

SUGAR BEET PRODUCTION IN SAN LUIS OBISPO COUNTY - 1974
Cost Analysis Worksheet

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Based on yield at 23 tons clean beets per acre	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
PRE-HARVEST CASH COSTS				
Sub-soil, 1 time, 1/2 hr crawler tractor	\$ 5.03			
Plow, 1 time, 1/2 hr crawler tractor	5.03			
Disc, 2 times, 1/2 hr crawler tractor	5.03			
Landplane, 2 times, 1/2 hr crawler tractor	5.03			
Chisel, 1 time 1/4 hr wheel tractor	1.55			
List beds & fertilizer, 1/4 hr crawler tractor	2.51			
Material - 600 lbs 5-10-10	31.00			
Shape beds, apply insecticides & plant				
1/4 hr, wheel tractor	1.55			
Material	3.25			
Seed - 3 lbs @ \$1.75	5.25			
Apply herbicides on bed tops				
1/4 hr wheel tractor	1.55			
Material	6.50			
Irrigate: 2" water @ \$10/acre foot total	1.67			
Labor: 1/2 hr per acre total	1.25			
Incorporate herbicides 1/4 hr wheel tractor	1.55			
Irrigate 18 to 20 + water 4 ft @ \$10/ac. ft.	40.00			
Labor: 8 hr	20.00			
Cultivate 5 times, 3 hrs wheel tractor	18.60			
Fertilizer: 150 lbs aqua ammonia	4.80			
Application: 1/3 hr wheel tractor	2.07			
Roll beds 1/8 hr wheel tractor	.78			
Thin: 3/4 hr wheel tractor	4.65			
Weed: 5 hrs labor	12.50			
Pest Control: Materials	4.00			
Application	2.00			
Misc. materials, tractor work including				
1/2 hr crawler tractor	8.00			
County taxes	15.00			
Repairs to equipment except tractors	12.00			
Office and business costs	3.40			
Total Pre-Harvest Cash Costs	\$225.55	\$ 9.80		
HARVESTING COSTS				
Top beets 1/6 hr wheel tractor	\$ 1.04			
Dig and load \$1.50 per ton, 23 tons	34.50			
Haul: \$1.50/ton 10% over clean wt. 25.3 tons (Growers share of hauling costs)	37.95			
Total Harvesting Costs	\$ 73.49	\$ 3.20		
Total Cash Costs	\$299.04	\$13.00		

(continued)

Based on yield at 23 tons clean beets per acre	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
DEPRECIATION				
Irrigation system: \$250 15 years	\$ 16.67			
Crawler tractor: 2 3/4 hrs @ \$2.60	7.15			
Wheel tractor: 5 1/3 hrs @ \$1.60	8.53			
Other equip. inc. sprinkler system \$380 10 yrs	38.00			
Total Depreciation	\$ 70.35	\$ 3.06		
INTEREST ON INVESTMENT AT 8%				
Irrigation system 1/2 cost \$125	\$ 10.00			
Crawler tractor 2 3/4 hrs @ \$1.98	5.45			
Wheel tractor 5 1/3 hrs @ \$.89	4.27			
Other equipment: 1/2 cost \$190	15.20			
Land: \$1,200	96.00			
Total Interest on Investment	\$130.92	\$ 5.69		
TOTAL COST OF PRODUCTION	\$500.31	\$21.75		

Common labor \$2.50/hr and equipment operator \$3.50/hr total costs. Heavy crawler tractor per hour cash costs \$6.55, depreciation \$2.60 and interest \$1.98. Medium wheel tractor hourly costs \$2.70, \$1.60 and \$.80.