
**2014
Projected
Commodity
Costs
And
Returns**

**Sugarcane Production in
Louisiana**

**Michael E. Salassi, Michael A. Deliberto
and Brian M. Hilbun**



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INTERNET ACCESS

This publication, along with 2014 projected costs and returns for other commodities as well as other farm management publications, is available on the Internet on the LSU Ag Center web page under "Money and Business - Farm and Business - Budgets". This publication is also available on the LSU Ag Center web page under "Crops and Livestock - Sugarcane - Economics." The web address for the LSU Ag Center is: **www.lsuagcenter.com**

PROJECTED COSTS AND RETURNS -- SUGARCANE, LOUISIANA, 2014

by

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INTRODUCTION

This report presents estimates of costs and returns associated with sugarcane production practices in Louisiana for 2014. It is part of a continuing effort to provide farmers, researchers, extension personnel, lending agencies and others working in agriculture and/or agribusiness timely planning information. Sugarcane production is unique in that it is a perennial crop grown in a rotation. Land planted to sugarcane in late summer will be harvested for the following three to five years before replanting is necessary. In addition, processing, storage and marketing services of the raw sugar and molasses final products are provided by the raw sugar factory, taking a share of the crop as payment for these services. Typically, this mill share of the crop is in the range of 37% to 40% of crop proceeds. Further, the large majority of growers are tenant producers, paying a portion of the crop (after mill charges) as rent to landowners. Although some sugarcane land may be cash rented, the majority is leased under a share rental arrangement. The most common share rental arrangement for sugarcane produced in Louisiana is a one-sixth crop share, with a small number of leases using a one-fifth crop share or a one-seventh crop share. Returns shown in Table 1A-3C and in the whole farm analysis in Appendix A reflect returns to management and risk. No charges for family living expenses or management are included as a cost in this analysis.

SUGARCANE BUDGETS

The enterprise budgets for tenant-operators producing sugarcane are presented in two formats. One format is a summary of costs and returns for a particular phase of sugarcane production. This format presents costs by broad categories such as fertilizer, herbicides, insecticides, labor, fuel and repairs, etc. The other format presents a detailed listing of the operations, the equipment size and the associated power unit along with the date performed and the associated costs for tractor, machinery and materials. Together these budget formats provide the detailed information necessary to adjust the sugarcane budgets to individual situations. In addition, the appendix to this report contains detailed cost estimates for an extensive list of equipment and operating inputs. These may be used to modify budgets contained in this report or construct new enterprise budgets.

Whole farm income and expense summary tables presented in this report (Tables 1A, 2A and 3A) present estimates of projected income and expenses for a sugarcane farming operation on 1,000 acres of sugarcane. A mill charge of 39.0% and a crop share land charge of 16.7% (a one-sixth crop share lease after mill charges) are used. Under these assumptions, the distribution of crop proceeds are as follows: 39.0% to the mill, 50.8% to the grower, and 10.2% to the landlord.

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This report presents 2014 projected costs and returns associated with the various phases of sugarcane production using three row machinery and the production practices followed by most growers in the main sugarcane producing area of the state (see figure on page 6). Fertilizer and chemical rates were based on recommendations of the LSU Agricultural Center.^{2,3} Only tenant-operator budgets are presented in this report, reflecting the predominant share rent land tenure situation. The landlord does not share in any of the production expenses other than seed cane (in the form of reduced current year income) and provides little assistance in maintaining or improving farm housing, drainage, and roads.

Determination of costs associated with sugarcane is not a straight forward process. The uniqueness of the production rotation normally associated with sugarcane coupled with the fact that a portion of the rotation is non-income generating creates some difficulty. Thus, the sugarcane budgets presented in this report reflect costs per acre of land. Returns are based on pounds of raw sugar and gallons of molasses per acre of land harvested. Yield information used in estimating income in these budgets is based on typical yield levels per harvested acre. These typical yield levels reflect the approximate state-level sugarcane yield per acre harvested for sugar. Grower income reflects the usual disposition of raw sugar and molasses between the grower, landlord and mill.⁴

Projections of harvest costs are included for 1 and 2-row wholestalk (soldier) harvesters. The harvest budgets (Tables 14 and 15) includes the costs of hauling cane directly from the field to the mill (direct haul) with tractors using two 10-ton cane wagons. Under this scenario, the hauling rebate from the mill would be paid to the producer.

Projected total costs and returns for sugarcane production on a representative 1000 acre farm are shown in Table 1A, 2A, and 3A. Table 1A uses a 4-year land rotation with 250 acres each of plantcane, first stubble, second stubble, and fallow/plant. Table 2A uses a 5-year rotation with 200 acres of plantcane, first stubble, second stubble, third stubble and fallow/plant. Table 3A uses a 6-year rotation with 167 acres of plantcane, first stubble, second stubble, third stubble, fourth stubble, and fallow/plant. Gross value of production is shown, along with estimated mill and land charges, as well as producer income and expenses for each scenario. Net returns to management and risk are estimated. No charges for management, risk or family living expenses are included.

Projected output per rotational acre and its distribution between the grower and suppliers of land and milling services is presented in Table 1B, 2B and 3B. Table 1B reflects the output distribution associated with a 4-year sugarcane rotation and approximates the projected average

² "Sugarcane Fertilization," *Sugarcane Production Handbook – 2001*, Louisiana State University Agricultural Center, Baton Rouge, LA, Pub. No. 2859.

³ "Controlling Weeds in Sugarcane," *Sugarcane Production Handbook – 2001*, Louisiana State University Agricultural Center, Baton Rouge, LA, Pub. No. 2859.

⁴ In a typical situation, sugar mills would retain about 39 percent of the raw sugar and slightly more than 50 percent of the molasses to cover hauling and processing of sugarcane and storage and marketing of raw sugar. Landlords normally retain 16.7 percent of the remaining raw sugar and molasses for land rent under a one-sixth crop share lease arrangement.

yield levels in 2014 for established producers. Sugarcane land under a standard rotation is assumed to have 25 percent each of land in plant cane, first stubble, second stubble, and fallow/plant. Sugar output per rotational for land under an extended 5-year and 6-year rotation, with harvest through third stubble and fourth stubble, respectively, are shown in Tables 2B and 3B. Sugar yields for plantcane and stubble crops presented in this report are based on research results from outfield variety trials for commercial varieties of sugarcane currently grown in Louisiana, adjusted to reflect average producer yields.⁵

Tables 1C, 2C and 3C presents breakeven raw sugar selling prices required to cover production costs for selected yield levels and rental arrangements. Base yield level reflects budgeted yields included in Tables 1A, 2A and 3A. Distribution shares of sugar production to mill, landlord, and grower, in pounds of sugar per rotational acre, are shown for a 1/5 and a 1/6 share rent arrangement. Breakeven prices per pound of raw sugar are calculated by dividing grower's share of production into direct costs, total specified costs, and total specified costs plus overhead expenses.

