53 22.00 2 18.00 1 258.38 1	7 yr. 1 0 yr. 1 2 yr. 1	Dep Life \$ Life	reciation Interest 6% 5.65 \$ 1.19 1.10 .66	2.69 2.40 55.00 \$ 60.09
CASH OVERHEAD Misc., office, etc., \$53.75 x Taxes, personal property \$17,7 Rent COTAL CASH OVERHEAD TOTAL CASH COSTS INVESTMENT 1. Stand 2. Irrigation pump 3. Irrigation pipe 4. Equipment	5% 2770 + 2 x er Acre 39.53 22.00 2 18.00 1	7 yr. 1 0 yr. 1 2 yr. 1	Dep Life \$ Life	reciation Interest 6% 5.65 \$ 1.19 1.10 .66 1.50 .54	2.69 2.40 55.00 \$ 60.09

Yield Cost/Acre 4 ton \$154.17 Cost/Ton \$ 38.54 158.07 31.61 5 ton 161.97 6 ton

COOPERATIVE EXTENSION UNIVERSITY OF CALIFORNIA SOLANO COUNTY

COUNTY LIBRARY BUILDING FAIRFIELD, CALIFORNIA 94533

PHONE: (707) 429-6381

June 20, 1975

Dear Solano County Livestock Producer:

I have enclosed a copy of "Sample Cost of Production" for irrigated pasture in Solano County. I got a shock when I did it because the total cost per acre went from \$88.22 in 1971 to \$163.92 in 1975 - an 86% increase in four years!

The reasons for it are obvious - higher interest rates, higher land and equipment costs, higher fencing and water costs, higher fertilizer and fuel costs, etc.

The sample cost assumes land not in the Williamson Land Act, so land in the act would probably pay about half as much county taxes. Even so, a savings of \$8.75 or so still results in \$155.17 total costs per acre. At this level, the 500 pound gain per acre "break even" price goes to \$0.31 per pound. Last week's Market Review quotes feeder steer prices (Choice 500-800 pounds) at \$0.32 to \$0.38 per pound so there is very little current margin in cattle. Sheep are in better shape with fat prices at \$0.45 to \$0.49 per pound. A reduction in total yield per acre to 400 pounds would put the "break even" price at \$0.39 where little chance for profit exists.

This "sample cost" is at the end of a revision of my Irrigated Pasture In Solano County publication. If you want a copy of the complete publication, please write or phone the office and a copy will be mailed to you as soon as we get them back from the printers.

Sincerely yours,

Arthur K. Swenerton

County Director & Farm Advisor

AKS/jd

The University of California's Agricultural Extension programs are available to all, without regard to race, color, or national origin.

SAMPLE COST OF PRODUCTION

(Revised 1975)

Costs of irrigated pasture vary with purchase prices of land, leveling requirements, water source, taxes, fertilization practices, etc., so no one sample cost can do more than illustrate a possible situation and suggest a means of figuring costs in other situations by changing the amounts as they are indicated. The following figures are based on per acre costs.

Interest on depreciable items is figured at one half the original cost each year. As this represents the average value from full value at the start of depreciation to nothing at the end. 8% interest rate was arbitrarily selected - others may consider a different value more realistic.

OVERHEAD	COST	LIFE EXPEC- TANCY YEARS		INTEREST AT 8% ON 1/2 COST	OWN
Land (including					
Barns & Corrals)					
Grading (including					
Irrigation &					
Drainage Ditches)	\$700.00			\$56.00	k
Tences (including					
Border & Cross)	40.35	20	\$2.02	0.84	
Curnout Gates	5.00	10	0.50	0.20	
Stock Water Facilities	5.00	20	0.25	0.20	
Pasture Stand (includin	g				
Seed, Seeding &					
Irrigating Up)	38.00	7	5.43	1.52	
illage Equipment					
Tractor	15.00	10	1.50	0.60	
lower	3.00	10	0.30	0.12	-
Pickup Truck	30.00	10	3.00	1.20	
Miscellaneous (Shovels,					
Etc.)	2.00	10	0.20	0.80	sustant describer
TOTAL INITIAL					
INVESTMENT COSTS					
PER ACRE	\$838.35				
TOTAL ANNUAL					
DEPRECIATION			410 00		
PER ACRE			\$13.20		
TOTAL INTEREST				\$61.48	
TOTAL OVERHEAD (in	cluding	interest & D	enreciation	1	\$74.6

^{*}Interest at full cost because land and leveling costs are not considered depreciable items.

