

SG-VN-78-1

TITLE: COSTS FOR PRODUCING SUGAR BEETS  
IN MERCED COUNTY  
YIELD OF 25 TONS/ACRE

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
SUGAR BEETS	TON	23.000	25.000	575.00	
<b>TOTAL RECEIPTS:</b>				\$ 575.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
FUNIGANT	GAL.	3.250	14.000	45.50	
SUGAR BEET SEED	LBS.	2.000	3.000	6.00	
PHOSPHATE	LBS.	0.150	43.000	6.45	
NITROGEN	LBS.	0.200	150.000	30.00	
HERBICIDE	LBS.	5.250	5.000	26.25	
HAND HOEING	HOURL	3.000	5.000	15.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			17.35	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			6.71	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			1.33	
IRRIGATION POWER COST	ACRE			36.33	
IRRIGATION (LUBE-REPAIRS)	ACRE			14.53	
IRRIGATION WATER APPLIED	ACIN	1.211	42.000	13.62	
MACHINERY LABOR	HOURL	5.100	2.670	51.00	
IRRIGATION LABOR	HOURL	4.250	12.000	11.40	
INTEREST ON OPERATING CAP.	DOL.	0.086	132.048		
<b>TOTAL PREHARVEST COSTS:</b>				\$ 281.47	
<b>PREHARVEST COST PER TON:</b>				\$ 11.26	
<b>HARVEST:</b>					
DIGGING	TON	1.500	30.000	45.00	
CUSTOM HAULING	TON	1.600	30.000	48.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	7.750	0.67	
<b>TOTAL HARVEST COSTS:</b>				\$ 93.67	
<b>HARVEST COST PER TON:</b>				\$ 3.75	
<b>TOTAL VARIABLE COSTS:</b>				\$ 375.13	
<b>VARIABLE COST PER TON:</b>				\$ 15.01	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>				\$ 199.87	
<b>INCOME PER TON:</b>				\$ 7.99	
<b>4. CASH OVERHEAD: (PROPERTY TAX &amp; INSURANCE + 2.5% OF TOTAL VARIABLE COSTS)</b>				\$ 17.91	
<b>LAND TAXES:</b>				20.00	
<b>BUILDINGS:</b>				4.72	
<b>TOTAL CASH OVERHEAD:</b>				\$ 42.62	
<b>5. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			11.58	
IRRIGATION SYSTEM	ACRE			14.18	
BUILDINGS:	ACRE			6.80	
<b>TOTAL DEPRECIATION:</b>				\$ 32.56	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.086	107.430	9.27	
IRRIGATION SYSTEM		0.086	145.680	12.57	
BUILDINGS:		0.086	133.688	11.54	
<b>TOTAL INTEREST CHARGE:</b>				\$ 33.38	
<b>TOTAL FIXED COSTS:</b>				\$ 108.56	
<b>FIXED COST PER TON:</b>				4.34	
<b>NET INCOME ABOVE FIXED &amp; VARIABLE COSTS:</b>				\$ 91.30	
<b>NET INCOME PER TON:</b>				3.65	
<b>6. MANAGEMENT CHARGE ( 5.0% OF GROSS RECEIPTS)</b>				\$ 28.75	
<b>7. LAND CHARGE (\$ 1500.00 * 8.3%):</b>				\$ 123.75	
<b>8. TOTAL OF ABOVE COSTS:</b>				\$ 436.20	
<b>TOTAL COST PER TON:</b>				25.45	
<b>9. NET RETURNS:</b>				\$ -61.20	
<b>NET RETURNS PER TON:</b>				-2.45	

FOOTNOTE: WHEELLINE SPRINKLER IRRIGATION

100 ACRES PLANTED  
FALL HARVEST

07/13/79

BUDGET IDENTIFICATION: ENTERPRISE 232 COUNTY 15 MISCL 00 IRRIGATION LEVEL 7 LAND CLASS 2  
INDIV. # 0 MACH. COMP. 3 IRTG. SYSTEM 2 PRICE VECTOR 2 EQUIP COMP 1

