

SAMPLE COSTS TO PRODUCE BLACK EYE BEANS (SINGLE CROP) IN TULARE COUNTY

Cost Analysis Worksheet - 1984

Based on yield of 2391 lb./A dirt weight with 8% cleanout, or 2,200 lbs./A clean weight; field labor at \$4.50/hr. and equipment operator at \$5.00/hr., including benefits; 80 hp diesel tractor per hour cash costs of \$10.69, depreciation \$2.58 and interest \$1.94; 130 hp diesel tractor per hour cash costs of \$15.79, depreciation \$4.75, and interest \$3.56.

Carol Frate, Tulare County Farm Advisor and Kent Olson, Economist, Cooperative Extension, U.C., Davis

	SAMPLE COSTS		MY COSTS	
	PER ACRE	PER CWT	PER ACRE	PER CWT
<u>Pre-harvest Cash Cost</u>				
Land Preparation: 3 hrs.		52.17		
2 hr. wheel tractor				
1 hr. crawler				
Irrigate: 1 pre and 5 crop (3 acre ft. @ \$20/A ft.)		60.00		
6 hrs. labor		27.00		
Herbicide: material		6.23		
application		5.50		
Plant: 25 lbs. @ 35¢/lb.		8.75		
1/3 hr. + tractor		5.18		
Cultivate: 2 X's - 1 hr. total labor + tractor		15.69		
Insecticide: material		12.00		
air application		5.00		
Miscellaneous: labor, material, 1 hr. man + tractor		20.00		
Repairs		20.00		
Office and business costs		20.00		
County taxes		10.00		
Land costs		125.00		
Interest on Operating Costs (total preharvest cash costs) ÷ X 13%		25.51		
<b>TOTAL PRE-HARVEST CASH COSTS</b>		<b>\$ 418.03</b>		
<u>Harvesting Costs</u>				
Cut and windrow - custom		25.00		
Custom combine \$18/A + \$1.10/cwt - dirt weight		44.30		
Haul @ \$4.25/ton		5.08		
Warehouse costs (cleaning, fumigation, insurance, bags, etc.) \$3.50/cwt.		77.00		
<b>TOTAL HARVESTING COSTS</b>		<b>\$151.38</b>		
<b>TOTAL CASH COSTS</b>		<b>\$569.41</b>		
<u>Depreciation</u>				
Irrigation system: \$350 - 16 yr. life		21.88		
Tractor - 80 hp diesel wheel - 4.3 hr.		11.09		
130 hp diesel wheel - 1 hr.		4.75		
Other equipment: \$100 - 10 yr. life		10.00		
<b>TOTAL DEPRECIATION</b>		<b>\$47.72</b>		

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SAMPLE COSTS		MY COSTS	
PER ACRE	PER CWT	PER ACRE	PER CWT

Investment (13% Interest)

Irrigation system - (1/2 cost)	22.75
Tractor - 80 hp diesel wheel - 4.3 hr.	8.34
130 hp diesel wheel - 1 hr.	3.57
Other equipment - (1/2 cost) - \$50	6.50
<b>TOTAL INVESTMENT COSTS</b>	<b>\$41.15</b>
<b>TOTAL COST OF PRODUCTION</b>	<b>\$658.28</b>

COST PER CWT. AT VARYING YIELDS AND WATER COSTS

Water @ \$20/A Ft.

Yield cwt./Acre	20	24	28	32
Cash Cost/Cwt.	\$27.98	\$24.14	\$21.39	\$19.33
Total Cost/Cwt.	\$32.42	\$27.84	\$24.57	\$22.11

Water @ \$50/A Ft.

Cash Cost/Cwt.	\$32.77	\$28.13	\$24.81	\$22.33
Total Cost/Cwt.	\$37.21	\$31.83	\$27.99	\$25.11

This cost analysis worksheet should be used only as a guide to assist producers in determining their production costs and as an aid in helping analyze costs and procedures. The figures shown are based on what are considered good management practices and do not represent industry averages.

There is a great deal of variation in production costs between areas within a county. For example, tractor size, tillage operations, number of trips and materials may be different for neighboring farmers.

The land cost is a value related to rental costs rather than the interest on the market value. For the person renting land, the rental price should be substituted for land cost; also, interest and depreciation on the irrigation system and county taxes should be eliminated.