

TITLE: SAMPLE COSTS TO PRODUCE SUGAR BEETS  
 TENNANT - LANDOWNER BASIS  
 TEHAMA - BUTTE - GLENN COUNTIES

	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>					
FERTILIZER APP	ACRE	1.500	1,000	1.50	
NITROGEN	LBS.	0.150	130,000	19.50	
N-P-0	LBS.	0.099	208,000	20.49	
SUGAR BEET SEED	LBS.	0.650	8,710	5.66	
PRE-MERGE HERB	ACRE	7.410	1,000	7.41	
EARLY POST-EMERG	ACRE	9.700	1,000	9.70	
CUT WORM BAIT	ACRE	9.010	1,000	9.01	
GRASS KILLER	ACRE	5.720	1,000	5.72	
PWDRY MILDEW CTL	ACRE	0.802	3,000	2.41	
AERIAL SPRAYING	ACRE	3.930	3,000	11.79	
HAND HOEING	ACRE	60.000	1,000	60.00	
TRACTOR (FUEL=LUBE=REPAIRS)	ACRE			15.50	
EQUIPMENT (FUEL=LUBE=REPAIRS)	ACRE			7.53	
BUILDINGS (FUEL=LUBE=REPAIRS)	ACRE			0.52	
IRRIGATION POWER COST	ACRE			20.45	
IRRIGATION (LUBE=REPAIRS)	ACRE			6.20	
IRRIGATION WATER APPLIED	ACIN	0.555	48,000		
MACHINERY LABOR	HOURL	5.500	5,590	30.74	
IRRIGATION LABOR	HOURL	3.500	6,300	22.05	
INTEREST ON OPERATING CAP.	DQL.	0.080	105,140	8.41	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 264.59	
<b>PREHARVEST COST PER TON</b>				\$ 10.58	
<b>HARVEST:</b>					
DIGGING	ACRE	37.500	1,000	37.50	
CUSTOM HAULING	ACRE	36.440	1,000	36.44	
INTEREST ON OPERATING CAP.	DQL.	0.080	26,495	2.12	
<b>TOTAL HARVEST COSTS:</b>				\$ 76.06	
<b>HARVEST COST PER TON</b>				\$ 3.04	
<b>TOTAL VARIABLE COSTS:</b>				\$ 340.65	
<b>VARIABLE COST PER TON</b>				\$ 13.63	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER TON</b>				\$ 134.35	
<b>INCOME PER TON</b>				\$ 5.37	
<b>4. CASH OVERHEAD: (PROPERTY TAX &amp; INSURANCE + 5.0% OF TOTAL VARIABLE COSTS)</b>					
<b>BUILDINGS:</b>				\$ 31.05	
<b>TOTAL CASH OVERHEAD:</b>				\$ 1.33	
<b>TOTAL CASH OVERHEAD:</b>				\$ 32.38	
<b>5. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			35.07	
BUILDINGS:	ACRE			1.88	
<b>TOTAL DEPRECIATION:</b>				\$ 36.95	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.080	269,246	21.54	
BUILDINGS:		0.080	35,137	2.81	
<b>TOTAL INTEREST CHARGE:</b>				\$ 24.35	
<b>TOTAL FIXED COSTS:</b>				\$ 100.18	
<b>FIXED COST PER TON</b>				\$ 4.01	
<b>NET INCOME ABOVE FIXED &amp; VARIABLE COSTS:</b>				\$ 34.17	
<b>NET INCOME PER TON</b>				\$ 1.37	
<b>6. MANAGEMENT CHARGE ( 5.0% OF GROSS RECEIPTS)</b>					
<b>MANAGEMENT CHARGE:</b>				\$ 23.75	
<b>7. LAND CHARGE (SHARE RENT):</b>					
<b>LAND CHARGE:</b>				\$ 95.00	
<b>8. TOTAL OF ABOVE COSTS :</b>					
<b>TOTAL COST PER TON</b>				\$ 559.58	
<b>TOTAL COST PER TON</b>				\$ 22.38	
<b>9. NET RETURNS:</b>					
<b>NET RETURNS PER TON</b>				\$ -84.58	
<b>NET RETURNS PER TON</b>				\$ -3.38	

