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SUGAR BEETS
COSTS AND CULTURAL PRACTICES

A Summary of Twelve
Important Producing Counties

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From Information Supplied by
County Farm Advisors and
the California Beet Growers Association

University of California
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California Sugar Beet Acreage^{1/}
1960-65

County	Planted Acres					Est. Acres Allotted 1/27/65
	1960	1961	1962	Est. 1963	Est. 1964	
Alameda	2,289	2,564	2,274	2,230	2,315	1,804
Butte	4,148	4,176	4,187	3,699	4,006	3,634
Colusa	8,324	9,800	11,084	11,765	12,245	11,272
Contra Costa	896	1,117	773	1,088	1,631	1,304
Fresno	8,476	11,795	7,682	29,787	33,000	27,769
Glenn	1,480	1,774	1,581	2,390	2,337	2,602
Imperial	45,588	51,345	55,103	66,000	64,000	56,404
Kern	6,138	11,742	12,258	23,896	27,978	22,357
Kings	1,667	3,212	2,069	6,260	6,965	6,405
Los Angeles	23	475	1,985	2,174	2,947	2,615
Madera	1,750	1,878	1,683	2,107	2,400	2,288
Merced	6,432	6,575	5,332	6,732	7,900	7,040
Monterey	21,334	29,178	23,577	24,235	34,500	26,696
Orange	963	1,089	1,078	1,894	2,500	2,100
Riverside	14	393	2,445	6,450	2,000	2,650
Sacramento	13,377	14,332	11,184	4,509	4,725	9,187
San Benito	4,217	4,320	2,844	3,762	3,802	3,295
San Bernardino	--	--	75	171	150	80
San Joaquin	22,355	28,728	27,296	29,406	35,892	31,003
San Luis Obispo	1,498	2,358	1,928	2,614	2,679	2,391
Santa Barbara	4,145	3,778	2,323	2,867	5,000	3,586
Santa Clara	3,229	4,103	2,083	2,168	2,700	2,599
Santa Cruz	356	478	197	416	496	537
Solano	14,813	16,442	17,962	20,828	26,000	22,606
Stanislaus	2,827	3,260	3,430	4,271	5,257	4,393
Sutter	5,103	5,881	5,955	8,807	10,576	9,086
Tehama	537	464	587	589	1,023	807
Tulare	2,054	3,258	6,429	17,389	18,640	16,652
Ventura	1,552	757	358	2,160	4,422	3,285
Yolo	26,770	28,117	30,138	32,130	35,783	34,674
Yuba	512	227	486	628	410	296
Balance in Reserve	--	--	--	--	--	724
STATE TOTAL	212,867	253,616	246,386	323,422	364,279	322,141

^{1/} Source: United States Department of Agriculture, Agricultural Stabilization and Conservation Committee, California State Office, 2020 Milvia Street, Berkeley, California, October 1965.

Summary of Sugar Beet Costs
Major Producing Counties
1965

County	Cost per Acre							Total	Cost per ton
	Labor	Fuel and repairs	Material	Harvest	Misc. overhead	Management	Equip. dep. & int.		
dollars									
Glenn	49.65	7.04	37.50	45.00	59.98	12.64	14.67	226.48	11.32
Fresno	63.70	19.85	53.95	45.60	56.32	12.45	16.25	268.12	14.11
Imperial	53.00	70.00 ^{1/}	70.00	45.00	75.00	15.64	--	328.64	15.29
Kern	67.36	13.70	38.25	49.35	63.49	13.27	16.25	261.67	12.46
Merced	62.50	17.65	31.85	48.00	60.51	13.59	14.95	249.05	12.45
Monterey	71.25	14.05	77.50	62.50	99.23	17.58	17.55	359.66	14.39
Sacramento	60.92	9.60	19.75	52.50	68.50	13.79	15.60	240.66	11.46
San Joaquin	49.25	15.90	63.95	62.10	70.21	15.63	14.90	291.94	12.69
Solano	64.88	17.85	50.70	56.00	65.51	13.59	17.55	286.08	14.30
Sutter	54.40	9.20	41.75	51.00	60.71	13.59	16.25	246.90	12.35
Tulare	63.85	12.15	44.00	45.00	57.18	12.17	8.95	243.30	12.17
Yolo	64.88	17.85	50.70	56.00	65.76	13.59	17.55	286.33	14.32

The costs and cultural operations shown in this publication are based on typical farm operations in the designated area. The costs are not presented as averages for the counties but are representative of good management using the practices shown.

