Southcentral Idaho: Magic Valley

Commercial Dry Beans

Paul Patterson and Steven Hines



Background and Assumptions

The University of Idaho's costs and returns estimates are based on economic costs, not accounting costs. All resources are valued at a market rate or "opportunity cost". Input prices are based on data collected annually by the University of Idaho from agricultural supply companies. The selling price for the commodity is an historical average, not a current year's forecast price. The cost estimate shown here is typical for growing commercial dry beans under irrigation in the Magic Valley of southcentral Idaho. Production practices are based on data from farmers, crop consultants, and extension personnel. These aren't University of Idaho recommendations. Production practices most closely represent those in Cassia, Minidoka, Jerome, Gooding, and Twin Falls counties. Although production practices may be similar for individual farms, each farm has a unique set of resources with different levels of productivity, different production problems, and therefore different costs. Farm size, crop rotation, age and type of equipment, and the quality and intensity of management are all crucial factors that influence production costs.

The Model Farm

This costs and returns estimate models a 2,200-acre farm with 150 acres in dry beans, 550 acres in potatoes, 550 acres in sugarbeets, 400 acres in corn or alfalfa, and 550 acres in grain.

The farm uses a center pivot irrigation system and surface water delivered to the farm from an irrigation district. The irrigation district charges a flat fee per acre for water. Irrigation power use is based only on pressurization (no lift). Power costs per acre-inch of water applied are calculated using 2015 Idaho Power Schedule 24 Agricultural Irrigation Service rates. Power costs per acre-inch for water pumped from different depths and for different irrigation systems is found in the annual Crop Input Cost Summary

http://www.uidaho.edu/cals/idaho-agbiz/crop-enterprise-budgets

Production Practices

Dry bean acreage is plowed in the fall and roller harrowed twice in the spring before planting. Beans are cultivated twice during the growing season. A custom operator is used for all harvest operations. Beans are cut and windrowed in early September and left to dry for approximately 2 weeks before they are combined. They

are then hauled to the warehouse to be cleaned and stored, and eventually sold through the bean warehouse. A cost for these warehouse services is included in the "Other" cost category.

All fertilizer is custom applied in the spring. A two-way tank mix herbicide is applied before planting and incorporated with the second roller harrow field operation. Beans are planted in 22-inch row spacing. Although an insecticide or fungicide may be needed in some years, none is included because treatment is infrequent and unpredictable. Dry beans receive 17 inches of water during the growing season; 2 inches applied preplant in May, 4 inches in June, 6 inches in July and 5 inches in August. Two inches applied prior to fall tillage are also credited to the dry beans for a total of 19 inches.

Machinery

Equipment used to produce irrigated dry beans is shown in Tables 4 and 5. Table 4 lists equipment and their hourly operating and ownership costs, while Table 5 lists the equipment and their annual ownership costs. Machinery ownership cost (capital recovery) is based on 75% of the replacement cost of a new piece of equipment, except for trucks. Truck prices are for a used vehicle with a new bed. Capital recovery combines depreciation and interest into a single value. To keep machinery prices current between years in which a comprehensive survey is conducted, machinery prices are adjusted using USDA's Farm Machinery Prices Paid Index. Equipment prices are collected approximately every five years.

The University of Idaho uses the budget generator program *Budget Planner* from the University of California-Davis to produce the various tables shown in this publication. Machinery operating and ownership costs are calculated based on engineering equations in this program. Machinery operating costs include fuel, lubricants and repairs.

Labor and Management

The cost of labor used in this publication includes a base wage, plus a percentage to account for various payroll taxes (FICA, SUTA & FUTA), and workman's compensation, as well as benefits such as paid vacation/personal leave days, health insurance and bonuses. Labor is classified by the type of work performed. Labor classifications, labor rates and payroll overhead are shown on the following page.



Labor Values

Labor	Base	Payroll	Effective
Class	Rate	Overhead	Rate
General Farm Labor	\$9.25	15%	\$10.65
Truck Drivers	\$12.50	15%	\$14.40
Equipment Operators	\$14.80	25%	\$18.50
Irrigation Labor			
Set Move: HL & WL	\$10.10	30%	\$13.15
Continuous Move: CP & L	\$14.80	25%	\$18.50

Set Move includes: handlines and wheellines Continuous Move includes: center pivots and linear move Payroll overhead for set move systems includes housing

Based on the speed, width and overall field efficiency, *Budget Planner* calculates equipment operator labor hours for all field operations except those performed on a custom basis. Custom operations are listed separately. General farm labor accounts for extra field labor used during planting or harvest. A management fee based on approximately 5% of the total production costs is included. Prior to 2013, the basis of the 5% charge was expected revenue.

