SUMMARY: The study compared the economic performance of MAUS-71 and JS-335 soybean in Parbhani district, State of Maharashtra, with the aim of assessing the determinants of its profitability. Primary data obtained from a sample of 120 farmers by stratified and multi-staged random sampling from four villages were analyzed using percentages, means, gross margin, net profit, marginal product, optimum resource use efficiency, return to scale and F-value. Results revealed gender inequality; Majority of MAUS-71 respondents were in above 45 years age group and in case of JS-335 respondents were middle age group. Net profit obtained by cultivation MAUS-71 Rs. 24671.09 than that of JS-335 was 19958.7; The R² value indicated that 79 per cent and 82 per cent variations in MAUS-71 and JS-335 varieties of soybean, respectively. Results also showed that area, phosphorus, family labour, were highly significant at one per cent levels and positively correlated with farmers’ profit in MAUS-71 soybean; while in case of JS-335, area, seed, plant protection and family labour were positively significant at one per cent level. The study concludes that cultivation of MAUS-71 variety of soybean was found to be profitable over JS-335 variety.