COSTS OF PRODUCTION - SOY BEANS (DOUBLE CROPPED) - FRESNO COUNTY, 1977
BASED ON YIELD OF 2400 LBS. PER ACRE (40 BUSHELS/ACRE) 1/

Man labor @ $3.90 and equipment operator @ $4.60 per hours, including Social Security and Compensation Insurance; 80 hp tractor @ $3.50 per hour cash cost; depreciation $2.00; interest @ $1.00.

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

**PRE-HARVEST CASH COSTS:**

- Land preparation: man & tractor, 2 hours $16.20
- Planting: 2 men & tractor - 0.4 hour 4.80
- Seed: 60 lbs. @ 30¢ lb. 18.00
- Herbicides: contract 9.50
- Insect Control (mites) materials & application 9.00
- Irrigate: 1 pre & 3 crop - 3 man hours 11.70
- Water: 2/ 2.5 acre feet @ $16.00/Ac.Ft. 40.00
- Cultivation: 2x, man & tractor, 1 hour 8.10
- Misc: labor 2 hrs; tractor ½ hr; material $2 12.10
- County taxes: Land (50%) 7.00
- Office, car, operating capital, etc. 10.25
- Repairs: Irrig. system & equip. except tractor 10.00

**TOTAL PRE-HARVEST CASH COSTS** $156.65 $6.53

**HARVESTING COSTS:**

- Combine: $12.00 per acre + 20¢ CWT $16.80
- Hauling: $ 4.00 per ton 4.80

**TOTAL HARVESTING COSTS:** $21.60 .90

**TOAL CASH COSTS:** $178.25 $7.43

**DEPRECIATION:**

- Irrigation system: 50% @ $180 cost, 10 yrs life $9.00
- Tractor: 3.9 @ $2.00 7.80
- Equipment: 50% @ $90, 10 yr life 4.50

**TOTAL DEPRECIATION** $21.30 .89

**TOTAL CASH AND DEPRECIATION COSTS** $199.55 $8.31

**Interest on Investment @ 9%:**

- Land: 50% of $900 $36.00
- Irrigation System: 50% at 1/2 cost $90 3.60
- Tractor: 3.9 @ $1 3.90
- Equipment: on 1/2 cost - $45 (50%) 1.80

**TOTAL INTEREST** $45.30 $1.89

**TOTAL COST OF PRODUCTION** $244.85 $10.20

**Sample Costs at Varying Yields**

<table>
<thead>
<tr>
<th>Yield: pounds per acre</th>
<th>1800</th>
<th>2400</th>
<th>3000</th>
<th>3600</th>
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</thead>
<tbody>
<tr>
<td>Total Cost per CWT</td>
<td>13.47</td>
<td>10.20</td>
<td>8.24</td>
<td>6.93</td>
</tr>
</tbody>
</table>

1/ Bushel = 60 lbs
2/ Surface water - well water will be considerably higher than surface water. Costs adjustments should be made accordingly.

December 1977

JERRY ST. ANDRE
Farm Advisor

UC Cooperative Extension