
COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE BLACKEYE BEANS IN FRESNO COUNTY

Based on a yield of 2,000 lbs. per acre (single cropping). Man labor @ $1.15 per hr; medium tractor per hour cash cost $1.00, depreciation 40c, interest 19c. Farm size figured at 100 acres of diversified field crops.

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<thead>
<tr>
<th>Sample Costs</th>
<th>Your Costs</th>
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<td>Per Acre</td>
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Pre-Harvest Cash Costs:
- Land preparation - man & tractor 2 1/2 hours $5.38
- Planting - man & tractor 1/2 hour 1.08
- Seed - 20 lbs. @ 10c 2.00
- Irrigate - 1 pre & 4 crop 7 man hours 8.05
- Water - pumping power 2 1/2 A. Ft. @ $2.50 6.25
- Cultivation - 3 times man & tractor 1 1/2 hours 3.23
- Misc., labor 2 hours; tractor 1/2 hour; material $1.00 3.80
- County and District Taxes 6.00
- Office, car, operating capital, etc. 3.00
- Repairs - irrigation system $1.50; equip. except tractor $.75 2.25
- **TOTAL PRE-HARVEST CASH AND LABOR COSTS** $41.04 $2.05

Harvesting Costs:
- Cut & windrow - contract @ $2.50 per A. each 5.00 .25
- Combine - contract @ $5.00/A + 50c/CWT 15.00 .75
- Haul @ $5.00 per ton 5.00 .25
- Reclean, fumigate, storage & sacks @ $14/ton 14.00 .70
- **TOTAL HARVESTING COSTS** $39.00 $1.95

- **TOTAL CASH AND LABOR COSTS** $80.04 $4.00

Depreciation:
- Irrigation system (original cost $80) 4.70
- Tractor - 5 hours @ 41c 2.05
- Equipment - Cost $25 - 10 years life 2.50
- **TOTAL DEPRECIATION** $9.25 $.46

- **TOTAL CASH, LABOR AND DEPRECIATION COSTS** $89.29 $4.46

Interest on Investment @ 6%:
- Land @ $700 42.00
- Irrigation system on 1/2 cost ($40) 2.40
- Tractor - 5 hours @ 19c .95
- Equipment on 1/2 cost ($12.50) .75
- **TOTAL INTEREST** $46.10 $2.31

- **TOTAL COST OF PRODUCTION** $135.39 $6.77

<table>
<thead>
<tr>
<th>Costs per CWT at Varying Yields</th>
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<tr>
<td>Yield - pounds per acre</td>
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<tr>
<td>Cash and depreciation costs</td>
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<td>Total cost per CWT</td>
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Insect control (generally lygus bugs) may be necessary and would increase above costs by approximately $4.00 to $5.00 per acre per application.

April 1958

UC Cooperative Extension