DATE PRINTED: 07/13/78

ANNUAL CAPITAL MONTH: 9

COSTS FOR PRODUCING SUGAR BEETS  
IN MERCED COUNTY  
YIELD OF 25 TONS/ACRE

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414.00	161.00	0.00	0.00	0.00	575.00
OPERATING EXPENSES														
FUMIGANT	\$/AC	45.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.50
SUGAR BEET SEED	\$/AC	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
PHOSPHATE	\$/AC	0.00	6.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.45
NITROGEN	\$/AC	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
HERBICIDE	\$/AC	0.00	0.00	0.00	0.00	26.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.25
HAND HOEING	\$/AC	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
DIGGING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	15.00	0.00	0.00	0.00	45.00
CUSTOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.00	16.00	0.00	0.00	0.00	48.00
MACHINE LABOR COST	\$/AC	6.60	2.90	0.06	1.33	1.07	1.33	0.06	0.17	0.11	0.00	0.00	0.00	13.62
INTEREST ON OPER. CAP.	\$/AC	3.94	3.36	1.39	0.71	1.30	0.42	0.25	0.45	0.23	0.01	0.01	0.01	12.06
TRACTOR COST	\$/AC	12.01	3.03	0.00	0.83	0.66	0.83	0.00	0.00	0.00	0.00	0.00	0.00	17.35
EQUIPMENT COST	\$/AC	4.31	1.25	0.03	0.38	0.15	0.38	0.03	0.10	0.07	0.00	0.00	0.00	6.71
BLDG OPER. COST	\$/AC	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	1.33
IRRIGATION COST	\$/AC	0.00	8.48	8.48	8.48	8.48	8.48	8.48	0.00	0.00	0.00	0.00	0.00	50.85
IRRIG LABOR COST	\$/AC	0.00	8.50	8.50	8.50	8.50	8.50	8.50	0.00	0.00	0.00	0.00	0.00	51.00
TOTAL EXPENSES	\$/AC	72.47	70.09	33.56	20.33	46.52	20.04	17.42	62.83	31.51	0.12	0.12	0.12	375.13

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
MACHINE LABOR	HR/AC	1.29	0.57	0.01	0.26	0.21	0.26	0.01	0.03	0.02	0.00	0.00	0.00	2.67
IRRIGATION LABOR	HR/AC	0.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	12.00
IRRIG. WATER APPLIED	ACTN	0.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00	0.00	0.00	0.00	42.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE														
MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	HOURS USED	ANNUAL FIXED COST PER ACRE			VARIABLE COST PER ACRE					HRS PER ACRE
						DEPR.	INTER.	TAX \$/TNS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 75 HP	4	75.0	14500.	12.	1000.	0.575	0.496	0.190	1.261	1.051	0.158	1.104	2.312	0.635
TRACTOR 105 HP	6	105.0	27500.	12.	1000.	0.856	0.738	0.282	1.876	1.209	0.181	1.643	3.033	0.498
TRACT 4WD 175HP	8	135.0	52000.	12.	1000.	3.758	3.244	1.240	8.242	5.213	0.782	6.014	12.009	1.156
PICKUP 1/2 T	14	0.5	7500.	3.	1350.	0.138	0.043	0.015	0.196	0.295	0.044	0.130	0.470	0.127
IRR PUMP 75 HP*	22	2.0	11388.	25.	3200.	2.737	3.497	1.449	7.683	36.327	0.545	1.531	38.403	21.000
CULTIVATOR 6ROW	53	15.0	3300.	15.	140.	0.585	0.459	0.189	1.234	0.000	0.014	0.680	0.694	0.412
DISC OFFSET HDTY	63	21.0	9300.	15.	110.	1.516	1.190	0.490	3.196	0.000	0.038	1.878	1.916	0.298
LISTER 6 ROW	83	15.0	2000.	13.	190.	0.123	0.088	0.036	0.246	0.000	0.004	0.198	0.202	0.173
LANDPLANE 12X45	85	12.0	7100.	7.	340.	0.539	0.274	0.105	0.918	0.000	0.005	0.245	0.250	0.243
SPRAYER PTD	93	35.0	1700.	14.	180.	0.099	0.074	0.030	0.204	0.000	0.002	0.113	0.115	0.165
PLOW MB HYD 4*16	100	5.3	8500.	15.	100.	2.619	2.055	0.846	5.520	0.000	0.041	2.037	2.078	0.511
PLANTER 8ROW	110	20.0	4600.	15.	100.	0.776	0.609	0.251	1.635	0.000	0.019	0.965	0.984	0.280
SIDEMOVE TOW*	129	2.0	38655.	10.	5000.	11.440	9.075	3.404	23.918	0.000	0.244	12.206	12.455	1.000
TOTAL						25.76	21.84	8.53	56.13	44.09	2.08	28.74	74.92	