PROCEDURE

Survey data collected from sugarcane producers provided basic production practice, equipment and input information. The survey indicated that farm size was increasing. Producer's complement of tractors were larger, and the use of high clearance tractors with mechanical front wheel drive was common. Producers are cultivating both fallow and cane crops more. Nearly all producers use cultured seed cane in their clean seed program. They were or intended on keeping some stubble beyond the standard 4 year rotations.

Current estimates of machinery and other input costs were used in conjunction with the production practices and input data to estimate costs of production for sugarcane. Input price data were collected in late 2013 from farm suppliers throughout the sugarcane producing area to provide a basis for estimating projected 2014 budgets. Machinery price data were obtained from machinery dealers in 2012. Detailed machinery cost data are shown in the Appendix.

The general procedure used in this report was to apply current machinery and other input price data to the production practices noted above. Production practice data were based on a sample of sugarcane farms randomly drawn by size of farm and area. In an effort to simplify the budgets, individual budgets for separate production areas and soil types were eliminated. The costs associated with operations specific to certain areas or situations can be added to any budget to more accurately match a specific farm situation.

Sugarcane budgets presented in this report were developed using a microcomputer enterprise budget generator program. The budget generator is a computer program that specifies a system of sequential computational procedures for calculating costs and returns associated with the production of a specific agricultural commodity. It also includes report writing features for printing the final budget(s) in standardized terminology. The user specifies the data requirements essential for preparation of a particular budget (e.g. field operations, input quantities and prices, interest rates, fuel consumption, etc.). The user dictates the computations to be made and data sets used for the selected computations to be made. Functions, such as repair costs, depreciation and performance rates for machinery and equipment are specified by the user of the budget generator.

⁵ "Sugarcane Outfield Variety Trials," *Sugarcane Research, Annual Progress Report – 2012*, Louisiana State University Agricultural Center, Baton Rouge, LA.

While selected data sets may be stored in the system, the user has the prerogative of substituting data. The responsibility for selection of appropriate data sets used in the program rests with the user. The program includes standardized procedures for developing estimates for selected data elements for users with limited information.

Budget information is presented for ten activity sets, an overhead budget, and projected revenues. The activities include breaking stubble and fallow operations, seedbed preparation, cutting and planting seed cane (propagated and field run), cultural regimes for the plant cane and first stubble, second stubble and older and succession planting on a per acre of land basis. An individual may select those budgets that fit his "unique" situation to develop cost and return estimates reflecting his land situation and production activities.

Machinery Costs

Machinery cost data for implements were obtained from annual surveys of machinery dealers. In addition, these data were supplemented with data from a recent issue of Official Guide, Tractors and Farm Equipment.⁶ Purchase prices for machinery items used in this report may be found in the Appendix. Purchase prices for tractors and harvesting equipment were updated in 2014. Appendix Tables 1-4 provide pertinent information used to compute direct and fixed costs per acre and per hour for new powered and towed machines. Machinery performance rates are based on survey data collected from sugarcane producers. These tables are the basis for all machinery costs shown in the budgets and accompanying tables.

Price Data

Input price data reflect current quotes obtained from suppliers of agricultural chemicals and services in the area, Appendix Tables 1 and 5. These data were used as a basis for estimating input costs for 2014. Chemical weed control practices are identified as individual operations within the production sequence. Materials are designated by common name and reflect recommended rates. Chemical names are for identification purposes only and do not constitute endorsement of these products.

Regular hired farm labor was charged at \$9.60 per hour. This wage rate includes a \$7.50 per hour basic wage rate plus additional costs (27.65%) for social security, Medicare, and workman's compensation (6.2%, 1.45%, 20%). Operator labor was charged at \$15.30 per hour, which includes a basic wage rate of \$12.00 per hour plus (27.65%) for social security, Medicare, and workman's compensation (6.2%, 1.45%, 20%). Labor charged at the lower rate includes time spent operating tractors as well as time spent in direct support of any field operation, while labor charged at the higher rate reflects only the time required for operating self-propelled (harvest) machines. It is recognized that full time labor is not generally available on an hourly basis. However, for a single enterprise, the hourly charge represents a practical approach for charging the enterprise for labor necessary to produce that enterprise.

Interest on operating capital was charged at 3.75 percent. Operating capital was assumed borrowed only for the length of time necessary to secure inputs in a timely fashion. Diesel fuel was priced at \$3.30 per gallon and regular gasoline at \$3.30 per gallon. Variable costs for operating

⁶ *Official Guide Tractors and Farm Equipment*. St. Louis: National Farm and Power Services, Inc., Fall 1993.

tractors and self-propelled machines include fuel, lubrication and repairs. Variable costs for machinery items include lubrication and repairs. The "sequence of operations" tables for each production activity show both variable and fixed costs per acre for performing each machine operation. The non-land capital or intermediate term interest rate was charged at a historical real rate of 4.50 percent.

Product price projections were made in January 2014, based primarily upon existing supply and use and government program information. Price forecasting at this time has a low degree of reliability since most factors affecting both supply and demand cannot be ascertained at this time. However, the product price estimates are made for the primary purpose of making comparative evaluations among alternative sugarcane production systems or across alternative crops. Return estimates in this report are computed using a \$0.220 per pound raw sugar market price and a selling price for molasses of \$0.70 per gallon.

Overhead Costs

Overhead costs reflect significant expenses associated with the operation of the entire farm business, but are not necessarily attributable to a specific enterprise. Examples of farm overhead costs include tax services, record keeping, utilities, farmstead maintenance, and insurance and property taxes where applicable.

Overhead cost projections presented in this report are based on the 2000 ERS survey of overhead costs. This survey is conducted every three to eight years. Methodology and detailed information can be found on the ERS website at <http://www.ers.usda.gov>. Forecasts for general farm overhead, and taxes and insurance for corn, soybeans, cotton and rice for regions that include Louisiana for 2005 were averaged. The percentage difference between 2005 and the projected costs for 2014 for each crop national average was calculated and these were averaged. The 2005 regional average was then increased by this average to produce the figure used in this report.

Projected enterprise budgets for sugarcane production included in this report incorporate the variable and fixed cost overhead components as a single lump sum. The total overhead costs for a farm firm are related to tenure and size of business. The overhead costs included in this report were estimated on a per acre basis, and thus are included on a per acre of land use basis.

Machinery Size

The budgets in this report are based on typical size machines for performing each of the various operations. Appendix Tables 2 and 3 present information for each of the machines used in the budgets found in this report. This machinery information (Appendix Tables 2 and 3) can be used to adjust machinery costs and labor requirements for budgets presented in this report to fit a particular farm situation.