Capital, Land and Overhead Costs

Interest on operating capital is charged from the time an input is applied until harvest and is calculated at a nominal rate of 5.75 percent. Interest on intermediate term capital, primarily equipment, is calculated using a nominal rate of 5.5 percent. A general overhead charge, calculated at approximately 2.5 percent of operating expenses, is included to cover unallocated whole-farm costs such as office expenses, legal and accounting fees, cell phones, internet service and utilities. Irrigation power is not included as part of general farm utilities.

Land rent is based on a one-year cash lease for dry beans and covers the irrigation system ownership costs (depreciation, interest, and insurance). Since charges for irrigation water, repairs and power costs are listed separately, land rent may appear low because land owners pay some or even all these expenses in many cash leases.

Budget Format

In addition to the Background and Assumption pages, this publication has six tables presenting a variety of cost and returns information.

Table 1 shows both expected revenue, based on a specified yield and price, and expenses. Expenses are broken into two main categories: operating and ownership. Operating expenses are those that typically vary with the level of production and involve inputs that are used in a single production cycle. Ownership expenses include a systematic cost recovery over the useful life for inputs used in the production process that have a useful life of more than one year. Machinery and land fall into this category. Operating inputs are organized by category. In addition to the cost per unit and cost per acre for each input, a total cost is given for each category. Table 1 also gives a total of all operating, ownership and total costs per acre, as well as these same categories on a yield basis (per bushel, cwt, ton, etc.).

<u>Table 2</u> has most of the same cost information presented in Table 1 but the data is organized by operation for both pre-harvest and harvest costs. Operations can define a single activity, such as seed hauling, or multiple activities as in the case of tillage. The quantity of labor is shown for each operation. The cash costs per acre for labor, machinery costs, materials and custom are also specified. Cash overhead expenses are listed separately as are the non-cash overhead.

<u>Table 3</u> is a monthly cash flow of expenses based on when the operation occurs and when inputs are applied. Field operations are classified as pre-harvest, harvest and post-harvest.

<u>Table 4</u> lists the equipment used to produce this crop and the costs per hour to operate this equipment. Total annual hours of use for the current crop and for all crops on the farm is also shown.

<u>Table 5</u> lists the purchase price and salvage value of equipment used to produce this crop, as well annual capital recovery and cash overhead expenses.

<u>Table 6</u> provides a ranging analysis, sometime referred to as a sensitivity analysis. Table 6 shows how the costs and returns per acre will vary as the yield and/or price ranges above and below the base values from Table 1.

Authors

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Disclaimer

The practices and chemicals specified in the publication are not recommendations. Always read and follow the directions printed on the pesticide label. Due to constantly changing pesticide laws and labels, some pesticides may have been cancelled or had certain uses prohibited. The use of trade names for various products simplifies presentation of this material and should not be considered an endorsement, nor is any criticism implied of similar products not mentioned.