Variations in costs from one county to another are the result of differences in such factors as soil, size of operation, kind of equipment used, crop rotation used, wage rates, water costs, climatic hazards, and other conditions. As a result different management practices are used in the various areas.

^{1/} Most operations at custom rates, so this figure includes both labor and machinery cost.

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN GLENN COUNTY - 1965

Production data: Yield, 20 tons. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Plow	.5	.98	1.25		2.23
Disc and/or chisel 2 times	.6	1.17	1.44		2.61
Landplane (biannually 2 times)	.3	.59	.60	Rent of plane .50	1.69
Fertilize preplant	.33	.64	.66	Rig rent .25	1.55
Fertilize side dress	.33	.64	.28	Rig rent and 125 lbs. N @ \$.11 x 80%* 11.25	12.17
Harrow and roll	.2	.39	.20		.59
List and shape beds	.3	.59	.33		.92
Roll beds	.2	.39	.20		.59
Ditch preparation	.2	.39	.41		.80
Weed control				Herbicide applied 12.00	12.00
Plant	.33	.64	.35	Seed, 4 lbs. @\$1.00 4.00	4.99
Irrigate	1.25	1.94		Water, .6' 1.50	3.44
Cultivate 4 times	1.2	2.34	1.32		3.66
Irrigate 9 times	9.0	13.95		Water, 3.2' 8.00	21.95
Thin and hoe		25.00			25.00
Total Cultural costs		49.65	7.04	37.50	94.19
<u>Harvest costs</u>					
Dig				Contract @ \$1.25 per ton 25.00	25.00
Haul				Contract @ \$1.00 per ton 20.00	20.00
Total harvest costs				45.00	45.00
<u>Cash overhead</u>					
Miscellaneous, office, etc.				7.00	7.00
Taxes				2.42	2.42
Rent				20% of 20 tons @ \$12.64 50.56	50.56
Total cash overhead				59.98	59.98
Total cash cost		49.65	7.04	142.48	199.17
Management - 5% of 20 tons @ \$12.64					12.64
<u>Investment</u>					
<u>Equipment</u>	<u>Per Acre</u>	<u>Annual Cost</u>			
	122.00	<u>Depreciation</u>	<u>Interest</u>		
Total Investment	122.00	11.01	3.66		14.67
TOTAL COST PER ACRE					226.48
Cost per ton @ 20 ton yield					11.32

*Landlord pays 20%

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN FRESNO COUNTY - 1965

Production data: Yield, 19 tons. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural Costs</u>					
Disc 3 times	.8	1.55	2.05		3.60
Plow	1.0	1.95	2.65		4.60
Chisel	1.0	1.95	2.65		4.60
Landplane	.3	.60	.70		1.30
Fertilize 2 times				150 lbs.N applied	17.45
List	.3	.60	.50		1.10
Cultipack	.3	.60	.35		.95
Plant, 2 men	.5	1.95	.55	Seed, 2.5 lbs. @ \$1.00	2.50
Irrigate 7 times	10.5	16.30		Water, 4' @ \$8.50	34.00
Thin - hand and machine		22.00			22.00
Weed	5.0	7.75			7.75
Cultipack	.5	1.00	.65		1.65
Cultivate 4 times	3.0	5.85	3.90		9.75
Miscellaneous		1.60	5.85		7.45
Total Cultural costs		63.70	19.85		53.95
<u>Harvest costs</u>					
Dig				19 tons @ \$1.25	23.75
Haul				19 tons @ \$1.15	21.85
Total harvest costs					45.60
<u>Cash Overhead</u>					
Miscellaneous, office, etc.					5.00
Taxes					1.50
Rent				20% of 19 tons @ \$13.11	49.82
Total cash overhead					56.32
Total cash cost		63.70	19.85		155.87
Management - 5% of 19 tons @ \$13.11					12.45
<u>Investment</u>					
Equipment	Per Acre	Annual Cost			
	125.00	Depreciation	Interest		
		12.50	3.75		
Total Investment	125.00	12.50	3.75	16.25	
TOTAL COST PER ACRE					268.12
Cost per ton @ 19 ton yield					14.11