Louisiana Sugarcane Producing Areas



Table 1A. Projected Costs and Returns on 1,000 Acres of Sugarcane, 4-Year Rotation, Harvest through 2nd stubble, Tenant-Operator, Louisiana, 2014.

Item	Dollars Per Acre	Number of Acres	Total Dollar Value	Per Acre Dollar Value 6/	Per Pound of Sugar Value 7/
	(\$/acre)	(acres)	(\$)	(\$/acre)	(\$/lb)
GROSS VALUE OF PRODUCTION: 1/					
Sugar: (\$0.220/lb; 5,514,080 lbs.)					
Plantcane (8,800 lbs/acre)	1,936.00	201.6	390,298		
1st stubble (8,184 lbs/acre)	1,800.48	250.0	450,120		
2nd stubble (6,776 lbs/acre)	1,490.72	250.0	372,680		
Total sugar			1,213,098	1,213.10	0.220
Molasses: (\$0.70/gal; 165,422 gallons)	--	--	115,796		
TOTAL GROSS VALUE			1,328,893	1,328.89	0.241
MILL CHARGE (Payment in kind):					
Sugar (39.0%)	--	--	473,108		
Molasses	--	--	62,861		
Total mill charge			535,969	535.97	0.097
NET RETURNS TO LAND AND PRODUCER			792,925	792.92	0.144
LAND RENT (Payment in kind):					
Sugar (16.7% after mill charge)	--	--	123,578		
Molasses(16.7% after mill charge)	--	--	8,840		
Total land charge			132,418	132.42	0.024
PRODUCER INCOME					
Sugar and Molasses	--	--	660,506	660.51	0.120
ASCL Check Off (\$0.14 /ton)	--	--	(3,860)		
Total Income			656,646	656.65	0.119
VARIABLE PRODUCTION EXPENSES: 3/					
Fallow Field & Seedbed Preparation	155.80	250.0	38,950		
Cultured Seed Cane	520.67	4.1	2,130		
Hand Planting	275.19	4.1	1,126		
Wholestalk Seedcane Harvest	78.75	49.2	3,875		
Mechanical Planting - Wholestalk	239.45	245.9	58,881		
Plant Cane Field Operations	275.99	250.0	68,998		
1st Stubble Field Operations	344.69	250.0	86,173		
2nd Stubble Field Operations	338.72	250.0	84,680		
Harvest for Sugar 4/	168.15	700.8	117,840		
Total variable expenses			462,650	462.65	0.084
RETURNS ABOVE VARIABLE PRODUCTION EXPENSES			193,997	194.00	0.035
FIXED PRODUCTION EXPENSES 5/		1,000.0	145,768	145.77	0.026
RETURNS ABOVE TOTAL PRODUCTION EXPENSES			48,229	48.23	0.009
FARM OVERHEAD EXPENSES		1,000.0	30,000	30.00	0.005
NET RETURNS TO MANAGEMENT AND RISK			18,229	18.23	0.003

- 1/ Gross value of production is determined using estimated production from 1000 acres of sugarcane land in a standard 4 year rotation (fallow/plant, plantcane, 1st stubble, and 2nd stubble). Raw sugar is valued at 22.0 cents per pound and molasses at 70.0 cents per gallon.
- 2/ Harvested sugarcane is assumed to be transloaded to custom truck and trailer. Hauling costs from farm to mill and hauling rebate are excluded.
- 3/ Each category of production expense listed includes all variable costs associated with the specified operations including cost of inputs, labor, fuel, repairs, and interest on operating capital.
- 4/ Harvest costs are estimated assuming 100% of sugarcane is harvested with a combine harvester.
- 5/ Fixed expenses includes depreciation and interest charges on equipment used in production.
- 6/ Per acre dollar value is calculated by dividing total dollar value by total farm acreage.
- 7/ Per pound of sugar value is calculated by dividing total dollar value by total sugar production over 1,000 farm acres (5,514,080 pounds of sugar from 25,064 tons of cane).

Table 1B. Expected Sugar Yield per Rotational Acre of Sugarcane, 4-Year Rotation, Harvest through 2nd stubble, Tenant-Operator, Louisiana, 2014.

	Land Use (%)	Plantcane	1st stubble	Sugar yield 2nd stubble	Rotational Acre
Sugar Yield per Acre Harvested for Sugar		8800	8184	6776	
Sugar Yield per Rotational Acre 1/:					
Plantcane	25.0%	2200	--	--	
Plantcane used for seed 2/	4.9%	433	--	--	
1st Stubble	25.0%	--	2046	--	
2nd Stubble	25.0%	--	--	1694	
Fallow/plant	25.0%	--	--	--	
Total Raw Sugar per Rotational Acre		1767	2046	1694	5507
Mill/Landlord Share:					
Mill	39.0%	689	798	661	2148
Land Rent 3/	10.2%	180	209	173	562
Grower's Share 4/:					
Tenant	50.8%	898	1039	861	2798

- 1/ Assumes a standard rotation of 25% each of plantcane, 1st stubble, 2nd stubble, and fallow/plant.
2/ Assumes .409 acres of disease-free cultured seed planted annually with two expansions of plant cane and first stubble cultured seed cane crops, using a 5:1 planting ratio, for every 25 acres planted each year. Plantcane cut for seed (4.92 acres) will plant 24.6 acres, plus .409 acres planted in cultured seed, yields 25 acres planted.
3/ One-sixth land rent of "after milling crop proceeds."
4/ Grower's share is total raw sugar less amount taken for mill and land rent.

Table 1C. Breakeven Selling Prices for Raw Sugar for Selected Yields and Rental Arrangements, 4-Year Rotation, Harvest through 2nd stubble, Tenant-Operators, Louisiana, 2014.

	Selected Yield Levels				
	-20%	-10%	Base	+10%	+20%
Cane yield per harvested acre (tons) 1/	28.6	32.1	35.7	39.3	42.8
Sugar yield per harvested acre (lbs) 2/	6283	7069	7854	8639	9425
Sugar yield per rotational acre (lbs) 3/	4406	4956	5507	6058	6608
ONE-FIFTH LAND SHARE RENT					
Breakeven price to recover: 4/	-----cents per pound of sugar-----				
Direct costs	20.4	18.6	17.2	16.0	15.1
Total specified costs	27.2	24.6	22.6	21.0	19.6
Total costs plus overhead	28.6	25.9	23.7	22.0	20.5
ONE-SIXTH LAND SHARE RENT:					
Breakeven price to recover: 4/	-----cents per pound of sugar-----				
Direct costs	19.6	17.9	16.5	15.4	14.5
Total specified costs	26.1	23.7	21.7	20.1	18.8
Total costs plus overhead	27.4	24.8	22.8	21.1	19.7

- 1/ Average farm yield across harvested acreage of plantcane, 1st stubble and 2nd stubble.
2/ Average yield in tons per acre multiplied by a 220 CRS.
3/ Assumes a standard land rotation of 25% each of plantcane, 1st stubble, 2nd stubble, and fallow/plant.
4/ Breakeven prices are calculated by dividing grower's share of production (48.8% for 1/5 share, 50.8% for 1/6 share) into direct costs, total specified costs, and total specified costs plus overhead. Breakeven sugar price excludes molasses payment. Mill share assumed to be 39.0%.