ANNUAL CULTURAL COSTS

Cash and Labor Costs		
Irrigate 16 times @ 1/2 hour @ \$2.50	\$20.00	
Water - 4 acre feet @ \$7.31 (estimated)	29.24	With the control of the control
Fertilizer - 22 pounds P (50 pounds P_2^{0}) (est.) Mow 3 times @ 1/2 hour @ \$4.00	12.50	-
How 5 times & 1/2 hour & \$4.00	6.00	
Ditch Work and Fence Repair	2.00	
Miscellaneous Labor & Truck Use	2.00	
Taxes (estimated and not in Ag. Preserve)		W. All Economics Industry and
\$10.00/100 @ \$175.00	17.50	
Total Cash and Labor	\$89.24	
TOTAL COSTS, INCLUDING OVERHEAD AND CASH AND LABOR		\$163.92
"Break Even" price per pound for 500 pounds of animal	gain	\$ 0.33

To simplify information trade names of products have been used. No endorsement of named products is intended, nor is criticism implied of similar products which are not mentioned.

SAMPLE COSTS FOR IRRIGATED PASTURE Stanislaus County-1965

	COST PER ACRE
	Sample Cost Your Cost
Cash Costs: Land preparation, seed, plant and extra 1st year - costs - \$22.40 - 6 years Mow, fertilize, drag, fence work, etc 3 man and 1½ tractor hours Irrigation labor - 6 man hours @ \$1.50 Irrigation water - power and district tax Fertilizer - average per year County taxes Misc. cash costs	\$ 3.73 6.00 9.00 *7.00 10.00 7.50 5.00
Total Cash Costs	\$ 48.23
Depreciation: Irrigation system - original cost \$60 (20 yr. life) Tractor - 2½ hrs. incl. 1/6 lst yr. hours @ 60¢ Fences - cost \$30 - 12 yr. life	\$ 3.00 1.50 2.50
Total Depreciation	\$ 7.00
Total Cash and Depreciation Cost	\$ 55.23
Interest on Investment @ 6% Land @\$800 Irrigation system - on 1/2 cost (\$30) Tractor - 2½ hours incl. 1/6 1st yr. hours @ 25¢ Fences - on 1/2 cost (\$15)	\$ 48.00 1.80 .63 .90
Total Interest on Investment	\$ 51.33
TOTAL COST OF PRODUCTION	\$106.56

Man labor at \$1.50 per hour, including Social Security and Compensation Insurance; tractor per hour cash cost \$1.00 and \$1.25, depreciation 60¢ and interest 25¢

*Oakdale Irrigation District - \$7.00; T.I.D. - \$1.00; M.I.D. - no charge

Cost per Animal Unit Month** at Varying Production Levels1

Production Level - AUM per acre	8	10	12	14	16
Cash and Depreciation Cost	\$ 6.90	\$ 5.52	\$ 4.60	\$ 3.95	\$ 3.45
Your Total Cost	\$13.32	\$10.66	\$ 8.88	\$ 7.61	\$ 6.66

^{**}Animal Unit Month (AUM) = 400 pounds total digestible nutrients (TDN) or 0.4 tons hay with no change in costs per acre. Any added costs per acre required to obtain the higher carrying capacities would increase AUM costs accordingly.

SAMPLE COSTS FOR IRRIGATED PASTURE Stanislaus County - 1980

	COST PI	ER ACRE
	Sample Cost	Your Cost
Cash Costs:		
Mow, fertilize, drag, fence work, etc.		
3 man and 1½ tractor hours	\$ 21.00	
Irrigation labor - 6 man hours @ \$5/hour	30.00	
Irrigation water - power and district tax	24.00*	
Fertilizer - average per year	20.00	70 87-4-9
County taxes	9.90	
Miscellaneous cash costs including ½ tractor work	10.00	
Total Cash Costs	\$114.90	
Depreciation:		
Beplee Ewelon.		
Irrigation system (gravity) - original cost \$185		
(20 year life)	\$ 9,25	
Tractor - 2 hours @ \$1.75/hour	3.50	
Fences - cost \$75 - 20 year life	3.75	
Stand - cost \$68.55	6.86	
Total Depreciation	\$ 23.36	
Total Cash and Depreciation	\$138.26	
Interest on investment @ 12%		
Land @ \$2,700	0204 00	
Irrigation system - on ½ cost (\$92.50)	\$324.00 9.25	
Tractor - 2 hours @ 88¢/hour	1.76	
Fences - on ½ cost (\$37.50)	3.75	
Stand - on ½ cost (\$34.28)	3.43	
Total Interest on Investment	\$342.19	
	1312127	
TOTAL COST OF PRODUCTION	\$480.45	