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN IMPERIAL COUNTY - 1965

Production data: Yield, 21.5 tons. Custom rates.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Contract Costs	Materials Kind and Quantity Cost dollars	
<u>Cultural costs</u>					
Plow			8.00		8.00
Chisel			7.00		7.00
Disc 2 times			4.00		4.00
Landplane 2 times			5.00		5.00
Fertilize 4 times			11.00	250 lbs. N and 125 lbs. P ₂ O ₅	41.00
List			3.00		3.00
Irrigate 11 times		14.00		Water, 5'	24.00
Plant and incorporate herbicide			10.00	Seed	15.00
Thin and weed		14.00			14.00
Hoe		25.00			25.00
Herbicide application			3.00		16.00
Cultivate 3 times			9.00		9.00
Insecticide application 4 times			10.00		22.00
Total cultural costs		53.00	70.00		193.00
<u>Harvest costs</u>					
Dig				21.5 tons @ \$1.25	27.00
Haul				21.5 tons @ \$.85	18.00
Total harvest costs					45.00
<u>Cash overhead</u>					
Miscellaneous, office, etc.					15.00
Rent					60.00
Total cash overhead					75.00
Total cash cost		53.00	70.00		190.00
Management - 5% of 21.5 tons @ \$14.55					15.64
TOTAL COST PER ACRE					328.64
Cost per ton @ 21.5 ton yield					15.29

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN KERN COUNTY - 1965

Production data: Yield, 21 tons. Labor @ \$1.75 and \$1.40 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Land preparation	2.5	4.38	5.00		9.38
List	.5	.88	.80		1.68
Plant and fertilize, 2 men	.6	2.10	1.80	Seed, 5 lbs. @ \$.85 100 lbs. N @ \$.11	4.25 11.00
Thin		12.50			12.50
Weed 2 times		16.00			16.00
Irrigate 8 times	18.0	25.20	2.00	Water, 3' @ \$6.00	18.00
Cultivate 3 times	1.6	2.80	2.10		4.90
Spider mite control					5.00
Miscellaneous		3.50	2.00		5.50
Total cultural costs		67.36	13.70		38.25
<u>Harvest costs</u>					
Dig				21 tons @ \$1.35	28.35
Haul				21 tons @ \$1.00	21.00
Total harvest costs					49.35
<u>Cash overhead</u>					
Miscellaneous, office, etc.					8.40
Taxes					2.00
Rent				20% of 21 tons @ \$12.64	53.09
Total cash overhead					63.49
Total cash cost		67.36	13.70		151.09
Management - 5% of 21 tons @ \$12.64					13.27
<u>Investment</u>					
Equipment	Per Acre			Annual Cost Depreciation Interest	
	125.00			12.50 3.75	
Total Investment	125.00			12.50 3.75	16.25
TOTAL COST PER ACRE					261.67
Cost per ton @ 21 ton yield					12.46

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN MERCED COUNTY - 1965

Production data: Yield, 20 tons. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Land preparation	3.5	6.85	8.75		15.60
Plant	.5	1.00	1.15	Seed, 5 lbs. @ \$.85	6.40
Fertilize 2 times	.6	1.15	.80	160 lbs. N @ \$.11	19.55
Thin		16.00			16.00
Hoe 2 times		16.00			16.00
Cultivate 4 times	2.0	3.90	2.65		6.55
Irrigate 9 times	9.0	13.95	2.00	Water, 4' @ \$2.50	25.95
Miscellaneous		3.65	2.30		5.95
Total cultural costs		62.50	17.65		31.85
<u>Harvest costs</u>					
Dig				20 tons @ \$1.50	30.00
Haul				20 tons @ \$.90	18.00
Total harvest costs					48.00
<u>Cash overhead</u>					
Miscellaneous, office, etc.				5.15	5.15
Taxes				1.00	1.00
Rent				20% of 20 tons @ 13.59	54.36
Total cash overhead					60.51
Total cash cost		62.50	17.65		140.36
Management - 5% of 20 tons @ 13.59					13.59
<u>Investment</u>					
Equipment	Per Acre		Annual Cost		
	115.00		Depreciation	Interest	
			11.50	3.45	
Total investment	115.00		11.50	3.45	14.95
TOTAL COST PER ACRE					249.05
Cost per ton @ 20 ton yield					12.45

