

TITLE: SAMPLE COSTS TO PRODUCE SUGAR BEETS  
 LANDOWNER BASIS FOR KERN COUNTY  
 FALL HARVEST

SG-VS-78-1

1978

	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>					
FUMIGANT	GAL.	3.350	12.000	\$ 40.20	
SUGAR BEET SEED	LBS.	2.000	2.000	4.00	
PHOSPHATE	LBS.	0.250	100.000	25.00	
NITROGEN	LBS.	0.250	100.000	25.00	
HERBICIDE	LBS.	5.250	4.000	21.00	
HAND HOEING	HOUR	4.000	7.000	28.00	
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			71.48	
IRRIGATION (LUBE-REPAIRS)	ACRE			15.20	
IRRIGATION WATER APPLIED	ACIN	2.064	42.000		
MACHINERY LABOR	HOUR	5.100	2.670	13.62	
IRRIGATION LABOR	HOUR	4.250	12.000	51.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	97.421	8.22	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 328.11	
<b>PREHARVEST COST PER TON</b>				\$ 14.27	
<b>HARVEST:</b>					
DIGGING	TON	1.500	25.000	\$ 37.50	
CUSTOM HAULING	TON	1.600	25.000	40.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	62.431	5.39	
<b>TOTAL HARVEST COSTS:</b>				\$ 82.89	
<b>HARVEST COST PER TON</b>				\$ 3.60	
<b>TOTAL VARIABLE COSTS:</b>				\$ 411.00	
<b>VARIABLE COST PER TON</b>				\$ 17.87	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER TON</b>				\$ 164.00	
				\$ 7.13	
<b>4. CASH OVERHEAD:</b>					
<b>REAL PROPERTY TAXES:</b>				\$ 20.00	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)</b>				10.28	
<b>TOTAL CASH OVERHEAD:</b>				\$ 30.28	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
<b>INCOME PER TON</b>				\$ 133.72	
				\$ 5.81	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			11.58	
IRRIGATION SYSTEM	ACRE			17.13	
BUILDINGS	ACRE			6.80	
<b>TOTAL DEPRECIATION:</b>				\$ 35.51	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.086	107.430	9.27	
IRRIGATION SYSTEM		0.086	189.445	16.35	
BUILDINGS		0.086	133.688	11.54	
LAND		0.083	1500.000	123.75	
<b>TOTAL INTEREST CHARGE:</b>				\$ 160.91	
<b>TOTAL FIXED COSTS:</b>				\$ 196.42	
<b>FIXED COST PER TON</b>				8.54	
<b>7. TOTAL OF ABOVE COSTS:</b>					
<b>TOTAL COST PER TON</b>				\$ 637.70	
				27.73	
<b>8. NET RETURNS:</b>					
<b>NET RETURNS PER TON</b>				\$ -62.70	
				-2.73	

Historical File - 1978 Budget

STUDY BASED ON 100 ACRES OF SUGAR BEETS  
 WHEELLINE SPRINKLER IRRIGATION SYSTEM  
 GOOD MANAGEMENT PRACTICES ASSUMED

08/10/78

BUDGET IDENTIFICATION NUMBER 2321500720 322 1  
 DATE PRINTED: 03/20/79

BUDGET RECORD NUMBER 165  
 HARVEST MONTH: 6

UC Cooperative Extension

IDENTIFICATION NUMBER 2321500720 322 1  
 SAMPLE COSTS TO PRODUCE SUGAR BEETS  
 LANDOWNER BASIS FOR KERN COUNTY  
 FALL HARVEST

HARVEST MONTH 6

BUDGET RECORD NUMBER 165

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	383.41	191.59	0.00	0.00	0.00	575.00
OPERATING EXPENSES															
FUMIGANT	\$/AC	40.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.20
SUGAR BEET SEED	\$/AC	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00
PHOSPHATE	\$/AC	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
NITROGEN	\$/AC	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
HERBICIDE	\$/AC	0.00	0.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00
HAND HOEING	\$/AC	0.00	0.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.00
DIGGING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.01	12.50	0.00	0.00	0.00	0.00	37.50
CUSTOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.67	13.33	0.00	0.00	0.00	0.00	40.00
MACHINE LABOR COST	\$/AC	6.60	2.90	0.66	1.33	1.07	1.33	0.06	0.17	0.11	0.00	0.00	0.00	0.00	13.62
INTEREST ON OPER. CAP.	\$/AC	2.23	2.36	1.08	0.36	0.32	0.01	1.82	3.74	1.69	0.00	0.00	0.00	0.00	13.61
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	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	0.00	6.71
BLDG OPER. COST	\$/AC	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.00	0.00	0.00	0.00	1.33
IRRIGATION COST	\$/AC	0.00	14.45	14.45	14.45	14.45	14.45	14.45	0.00	0.00	0.00	0.00	0.00	0.00	86.68
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	0.00	51.00
TOTAL EXPENSES	\$/AC	65.49	86.65	52.26	25.99	46.30	25.63	25.00	55.83	27.84	0.00	0.00	0.00	0.00	411.00

