

1/2 bushels
of P

COSTS OF PRODUCTION - SOYBEANS (DOUBLE CROPPED) - TULARE CO. 1977
 BASED ON YIELD OF 2400 LBS. PER ACRE (40 *BUSHELS/ACRE)

UNIVERSITY OF CALIFORNIA
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 Agricultural Economics Library

Man labor @ \$3.50 and equipment operator @ \$4.30 per hour, including Social Security and Compensation Insurance; 80 hp tractor @ \$3.50 per hour cash cost; depreciation \$2.00; interest @ \$1.00.

William D. McClellan, Farm Advisor Edward A. Yeary, Farm Advisor-Statewide

	Sample Costs		Your Costs	
	Per Acre	Per CWT	Per Acre	Per CWT
Pre-Harvest Cash Costs:				
Land preparation: man & tractor, 2 hours	\$ 15.60			
Planting: 2 men & tractor - 0.4 hour	4.52			
Seed: 60 lbs. @ 30¢ lb.	18.00			
Fertilizer: 50 lbs. P ₂ O ₅ @ 20¢	10.00			
Bulk spread	2.00			
Herbicides: contract	9.50			
Insect Control (mites) materials & application	9.00			
Irrigate: 1 pre & 4 crop - 3 man hours	10.50			
Water: power for 2.5 acre feet A \$10.00				
District tax (60% of \$7.00)	29.20			
Cultivation: 2x, man & tractor, 1 hour	7.80			
Misc.: labor 2 hrs; tractor ½ hr; material \$2	11.15			
County taxes: Land (60%)	12.00			
Office, car, operating capital, etc.	10.25			
Repairs: Irrig. system & equip. except tractor	10.00			
TOTAL PRE-HARVEST CASH COSTS	\$159.52	\$ 6.65		
Harvesting Costs:				
Combine: \$12.00 per acre + 20¢ CWT	\$ 16.80			
Ginning: \$4.00 per ton	4.80			
TOTAL HARVESTING COSTS	\$ 21.60	\$.90		
TOTAL CASH COSTS	\$181.12	\$ 7.55		
Depreciation:				
Irrigation system: orig. cost \$2.60 (60%)	\$ 10.40			
Tractor: 3.9 @ \$2.00	7.80			
Equipment: cost \$90, 10 yr. life (60%)	5.40			
TOTAL DEPRECIATION	\$ 23.60	\$.98		
TOTAL CASH AND DEPRECIATION COSTS	\$204.72	\$ 8.53		
Interest on Investment @ 8%:				
Land: \$1400 (60%)	\$ 67.20			
Irrigation System: on 1/2 cost - \$130 (60%)	6.24			
Tractor: 3.9 @ \$1	3.90			
Equipment: on 1/2 cost - \$45 (60%)	2.16			
TOTAL INTEREST	\$ 79.50	\$ 3.31		
TOTAL COST OF PRODUCTION	\$284.22	\$11.84		

Sample Costs at Varying Yields

Yield: pounds per acre	1800	2400	3000	3600
Total Cost per CWT	15.66	11.84	9.55	8.03

* 60 pounds

March 1978
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