

Table 35. A Standard of Costs for Beans with Varying Yields,  
as they are likely to occur in the San Joaquin  
and Sacramento valleys.

| Yield, pounds of beans per acre         | 400                              | 600   | 800   | 1000  | 1200  | 1400  | 1600  | 1800  | 2000  |
|---|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|
|   | Costs, dollars per acre          |       |       |       |       |       |       |       |       |
| Cultural labor cost                     | 7.00                             | 8.00  | 8.30  | 8.62  | 8.90  | 9.10  | 9.25  | 9.35  | 9.50  |
| Harvesting cost                         | 3.90                             | 5.20  | 5.85  | 6.51  | 7.15  | 7.80  | 8.45  | 9.10  | 9.75  |
| Total labor cost                        | 10.90                            | 13.20 | 14.15 | 15.13 | 16.05 | 16.90 | 17.70 | 18.45 | 19.25 |
| Total material cost--water, seed, sacks | 1.85                             | 3.00  | 6.65  | 6.85  | 7.20  | 7.50  | 7.75  | 7.90  | 8.00  |
| Cash-overhead costs                     | 2.25                             | 2.70  | 3.00  | 3.45  | 3.90  | 4.30  | 4.65  | 5.00  | 5.35  |
| Subtotal, current cash costs            | 15.00                            | 18.90 | 23.80 | 25.43 | 27.15 | 28.70 | 30.10 | 31.35 | 32.60 |
| Depreciation                            | 1.20                             | 1.30  | 1.40  | 1.48  | 1.50  | 1.50  | 1.55  | 1.55  | 1.60  |
| Subtotal, cash and depreciation costs   | 16.20                            | 20.20 | 25.20 | 26.91 | 28.65 | 30.20 | 31.65 | 32.90 | 34.20 |
| Interest on investment                  | 5.30                             | 6.40  | 7.50  | 8.55  | 9.00  | 9.50  | 10.00 | 10.50 | 11.00 |
| Total all costs                         | 21.50                            | 26.60 | 32.70 | 35.46 | 37.65 | 39.70 | 41.65 | 43.40 | 45.20 |
|   | Costs, dollars per hundredweight |       |       |       |       |       |       |       |       |
| Cultural labor cost                     | 1.75                             | 1.33  | 1.04  | .86   | .74   | .65   | .58   | .52   | .47   |
| Harvesting cost                         | .98                              | .87   | .73   | .65   | .60   | .56   | .53   | .50   | .49   |
| Total labor cost                        | 2.73                             | 2.20  | 1.77  | 1.51  | 1.34  | 1.21  | 1.11  | 1.02  | .96   |
| Material cost                           | .46                              | .50   | .83   | .69   | .60   | .53   | .48   | .44   | .40   |
| Cash-overhead cost                      | .56                              | .45   | .37   | .34   | .32   | .31   | .29   | .28   | .27   |
| Subtotal, current cash costs            | 3.75                             | 3.15  | 2.97  | 2.54  | 2.26  | 2.05  | 1.88  | 1.74  | 1.63  |
| Depreciation                            | .30                              | .22   | .17   | .15   | .12   | .11   | .10   | .09   | .08   |
| Subtotal, cash and depreciation         | 4.05                             | 3.37  | 3.14  | 2.69  | 2.38  | 2.16  | 1.98  | 1.83  | 1.71  |
| Interest on investment                  | 1.32                             | 1.06  | .94   | .86   | .75   | .68   | .62   | .58   | .55   |
| Total, all costs                        | 5.37                             | 4.43  | 4.08  | 3.55  | 3.13  | 2.84  | 2.60  | 2.41  | 2.26  |

The above compilation of costs is presented to show how cost of production varies for different yields. Costs per acre are varied somewhat in the different yield columns to allow for differences in practices, land values, taxes, etc., in areas with those typical yields. Yields of 400 and 600 pounds are assumed to be dry farmed or non-irrigated. No fertilization is assumed for any yield since the return of the straw which is not credited may be considered to be sufficient replacement of fertility.

The above costs may also be considered to be suitable to most varieties of beans grown in the interior valleys of California, such as Black eye, Baby Lima, Pinto, Pink, etc. There are, of course, some variations in cost which are necessitated by differences in seeding rate, price of the seed and differences in harvesting and threshing. The greatest variations in costs per hundredweight for different varieties will be due to differences in yield.