SOUTHCENTRAL IDAHO

EBB3-DB-15

TABLE 1. COSTS AND RETURNS PER ACRE TO PRODUCE DRY PINTO BEANS

	Quantity/		Price or	Value or	Your
	Acre	Unit	Cost/Unit	Cost/Acre	Cost
GROSS RETURNS					
Pinto Beans	25.00	cwt	32.00	800.00	
TOTAL GROSS RETURNS	25.00	cwt		800.00	
OPERATING COSTS					
Seed:				48.00	
Dry Bean Seed - Pinto	100.00	lb	0.48	48.00	
Fertilizer:				75.45	
Dry Nitrogen	40.00	lb	0.55	22.00	
Dry P2O5	50.00	lb	0.53	26.50	
Zinc	5.00	lb	2.75	13.75	
K2O	30.00	lb	0.44	13.20	
Pesticide:				35.63	
Sonalan HFP	2.50	pint	5.50	13.75	
Eptam 7E	3.50	pint	6.25	21.88	
Custom:				81.75	
Custom Fertilize: 0 - 400 lbs	1.00	acre	7.25	7.25	
Custom Cut/Windrow	1.00	acre	32.00	32.00	
Custom Combine - Dry Beans	25.00	cwt	1.70	42.50	
Irrigation:				91.39	
Irrigation Power - CP	19.00	ac-in	1.90	36.10	
Water Assessment	1.00	acre	45.60	45.60	
Irrigation Repairs - CP	19.00	ac-in	0.51	9.69	
Other:				62.75	
Crop Insurance	1.00	acre	22.00	22.00	
Bean Cleaning and Storage Charge	25.00	cwt	1.55	38.75	
Dry Bean Assessment Fee	25.00	cwt	0.08	2.00	
Labor				55.17	
Equipment Operator Labor	2.05	hrs	18.50	37.91	
Irrigation Labor: CP	0.76	hrs	18.50	14.06	
General Farm Labor	0.30	hrs	10.65	3.20	
Machinery				45.81	
Fuel-Gas	2.10	gal	2.50	5.25	
Fuel-Diesel	9.18	gal	2.30	21.12	
Fuel-Road Diesel	0.14	gal	2.85	0.39	
Lube		Č		4.01	
Machinery Repair				15.03	
Interest on Operating Capital @ 5.75%				10.69	
TOTAL OPERATING COSTS/ACRE				506.63	
TOTAL OPERATING COSTS/CWT				20.27	
NET RETURNS ABOVE OPERATING COSTS				293.37	

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TABLE 1. CONTINUED

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
CASH OVERHEAD COSTS					
General Overhead				13.00	
Land Rent				225.00	
Management Fee				40.00	
Property Taxes				0.00	
Property Insurance				1.67	
Investment Repairs				0.00	
TOTAL CASH OVERHEAD COSTS/ACRE				279.67	
TOTAL CASH OVERHEAD COSTS/CWT				11.19	
TOTAL CASH COSTS/ACRE				786.30	
TOTAL CASH COSTS/CWT				31.45	
NET RETURNS ABOVE CASH COSTS				13.70	
NON-CASH OVERHEAD COSTS (Capital Recovery)					
Equipment				54.27	
TOTAL NON-CASH OVERHEAD COSTS/ACRE				54.27	
TOTAL NON-CASH OVERHEAD COSTS/CWT				2.17	
TOTAL COST/ACRE				840.57	
TOTAL COST/CWT				33.62	
NET RETURNS ABOVE TOTAL COST				-40.57	

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TABLE 2. COSTS PER ACRE TO PRODUCE DRY PINTO BEANS

	Operation _			Cash an	d Labor Cos	ts per Acre		
	Time	Labor	Fuel	Lube	Material	Custom/	Total	Your
Operation	(Hrs/A)	Cost		&Repairs	Cost	Rent	Cost	Cost
Preharvest:								
Irrigation	0.00	14.06	0.00	0.00	36.10	0.00	50.16	
Tillage	0.32	7.18	8.08	5.62	0.00	0.00	20.88	
Crop Insurance	0.00	0.00	0.00	0.00	22.00	0.00	22.00	
Irrigation Water Assessments	0.00	0.00	0.00	0.00	45.60	0.00	45.60	
Irrigation Repairs	0.00	0.00	0.00	0.00	9.69	0.00	9.69	
Applying Fertilizer	0.00	0.00	0.00	0.00	75.45	7.25	82.70	
Harrow	0.09	2.08	2.16	1.88	0.00	0.00	6.13	
Spray & Incorp.	0.09	2.08	2.16	2.04	35.63	0.00	41.91	
Seed Hauling	0.03	0.74	0.09	0.08	0.00	0.00	0.91	
Plant	0.16	6.85	3.29	4.25	48.00	0.00	62.40	
Cultivate	0.23	5.21	5.42	2.93	0.00	0.00	13.55	
General Pickup Use	0.62	13.78	5.17	2.04	0.00	0.00	20.99	
4-Wheeler Use	0.10	2.22	0.08	0.07	0.00	0.00	2.37	
Service Truck Use	0.02	0.48	0.15	0.06	0.00	0.00	0.70	
Fuel Truck Use	0.02	0.48	0.15	0.07	0.00	0.00	0.71	
TOTAL PREHARVEST COSTS	1.71	55.17	26.77	19.04	272.46	7.25	380.69	
Harvest:								
Cut and Windrow Beans	0.00	0.00	0.00	0.00	0.00	32.00	32.00	
Custom Combine	0.00	0.00	0.00	0.00	0.00	42.50	42.50	
Assessments	0.00	0.00	0.00	0.00	40.75	0.00	40.75	
TOTAL HARVEST COSTS	0.00	0.00	0.00	0.00	40.75	74.50	115.25	
Interest on Operating Capital at 5.75%							10.69	
TOTAL OPERATING COSTS/ACRE	1.71	55.17	26.77	19.04	313.21	81.75	506.63	

