

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 40¢, interest 19¢. Farm size figured at 100 acres of diversified field crops.

	Sample Costs		Your Costs	
	Per Acre	Per Cwt	Per Acre	Per Cwt
	\$	\$	\$	\$
<b>Pre-Harvest Cash Costs:</b>				
Land preparation - man & tractor 2½ hours	5.38			
Planting - man & tractor ½ hour	1.08			
Seed - 20 lbs. @ 10¢	2.00			
Irrigate - 1 pre & 4 crop 7 man hours	8.05			
Water - pumping power 2½ A. Ft. @ \$2.50	6.25			
Cultivation - 3 times man & tractor 1½ hours	3.23			
Misc. labor 2 hours; tractor ½ 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			
<b>TOTAL PRE-HARVEST CASH AND LABOR COSTS</b>	<b>\$41.04</b>	<b>\$2.05</b>		
<b>Harvesting Costs:</b>				
Cut & windrow - contract @ \$2.50 per A. each	5.00	.25		
Combine - contract @ \$5.00/A + 50¢/CWT	15.00	.75		
Haul @ \$5.00 per ton	5.00	.25		
Reclean, fumigate, storage & sacks @ \$14/ton	14.00	.70		
<b>TOTAL HARVESTING COSTS</b>	<b>\$39.00</b>	<b>\$1.95</b>		
<b>TOTAL CASH AND LABOR COSTS</b>	<b>\$80.04</b>	<b>\$4.00</b>		
<b>Depreciation:</b>				
Irrigation system (original cost \$80)	4.70			
Tractor - 5 hours @ 41¢	2.05			
Equipment - Cost \$25 - 10 years life	2.50			
<b>TOTAL DEPRECIATION</b>	<b>\$9.25</b>	<b>\$.46</b>		
<b>TOTAL CASH, LABOR AND DEPRECIATION COSTS</b>	<b>\$89.29</b>	<b>\$4.46</b>		
<b>Interest on Investment @ 6%:</b>				
Land @ \$700	42.00			
Irrigation system on ½ cost (\$40)	2.40			
Tractor - 5 hours @ 19¢	.95			
Equipment on ½ cost (\$12.50)	.75			
<b>TOTAL INTEREST</b>	<b>\$46.10</b>	<b>\$2.31</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$135.39</b>	<b>\$6.77</b>		

Costs per CWT at Varying Yields

Yield - pounds per acre	1600	2000	2400	2800	3200
Cash and depreciation costs	\$5.22	\$4.46	\$3.96	\$3.60	\$3.33
Total cost per CWT	\$8.10	\$6.77	\$5.88	\$5.25	\$4.77

Insect control (generally lygus bugs) may be necessary and would increase above costs by approximately \$4.00 to \$5.00 per acre per application.

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