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN MONTEREY COUNTY - 1965

Production data: Yield, 25 tons. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre				Total
		Labor	Fuel and repairs	Materials Kind and Quantity	Cost	
dollars						
<u>Cultural costs</u>						
Land preparation	1.8	3.50	4.15			7.65
List and fertilize				Contract	2.25	
Side dress fertilizer				Contract	2.00	
				160 lbs. N, 60 lbs. P	27.00	31.25
Shape and roll beds	.5	1.00	.55			1.55
Weed control				Herbicide applied	18.00	18.00
Plant, 2 men	.3	1.15	.45	Seed, 5 lbs. @ \$.85	4.25	5.85
Thin		30.00	^{19.35}			30.00
Cultivate 5 times	1.8	3.50	2.00			5.50
Hoe		8.00	^{5.16}			8.00
Irrigate 6-9 times	12.0	18.60	3.30	Water, 3' Applied	12.00	33.90
Insecticide 2 times					12.00	12.00
Miscellaneous	3.0	5.50	3.60			9.10
Total cultural costs		71.25	14.05		77.50	162.80
<u>Harvest costs</u>						
Dig				25 tons @ \$1.50	37.50	37.50
Haul				25 tons @ \$1.00	25.00	25.00
Total harvest costs					62.50	62.50
<u>Cash overhead</u>						
Miscellaneous, office, etc.					9.85	9.85
Taxes					1.50	1.50
Rent				25% of 25 tons @ \$14.06	87.88	87.88
Total cash overhead					99.23	99.23
Total cash cost		71.25	14.05		239.23	324.53
Management - 5% of 25 tons @ \$14.06						17.58
						<u>Annual Cost</u>
<u>Investment</u>	<u>Per Acre</u>			<u>Depreciation</u>	<u>Interest</u>	
<u>Equipment</u>	<u>135.00</u>			<u>13.50</u>	<u>4.05</u>	
Total investment	135.00			13.50	4.05	17.55
TOTAL COST PER ACRE						359.66
Cost per ton @ 25 ton yield						14.39

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN SACRAMENTO COUNTY - 1965

Peat and Muck Soils

Production data: Yield, 21 tons. Labor @ \$1.95 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total	
		Labor	Fuel and repairs	Materials Kind and Quantity Cost		
dollars						
<u>Cultural costs</u>						
Flood every 3rd year	.3	.60	.60		1.20	
Disc 4 times	.8	1.55	2.90		4.45	
Plow	.3	.60	1.00		1.60	
Landplane 2 times	.6	1.15	2.00		3.15	
Harrow 2 times	.2	.40	.65		1.05	
Plant, 2 men	.3	1.17	.45	Seed, 5 lbs. @ \$1.00 25 gal. 8-25-0 @ \$.40	5.00 10.00	16.62
Thin and hoe		50.00			50.00	
Cultivate 6 times	1.2	2.35	1.50		3.85	
Irrigate 4 times	1.6	3.10	.50	Spud ditches @ \$18 per mile	2.50	6.10
Drainage maintenance					2.25	2.25
Total cultural costs		60.92	9.60		19.75	90.27
<u>Harvest costs</u>						
Dig				21 tons @ \$1.50	31.50	31.50
Haul				21 tons @ \$1.00	21.00	21.00
Total harvest costs					52.50	52.50
<u>Cash overhead</u>						
Miscellaneous, office, etc.					11.85	11.85
Taxes					1.50	1.50
Rent				20% of 21 tons @ \$13.13	55.15	55.15
Total cash overhead					68.50	68.50
Total cash cost		60.92	9.60		140.75	211.27
Management - 5% of 21 tons @ \$13.13						13.79
					Annual Cost	
<u>Investment</u>		<u>Per Acre</u>		<u>Depreciation</u>	<u>Interest</u>	
Equipment		120.00		12.00	3.60	
Total Investment		120.00		12.00	3.60	15.60
TOTAL COST PER ACRE						240.66
Cost per ton @ 21 ton yield						11.46