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TABLE 2. CONTINUED

	Operation _			Cash an	d Labor Cos	ts per Acre		
	Time	Labor	Fuel	Lube	Material	Custom/	Total	Your
Operation	(Hrs/A)	Cost		&Repairs	Cost	Rent	Cost	Cost
CASH OVERHEAD:								
General Overhead							13.00	
Land Rent							225.00	
Management Fee							40.00	
Property Taxes							0.00	
Property Insurance							1.67	
Investment Repairs							0.00	
TOTAL CASH OVERHEAD COSTS/ACRE							279.67	
TOTAL CASH COSTS/ACRE							786.30	
NON-CASH OVERHEAD:		Per Producing		Annual	Cost			
		Acre		Capital Re	ecovery			
Equipment	_	589.90	_	54.27			54.27	
TOTAL NON-CASH OVERHEAD COSTS		589.90		54.27			54.27	
TOTAL COSTS/ACRE							840.57	

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TABLE 3. MONTHLY COSTS PER ACRE TO PRODUCE DRY PINTO BEANS

	SEP 14	OCT 14	NOV 14	DEC 14	JAN 15	FEB 15	MAR 15	APR 15	MAY 15	JUN 15	JUL 15	AUG 15	SEP 15	Total
Preharvest:														
Irrigation	5.28								5.28	10.56	15.84	13.20		50.16
Tillage		20.88												20.88
Crop Insurance								22.00						22.00
Irrigation Water Assessments								45.60						45.60
Irrigation Repairs								9.69	82.70					9.69 82.70
Applying Fertilizer Harrow									6.13					6.13
Spray & Incorp.									41.91					41.91
Seed Hauling									0.91					0.91
Plant									62.40					62.40
Cultivate									02.10	6.77	6.77			13.55
General Pickup Use	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	20.99
4-Wheeler Use	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	2.37
Service Truck Use	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.70
Fuel Truck Use	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.71
TOTAL PREHARVEST COSTS	7.19	22.79	1.91	1.91	1.91	1.91	1.91	79.20	201.23	19.24	24.52	15.11	1.91	380.69
Harvest:														
Cut and Windrow Beans													32.00	32.00
Custom Combine													42.50	42.50
Assessments													40.75	40.75
TOTAL HARVEST COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.25	115.25
Interest on Operating Capital @5.75%	0.03	0.14	0.15	0.16	0.17	0.18	0.19	0.57	1.53	1.63	1.74	1.82	2.38	10.69
TOTAL OPERATING COSTS/ACRE	7.22	22.93	2.06	2.07	2.08	2.09	2.09	79.76	202.76	20.86	26.26	16.92	119.53	506.63
CASH OVERHEAD														
General Overhead	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	13.00
Land Rent							225.00							225.00
Management Fee	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	40.00
Property Taxes														0.00
Property Insurance								1.67						1.67
Investment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH OVERHEAD COSTS	4.08	4.08	4.08	4.08	4.08	4.08	229.08	5.75	4.08	4.08	4.08	4.08	4.08	279.67
TOTAL CASH COSTS/ACRE	11.30	27.01	6.13	6.14	6.15	6.16	231.17	85.51	206.84	24.94	30.34	21.00	123.61	786.30

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TABLE 4. HOURLY EQUIPMENT COSTS