Table 1D. Breakeven Raw Sugar Yields for Selected Yields and Rental Arrangements, 4-Year Rotation, Harvest through 2nd stubble, Tenant-Operators, Louisiana, 2014.

	Selected Price Levels				
	-1.0	-0.5	Base	+0.5	+1.0
Raw sugar price (cents per pound)	21.0	21.5	22.0	22.5	23.0
ONE-FIFTH LAND SHARE RENT					
Breakeven yield to recover: 1/	-----pounds of sugar per harvested acre-----				
Direct costs	6,440	6,290	6,147	6,011	5,880
Total specified costs	8,469	8,272	8,084	7,905	7,733
Total costs plus overhead	8,887	8,680	8,483	8,294	8,114
ONE-SIXTH LAND SHARE RENT:					
Breakeven yield to recover: 1/	-----pounds of sugar per harvested acre-----				
Direct costs	6,187	6,043	5,905	5,774	5,649
Total specified costs	8,136	7,947	7,766	7,593	7,428
Total costs plus overhead	8,537	8,338	8,149	7,968	7,795

- 1/ Breakeven sugar yield per harvested acre to recover direct costs, total specified costs, and total costs plus overhead. Breakeven sugar yield excludes molasses payment.

Table 2A. Projected Costs and Returns on 1,000 Acres of Sugarcane, 5-Year Rotation, Harvest through 3rd stubble, Tenant-Operator, Louisiana, 2014.

Item	Dollars Per Acre	Number of Acres	Total Dollar Value	Per Acre Dollar Value 6/	Per Pound of Sugar Value 7/
	(\$/acre)	(acres)	(\$)	(\$/acre)	(\$/lb)
GROSS VALUE OF PRODUCTION: 1/					
Sugar: (\$0.220/lb; 5,672,480 lbs)					
Plantcane (8,800 lbs/acre)	1,936.00	160.6	310,922		
1st stubble (8,184 lbs/acre)	1,800.48	200.0	360,096		
2nd stubble (6,776 lbs/acre)	1,490.72	200.0	298,144		
3rd stubble (6,336 lbs/acre)	1,393.92	200.0	278,784		
Total sugar			1,247,946	1,247.95	0.220
Molasses (\$0.70/gal; 170,174 gallons)	--	--	119,122		
TOTAL GROSS VALUE			1,367,068	1,367.07	0.241
MILL CHARGE (Payment in kind):					
Sugar (39.0%)	--	--	486,699		
Molasses	--	--	64,666		
Total mill charge			551,365	551.37	0.097
NET RETURNS TO LAND AND PRODUCER			815,703	815.70	0.144
LAND RENT (Payment in kind):					
Sugar (16.7% after mill charge)	--	--	127,128		
Molasses(16.7% after mill charge)	--	--	9,094		
Total land charge			136,222	136.22	0.024
PRODUCER INCOME					
Sugar and Molasses	--	--	679,480	679.48	0.120
ASCL Check Off (\$0.14 /ton)	--	--	(3,971)		
Total Income			675,510	675.51	0.119
VARIABLE PRODUCTION EXPENSES: 3/					
Fallow Field & Seedbed Preparation	155.80	200.0	31,160		
Cultured Seed Cane	520.67	3.3	1,718		
Hand Planting	275.19	3.3	908		
Harvesting Wholestalk Seedcane	78.75	39.4	3,103		
Mechanical Planting - Wholestalk	239.45	196.7	47,100		
Plant Cane Field Operations	275.99	200.0	55,198		
1st Stubble Field Operations	344.69	200.0	68,938		
2nd Stubble Field Operations	338.72	200.0	67,744		
3rd Stubble Field Operations	338.72	200.0	67,744		
Harvest for Sugar 4/	168.15	760.6	127,895		
Total variable expenses			471,508	471.51	0.083
RETURNS ABOVE VARIABLE PRODUCTION EXPENSES			204,002	204.00	0.036
FIXED PRODUCTION EXPENSES 5/		1000.0	145,822	145.82	0.026
RETURNS ABOVE TOTAL PRODUCTION EXPENSES			58,180	58.18	0.010
FARM OVERHEAD EXPENSES		1000.0	30,000	30.00	0.005
NET RETURNS TO MANAGEMENT AND RISK			28,180	28.18	0.005

- 1/ Gross value of production is determined using estimated production from 1000 acres of sugarcane land in an extended 5 year rotation (fallow/plant, plantcane, 1st stubble, 2nd stubble and 3rd stubble). Raw sugar is valued at 22.0 cents per pound and molasses at 70.0 cents per gallon.
- 2/ Harvested sugarcane is assumed to be transloaded to custom truck and trailer. Hauling costs from farm to mill and hauling rebate are excluded.
- 3/ Each category of production expense listed includes all variable costs associated with the specified operations including cost of inputs, labor, fuel, repairs, and interest on operating capital.
- 4/ Harvest costs are estimated assuming 100% of sugarcane is harvested with a combine harvester.
- 5/ Fixed expenses includes depreciation and interest charges on equipment used in production.
- 6/ Per acre dollar value is calculated by dividing total dollar value by total farm acreage.
- 7/ Per pound of sugar value is calculated by dividing total dollar value by total sugar production over 1,000 farm acres (5,672,480 pounds of sugar from 25,784 tons of cane).

Table 2B. Expected Sugar Yield per Rotational Acre of Sugarcane, 5-Year Rotation, Harvest through 3rd stubble, Tenant-Operator, Louisiana, 2014.

	Land Use (%)	Plantcane	1st stubble	2nd stubble	3rd stubble	Rotational Acre
Sugar Yield per Acre Harvested for Sugar		8800	8184	6776	6336	
Sugar Yield per Rotational Acre 1/:						
Plantcane	20.0%	1760	--	--	--	
Plantcane used for seed 2/	3.9%	347	--	--	--	
1st Stubble	20.0%	--	1637	--	--	
2nd Stubble	20.0%	--	--	1355	--	
3rd Stubble	20.0%	--	--	--	1267	
Fallow/plant	20.0%	--	--	--	--	
Total Raw Sugar per Rotational Acre		1413	1637	1355	1267	5672
Mill/Landlord Share:						
Mill	39.0%	551	638	529	494	2212
Land Rent 3/	10.2%	144	167	138	129	579
Grower's Share 4/:						
Tenant	50.8%	718	831	688	644	2882

1/ Assumes a standard land rotation of 20% each of plant cane, 1st stubble, 2nd stubble, 3rd stubble, and fallow.
2/ Assumes .330 acres of disease-free cultured seed planted annually with two expansion for every 20 acres planted each year. One acre of cane cut for seed will plant five acres. Plant cane cut for seed (3.94 acres) will plant 19.70 acres, plus .330 acres planted in new disease-free seed yields 20 acres planted.
3/ One-sixth land rent of "after milling crop proceeds."
4/ Grower's share is total raw sugar less amount taken for mill and land rent.

