

TITLE: SAMPLE COSTS TO PRODUCE SUGARBEETS  
 YOLO COUNTY SPRING HARVEST  
 LAND OWNER BASIS 1977

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
SUGAR BEETS	TON	19.000	25.000	475.00	
<b>TOTAL RECEIPTS:</b>				\$ 475.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
ANHY AMMONIA	LBS.	0.250	150.000	37.50	
HERBICIDE	LBS.	5.750	5.750	33.06	
SUGAR BEET SEED	LBS.	2.300	3.000	6.90	
MITICIDE	LBS.	1.700	10.000	17.00	
HERBICIDE	LBS.	10.880	0.750	8.16	
AERIAL SPRAYING	ACRE	3.500	3.000	10.50	
CUT WORM BAIT	LBS.	0.360	40.000	14.40	
INSECTICIDE	ACRE	19.500	1.000	19.50	
SULPHER	LBS.	0.080	70.000	5.60	
HAND HOEING	HOOR	3.560	10.000	35.60	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			34.82	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			12.10	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			0.15	
IRRIGATION POWER COST	ACRE			25.45	
IRRIGATION (LUBE-REPAIRS)	ACRE			4.59	
IRRIGATION WATER APPLIED	ACIN	0.556	54.000		
MACHINERY LABOR	HOOR	5.100	3.623	18.48	
IRRIGATION LABOR	HOOR	4.000	17.250	69.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	141.541	12.05	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 364.86	
<b>PREHARVEST COST PER TON</b>				\$ 14.59	
<b>HARVEST:</b>					
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			11.13	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			7.62	
MACHINERY LABOR	HOOR	5.100	2.322	11.84	
INTEREST ON OPERATING CAP.	DOL.	0.086	7.898	0.68	
<b>TOTAL HARVEST COSTS:</b>				\$ 31.28	
<b>HARVEST COST PER TON</b>				\$ 1.25	
<b>TOTAL VARIABLE COSTS:</b>				\$ 396.14	
<b>VARIABLE COST PER TON</b>				\$ 15.85	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER TON</b>				\$ 78.86	
<b>INCOME PER TON</b>				\$ 3.15	
<b>4. CASH OVERHEAD:</b>					
<b>REAL PROPERTY TAXES:</b>				22.00	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)</b>				9.90	
<b>TOTAL CASH OVERHEAD:</b>				\$ 31.90	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
<b>INCOME PER TON</b>				\$ 46.96	
<b>INCOME PER TON</b>				\$ 1.88	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			16.89	
IRRIGATION SYSTEM	ACRE			17.03	
BUILDINGS	ACRE			0.53	
<b>TOTAL DEPRECIATION:</b>				\$ 34.44	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY&EQUIPMENT		0.086	98.147	8.47	
IRRIGATION SYSTEM		0.086	170.385	14.70	
BUILDINGS		0.086	9.984	0.86	
LAND		0.083	2000.000	165.00	
<b>TOTAL INTEREST CHARGE:</b>				\$ 189.04	
<b>TOTAL FIXED COSTS:</b>				\$ 223.48	
<b>FIXED COST PER TON</b>				8.94	
<b>7. TOTAL OF ABOVE COSTS:</b>					
<b>TOTAL COST PER TON</b>				\$ 651.52	
<b>TOTAL COST PER TON</b>				26.06	
<b>8. NET RETURNS:</b>					
<b>NET RETURNS PER TON</b>				\$ -176.52	
<b>NET RETURNS PER TON</b>				-7.06	

Historical file - 1977 Budget

240 ACRES FOLLOWING CORN, WHEAT OR TOMATOES  
 BASED ON A WOODLAND AREA FARM OF 2640 TOTAL ACRES  
 YIELD 25 TON PER ACRE