FOOTNOTE: BASED ON A 1500 ACRE FIELD CROP OPERATION WITH 250 ACRES OF SUGAR BEETS  
 FURROW IRRIGATION AUTHOR: SAILSBERY  
 TYPICAL CULTURAL PRACTICES REPRESENTED DATE: 04/01/78  
 BUDGET IDENTIFICATION: ENTERPRISE 232 COUNTY 11 MISCL 00 IRRIGATION LEVEL 8 LAND CLASS 2  
 INDIV. # 0 MACH. COMP, 5 IRIG. SYSTEM 6 PRICE VECTOR 2 EQUIP COMP 1  
 DATE PRINTED: 04/05/78 ANNUAL CAPITAL MONTH: 9

IDENTIFICATION NUMBER 2321100820 562 1

ANNUAL CAPITAL MONTH 9 BUDGET RECORD NUMBER 150

SAMPLE COSTS TO PRODUCE SUGAR BEETS

TENNANT - LANDOWNER BASIS

TEHAMA - BUTTE - GLENN COUNTIES

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	0.00	316.25	156.75	0.00	0.00	475.00
OPERATING EXPENSES															
FERTILIZER APP	\$/AC	0.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50
NITROGEN	\$/AC	0.00	19.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.50
N*P*O	\$/AC	0.00	20.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.49
SUGAR BEET SEED	\$/AC	0.00	0.00	5.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.66
PRE-MERGE HERB	\$/AC	0.00	0.00	7.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.41
EARLY POST-EMERG	\$/AC	0.00	0.00	0.00	9.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.70
CUT WORM BAIT	\$/AC	0.00	0.00	0.00	9.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.01
GRASS KILLER	\$/AC	0.00	0.00	0.00	0.00	5.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.72
PHORY MILDEN CTL	\$/AC	0.00	0.00	0.00	0.00	0.00	0.80	0.80	0.80	0.00	0.00	0.00	0.00	0.00	2.41
AERIAL SPRAYING	\$/AC	0.00	0.00	0.00	0.00	0.00	3.93	3.93	3.93	0.00	0.00	0.00	0.00	0.00	11.79
HAND HOEING	\$/AC	0.00	0.00	0.00	0.00	40.20	19.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
DIGGING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.13	12.38	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	0.00	24.41	12.03	0.00	0.00	0.00	36.44
MACHINE LABOR COST	\$/AC	0.00	9.00	4.23	8.02	2.97	1.64	0.00	0.00	0.00	0.00	4.89	0.00	0.00	30.74
INTEREST ON OPER. CAP.	\$/AC	0.00	2.73	1.41	1.20	1.48	0.75	0.20	0.06	0.33	1.79	0.57	0.00	0.00	10.53
TRACTOR COST	\$/AC	0.00	6.48	2.02	2.96	1.11	0.62	0.00	0.00	0.00	0.00	2.31	0.00	0.00	15.50
EQUIPMENT COST	\$/AC	0.00	1.40	3.21	1.12	0.35	0.21	0.00	0.00	0.00	0.00	1.24	0.00	0.00	7.53
BLOG OPER. COST	\$/AC	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.52
IRRIGATION COST	\$/AC	0.00	0.00	7.77	2.78	2.78	5.55	5.55	2.22	0.00	0.00	0.00	0.00	0.00	26.65
IRRIQ LABOR COST	\$/AC	0.00	0.00	4.90	2.45	2.45	4.90	4.90	2.45	0.00	0.00	0.00	0.00	0.00	22.05
TOTAL EXPENSES	\$/AC	0.05	61.13	36.65	37.28	57.11	38.25	15.43	9.51	49.91	26.24	9.05	0.05	0.05	340.65