Table 2C. Breakeven Selling Prices for Raw Sugar for Selected Yields and Rental Arrangements, 5-Year Rotation, Harvest through 3rd stubble, Tenant-Operators, Louisiana, 2014.

	-10%	-5%	Base	+5%	+10%
Cane yield per harvested acre (tons) 1/	30.5	32.2	33.9	35.6	37.3
Sugar yield per harvested acre (lbs) 2/	6712	7085	7458	7831	8204
Sugar yield per rotational acre (lbs) 3/	5105	5389	5672	5956	6240
ONE-FIFTH LAND SHARE RENT					
Breakeven price to recover: 4/					
Direct costs	18.4	17.7	17.0	16.4	15.9
Total specified costs	24.3	23.2	22.3	21.5	20.7
Total costs plus overhead	25.5	24.4	23.4	22.5	21.7
ONE-SIXTH LAND SHARE RENT:					
Breakeven price to recover: 4/					
Direct costs	17.7	17.0	16.4	15.8	15.3
Total specified costs	23.3	22.3	21.4	20.6	19.9
Total costs plus overhead	24.5	23.4	22.5	21.6	20.8

1/ Average farm yield across harvested acreage of plantcane, 1st stubble, 2nd stubble and 3rd stubble.
2/ Average yield in tons per acre multiplied by a 220 CRS.
3/ Assumes a standard land rotation of 20.00% each of plantcane, 1st stubble, 2nd stubble, 3rd stubble, and fallow/plant.
4/ Breakeven prices are calculated by dividing grower's share of production (48.8% for 1/5 share, 50.8% for 1/6 share) into direct costs, total specified costs, and total specified costs plus overhead.
Breakeven sugar price excludes molasses payment. Mill share assumed to be 39.0%.

Table 2D. Breakeven Raw Sugar Yields for Selected Yields and Rental Arrangements, 5-Year Rotation, Harvest through 3rd stubble, Tenant-Operators, Louisiana, 2014.

	-2.0	-1.0	Base	+1.0	+2.0
Raw sugar price (cents per pound)	20.0	21.0	22.0	23.0	24.0
ONE-FIFTH LAND SHARE RENT					
Breakeven yield to recover: 1/					
Direct costs	6,348	6,046	5,771	5,520	5,290
Total specified costs	8,312	7,916	7,556	7,227	6,926
Total costs plus overhead	8,715	8,300	7,923	7,579	7,263
ONE-SIXTH LAND SHARE RENT:					
Breakeven yield to recover: 1/					
Direct costs	6,098	5,808	5,544	5,303	5,082
Total specified costs	7,984	7,604	7,258	6,943	6,654
Total costs plus overhead	8,372	7,974	7,611	7,280	6,977

1/ Breakeven sugar yield per harvested acre to recover direct costs, total specified costs, and total costs plus overhead. Breakeven sugar yield excludes molasses payment.

Table 3A. Projected Costs and Returns on 1,000 Acres of Sugarcane, 6-Year Rotation, Harvest through 4th stubble, Tenant-Operator, Louisiana, 2014.

Item	Dollars Per Acre	Number of Acres	Total Dollar Value	Per Acre Dollar Value 6/	Per Pound of Sugar Value 7/
	(\$/acre)	(acres)	(\$)	(\$/acre)	(\$/lb)
GROSS VALUE OF PRODUCTION: 1/					
Sugar: (\$0.220/lb; 5,711,226 lbs.)					
Plantcane (8,800 lbs/acre)	1,936.00	133.9	259,230		
1st stubble (8,184 lbs/acre)	1,800.48	166.7	300,140		
2nd stubble (6,776 lbs/acre)	1,490.72	166.7	248,503		
3rd stubble (6,336 lbs/acre)	1,393.92	166.7	232,366		
4th stubble (5,896 lbs/acre)	1,297.12	166.7	216,230		
Total sugar			1,256,470	1,256.47	0.220
Molasses (\$0.70/gal, 171,337 gallons)	--	--	119,936		
TOTAL GROSS VALUE			1,367,406	1,376.41	0.241
MILL CHARGE (Payment in kind):					
Sugar (39.0%)	--	--	490,023		
Molasses	--	--	65,108		
Total mill charge			555,131	555.13	0.097
NET RETURNS TO LAND AND PRODUCER			821,274	821.27	0.144
LAND RENT (Payment in kind):					
Sugar (16.7% after mill charge)	--	--	127,997		
Molasses(16.7% after mill charge)	--	--	9,156		
Total land charge			137,153	137.15	0.024
PRODUCER INCOME					
Sugar and Molasses	--	--	684,122	684.12	0.120
ASCL Check Off (\$0.14 /ton)	--	--	(3,998)		
Total Income			680,124	680.12	0.119
VARIABLE PRODUCTION EXPENSES: 3/					
Fallow Field & Seedbed Preparation	155.80	166.7	25,972		
Cultured Seed Cane	520.67	2.7	1,406		
Hand Planting	275.19	2.7	743		
Wholestalk Seedcane Harvest	78.75	32.8	2,583		
Mechanical Planting - Wholestalk	239.45	164.0	39,270		
Plant Cane Field Operations	275.99	166.7	46,008		
1st Stubble Field Operations	344.69	166.7	57,460		
2nd Stubble Field Operations	338.72	166.7	56,465		
3rd Stubble Field Operations	338.72	166.7	56,465		
4th Stubble Field Operations	338.72	166.7	56,465		
Harvest for Sugar 4/	168.15	800.7	134,638		
Total variable expenses			477,472	477.47	0.084
RETURNS ABOVE VARIABLE PRODUCTION EXPENSES			202,651	202.65	0.035
FIXED PRODUCTION EXPENSES 5/		1000.0	145,887	145.89	0.026
RETURNS ABOVE TOTAL PRODUCTION EXPENSES			56,764	56.76	0.010
FARM OVERHEAD EXPENSES		1000.0	30,000	30.00	0.005
NET RETURNS TO MANAGEMENT AND RISK			26,764	26.76	0.005

- 1/ Gross value of production is determined using estimated production from 1000 acres of sugarcane land in an extended 6 year rotation (fallow/plant, plantcane, 1st stubble, 2nd stubble, 3rd stubble and 4th stubble). Raw sugar is valued at 22.0 cents per pound and molasses at 70.0 cents per gallon.
- 2/ Harvested sugarcane is assumed to be transloaded to custom truck and trailer. Hauling costs from farm to mill and hauling rebate are excluded.
- 3/ Each category of production expense listed includes all variable costs associated with the specified operations including cost of inputs, labor, fuel, repairs, and interest on operating capital.
- 4/ Harvest costs are estimated assuming 100% of sugarcane is harvested with a combine harvester.
- 5/ Fixed expenses includes depreciation and interest charges on equipment used in production.
- 6/ Per acre dollar value is calculated by dividing total dollar value by total farm acreage.
- 7/ Per pound of sugar value is calculated by dividing total dollar value by total sugar production over 1,000 farm acres (5,711,226 pounds of sugar from 25,960 tons of cane).