DATE: 03/14/78

BUDGET IDENTIFICATION NUMBER 2325700920 562 1  
 DATE PRINTED: 03/20/79

BUDGET RECORD NUMBER 103  
 HARVEST MONTH: 6

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	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475.00
OPERATING EXPENSES														
ANKY AMMONIA	\$/AC	0.00	0.00	37.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.50
HERBICIDE	\$/AC	0.00	0.00	0.00	28.75	0.00	0.00	4.31	0.00	0.00	0.00	0.00	0.00	33.06
SUGAR BEET SEED	\$/AC	0.00	0.00	0.00	6.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.90
MITICIDE	\$/AC	0.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00
HERBICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	8.16	0.00	0.00	0.00	0.00	0.00	0.00	8.16
AERIAL SPRAYING	\$/AC	0.00	0.00	0.00	3.50	0.00	3.50	0.00	3.50	0.00	0.00	0.00	0.00	10.50
CUT WORM BAIT	\$/AC	0.00	0.00	0.00	0.00	0.00	14.40	0.00	0.00	0.00	0.00	0.00	0.00	14.40
INSECTICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.50	0.00	0.00	0.00	0.00	19.50
SULPHUR	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	2.80	0.00	2.80	0.00	0.00	0.00	5.60
HAND HOEING	\$/AC	0.00	0.00	0.00	0.00	21.36	0.00	0.00	14.24	0.00	0.00	0.00	0.00	35.60
MACHINE LABOR COST	\$/AC	0.00	0.00	9.64	3.98	4.34	1.75	1.75	0.11	0.11	6.96	1.66	0.00	30.32
INTEREST ON OPER. CAP.	\$/AC	0.00	0.00	1.42	1.16	0.36	0.00	3.00	3.63	0.79	2.03	0.34	0.00	12.73
TRACTOR COST	\$/AC	0.00	0.00	10.66	4.50	4.48	2.11	2.11	0.00	0.00	17.37	4.72	0.00	45.95
EQUIPMENT COST	\$/AC	0.00	0.00	9.53	3.60	2.32	0.75	0.75	0.07	0.07	2.11	0.51	0.00	19.72
BLDG OPER. COST	\$/AC	0.00	0.00	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.00	0.15
IRRIGATION COST	\$/AC	0.00	0.00	0.00	3.34	4.45	5.56	5.56	4.45	3.34	3.34	0.00	0.00	30.05
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	6.00	12.00	12.00	18.00	9.00	6.00	6.00	0.00	0.00	69.00
TOTAL EXPENSES	\$/AC	0.00	0.00	68.77	84.11	52.12	51.04	41.10	54.52	13.12	37.83	7.24	0.00	396.14