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN SAN JOAQUIN COUNTY - 1965

Production data: Yield, 23 tons. Based on 300-acre farm with 100 acres in sugar beets. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Plow	.5	1.00	1.65		2.65
Disc 2 times	.5	1.00	1.70		2.70
Landplane 2 times	.5	1.00	1.80		2.80
Coil Shank	.3	.60	.40		1.00
Bed and fertilize				Contract 2.75	
				200 lbs. 8-24-0 8.20	10.95
Plant	.7	1.35	.90	Seed, 5 lbs. @ \$.85 4.25	6.50
Weed control				Herbicide applied 16.00	16.00
Side dress (contract)				100 lbs. N @ \$.14 14.00	14.00
Cultivate 5 times	2.5	4.90	2.90		7.80
Thin and hoe	16.0	24.80			24.80
Irrigate 7 times	7.0	10.85		Water, 5' @ \$3.75 18.75	29.60
Open and close ditch	1.0	1.95	3.15		5.10
Miscellaneous	1.0	1.80	3.40		5.20
Total cultural costs		49.25	15.90		63.95
<u>Harvest costs</u>					
Dig				23 tons @ \$1.50 34.50	34.50
Haul				23 tons @ \$1.20 27.60	27.60
Total harvest costs					62.10
<u>Cash overhead</u>					
Miscellaneous, office, etc.				6.70	6.70
Taxes				1.00	1.00
Rent				20% of 23 tons @ \$13.59 62.51	62.51
Total cash overhead				70.21	70.21
Total cash cost		49.25	15.90		196.26
Management - 5% of 23 tons @ \$13.59					15.63
<u>Annual Cost</u>					
<u>Investment</u>	<u>Per Acre</u>	<u>Depreciation</u>		<u>Interest</u>	
<u>Equipment</u>	123.00	11.20		3.70	
Total investment	123.00	11.20		3.70	14.90
TOTAL COST PER ACRE					291.94
Cost per ton @ 23 ton yield					12.69

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN SOLANO COUNTY - 1965

Production data: Yield, 20 tons. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Disc 4 times	.8	1.55	3.30		4.85
Landplane 2 times	.5	1.00	2.00		3.00
Chisel	.6	1.15	2.55		3.70
Harrow and roll	.3	.60	1.10		1.70
List and fertilize	.4	.80	1.10	60 lbs. N	7.70
Roll beds 2 times	.4	.80	.45		1.25
Plant, 2 men	.3	1.15	.45	Seed, 5 lbs. @ \$.85	4.25
Weed control				Herbicide applied	16.00
Cultivate 6 times	1.8	3.50	4.50		8.00
Tine weeder 2 times	.6	.93	.90		1.83
Thin		16.00			16.00
Hoe 2 times	9.7	15.00			15.00
Fertilize	.3	.60	.65	90 lbs. N	9.05
Irrigate 6 times	9.0	13.95		Water, 4½'	13.70
Ditch 3 times	.2	.40	.85		1.25
Miscellaneous labor costs		7.45			7.45
Total cultural costs		64.88	17.85		50.70
<u>Harvest costs</u>					
Dig				20 tons @ \$1.55	31.00
Haul				20 tons @ \$1.25	25.00
Total harvest costs					56.00
<u>Cash overhead</u>					
Miscellaneous, office, etc.				9.90	9.90
Taxes				1.25	1.25
Rent				20% of 20 tons @ \$13.59	54.36
Total cash overhead				65.51	65.51
Total cash cost		64.88	17.85		172.21
Management - 5% of 20 tons @ \$13.59					13.59
<u>Investment</u>					
<u>Equipment</u>	<u>Per Acre</u>	<u>Annual Cost</u>			
	135.00	<u>Depreciation</u>	<u>Interest</u>		
Total Investment	135.00	13.50	4.05		17.55
TOTAL COST PER ACRE					286.08
Cost per ton @ 20 ton yield					14.30

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN SUTTER COUNTY - 1965

Production data: Yield, 20 tons. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Disc 2 times	.6	1.15	1.60		2.75
Landplane every 3rd year	.3	.60	.75		1.35
Chisel	.5	1.00	1.25		2.25
Roll 2 times	.4	.80	.60		1.40
List	.3	.60	.70		1.30
Weed control				Herbicide applied 14.00	14.00
Plant, 2 men	.5	1.95	.60	Seed, 5 lbs. @ \$.85 4.25	6.80
Fertilize	.1	.20	.20	125 lbs. N @ \$.14 17.50	17.90
Irrigate 7 times	7.0	10.85		Water, 4' @ \$1.50 6.00	16.85
Thin		14.00			14.00
Hoe 2 times	10.0	15.50			15.50
Cultivate 4 times	2.0	3.90	2.10		6.00
Miscellaneous		3.85	1.40		5.25
Total Cultural costs		54.40	9.20	41.75	105.35
<u>Harvest costs</u>					
Dig				20 tons @ \$1.55 31.00	31.00
Haul				20 tons @ \$1.00 20.00	20.00
Total harvest costs				51.00	51.00
<u>Cash overhead</u>					
Miscellaneous, office, etc.				5.35	5.35
Taxes				1.00	1.00
Rent				20% of 20 tons @ \$13.59 54.36	54.36
Total cash overhead				60.71	60.71
Total cash cost		54.40	9.20	153.46	217.06
Management - 5% of 20 tons @ \$13.59					13.59
		Annual Cost			
<u>Investment</u>	<u>Per Acre</u>	<u>Depreciation</u>	<u>Interest</u>		
<u>Equipment</u>	125.00	12.50	3.75		
Total investment	125.00	12.50	3.75		16.25
TOTAL COST PER ACRE					246.90
Cost per ton @ 20 ton yield					12.35