Table 3B. Expected Sugar Yield per Rotational Acre of Sugarcane, 6-Year Rotation, Harvest through 4th stubble, Tenant-Operator, Louisiana, 2014.

	Land Use (%)	Plant cane	1st stubble	2nd stubble	3rd stubble	4th stubble	Rotational Acre
Sugar Yield per Acre Harvested for Sugar		8800	8184	6776	6336	5896	
Sugar Yield per Rotational Acre 1/:							
Plantcane	16.7%	1467	--	--	--	--	
Plantcane used for seed 2/	3.3%	289	--	--	--	--	
1st Stubble	16.7%	--	1364	--	--	--	
2nd Stubble	16.7%	--	--	1130	--	--	
3rd Stubble	16.7%	--	--	--	1056	--	
4th Stubble	16.7%	--	--	--	--	983	
Fallow/plant	16.7%	--	--	--	--	--	
Total Raw Sugar per Rotational Acre		1178	1364	1130	1056	983	5711
Mill/Landlord Share:							
Mill	39.0%	460	532	441	412	383	2227
Land Rent 3/	10.2%	120	139	115	108	100	583
Grower's Share 4/:							
Tenant	50.8%	599	693	574	537	499	2901

1/ Assumes a standard land rotation of 16.7% each of plant cane, 1st stubble, 2nd stubble, 3rd stubble, 4th stubble, and fallow.
2/ Assumes .273 acres of disease-free cultured seed planted annually with two expansions for every 16.7 acres planted each year. One acre of cane cut for seed will plant five acres. Plant cane cut for seed (3.28 acres) will plant 16.40 acres, plus .273 acres planted in new disease-free seed yields 16.7 acres planted.
3/ One-sixth land rent of "after milling crop proceeds."
4/ Grower's share is total raw sugar less amount taken for mill and land rent.

Table 3C. Breakeven Selling Prices for Raw Sugar for Selected Yields and Rental Arrangements, 6-Year Rotation, Harvest through 4th stubble, Tenant-Operators, Louisiana, 2014.

	-20%	-10%	Base	+10%	+20%
Cane yield per harvested acre (tons) 1/	25.9	29.2	32.4	35.6	38.9
Sugar yield per harvested acre (lbs) 2/	5702	6415	7128	7841	8554
Sugar yield per rotational acre (lbs) 3/	4569	5140	5711	6282	6853
ONE-FIFTH LAND SHARE RENT					
Breakeven price to recover: 4/	-----cents per pound of sugar-----				
Direct costs	20.2	18.5	17.1	16.0	15.1
Total specified costs	26.8	24.3	22.4	20.8	19.4
Total costs plus overhead	28.1	25.5	23.4	21.8	20.3
ONE-SIXTH LAND SHARE RENT:					
Breakeven price to recover: 4/	-----cents per pound of sugar-----				
Direct costs	19.4	17.8	16.5	15.4	14.5
Total specified costs	25.7	23.3	21.5	19.9	18.7
Total costs plus overhead	27.0	24.5	22.5	20.9	19.5

1/ Average farm yield across harvested acreage of plantcane and stubble crops (1st, 2nd, 3rd and 4th).
2/ Average yield in tons per acre multiplied by a 220 CRS.
3/ Assumes a standard land rotation of 16.67% each of plantcane, 1st stubble, 2nd stubble, 3rd stubble, and fallow/plant.
4/ Breakeven prices are calculated by dividing grower's share of production (48.8% for 1/5 share, 50.8% for 1/6 share) into direct costs, total specified costs, and total specified costs plus overhead.
Breakeven sugar price excludes molasses payment. Mill share assumed to be 39.0%.

Table 3D. Breakeven Raw Sugar Yields for Selected Yields and Rental Arrangements, 6-Year Rotation, Harvest through 4th stubble, Tenant-Operators, Louisiana, 2014.

	-1.0	-0.5	Base	+0.5	+1.0
Raw sugar price (cents per pound)	21.0	21.5	22.0	22.5	23.0
ONE-FIFTH LAND SHARE RENT					
Breakeven yield to recover: 1/	-----pounds of sugar per harvested acre-----				
Direct costs	5,817	5,681	5,552	5,429	5,311
Total specified costs	7,594	7,417	7,249	7,088	6,934
Total costs plus overhead	7,959	7,774	7,598	7,429	7,267
ONE-SIXTH LAND SHARE RENT:					
Breakeven yield to recover: 1/	-----pounds of sugar per harvested acre-----				
Direct costs	5,588	5,458	5,334	5,215	5,102
Total specified costs	7,295	7,125	6,963	6,809	6,661
Total costs plus overhead	7,646	7,468	7,299	7,136	6,981

1/ Breakeven sugar yield per harvested acre to recover direct costs, total specified costs, and total costs plus overhead. Breakeven sugar yield excludes molasses payment.

Table 4.A Estimated costs per acre, Breaking stubble, fallow activities & seedbed preparation, Sugarcane, Louisiana 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HERBICIDES					
Roundup Power Max	pt	3.13	2.7500	8.61	_____
SERVICE FEE					
Crop Consultant	acre	7.00	1.0000	7.00	_____
LA Hired Labor					
Tractors	hour	9.60	3.0827	29.59	_____
DIESEL FUEL					
Tractors	gal	3.30	24.8144	81.89	_____
REPAIR & MAINTENANCE					
Implements	acre	13.01	1.0000	13.01	_____
Tractors	acre	12.87	1.0000	12.87	_____
INTEREST ON OP. CAP.	acre	2.84	1.0000	2.84	_____

TOTAL DIRECT EXPENSES				155.80	_____
FIXED EXPENSES					
Implements	acre	17.30	1.0000	17.30	_____
Tractors	acre	76.66	1.0000	76.66	_____

