# BE-VS-70

## COST ANALYSIS WORKSHEET

**SAMPLE COSTS TO PRODUCE BLACKEYE 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  
Burt B. Burlingame, Extension Economist

<table>
<thead>
<tr>
<th>Sample Costs</th>
<th>Your Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Acre</td>
<td>Per CWT</td>
</tr>
</tbody>
</table>

### 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 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

### Harvesting Costs:
- **Cut and windrow**: contract @ $3.00 per A. each  
  - $6.00
- **Combine**: contract @ $5.00/A + 50¢/cwt  
  - 17.00
- **Haul**: @ $3.50 per ton  
  - 4.20
- **Reclean, fumigate, storage and sacks**: @ $25.60/ton  
  - 30.72

**TOTAL HARVESTING COSTS**  
$57.92

**TOTAL CASH COSTS**  
$157.77

### 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

**TOTAL CASH AND DEPRECIATION COSTS**  
$177.15

### 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

**TOTAL COST OF PRODUCTION**  
$234.95

<table>
<thead>
<tr>
<th>Yield - pounds per acre</th>
<th>1600</th>
<th>2000</th>
<th>2400</th>
<th>2800</th>
<th>3200</th>
<th>3600</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and depreciation costs</td>
<td>$10.10</td>
<td>$8.47</td>
<td>$7.38</td>
<td>$6.61</td>
<td>$6.03</td>
<td>$5.58</td>
</tr>
<tr>
<td>Total cost per cwt</td>
<td>13.71</td>
<td>11.36</td>
<td>9.79</td>
<td>8.68</td>
<td>7.84</td>
<td>7.18</td>
</tr>
</tbody>
</table>

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
<table>
<thead>
<tr>
<th>Costs on rented or leased land for Blackeyes:</th>
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<tr>
<td>Sample Costs</td>
</tr>
<tr>
<td>---------------</td>
</tr>
<tr>
<td>Per Acre</td>
</tr>
<tr>
<td>-----------------</td>
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<tr>
<td>Cash costs for 2400 lb. yield, except rent - approx.</td>
</tr>
<tr>
<td>Depreciation and interest on equipment</td>
</tr>
<tr>
<td>TOTAL COST EXCEPT RENT</td>
</tr>
<tr>
<td>Rent</td>
</tr>
<tr>
<td>TOTAL COST</td>
</tr>
</tbody>
</table>

William R. Sallee
Farm Advisor
Tulare County

gjb
12/22/70
400 c