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	1.64	0.77	1.46	0.54	0.30	0.00	0.00	0.00	0.89	0.00	0.00	5.59
IRRIGATION LABOR	HR/AC	0.00	0.00	1.40	0.70	0.70	1.40	1.40	0.70	0.00	0.00	0.00	0.00	6.30
IRRIQ. WATER APPLIED	ACIN	0.00	0.00	14.00	5.00	5.00	10.00	10.00	4.00	0.00	0.00	0.00	0.00	48.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANNUAL FIXED COST PER ACRE				VARIABLE COST PER ACRE					TOTAL	HRS PER ACRE
					HOURS USED	DEPR.	INTER.	TAX SINS	FUEL	LUBE	REPAIRS				
TRACTOR 60 HP	3	60.0	9410.	10.	500.	2,594	1,908	0.827	5,329	2,817	0.423	1.089	4,328	1,954	
TRACTOR 75 HP	4	75.0	13950.	10.	500.	3,277	2,410	1.045	6,732	3,001	0.450	1.375	4,826	1,667	
TRACT 4WD 135 HP	8	135.0	22480.	10.	500.	2,508	1,844	0.800	5,152	2,992	0.449	1.052	4,494	0,792	
CRANLER 65 HP	10	65.0	25290.	10.	400.	2,972	2,185	0.948	6,105	1,214	0.182	0.459	1,855	0,667	
IRR PUMP 60HP*	22	2.0	11388.	25.	3200.	3,127	3,705	1.830	8,663	20,450	0.307	1,750	22,507	24,000	
CULTIVATOR ROLL	49	12.0	3500.	8.	45.	1,513	0,767	0.346	2,626	0.000	0.002	0.089	0,091	0,201	
CULTIVATOR 6ROW	53	15.0	2900.	10.	155.	0,634	0,363	0.169	1,166	0.000	0.007	0.358	0,366	0,412	
SADDLE TANKS	55	15.0	2500.	5.	47.	1,279	0,479	0.207	1,965	0.000	0.001	0.047	0,048	0,173	
ROLLER	57	21.0	3450.	15.	75.	0,471	0,343	0.168	0,982	0.000	0.001	0.041	0,042	0,170	
DISK OFFSET HYDR	63	14.0	4260.	10.	75.	2,087	1,194	0.555	3,836	0.000	0.010	0.520	0,531	0,446	
FERTILIZER APLIC	70	10.0	713.	5.	130.	0,239	0,089	0.039	0,367	0.000	0.001	0.054	0,055	0,313	
SPRINGTOOTH	78	20.0	2990.	10.	85.	0,995	0,569	0.265	1,829	0.000	0.005	0.238	0,243	0,344	
LISTER 4 ROW	82	10.0	1380.	10.	58.	0,507	0,290	0.135	0,932	0.000	0.001	0.068	0,070	0,259	
TRI-PLANE	84	16.0	6850.	15.	170.	0,442	0,321	0.157	0,920	0.000	0.006	0.304	0,310	0,182	
LAND PLANE	86	15.0	13225.	15.	115.	1,345	0,978	0.479	2,802	0.000	0.009	0.457	0,466	0,194	
MB PLOW 4-16	97	5.3	4000.	15.	69.	1,786	1,299	0.637	3,722	0.000	0.019	0.956	0,975	0,511	
THINNER 4 ROW	103	10.0	12000.	10.	59.	5,173	2,958	1,375	9,507	0.000	0.017	0.846	0,863	0,309	
PLANTER SLED 4R	112	10.0	6900.	10.	135.	2,504	1,432	0.666	4,602	0.000	0.062	3,122	3,185	0,595	
WELL + FURROW*	132	2.0	22500.	10.	5000.	7,610	5,596	2,428	15,633	0.000	0.081	4,060	4,141	24,000	
DITCHER	138	25.0	2300.	10.	45.	0,673	0,385	0.179	1,237	0.000	0.002	0.099	0,101	0,160	
TOTAL			171986.			41.74	29.12	13.25	84.11	30.47	2.04	16.99	49.50		