		Dry Pinto Beans	Total		Cash Ov	erhead		Operating		
		Hours	Hours	Capital	Insur-		Lube&		Total	Total
Yr	Description	Used	Used	Recovery	ance	Taxes	Repairs	Fuel	Oper.	Costs/Hr.
15	4-wheeler	15	150	3.95	0.12	0.00	0.71	0.83	1.54	5.61
15	Cultivator: 12R 22	35	75	17.16	0.49	0.00	2.25	0.00	2.25	19.91
15	Moldboard Plow 4b	49	180	7.14	0.18	0.00	4.63	0.00	4.63	11.95
15	Pickup 1 - 3/4 ton	38	750	8.57	0.16	0.00	3.28	8.32	11.60	20.33
15	Pickup 2 - 3/4 ton	38	750	8.57	0.16	0.00	3.28	8.32	11.60	20.33
15	Planter - 12R 22"	25	125	34.08	0.90	0.00	17.57	0.00	17.57	52.56
15	Roller Harrow 20'	28	100	43.76	1.26	0.00	9.84	0.00	9.84	54.86
15	Sprayer - 30'	14	150	2.93	0.07	0.00	1.65	0.00	1.65	4.65
15	Tractor - 160hp	27	350	26.95	0.95	0.00	7.49	18.17	25.66	53.56
15	Tractor - 185hp	70	400	26.64	0.94	0.00	9.31	21.00	30.30	57.88
15	Tractor - 200hp	53	500	22.61	0.80	0.00	11.57	22.70	34.27	57.67
15	Truck 1P 10-Wheeler	5	370	19.06	0.60	0.00	2.52	2.57	5.09	24.75
15	Pickup 3 - 3/4 ton	18	325	11.91	0.34	0.00	3.28	8.32	11.60	23.85
15	Service Truck	3	80	36.69	1.21	0.00	2.87	7.13	9.99	47.89
15	Fuel Truck	3	80	46.10	1.49	0.00	3.32	7.13	10.44	58.04

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TABLE 5. WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, AND BUSINESS OVERHEAD COSTS

ANNUAL EQUIPMENT COSTS

						Cash Ove	rhead		
			Yrs	Salvage	Capital	Insur-			
Yr	Description	Price	Life	Value	Recovery	ance	Taxes	Total	
15	4-wheeler	6,000.00	10	1,772.31	658.36	19.43	0.00	677.79	
15	Cultivator: 12R 22	15,000.00	15	1,440.10	1,430.12	41.10	0.00	1,471.22	
15	Moldboard Plow 4b	12,000.00	10	2,122.10	1,427.19	35.31	0.00	1,462.50	
15	Pickup 1 - 3/4 ton	41,000.00	5	13,750.00	7,137.56	136.88	0.00	7,274.43	
15	Pickup 2 - 3/4 ton	41,000.00	5	13,750.00	7,137.56	136.88	0.00	7,274.43	
15	Planter - 12R 22"	44,000.00	12	6,094.29	4,733.36	125.24	0.00	4,858.59	
15	Roller Harrow 20'	51,000.00	15	4,896.33	4,862.40	139.74	0.00	5,002.14	
15	Sprayer - 30'	4,100.00	10	725.05	487.62	12.06	0.00	499.69	
15	Tractor - 160hp	131,000.00	20	16,808.81	10,479.93	369.52	0.00	10,849.45	
15	Tractor - 185hp	148,000.00	20	18,990.10	11,839.92	417.48	0.00	12,257.39	
15	Tractor - 200hp	157,000.00	20	20,144.91	12,559.91	442.86	0.00	13,002.77	
15	Truck 1P 10-Wheeler	95,000.00	20	4,000.00	7,834.82	247.50	0.00	8,082.32	
15	Pickup 3 - 3/4 ton	41,000.00	12	7,500.00	4,299.48	121.25	0.00	4,420.73	
15	Service Truck	40,000.00	20	3,000.00	3,261.14	107.50	0.00	3,368.64	
15	Fuel Truck	50,000.00	20	3,000.00	4,097.93	132.50	0.00	4,230.43	
	TOTAL	876,100.00	-	117,993.98	82,247.29	2,485.23	0.00	84,732.52	
	90% of New Cost*	788,490.00	-	106,194.58	74,022.56	2,236.71	0.00	76,259.27	

^{*}Used to reflect a mix of new and used equipment

ANNUAL INVESTMENT COSTS

					Cash Ov	erhead			
		Yrs	Salvage	Capital	Insur-				
Description	Price	Life	Value	Recovery	ance	Taxes	Repairs	Total	
INVESTMENT									
TOTAL INVESTMENT	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	

ANNUAL BUSINESS OVERHEAD COSTS

	Units/		Price/	Total
Description	Farm	Unit	Unit	Cost
General Overhead	150.00	acre	13	1,950.00
Land Rent	150.00	acre	225	33,750.00
Management Fee	150.00	acre	40.00	6,000.00

