

| | UNIT | PRICE OR COST/UNIT | QUANTITY | VALUE OR COST PER ACRE | YOUR COST |
|--|------|--------------------|----------|------------------------|-----------|
| GROSS RECEIPTS FROM PRODUCTION: | | | | \$ | |
| SUGAR BEETS | TON | 23.000 | 28.500 | 655.50 | |
| TOTAL RECEIPTS: | | | | \$ | 655.50 |
| 2. VARIABLE COSTS: | | | | | |
| PREHARVEST: | | | | | |
| | | \$ | | \$ | |
| CUSTOM SUBSOIL | EACH | 15.000 | 1.000 | 15.00 | |
| CUSTOM DISC | EACH | 5.000 | 2.000 | 10.00 | |
| BLD & BRK BORDER | ACRE | 9.000 | 1.000 | 9.00 | |
| FLOOD | APLC | 13.000 | 1.000 | 13.00 | |
| CUSTOM DISC | EACH | 5.000 | 2.000 | 10.00 | |
| N-P-K | LBS. | 0.093 | 300.000 | 27.75 | |
| FERTILIZER APP | ACRE | 3.250 | 1.000 | 3.25 | |
| CUSTOM FLOAT | ACRE | 4.750 | 1.000 | 4.75 | |
| CUSTOM LIST | ACRE | 6.000 | 1.000 | 6.00 | |
| HERBICIDE | ACRE | 8.000 | 1.000 | 8.00 | |
| HERBICIDE APP | APLC | 12.000 | 1.000 | 12.00 | |
| SUGAR BEET SEED | LBS. | 0.650 | 10.000 | 6.50 | |
| PLANTING LABOR | ACRE | 8.000 | 1.000 | 8.00 | |
| HERBICIDE | ACRE | 14.500 | 1.000 | 14.50 | |
| HERBICIDE APP | APLC | 3.500 | 1.000 | 3.50 | |
| THINNING | ACRE | 24.000 | 1.000 | 24.00 | |
| CUSTOM CULTIVATE | EACH | 5.500 | 3.000 | 16.50 | |
| NITROGEN | LBS. | 0.250 | 160.000 | 40.00 | |
| FERTILIZER APP | ACRE | 6.000 | 1.000 | 6.00 | |
| POND HOEING | HOOR | 4.250 | 11.000 | 46.75 | |
| INSECTICIDE | ACRE | 55.000 | 1.000 | 55.00 | |
| INSECTICIDE APP | APLC | 3.500 | 7.000 | 24.50 | |
| IRRIG DIST WATER | ACFT | 5.000 | 7.000 | 35.00 | |
| EQUIPMENT (FUEL-LOBE-REPAIRS) | ACRE | | | 4.03 | |
| IRRIGATION (LOBE-REPAIRS) | ACRE | | | 4.20 | |
| IRRIGATION WATER APPLIED | ACIN | 0.049 | 86.000 | | |
| MACHINERY LABOR | HOOR | 5.100 | 1.309 | 6.68 | |