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	0.00	1.89	0.78	0.85	0.34	0.34	0.02	0.02	1.36	0.33	0.00	5.94
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	1.50	3.00	3.00	4.50	2.25	1.50	1.50	0.00	0.00	17.25
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	6.00	8.00	10.00	10.00	8.00	6.00	6.00	0.00	0.00	54.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE				VARIABLE COST PER ACRE				HRS PER ACRE
						DEPR.	INTER.	TAX	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 40 HP	1	40.0	9500.	5.	2800.	0.05	0.03	0.01	0.08	0.19	0.03	0.17	0.38	0.134
TRACTOR 90 HP	4	90.0	23000.	5.	2800.	0.74	0.42	0.08	1.23	1.62	0.24	2.43	4.30	0.816
TRACTOR 120 HP	6	120.0	30000.	5.	2800.	1.97	1.12	0.20	3.29	4.05	0.61	6.48	11.13	1.666
TRACT 4WD 225HP	8	175.0	50000.	5.	2800.	2.37	1.34	0.24	3.95	6.96	1.04	6.48	14.49	1.201
TRACT 4WD 300HP	9	225.0	65000.	5.	2800.	2.52	1.43	0.26	4.21	7.60	1.14	6.91	15.65	0.984
SEMI-TRACTOR	12	5.0	29500.	6.	2500.	0.58	0.26	0.05	0.90	1.17	0.18	1.24	2.59	0.407
PICKUP 1/2 TON	14	0.5	7500.	2.	2400.	0.12	0.03	0.01	0.15	0.34	0.05	0.16	0.55	0.145
IRR PUMP 40 HP*	21	2.0	8000.	25.	3200.	2.47	3.16	0.76	6.39	25.45	0.38	1.57	27.41	27.000
CHISEL	42	12.0	3600.	3.	750.	0.25	0.08	0.01	0.35	0.00	0.01	0.50	0.51	0.270
SUBSOILER	44	8.0	4200.	3.	1000.	0.51	0.16	0.03	0.70	0.00	0.03	1.48	1.50	0.625
BED SHAPER 6ROW	50	15.0	4325.	9.	280.	0.27	0.15	0.03	0.45	0.00	0.01	0.54	0.55	0.193
CULTIVATOR 6 ROW	53	15.0	3300.	7.	390.	0.56	0.28	0.06	0.90	0.00	0.02	1.00	1.02	0.618
SADDLE TANKS	55	15.0	2900.	5.	550.	0.13	0.05	0.01	0.19	0.00	0.01	0.40	0.40	0.173
ROLLER	57	21.0	3500.	8.	350.	0.16	0.09	0.02	0.27	0.00	0.00	0.10	0.10	0.170
DISC OFFSET	60	14.0	4500.	7.	400.	0.53	0.27	0.06	0.86	0.00	0.02	1.20	1.22	0.446
LISTER 6 ROW	82	15.0	2000.	4.	755.	0.07	0.03	0.01	0.10	0.00	0.00	0.21	0.21	0.173
LANDPLANE 12X45	85	12.0	7100.	3.	940.	0.71	0.22	0.04	0.98	0.00	0.01	0.53	0.54	0.485
FURROWER 6SHOVEL	91	9.8	1500.	6.	450.	0.39	0.18	0.04	0.62	0.00	0.02	0.92	0.93	0.995
THINNER 6 ROW	103	15.0	11400.	9.	280.	0.75	0.43	0.09	1.27	0.00	0.02	0.99	1.01	0.206
PLANT-INC 6ROW	112	15.0	8650.	7.	375.	0.97	0.50	0.10	1.57	0.00	0.07	3.34	3.40	0.397
BEEF HVSTR 4ROW	118	10.0	25000.	4.	750.	2.63	0.98	0.19	3.80	0.00	0.10	4.83	4.92	0.500
FURROW IRIG SYS*	132	2.0	38250.	10.	5000.	14.55	11.55	2.32	28.42	0.00	0.05	2.59	2.64	27.000
DITCHER	138	25.0	2400.	18.	140.	0.14	0.13	0.03	0.30	0.00	0.00	0.11	0.11	0.160
TRAILER	149	5.0	2850.	9.	300.	0.33	0.21	0.04	0.58	0.00	0.00	0.11	0.11	0.407
IMPLNT CARRIER	150	5.0	3500.	9.	300.	0.12	0.08	0.02	0.21	0.00	0.00	0.04	0.04	0.122
FARM SHOP	2		3240.	35.		0.35	0.64	0.15	1.14	0.14		0.01	0.14	
FP TOOLS&EQUIP	4		945.	15.		0.18	0.22	0.04	0.45	0.00		0.01	0.01	

TOTAL INVESTMENT OR COST 355660.  
 MACHINERY & EQUIPMENT 1482.  
 INVESTMENT PER ACRE

240 ACRES FOLLOWING CORN, WHEAT OR TOMATOES  
 BASED ON A WOODLAND AREA FARM OF 2640 TOTAL ACRES  
 YIELD 25 TON PER ACRE