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TABLE 6. RANGING ANALYSIS - DRY PINTO BEANS

COSTS PER ACRE AND PER CWT AT VARYING YIELDS TO PRODUCE DRY PINTO BEANS

			YIE	ELD(CWT)			
	22.00	23.00	24.00	25.00	26.00	27.00	28.00
OPERATING COSTS/ACRE:							
Preharvest	380.69	380.69	380.69	380.69	380.69	380.69	380.69
Harvest	105.26	108.59	111.92	115.25	118.58	121.91	125.24
Interest on Operating Capital @ 5.75%	10.65	10.66	10.68	10.69	10.71	10.73	10.74
TOTAL OPERATING COSTS/ACRE	496.59	499.94	503.29	506.63	509.98	513.32	516.67
TOTAL OPERATING COSTS/CWT	22.57	21.74	20.97	20.27	19.61	19.01	18.45
CASH OVERHEAD COSTS/ACRE	279.67	279.67	279.67	279.67	279.67	279.67	279.67
TOTAL CASH COSTS/ACRE	776.26	779.61	782.96	786.30	789.65	792.99	796.34
TOTAL CASH COSTS/CWT	35.28	33.90	32.62	31.45	30.37	29.37	28.44
NON-CASH OVERHEAD COSTS/ACRE	54.27	54.27	54.27	54.27	54.27	54.27	54.27
TOTAL COSTS/ACRE	830.53	833.87	837.22	840.57	843.91	847.26	850.60
TOTAL COSTS/CWT	37.75	36.26	34.88	33.62	32.46	31.38	30.38

Net Return Per Acre Above Operating Costs For Dry Pinto Beans

PRICE (\$/cwt)			YIEL	LD (cwt/acre)			
Pinto Beans	22.00	23.00	24.00	25.00	26.00	27.00	28.00
26.00	75.41	98.06	120.71	143.37	166.02	188.68	211.33
28.00	119.41	144.06	168.71	193.37	218.02	242.68	267.33
30.00	163.41	190.06	216.71	243.37	270.02	296.68	323.33
32.00	207.41	236.06	264.71	293.37	322.02	350.68	379.33
34.00	251.41	282.06	312.71	343.37	374.02	404.68	435.33
36.00	295.41	328.06	360.71	393.37	426.02	458.68	491.33
38.00	339.41	374.06	408.71	443.37	478.02	512.68	547.33

Net Return Per Acre Above Cash Costs For Dry Pinto Beans

PRICE (\$/cwt)	YIELD (cwt/acre)								
Pinto Beans	22.00	23.00	24.00	25.00	26.00	27.00	28.00		
26.00	-204.26	-181.61	-158.96	-136.30	-113.65	-90.99	-68.34		
28.00	-160.26	-135.61	-110.96	-86.30	-61.65	-36.99	-12.34		
30.00	-116.26	-89.61	-62.96	-36.30	-9.65	17.01	43.66		
32.00	-72.26	-43.61	-14.96	13.70	42.35	71.01	99.66		
34.00	-28.26	2.39	33.04	63.70	94.35	125.01	155.66		
36.00	15.74	48.39	81.04	113.70	146.35	179.01	211.66		
38.00	59.74	94.39	129.04	163.70	198.35	233.01	267.66		

SOUTHCENTRAL IDAHO

EBB3-DB-15

TABLE 6. RANGING ANALYSIS CONTINUED

Net Return Per Acre Above Total Costs For Dry Pinto Beans

PRICE (\$/cwt)	YIELD (cwt/acre)								
Pinto Beans	22.00	23.00	24.00	25.00	26.00	27.00	28.00		
26.00	-258.53	-235.87	-213.22	-190.57	-167.91	-145.26	-122.60		
28.00	-214.53	-189.87	-165.22	-140.57	-115.91	-91.26	-66.60		
30.00	-170.53	-143.87	-117.22	-90.57	-63.91	-37.26	-10.60		
32.00	-126.53	-97.87	-69.22	-40.57	-11.91	16.74	45.40		
34.00	-82.53	-51.87	-21.22	9.43	40.09	70.74	101.40		
36.00	-38.53	-5.87	26.78	59.43	92.09	124.74	157.40		
38.00	5.47	40.13	74.78	109.43	144.09	178.74	213.40		