

COST ANALYSIS WORKSHEET

SAMPLE COSTS TO PRODUCE BLACK EYE BEANS IN TULARE COUNTY - 1970

Based on yield of 2,400 lbs. per acre (single cropping). Man labor @ \$2.20 per hour, including Social Security and Compensation Insurance; medium tractor per hour cash cost \$1.50, depreciation 75¢, interest 40¢.

William R. Sallee, Farm Advisor

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	Sample Costs		Your Costs	
	Per Acre	Per CWT	Per Acre	Per CWT
Pre-Harvest Cash Costs:				
Land Preparation - man and tractor 2½ hrs.	\$ 9.25			
Planting - man and tractor ½ hr.	1.85			
Seed - 25 lbs. @ 12¢	3.00			
Irrigate - 1 pre and 4 crop 7½ man hrs.	16.50			
Water - power 2½ A. ft. @ \$4.00; district tax \$6.00	16.00			
Cultivation - 2 times, man and tractor 1 hr.	3.70			
Herbicides - contract	6.75			
Insect control ¹ / ₁ : 1 air application	6.25			
Misc. labor 2 hrs; tractor ½ hr; material \$1.00	6.15			
County taxes	18.00			
Office, car, operating capital, etc.	8.00			
Repairs - irrig. system and equip. except tractor	4.40			
TOTAL PRE-HARVEST CASH COSTS	\$ 99.85	\$4.16		
Harvesting Costs:				
Cut and windrow - contract @ \$3.00 per A. each	\$ 6.00	\$.25		
Combine - contract @ \$5.00/A + 50¢/cwt	17.00	.71		
Haul @ \$3.50 per ton	4.20	.17		
Reclean, fumigate, storage and sacks @ \$25.60/ton	30.72	1.28		
TOTAL HARVESTING COSTS	\$ 57.92	\$2.41		
TOTAL CASH COSTS	\$157.77	\$6.57		
Depreciation:				
Irrigation system (original cost \$160)	\$ 12.00			
Tractor 4½ hrs. @ 75¢	3.38			
Equipment - cost \$40 - 10 years life	4.00			
TOTAL DEPRECIATION	\$ 19.38	\$.81		
TOTAL CASH AND DEPRECIATION COSTS	\$177.15	\$7.38		
Interest on Investment @ 7%				
Land @ \$700	\$ 49.00			
Irrigation system on ½ cost (\$80)	5.60			
Tractor 4½ hrs. @ 40¢	1.80			
Equipment on ½ cost (\$20)	1.40			
TOTAL INTEREST	\$ 57.80	\$2.41		
TOTAL COST OF PRODUCTION	\$234.95	\$9.79		

Cost Per CWT At Varying Yields

Yield - pounds per acre	1600	2000	2400	2800	3200	3600
Cash and depreciation costs	\$10.10	\$ 8.47	\$ 7.38	\$ 6.61	\$ 6.03	\$ 5.58
Total cost per cwt	13.71	11.36	9.79	8.68	7.84	7.18

¹/₁ More than one application is sometimes required for insect control.

When fertilizer is used, the cost should be added in the Pre-Harvest Cash Costs.

Renter costs on other side.

UC Cooperative Extension

Costs on rented or leased land for Blackeyes:

	Sample Costs		Your Costs	
	Per Acre	Per CWT	Per Acre	Per CWT
Cash costs for 2400 lb. yield, except rent - approx.	\$132.00	\$5.50		
Depreciation and interest on equipment	10.60	.44		
TOTAL COST EXCEPT RENT	\$142.60	\$5.94		
Rent				
TOTAL COST				

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