| IRRIGATION LABOR | HOOR | 4.250 | 18.000 | 76.50 | |
| INTEREST ON OPERATING CAP. | DOL. | 0.086 | 150.221 | 12.96 | |
| TOTAL PREHARVEST COSTS: | | | | \$ | 503.37 |
| PREHARVEST COST PER TON | | | | \$ | 17.66 |
| HARVEST: | | | | | |
| | | \$ | | \$ | |
| DIGGING | TON | 1.850 | 28.500 | 52.73 | |
| CUSTOM HAULING | TON | 1.600 | 28.500 | 45.60 | |
| INTEREST ON OPERATING CAP. | DOL. | 0.086 | 8.194 | 0.71 | |
| TOTAL HARVEST COSTS: | | | | \$ | 99.03 |
| HARVEST COST PER TON | | | | \$ | 3.47 |
| TOTAL VARIABLE COSTS: | | | | \$ | 602.41 |
| VARIABLE COST PER TON | | | | \$ | 21.14 |
| 3. INCOME ABOVE VARIABLE COSTS: | | | | \$ | 53.09 |
| INCOME PER TON | | | | \$ | 1.86 |
| 4. CASH OVERHEAD: (PROPERTY TAX & INSURANCE + 2.5% OF TOTAL VARIABLE COSTS) | | | | \$ | 22.09 |
| TOTAL CASH OVERHEAD: | | | | \$ | 22.09 |
| 5. OWNERSHIP COSTS: | | | | | |
| DEPRECIATION: | | | | | |
| MACHINERY & EQUIPMENT | ACRE | | | 1.18 | |
| IRRIGATION SYSTEM | ACRE | | | 23.18 | |
| TOTAL DEPRECIATION: | | | | \$ | 24.36 |
| CAPITAL & INTEREST: | | | | | |
| MACHINERY & EQUIPMENT | | 0.086 | 4.291 | 0.37 | |
| IRRIGATION SYSTEM | | 0.086 | 213.058 | 18.39 | |
| TOTAL INTEREST CHARGE: | | | | \$ | 18.76 |
| TOTAL FIXED COSTS: | | | | \$ | 45.20 |
| FIXED COST PER TON | | | | \$ | 2.29 |
| NET INCOME ABOVE FIXED & VARIABLE COSTS: | | | | \$ | -12.11 |
| NET INCOME PER TON | | | | \$ | -0.42 |
| 6. MANAGEMENT CHARGE (5.0% OF GROSS RECEIPTS) | | | | \$ | 32.78 |
| 7. LAND CHARGE (CASH RENT): | | | | \$ | 125.00 |
| 8. TOTAL OF ABOVE COSTS : | | | | \$ | 825.38 |
| TOTAL COST PER TON | | | | \$ | 28.96 |
| NET RETURNS: | | | | \$ | -169.88 |
| NET RETURNS PER TON | | | | \$ | -5.96 |