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
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	ACIN	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	ANN HOURS USED	FIXED COST PER ACRE				VARIABLE COST PER ACRE				HRS PER ACRE
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 75 HP	4	75.0	14500.	12.	1000.	0.58	0.50	0.10	1.17	1.05	0.16	1.10	2.31	0.635
TRACTOR 105 HP	6	105.0	27500.	12.	1000.	0.86	0.74	0.15	1.75	1.21	0.18	1.64	3.03	0.498
TRACT 4WD 175HP	8	135.0	52000.	12.	1000.	3.76	3.24	0.68	7.68	5.21	0.78	6.01	12.01	1.156
PICKUP 1/2 T	14	0.5	7500.	3.	1350.	0.14	0.04	0.01	0.19	0.30	0.04	0.13	0.47	0.127
IRR PUMP 125 HP*	23	3.0	15788.	25.	2133.	5.69	7.27	1.75	14.71	71.48	1.07	1.67	74.23	21.000
CULTIVATOR 6ROW	53	15.0	3300.	15.	140.	0.59	0.46	0.11	1.15	0.00	0.01	0.68	0.69	0.412
DISC OFFSET HDTY	63	21.0	9300.	15.	110.	1.32	1.19	0.28	2.99	0.00	0.04	1.88	1.92	0.298
LISTER 6 ROW	83	15.0	2000.	13.	190.	0.12	0.09	0.02	0.23	0.00	0.00	0.20	0.20	0.173
LANDPLANE 12X45	85	12.0	7100.	7.	340.	0.34	0.27	0.06	0.87	0.00	0.00	0.25	0.25	0.243
SPRAYER PTO	93	35.0	1700.	14.	180.	0.10	0.07	0.02	0.19	0.00	0.00	0.11	0.12	0.165
FLOW NB HYD 4-16	100	5.3	8500.	15.	100.	2.62	2.05	0.49	5.16	0.00	0.04	2.04	2.08	0.511
PLANTER 6ROW	110	20.0	4600.	15.	100.	0.78	0.61	0.14	1.53	0.00	0.02	0.96	0.98	0.280
SIDENOVE TOW*	129	2.0	38655.	10.	5000.	11.44	9.07	1.83	22.34	0.00	0.24	12.21	12.45	21.000
FARM SHOP	2		12240.	35.		3.15	5.81	1.38	10.33	1.22		0.05	1.28	
SHOP TOOLS&EQUIP	4		3570.	15.		1.67	2.00	0.40	4.07	0.00		0.05	0.05	
STORAGE SHED	8		7650.	35.		1.97	3.63	0.86	6.46	0.00		0.01	0.01	
FUELTANK 550 GAL	18		136.	30.		0.02	0.09	0.02	0.13	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 216039.  
 MACHINERY & EQUIPMENT 2160.  
 INVESTMENT PER ACRE

35.51 37.16 8.29 80.96 80.47 2.60 29.00 112.08

STUDY BASED ON 100 ACRES OF SUGAR BEETS  
 WHEELLINE SPRINKLER IRRIGATION SYSTEM  
 GOOD MANAGEMENT PRACTICES ASSUMED

08/10/78

INCOME ABOVE VARIABLE COSTS

WHEN THE PRICE OF SUGAR BEETS RANGES FROM 22.50 TO 27.50  
AND THE QUANTITY OF SUGAR BEETS RANGES FROM 22.40 TO 33.60

QUANTITY OF SUGAR BEETS	PRICE OF SUGAR BEETS				
	22.50	23.75	25.00	26.25	27.50
*****	*****	*****	*****	*****	*****
22.40 *	-166.92	-138.92	-110.92	-82.92	-54.92
* *					
25.20 *	-103.92	-72.42	-40.92	-9.42	22.08
* *					
28.00 *	-40.92	-5.92	29.08	64.08	99.08
* *					
30.80 *	22.08	60.58	99.08	137.58	176.08
* *					
33.60 *	85.08	127.08	169.08	211.08	253.08
* *					

INCOME ABOVE ALL CASH COSTS

WHEN THE PRICE OF SUGAR BEETS RANGES FROM 22.50 TO 27.50  
AND THE QUANTITY OF SUGAR BEETS RANGES FROM 22.40 TO 33.60

QUANTITY OF SUGAR BEETS	PRICE OF SUGAR BEETS				
	22.50	23.75	25.00	26.25	27.50
*****	*****	*****	*****	*****	*****
22.40 *	-470.16	-442.16	-414.16	-386.16	-358.16
* *					
25.20 *	-407.16	-375.66	-344.16	-312.66	-281.16
* *					
28.00 *	-344.16	-309.16	-274.16	-239.16	-204.16
* *					
30.80 *	-281.16	-242.66	-204.16	-165.66	-127.16
* *					
33.60 *	-218.16	-176.16	-134.16	-92.16	-50.16
* *					

INCOME ABOVE ALL COSTS

WHEN THE PRICE OF SUGAR BEETS RANGES FROM 22.50 TO 27.50  
AND THE QUANTITY OF SUGAR BEETS RANGES FROM 22.40 TO 33.60

QUANTITY OF SUGAR BEETS	PRICE OF SUGAR BEETS				
	22.50	23.75	25.00	26.25	27.50
*****	*****	*****	*****	*****	*****
22.40 *	-497.68	-469.68	-441.68	-413.68	-385.68
* *					
25.20 *	-434.68	-403.18	-371.68	-340.18	-308.68
* *					
28.00 *	-371.68	-336.68	-301.68	-266.68	-231.68
* *					
30.80 *	-308.68	-270.18	-231.68	-193.18	-154.68
* *					
33.60 *	-245.68	-203.68	-161.68	-119.68	-77.68
* *					

BUDGET RECORD NUMBER 103  
MAY - OVERWINTERED - SPRING HARVEST (APRIL)  
FOLLOWING WHEAT OR CORN  
SHARE RENT OPERATOR

MEL ZOBEL  
FARM ADVISOR

UPDATED 06/20/79