

SAMPLE COSTS TO PRODUCE BLACK EYE BEANS (DOUBLE CROP) IN TULARE COUNTY - 1984

## Cost Analysis Worksheet

Based on a yield of 2,174 lb./A dirt weight with 8% cleanout or 2,000 lbs./A clean weight; field labor at \$4.50/hr. and equipment operator at \$5.00/hr. including benefits; 80 hp diesel tractor per hr. cash costs of \$10.69, depreciation \$2.58 and interest at \$1.94; 130 hp diesel tractor per hr. cash costs of \$15.79 depreciation \$4.75 and interest \$3.56.

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

Pre-harvest Cash Costs

Land Preparation: 2 hr.	
1 hr. 80 hp diesel wheel tractor + labor	\$15.69
1 hr. 130 hp diesel wheel tractor + labor	20.79
Irrigate: 1 pre and 4 crop	72.50
5 hr. labor - 2.5 acre ft. @ \$20/A ft.	
Herbicide: material	6.23
application	5.50
Plant: 25 lbs. @ 35¢/lb. - 1/3 hr. man and 80 hp tractor	13.93
Cultivate: 2 X's - total 1 hr. labor + 80 hp tractor	15.69
Insecticide: Material	12.00
Air application	5.00
Miscellaneous: Labor, material, 1 hr. man + 80 hp tractor	20.00
Repairs	10.00
Office and business costs	10.00
County taxes (1/2)	5.00
Land Costs	62.50
Interest on Operating Costs (total preharvest cash costs)	
÷ 2 X 13%	17.86
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$292.69</b>

Harvesting Costs

Cut and windrow - custom	25.00
Custom combine \$18/A + \$1.10/cwt.	41.91
Haul @ \$4.25/ton	4.62
Warehouse costs (cleaning, fumigation, insurance, bags, etc.) \$3.50/cwt.	70.00
<b>TOTAL HARVESTING COSTS</b>	<b>\$141.53</b>
<b>TOTAL CASH COSTS</b>	<b>\$433.69</b>

Depreciation

Irrigation system \$350, 16 yr. life (1/2)	10.94
Tractor - 80 hp, 3.3 hr.	3.51
130 hp, 1 hr.	4.75
Other equipment \$100 - 10 yr. life (1.2)	5.00
<b>TOTAL DEPRECIATION</b>	<b>\$29.20</b>

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

Investment (13% Interest)

Irrigation system - 1/4 of \$350	11.38
Tractor - 80 hp diesel wheel - 3.3 hr.	6.40
130 hp diesel wheel, 1 hr.	3.56
Other equipment - 1/4 of \$100	3.25
<b>TOTAL INVESTMENT COSTS</b>	<b>24.59</b>
<b>TOTAL COST OF PRODUCTION</b>	<b>\$487.48</b>

COST PER CWT. AT VARYING YIELDS AND WATER COSTS

Water at \$20/Acre Ft.

Yield Cwt./Acre	16	20	24	28
Cash Cost/Acre	\$25.87	\$21.68	\$18.89	\$16.90
Total Cost/Acre	\$29.24	\$24.37	\$21.13	\$18.82

Water at \$50/Acre - Foot

Cash Cost/Cwt.	\$30.87	\$25.68	\$22.22	\$19.75
Total Cost/Cwt.	\$34.23	\$28.37	\$24.46	\$21.67

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, number of trips 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.

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