TOTAL FIXED EXPENSES				93.96	_____

TOTAL SPECIFIED EXPENSES				249.76	_____

Table 4.B Estimated resource use and costs for field operations, per acre
Breaking stubble, fallow activities & seedbed preparation,
Sugarcane, Louisiana 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
SC Disk	20 ft	MFWD 190	0.100	2.00	Mar	7.45	6.10	1.54	2.07	0.20	1.92				19.08
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Mar	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Chisel Plow	13 ft	MFWD 190	0.219	1.00	Mar	8.19	6.70	0.97	1.18	0.21	2.11				19.15
SC Land Plane	15 ft	MFWD 150	0.300	2.00	Apr	17.87	14.94	1.32	2.65	0.60	5.77				42.55
SC Chisel Plow	13 ft	MFWD 190	0.219	1.00	Apr	8.19	6.70	0.97	1.18	0.21	2.11				19.15
SC Disk	20 ft	MFWD 190	0.100	1.00	Apr	3.73	3.05	0.77	1.03	0.10	0.96				9.54
SC Disk	20 ft	MFWD 190	0.100	1.00	Apr	3.73	3.05	0.77	1.03	0.10	0.96				9.54
SC 3Row (Marker)	18 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.59	0.68	0.12	1.15				8.98
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	2.00	May	7.15	5.97	1.37	1.62	0.24	2.30				18.41
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	May	1.12	0.59	0.13	0.13	0.08	0.77				2.74
Subsoiler	3 shank	MFWD 190	0.204	0.50	May	3.81	3.11	0.12	0.29	0.10	0.98				8.31
SC Chisel Plow	23 ft	MFWD 190	0.120	0.50	May	2.24	1.83	0.25	0.64	0.06	0.58				5.54
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	2.00	May	7.15	5.97	1.37	1.62	0.24	2.30				18.41
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	May	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Jun	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Roundup Power Max	pt											1.3750	3.13	4.30	4.30
SC 3Row Plow	18 ft	MFWD 190	0.120	1.00	Jul	4.47	3.66	1.11	1.31	0.12	1.15				11.70
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Jul	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Aug	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Roundup Power Max	pt											1.3750	3.13	4.30	4.30
SC 3Row (Hipper)	18 ft	MFWD 190	0.120	1.00	Aug	4.47	3.66	0.69	0.81	0.12	1.15				10.78
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Aug	1.12	0.59	0.13	0.13	0.08	0.77				2.74
Crop Consultant	acre			1.00	Sep							1.0000	7.00	7.00	7.00
						-----				-----		-----			
TOTALS						94.76	76.66	13.01	17.30	3.08	29.59			15.60	246.92
INTEREST ON OPERATING CAPITAL															2.84
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															249.76

Table 5.A Estimated costs per acre,
Cultured seed cane,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
SEED/PLANTS					
SC Cultured seedcane	acre	484.00	1.0000	484.00	_____
LA Hired Labor					
Self-Propelled	hour	9.60	0.3303	3.17	_____
DIESEL FUEL					
Self-Propelled	gal	3.30	2.1021	6.94	_____
REPAIR & MAINTENANCE					
Self-Propelled	acre	7.74	1.0000	7.74	_____
INTEREST ON OP. CAP.	acre	18.82	1.0000	18.82	_____

TOTAL DIRECT EXPENSES				520.67	_____
FIXED EXPENSES					
Self-Propelled	acre	12.53	1.0000	12.53	_____

TOTAL FIXED EXPENSES				12.53	_____

TOTAL SPECIFIED EXPENSES				533.20	_____

Table 5.B Estimated resource use and costs for field operations, per acre
Cultured seed cane,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----					dollars	-----dollars-----			
SC Cultured seedcane	acre			1.00	Sep							1.0000	484.00	484.00	484.00
SC Loader 2Rw	12 ft		0.300	1.00	Sep	14.68	12.53			0.33	3.17				30.38
						-----dollars-----					dollars	-----dollars-----			
TOTALS						14.68	12.53	0.00	0.00	0.33	3.17			484.00	514.38
INTEREST ON OPERATING CAPITAL															18.82
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															533.20

Table 6.A Estimated costs per acre,
wholestalk seedcane harvest,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
LA OPERATOR LABOR					
Self-Propelled	hour	15.30	0.4268	6.53	_____
LA Hired Labor					
Tractors	hour	9.60	0.6300	6.05	_____
Self-Propelled	hour	9.60	0.3303	3.17	_____
DIESEL FUEL					
Tractors	gal	3.30	4.5553	15.03	_____
Self-Propelled	gal	3.30	5.2061	17.18	_____
REPAIR & MAINTENANCE					
Implements	acre	0.76	1.0000	0.76	_____
Tractors	acre	2.45	1.0000	2.45	_____
Self-Propelled	acre	24.72	1.0000	24.72	_____
INTEREST ON OP. CAP.	acre	2.86	1.0000	2.86	_____

TOTAL DIRECT EXPENSES				78.75	_____
FIXED EXPENSES					
Implements	acre	0.96	1.0000	0.96	_____
Tractors	acre	14.27	1.0000	14.27	_____
Self-Propelled	acre	33.55	1.0000	33.55	_____

TOTAL FIXED EXPENSES				48.78	_____

TOTAL SPECIFIED EXPENSES				127.53	_____

Table 6.B Estimated resource use and costs for field operations, per acre
wholestalk seedcane harvest,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
SC Harvester 2Rw	12 ft		0.388	1.00	Sep	27.22	21.02			0.42	6.53				54.77
SC Loader 2Rw	12 ft		0.300	1.00	Sep	14.68	12.53			0.33	3.17				30.38
SC Cane Wagon 10T	10 Ton	MFWD 150	0.500	1.00	Sep	16.36	13.68	0.63	0.83	0.55	5.28				36.78
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
TOTALS						59.38	47.82	0.76	0.96	1.38	15.75			0.00	124.67
INTEREST ON OPERATING CAPITAL															2.86
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															127.53

Table 7.A Estimated costs per acre,
Billet seedcane harvest,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
LA OPERATOR LABOR					
Self-Propelled	hour	15.30	0.7700	11.78	_____
LA Hired Labor					
Tractors	hour	9.60	0.7400	7.11	_____
DIESEL FUEL					
Tractors	gal	3.30	5.4046	17.84	_____
Self-Propelled	gal	3.30	8.4000	27.72	_____
REPAIR & MAINTENANCE					
Implements	acre	5.46	1.0000	5.46	_____
Tractors	acre	2.93	1.0000	2.93	_____
Self-Propelled	acre	27.07	1.0000	27.07	_____
INTEREST ON OP. CAP.	acre	3.75	1.0000	3.75	_____

TOTAL DIRECT EXPENSES				103.66	_____
FIXED EXPENSES					
Implements	acre	4.09	1.0000	4.09	_____
Tractors	acre	17.01	1.0000	17.01	_____
Self-Propelled	acre	31.56	1.0000	31.56	_____

