

Table 45. A Standard of Labor, Material, and Other Costs for the Production of Sugar Beets in northern and central California, with a yield of 15 tons per acre.

	Man labor	Tractor	1½-ton truck	Cost per acre	Cost per ton
	Hours per acre			Dollars	
Plowing	1.2	1.2		1.86	
Other land preparation	2.8	2.8		4.34	
Planting and replanting	.5	.5		.58	
Thinning	20.0			6.00	
Hoeing, about twice	12.0			3.60	
Cultivating and furrowing	2.0	2.0		2.30	
Irrigating	10.0			3.00	
Miscellaneous	1.5	.5	.5	1.57	
<b>Total cultural labor</b>	<b>50.0</b>	<b>7.0</b>	<b>.5</b>	<b>23.25</b>	<b>1.56</b>
Plowing out	1.5	1.5		2.33	.15
Topping and loading	45.0			13.50	.90
Hauling field to beet dump	5.5		4.5	6.15	.41
<b>Total labor</b>	<b>102.0</b>	<b>8.5</b>	<b>5.0</b>	<b>45.23</b>	<b>3.02</b>
Irrigation water, power for pumping				4.00	
Seed, 20 lbs. at 16¢ (includes replanting)				3.20	
<b>Total material cost</b>				<b>7.20</b>	<b>.48</b>
General expense, 5% of above				2.62	
County taxes				3.00	
Machinery repairs				.50	
Insurance				.50	
<b>Total cash-overhead cost</b>				<b>6.62</b>	<b>.44</b>
<b>Total cash costs (including all labor)</b>				<b>59.05</b>	<b>3.94</b>
Investment and depreciation based on a 120-acre unit	Original cost	Average investment	5% interest	Depreciation	
	Dollars per acre				
General improvements	10.00	5.00	.25	.25	
Irrigation system	40.00	20.00	1.00	2.00	
Tillage equipment	5.00	2.50	.13	.50	
Planting equipment	1.00	.50	.03	.10	
Harvesting equipment	2.00	1.00	.05	.20	
Miscellaneous	1.50	.75	.04	.15	
Land	200.00	200.00	10.00		
<b>Total investment</b>	<b>259.50</b>	<b>229.75</b>			
<b>Total depreciation</b>				<b>3.20</b>	<b>.21</b>
<b>Subtotal, cash costs and depreciation</b>				<b>62.25</b>	<b>4.15</b>
<b>Total interest on investment</b>			<b>11.50</b>	<b>11.50</b>	<b>.77</b>
<b>Total all costs</b>				<b>73.75</b>	<b>4.92</b>
Less, value of tops				3.75	.25
<b>Net cost of beets</b>				<b>70.00</b>	<b>4.67</b>

The above costs are computed as they would likely occur in Yolo County or the Salinas Valley. A yield of 15 tons is assumed which is about that shown by 79 records obtained in 1936, the sugar content being about 18%.

Labor costs were based on the following rates per hour: man labor, \$0.30; 26-drawbar horsepower tractor for heavy work, \$1.25; 13-drawbar horsepower row type tractor for planting and cultivating, \$0.85; 1½-ton truck, \$1.00. The field power rates and overhead on equipment are based on the use of these facilities on 120 acres, either of sugar beets or similar crops. Aside from yield differences, the main adjustments needed to render costs suitable to southern California would be in water cost, taxes, irrigation system, and land value.