

COST ANALYSIS WORK SHEET

SAMPLE COSTS TO PRODUCE SUGAR BEETS IN TULARE COUNTY - 1961

BASED ON A YIELD OF 20 TONS PER ACRE

Man labor \$1.35 per hour, including Social Security and Compensation Insurance;  
 40 H. P. wheel tractor cash cost \$1.25 per hour; depreciation 70¢; interest 25¢.

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	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>Pre-Harvest Cash Costs:</b>				
Land preparation - man & tractor 3 hours	\$ 7.80			
Fertilize & bed: preplant - contract	3.50			
Fertilizer: preplant & crop - 150# N & 60# P <sub>2</sub> O <sub>5</sub>	21.00			
Plant: 2 men & tractor ½ hour	1.98			
Seed: 5 lbs. @ 55¢	2.75			
Thin: contract	15.00			
Weeding: 2 to 3 times, 12 man hours @ \$1.05	12.60			
Irrigate: 8 times, 10 man hours	13.50			
Water: 3½ acre feet @ \$3.50	12.25			
Cultivate: 5 times, man & tractor 2½ hours	6.50			
Fertilize: side dress - contract	2.25			
Miscellaneous labor & equipment	4.00			
County taxes	7.50			
Office, car, operating capital, etc.	7.50			
Repairs (except tractor), irrigation system, equip.	3.00			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$121.13</b>	<b>\$ 6.06</b>		
<b>Harvesting Costs:</b>				
Mechanical harvesting: contract @ \$1.25 per T.	\$ 25.00			
Hauling: (net cost @ \$1.00 per ton)	20.00			
<b>TOTAL HARVESTING COSTS</b>	<b>\$ 45.00</b>	<b>\$ 2.25</b>		
<b>TOTAL CASH COSTS</b>	<b>\$166.13</b>	<b>\$ 8.31</b>		
<b>Depreciation:</b>				
Irrigation facilities: (original cost \$120) 16 yr. life	\$ 7.50			
Tractor: 6 hours @ 70¢	4.20			
Equipment, except tractor: (original cost \$25) 10 yr. life	2.50			
<b>TOTAL DEPRECIATION</b>	<b>\$ 14.20</b>	<b>\$ .71</b>		
<b>TOTAL CASH &amp; DEPRECIATION COSTS</b>	<b>\$180.33</b>	<b>\$ 9.02</b>		
<b>Interest On Investment @ 6%:</b>				
Land: @ \$700	\$ 42.00			
Irrigation facilities: ½ original cost \$60	3.60			
Tractor: 6 hours @ 25¢	1.50			
Equipment: (except tractor) ½ original cost \$12.50	.75			
<b>TOTAL INTEREST</b>	<b>\$ 47.85</b>	<b>\$ 2.39</b>		
<b>TOTAL COST OF PRODUCTION</b>	<b>\$228.18</b>	<b>\$11.41</b>		

The above table is provided as a work sheet so you can estimate your own probable cost of production.

Production costs will vary depending on water costs, weeds, size of operation and other factors. Treatment for nematodes would add approximately \$30.00 per acre.

Cost Per Ton At Varying Yields

Yield - tons per acre	16	20	24	28	32
Total cost per ton	\$13.70	\$11.41	\$9.88	\$8.79	\$7.97

2/28/61