COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE BLACK EYE BEANS IN FRESNO COUNTY

Based on a yield of 2,000 lbs. per acre (single cropping). Man labor @ $1.05 per hr. tractor operator @ $1.30; medium tractor per hour cash cost @ $1.25; depreciation 60¢; interest 30¢. Farm size figured at 100 acres of diversified field crops.

<table>
<thead>
<tr>
<th>Pre-Harvest Cash Costs:</th>
<th>Sample Costs Per Acre</th>
<th>Your Costs Per Acre</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land preparation - man &amp; tractor 2½ hours</td>
<td>$6.38</td>
<td>$6.38</td>
</tr>
<tr>
<td>Planting - man &amp; tractor ½ hour</td>
<td>1.28</td>
<td>1.28</td>
</tr>
<tr>
<td>Seed - 20 lbs. @ 17¢</td>
<td>3.40</td>
<td>3.40</td>
</tr>
<tr>
<td>Irrigate - 1 pre &amp; 4 crop - 7 man hours</td>
<td>7.35</td>
<td>7.35</td>
</tr>
<tr>
<td>Water - pumping power 2½ A. Ft. @ $2.50</td>
<td>6.25</td>
<td>6.25</td>
</tr>
<tr>
<td>Cultivation - 3 times man &amp; tractor 1½ hours</td>
<td>3.83</td>
<td>3.83</td>
</tr>
<tr>
<td>Misc. labor 2 hours; tractor ½ hour; material $1.00</td>
<td>3.73</td>
<td>3.73</td>
</tr>
<tr>
<td>County and District Taxes</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Office, car, operating capital, etc.</td>
<td>3.00</td>
<td>3.00</td>
</tr>
<tr>
<td>Repairs - irrigation system $1.50; equipment except tractor $.75</td>
<td>2.25</td>
<td>2.25</td>
</tr>
<tr>
<td>TOTAL PRE-HARVEST CASH AND LABOR COSTS</td>
<td>43.47</td>
<td>2.17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Harvesting Costs:</th>
<th>Sample Costs Per Cwt</th>
<th>Your Costs Per Cwt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cut &amp; windrow - contract @ $2.50 per A. each operation</td>
<td>5.00</td>
<td>5.00</td>
</tr>
<tr>
<td>Haul @ $5.00 per ton</td>
<td>5.00</td>
<td>5.00</td>
</tr>
<tr>
<td>Reclean, fumigate, storage &amp; sacks @ $15/ton</td>
<td>15.00</td>
<td>15.00</td>
</tr>
<tr>
<td>TOTAL HARVESTING COSTS</td>
<td>40.00</td>
<td>2.00</td>
</tr>
<tr>
<td>TOTAL CASH AND LABOR COSTS</td>
<td>83.47</td>
<td>4.17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Depreciation:</th>
<th>Sample Costs Per Acre</th>
<th>Your Costs Per Acre</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irrigation system (original cost $80)</td>
<td>4.70</td>
<td>4.70</td>
</tr>
<tr>
<td>Tractor - 5 hours @ 60¢</td>
<td>3.00</td>
<td>3.00</td>
</tr>
<tr>
<td>Equipment - Cost $25 - 10 years life</td>
<td>2.50</td>
<td>2.50</td>
</tr>
<tr>
<td>TOTAL DEPRECIATION</td>
<td>10.20</td>
<td>.51</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Interest on Investment @ 6%:</th>
<th>Sample Costs Per Acre</th>
<th>Your Costs Per Acre</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land @ $700</td>
<td>42.00</td>
<td>42.00</td>
</tr>
<tr>
<td>Irrigation system on ½ cost ($40)</td>
<td>2.40</td>
<td>2.40</td>
</tr>
<tr>
<td>Tractor - 5 hours 30¢</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Equipment on ½ cost ($12.50)</td>
<td>.75</td>
<td>.75</td>
</tr>
<tr>
<td>TOTAL COST OF PRODUCTION</td>
<td>140.32</td>
<td>7.01</td>
</tr>
</tbody>
</table>

Yield - pounds per acre | 1600 | 2000 | 2400 | 2800 | 3200 |
Total Cash and Labor Costs | 4.84 | 4.17 | 3.73 | 3.41 | 3.17 |
Total costs per CWT | $8.39 | $7.01 | $6.10 | $5.44 | $4.95 |

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

January 30, 1962

Farm & Home Advisor's Office
1720 S. Maple Ave.
Fresno, Calif.
NOTES ON BLACKEYES

Soils - Blackeyes are better adapted to sandy soils. Good yields can be produced on fine textured soils if the crown is not wetted nor the water allowed to stand following irrigation.

Seeding - 20 to 25 pounds of seed per acre on 30 to 38 inch rows. Slightly higher yields may be obtained on the narrower spacing but many cotton and corn growers use the wider spacing to avoid frequent equipment changes.

Planting date - Successful crops of blackeyes have been planted from March 28 to July 1. The usual planting date is mid-May.

Irrigations - Pre-irrigation is usually necessary. Plants should be supplied with adequate moisture throughout the growing season. Particular care should be taken to avoid moisture stress during heavy bloom period. Irrigations should be stopped when most pods are well filled and three to five weeks before harvesting.

Fertilizing - Innoculating the seed with a proper bacterial culture may improve production in fields where blackeyes have not been grown before. Fertilizers are not usually profitable. In some areas, 60 to 100 pounds of P₂O₅ per acre may improve yields.

Pest Control - Lygus bugs, seedcorn maggot, lima bean pod borers, corn earworms and the bean weevils may infest fields. For possible control measures consult the Farm Advisor’s Office.

L. K. Stromberg - E. A. Yeary

Co-Operative Extension Work in Agriculture and Home Economics, U. S. Department of Agriculture, University of California and County of Fresno Co-operating.