FOOTNOTE: BASED ON 100 ACRES OF SUGAR BEETS
 WITH FURROW IRRIG.

BUDGET IDENTIFICATION: ENTERPRISE 232 COUNTY 13 MISCL 00 IRRIGATION LEVEL 9 LAND CLASS 3
 INDIV. # 1 MACH. COMP. 3 IRIG. SYSTEM 6 PRICE VECTOR 2 EQUIP COMP
 DATE PRINTED: 08/10/78 ANNUAL CAPITAL MONTH: 9

08/10/78

UC Cooperative Extension.

PRODUCTION COSTS & RETURNS FOR SUGAR BEETS

IN IMPERIAL COUNTY - 1974
USING 1977 COSTS & FIGURES

| 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 | 0.00 | 655.50 | 0.00 | 0.00 | 0.00 | 655.50 |
| OPERATING EXPENSES | | | | | | | | | | | | | | |
| CUSTOM SUBSOIL | \$/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 |
| CUSTOM DISC | \$/AC | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 |
| BLD & BRK BORDEN | \$/AC | 0.00 | 0.00 | 9.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.00 |
| FLOOD | \$/AC | 0.00 | 0.00 | 13.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.00 |
| CUSTOM DISC | \$/AC | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 |
| N-P-0 | \$/AC | 0.00 | 0.00 | 27.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27.75 |
| FERTILIZER APP | \$/AC | 0.00 | 0.00 | 3.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.25 |
| CUSTOM FLOAI | \$/AC | 0.00 | 0.00 | 4.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.75 |
| CUSTOM LIST | \$/AC | 0.00 | 0.00 | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 |
| HERRICIDE | \$/AC | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 |
| HERRICIDE APP | \$/AC | 0.00 | 0.00 | 0.00 | 12.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.00 |
| SUGAR BEET SEED | \$/AC | 0.00 | 0.00 | 0.00 | 6.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.50 |
| PLANTING LABOR | \$/AC | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 |
| HERRICIDE | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 14.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.50 |
| HERRICIDE APP | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 3.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.50 |
| THINNING | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 24.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.00 |
| CUSTOM CULTIVATE | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 11.00 | 5.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16.50 |
| NITROGEN | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.00 |
| FERTILIZER APP | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 |
| HAND HOEING | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46.75 |
| INSECTICIDE | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.00 | 22.00 | 11.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55.00 |
| INSECTICIDE APP | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.50 | 10.50 | 3.50 | 0.00 | 0.00 | 0.00 | 0.00 | 24.50 |
| IRRIG DIST WATER | \$/AC | 0.00 | 0.00 | 0.00 | 6.25 | 6.25 | 8.75 | 8.75 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35.00 |
| DIGGING | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52.73 | 0.00 | 0.00 | 0.00 | 0.00 | 52.73 |
| CUSTOM HAULING | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45.60 | 0.00 | 0.00 | 0.00 | 0.00 | 45.60 |
| MACHINE LABOR COST | \$/AC | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 6.68 |
| INTEREST ON OPER. CAP. | \$/AC | 0.05 | 0.04 | 4.30 | 1.98 | 2.12 | 2.46 | 1.57 | 0.24 | 0.71 | 0.07 | 0.06 | 0.06 | 13.67 |
| EQUIPMENT COST | \$/AC | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 4.03 |
| IRRIGATION COST | \$/AC | 0.00 | 0.00 | 0.00 | 0.78 | 0.78 | 1.03 | 1.03 | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 | 4.20 |
| IRRIG LABOR COST | \$/AC | 0.00 | 0.00 | 0.00 | 12.75 | 12.75 | 19.13 | 19.13 | 12.75 | 0.00 | 0.00 | 0.00 | 0.00 | 76.50 |
| TOTAL EXPENSES | \$/AC | 0.94 | 0.94 | 103.94 | 57.16 | 75.79 | 116.25 | 110.61 | 33.97 | 99.93 | 0.96 | 0.96 | 0.95 | 602.41 |

| MONTHLY IRRIGATION AND LABOR REQUIREMENTS | | | | | | | | | | | | | | |
|---|-------|------|------|------|-------|-------|-------|-------|-------|------|------|------|------|-------|
| MACHINE LABOR | HR/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 | 1.31 |
| IRRIGATION LABOR | HR/AC | 0.00 | 0.00 | 0.00 | 3.00 | 3.00 | 4.50 | 4.50 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18.00 |
| IRRIG. WATER APPLIED | ACTIN | 0.00 | 0.00 | 0.00 | 16.00 | 16.00 | 21.00 | 21.00 | 12.00 | 0.00 | 0.00 | 0.00 | 0.00 | 86.00 |

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

| MACHINE | CODE | SIZE | ANNUAL FIXED COST PER ACRE | | | | | | | VARIABLE COST PER ACRE | | | | | HRS PER ACRE |
|-------------------|------|------|----------------------------|-------------|------------|--------|--------|-------|--------|------------------------|-------|---------|-------|--------|--------------|
| | | | PURCHASE PRICE | YEARS OWNED | HOURS USED | DEPR. | INTER. | TAX | TOTAL | FUEL | LURE | REPAIRS | TOTAL | | |
| PICKUP 1/2 T | 14 | 0.5 | 7500. | 3. | 1350. | 1.180 | 0.370 | 0.133 | 1.683 | 2.531 | 0.380 | 1.118 | 4.028 | 1.091 | |
| FURROW ITRIG SYS* | 132 | 2.0 | 38250. | 10. | 5000. | 23.178 | 18.387 | 6.897 | 48.462 | 0.000 | 0.082 | 4.122 | 4.204 | 43.000 | |
| TOTAL | | | 45750. | | | 24.36 | 18.76 | 7.03 | 50.14 | 2.53 | 0.46 | 5.24 | 8.23 | | |