DATE: 03/14/78

BUDGET IDENTIFICATION NUMBER 2325700920 562 1  
 HARVEST OR SALE MONTH 12

BUDGET RECORD NUMBER 103

SAMPLE COSTS TO PRODUCE SUGARBEETS  
 YOLO COUNTY SPRING HARVEST 1977  
 LAND OWNER BASIS

COSTS AND RETURNS WILL BE  
 DIVIDED BY 25.0 TON  
 TO OBTAIN PER TON COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX
PRODUCTION																		
1 SUGAR BEETS	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.000	0.000	3.	32.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	SHARE	UNIT	ITEM	TYPE	HARV
														RENT	CODE	CODE		CODE
6 ANHY AMMONIA	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.250	0.000	12.	210.	3.	0.
7 HERBICIDE	0.00	0.00	0.00	5.00	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00	5.750	0.000	12.	250.	3.	0.
8 SUGAR BEET SEED	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.300	0.000	12.	132.	3.	0.
9 MITICIDE	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.700	0.000	12.	247.	3.	0.
11 HERBICIDE	0.00	0.00	0.00	0.00	0.00	0.75	0.00	0.00	0.00	0.00	0.00	0.00	10.880	0.000	12.	250.	3.	0.
12 AERIAL SPRAYING	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	3.500	0.000	7.	370.	3.	0.
13 CUT WORM BAIT	0.00	0.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.360	0.000	12.	246.	3.	0.
14 INSECTICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	19.500	0.000	7.	240.	3.	0.
15 SULPHUR	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	35.00	0.00	0.00	0.00	0.080	0.000	12.	224.	3.	0.
16 HAND HOEING	0.00	0.00	0.00	0.00	6.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	3.560	0.000	8.	335.	3.	0.
MACHINERY REQUIREMENTS																		
	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												# CREW	POWER	MACH	TYPE	HARV	
													LABOR	UNIT	CODE			CODE
26 SUBSOILER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.000	0.000	9.	44.	4.	0.
27 LANDPLANE 12X45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.000	0.000	8.	85.	4.	0.
28 CHISEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.000	0.000	9.	42.	4.	0.
29 DISC OFFSET	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	8.	60.	4.	0.
32 LISTER 6 ROW	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	82.	4.	0.
33 SADDLE TANKS	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	55.	4.	0.
34 PLANT-INC 6ROW	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	6.	112.	4.	0.
35 ROLLER	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	57.	4.	0.
36 BED SHAPER 6ROW	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	50.	4.	0.
37 THINNER 6 ROW	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	103.	4.	0.
38 CULTIVATOR 6 ROW	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	6.	53.	4.	0.
39 FURROWER 6SHOVEL	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	91.	4.	0.
41 DITCHER	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	8.	138.	4.	0.
42 BEET HVSTR 4ROW	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	6.	118.	4.	9.
43 TRAILER	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	12.	149.	4.	9.
45 PICKUP 1/2 TON	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.000	0.000	0.	14.	4.	0.
46 IMPLAT CARRIER	0.00	0.00	0.50	0.50	1.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.000	0.000	1.	150.	4.	0.
49 ACIN IRRIG WATER	0.00	0.00	0.00	6.00	8.00	10.00	10.00	8.00	6.00	6.00	0.00	0.00	0.00	0.00	0.00	21.	132.	100.
50 NO. TIMES IRRIG	0.00	0.00	0.00	1.00	2.00	2.00	3.00	1.50	1.00	1.00	0.00	0.00	0.00	0.00	0.00			

EQUIPMENT REQUIREMENTS																		
	NUMBER												PROPORT	XXX	EQUIP	TYPE	XXXX	
	UNITS OF COST												OF COST		CODE			
51 FARM SHOP	1.000												0.090	0.	2.	5.	0.	
52 SHOP TOOLS&EQUIP	1.000												0.090	0.	4.	5.	0.	

LAND REQUIREMENTS

CHARGE METHOD	NUMBER OF ACRES	VALUE OR COST/ACRE	TAXES PER ACRE	PERENNIAL CROPS YRS LIFE	COST/ACRE
1.	240.00	2000.00	22.00	0.0	0.00

240 ACRES FOLLOWING CORN, WHEAT OR TOMATOES  
 BASED ON A WOODLAND AREA FARM OF 2640 TOTAL ACRES  
 YIELD 25 TON PER ACRE

MACHINERY COMPLEMENT 5  
 EQUIPMENT COMPLEMENT 1

DATE: 03/14/78

LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE
MACHNRY NAME CHANGE-->149 TRAILER				
PARAMETER CHGS-->11.	RW CL VALUE	RW CL VALUE	RW CL VALUE	RW CL VALUE
	3.000000	12.	4.000000	

UC Cooperative Extension