

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

	Sample Costs		Your Costs	
	Per Acre	Per CWT	Per Acre	Per CWT
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 @ 8%:				
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

Yield: pounds per acre	1800	2400	3000	3600
Total Cost per CWT	13.47	10.20	8.24	6.93

^{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