All labor at \$5 per hour including Social Security and Compensation Insurance; tractor per hour cash costs \$4.00, depreciation \$1.75 and interest 88¢.

*Oakdale Irrigation District - \$24.00; other districts or pumping costs vary considerably from this figure.

Cost per Animal Unit Month** at Varying Production Levels1

Production Level - AUM per acre	8	10	12	14	16	
Cash and Depreciation Cost	\$17.28	\$13.83	\$11.52	\$9.88	\$8.64	
TOTAL COST	\$60.06	\$48.05	\$40.04	\$34.31	\$30.03	

**Animal Unit Month (AUM) = 400 pounds total digestible nutrients (TDN) or 0.4 tons hay 1 with no change in costs per acre. Any added costs per acre required to obtain the higher carrying capacities would increase AUM costs accordingly. WJV:pjm

LAND PREPARATION, PLANTING AND ADDITIONAL FIRST YEAR SAMPLE COSTS TO ESTABLISH AN IRRIGATED PASTURE

	COSTS PER ACRE				
Cash Costs	Sample Cost	Your	Cost		
Land preparation; disc, level,					
chisel, border work	\$27.00				
Repairs to equipment	3.00				
Seed: 14 lbs. total at average of					
\$1.50/1b.	21.00				
Plant: 1/3 hr. man and tractor	2.97				
Extra clippings (2): 1/2 hr. man					
and tractor	4.50				
TOTAL CASH COSTS	\$58.47				
Depreciation on tractor: 3 5/6					
hours @ \$1.75	6.71				
Interest on tractor: 3 5/6 hours @ 88¢	3.37				
TOTAL EXTRA FIRST YEAR ESTABLISH- MENT COSTS	\$68.55				

One tenth of the above costs are included in the other table.

MEASUREMENT OF FEED OBTAINED FROM PASTURE

To compare the cost of pasture forage with alternative forages, it is necessary to know how much the pasture produces. Production is measured by the number of animals an acre will carry. The AUM (Animal Unit Month) is the amount of forage needed to feed one 1,000 pound cow for one month. This amount is approximately 400 pounds of TDN or .4 tons of hay equivalent. This can be the basis for comparing with other forages. For example, a pasture carrying 2 cows per acre for 6 months is producing 12 AUM. $12 \text{ AUM} \times .4 = 4.8 \text{ tons of hay equivalent.}$

The amount of feed obtained from a pasture is influenced not only by pasture management but also by grazing practices. All types of stock do not utilize pasture to the same degree of efficiency. Milking cows may use only 3/4 of the available feed that growing stock might use. Also, sufficient stock must be on hand to fully utilize feed produced. Therefore, in determining the amount of feed which may be obtained from a pasture, one should consider whether or not it will be used to maximize capacity.

SAMPLE COSTS FOR IRRIGATED PASTURE STANISLAUS COUNTY - 1980

This sheet is for use as a guide in determining irrigated pasture inputs and costs for a specific set of conditions. It is designed to help growers analyze their practices with a view toward increasing efficiency of production.

Along with similar sheets on other crops, it also can be used as a basis for making cost comparisons with more profitable alternatives. The figures in the tables are not intended to represent average costs for irrigated pasture in Stanislaus County. A large portion of these pastures are planted on land not well adapted to other crops and costs may vary widely between individual situations.

PREPARED BY

WILLIAM J. VAN RIET

UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION

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 Warren E. Schoonover, 317 University Hall, University of California, Berkeley, California, 94720, (415) 642-0903.

Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, in cooperation with the United States Department of Agriculture, James B. Kendrick, Jr., Director, Cooperative Extension, University of California.