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN TULARE COUNTY - 1965

Production data: Yield, 20 tons. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Land preparation	3.0	5.85	3.75		9.60
Bed and fertilize				Contract	3.50
Side dress fertilize				Contract	2.25
				150 lbs. N, 60 lbs. P	21.00
Plant	.5	1.00	.65	Seed, 5 lbs. @\$1.00	5.00
Thin		16.00			16.00
Weed 2-3 times	12.0	18.60			18.60
Irrigate 8 times	10.0	15.50	3.00	Water, 3½' @ \$3.50	12.25
Cultivate 5 times	2.5	4.90	2.75		7.65
Miscellaneous		2.00	2.00		4.00
Total cultural costs		63.85	12.15		44.00
<u>Harvest costs</u>					
Dig				20 tons @ \$1.25	25.00
Haul				20 tons @ \$1.00	20.00
Total harvest costs					45.00
<u>Cash overhead</u>					
Miscellaneous, office, etc.					7.50
Taxes					1.00
Rent				20% of 20 tons @ \$12.17	48.68
Total cash overhead					57.18
Total cash cost		63.85	12.15		146.18
Management - 5% of 20 tons @ \$12.17					12.17
				<u>Annual Cost</u>	
<u>Investment</u>	<u>Per Acre</u>			<u>Depreciation</u>	<u>Interest</u>
Equipment	75.00			6.70	2.25
Total Investment	75.00			6.70	2.25
TOTAL COST PER ACRE					243.30
Cost per ton @ 20 ton yield					12.17

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN YOLO COUNTY - 1965

Production data: Yield, 20 tons. Based on a 1,000-acre farm with 160 acres in sugar beets. Labor @ \$1.95 and \$1.55 per hour including social security and compensation insurance.

Operation	Hours Per Acre	Cost per acre			Total
		Labor	Fuel and repairs	Materials Kind and Quantity Cost	
dollars					
<u>Cultural costs</u>					
Disc 4 times	.8	1.55	3.30		4.85
Landplane 2 times	.5	1.00	2.00		3.00
Chisel	.6	1.15	2.55		3.70
Harrow and roll	.3	.60	1.10		1.70
List and fertilize	.4	.80	1.10	60 lbs. N	7.70
Roll beds 2 times	.4	.80	.45		1.25
Plant, 2 men	.3	1.15	.45	Seed, 5 lbs. @ \$.85	4.25
Weed control				Herbicide applied	16.00
Cultivate 6 times	1.8	3.50	4.50		8.00
Tine weeder 2 times	.6	.93	.90		1.83
Thin		16.00	^{10.32}		16.00
Hoe 2 times	9.7	15.00			15.00
Fertilize	.3	.60	.65	90 lbs. N	9.05
Irrigate 6 times	9.0	13.95		Water, 4½'	13.70
Ditch 3 times	.2	.40	.85		1.25
Miscellaneous labor costs		7.45			7.45
Total cultural costs		64.88	17.85		50.70
<u>Harvest costs</u>					
Dig				20 tons @ \$1.55	31.00
Haul				20 tons @ \$1.25	25.00
Total harvest costs					56.00
<u>Cash overhead</u>					
Miscellaneous, office, etc.					9.90
Taxes					1.50
Rent				20% of 20 tons @ \$13.59	54.36
Total cash overhead					65.76
Total cash cost		64.88	17.85		172.46
Management - 5% of 20 tons @ \$13.59					13.59
<u>Annual Cost</u>					
<u>Investment</u>	<u>Per Acre</u>	<u>Depreciation</u>		<u>Interest</u>	
Equipment	135.00	13.50		4.05	
Total investment	135.00	13.50		4.05	17.55
TOTAL COST PER ACRE					286.33
Cost per ton @ 20 ton yield					14.32