TOTAL FIXED EXPENSES				52.66	_____

TOTAL SPECIFIED EXPENSES				156.32	_____

Table 7.B Estimated resource use and costs for field operations, per acre
Billet seedcane harvest,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
SC Billet Harvester	6 ft		0.700	1.00	Sep	54.79	31.56			0.77	11.78				98.13
SC Cane Wgn Billt HD	10Ton	MFWD 150	0.600	1.00	Sep	19.65	16.42	5.33	3.96	0.66	6.34				51.70
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
TOTALS						75.56	48.57	5.46	4.09	1.51	18.89			0.00	152.57
INTEREST ON OPERATING CAPITAL															3.75
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															156.32

Table 8.A Estimated costs per acre,
Hand planting, 1-Row Wholestalk,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
LA Nitrogen	lb	0.50	15.0000	7.50	_____
LA Phosphate	lb	0.50	45.0000	22.50	_____
LA Potash	lb	0.37	45.0000	16.65	_____
HERBICIDES					
Sencor DF	lb	14.85	1.5000	22.28	_____
Prowl 3.3 EC	pt	3.75	7.2000	27.00	_____
LA SC Planting Labor					
Special Labor	acre	25.00	3.0000	75.00	_____
LA Hired Labor					
Tractors	hour	9.60	2.2505	21.61	_____
DIESEL FUEL					
Tractors	gal	3.30	17.0264	56.19	_____
REPAIR & MAINTENANCE					
Implements	acre	16.37	1.0000	16.37	_____
Tractors	acre	8.98	1.0000	8.98	_____
INTEREST ON OP. CAP.	acre	1.11	1.0000	1.11	_____

TOTAL DIRECT EXPENSES				275.19	_____
FIXED EXPENSES					
Implements	acre	23.74	1.0000	23.74	_____
Tractors	acre	52.77	1.0000	52.77	_____

TOTAL FIXED EXPENSES				76.51	_____

TOTAL SPECIFIED EXPENSES				351.70	_____

Table 8.B Estimated resource use and costs for field operations, per acre
Hand planting, 1-Row Wholestalk,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
SC Rototiller	18 ft	MFWD 190	0.219	1.00	Sep	8.19	6.70	3.52	3.46	0.21	2.11				23.98
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Sep	3.57	2.99	0.69	0.81	0.12	1.15				9.21
LA Nitrogen	lb											15.0000	0.50	7.50	7.50
LA Phosphate	lb											45.0000	0.50	22.50	22.50
LA Potash	lb											45.0000	0.37	16.65	16.65
SC 3Row (Opener)	18 ft	MFWD 150	0.120	1.00	Sep	3.57	2.99	0.47	0.55	0.12	1.15				8.73
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Cane Planters Aid	6 ft	MFWD 150	1.000	1.00	Sep	29.76	24.88	8.44	16.58	1.00	9.60				89.26
LA SC Planting Labor	acre									3.00	75.00				75.00
SC 3Row (Cover)	18 ft	2WD 170	0.120	1.00	Sep	3.93	2.73	1.44	0.41	0.12	1.16				9.67
SC Flat Roller	18 ft	MFWD 150	0.190	1.00	Sep	5.65	4.73	0.47	0.46	0.19	1.83				13.14
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Sep	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Sencor DF	lb											1.5000	14.85	22.28	22.28
Prowl 3.3 EC	pt											7.2000	3.75	27.00	27.00
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Oct	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Oct	1.12	0.59	0.13	0.13	0.08	0.77				2.74
						-----				-----		-----			
TOTALS						65.17	52.77	16.37	23.74	5.25	96.61			95.93	350.59
INTEREST ON OPERATING CAPITAL															1.11
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															351.70

Table 9.A Estimated costs per acre,
Mechanical planting, 1-Row
Wholestalk, Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
LA Nitrogen	lb	0.50	15.0000	7.50	_____
LA Phosphate	lb	0.50	45.0000	22.50	_____
LA Potash	lb	0.37	45.0000	16.65	_____
HERBICIDES					
Sencor DF	lb	14.85	1.5000	22.28	_____
Prowl 3.3 EC	pt	3.75	7.2000	27.00	_____
LA SC Planting Labor					
Special Labor	acre	25.00	2.0000	50.00	_____
LA Hired Labor					
Tractors	hour	9.60	1.9205	18.44	_____
DIESEL FUEL					
Tractors	gal	3.30	14.3544	47.37	_____
REPAIR & MAINTENANCE					
Implements	acre	11.62	1.0000	11.62	_____
Tractors	acre	7.64	1.0000	7.64	_____
INTEREST ON OP. CAP.	acre	8.45	1.0000	8.45	_____

TOTAL DIRECT EXPENSES				239.45	_____
FIXED EXPENSES					
Implements	acre	14.40	1.0000	14.40	_____
Tractors	acre	44.83	1.0000	44.83	_____

TOTAL FIXED EXPENSES				59.23	_____

TOTAL SPECIFIED EXPENSES				298.68	_____

Table 9.B Estimated resource use and costs for field operations, per acre
Mechanical planting, 1-Row Wholestalk,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
SC Rototiller	18 ft	MFWD 190	0.219	1.00	Sep	8.19	6.70	3.52	3.46	0.21	2.11				23.98
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Sep	3.57	2.99	0.69	0.81	0.12	1.15				9.21
LA Nitrogen	lb											15.0000	0.50	7.50	7.50
LA Phosphate	lb											45.0000	0.50	22.50	22.50
LA Potash	lb											45.0000	0.37	16.65	16.65
SC 3Row (Opener)	18 ft	MFWD 150	0.120	1.00	Sep	3.57	2.99	0.47	0.55	0.12	1.15				8.73
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Cane Plt-Whlstalk	6 ft	MFWD 150	0.670	1.00	Sep	19.94	16.67	3.69	7.24	0.67	6.43				53.97
LA SC Planting Labor	acre									2.00	50.00				50.00
SC 3Row (Cover)	18 ft	MFWD 150	0.120	1.00	Sep	3.59	3.00	1.44	0.41	0.12	1.16				9.60
SC Flat Roller	18 ft	MFWD 150	0.190	1.00	Sep	5.65	4.73	0.47	0.46	0.19	1.83				13.14
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Oct	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Sencor DF	lb											1.5000	14.85	22.28	22.28
Prowl 3.3 EC	pt											7.2000	3.75	27.00	27.00
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Nov	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Nov	1.12	0.59	0.13	0.13	0.08	0.77				2.74

TOTALS						55.01	44.83	11.62	14.40	3.92	68.44			95.93	290.23
INTEREST ON OPERATING CAPITAL															8.45
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															298.68

Table 10.A Estimated costs per acre,
Mechanical planting, 1-Row Billet,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FERTILIZERS					
LA Nitrogen	lb	0.50	15.0000	7.50	_____
LA Phosphate	lb	0.50	45.0000	22.50	_____
LA Potash	lb	0.37	45.0000	16.65	_____
HERBICIDES					
Sencor DF	lb	14.85	1.5000	22.28	_____
Prowl 3.3 EC	pt	3.75	7.2000	27.00	_____
LA SC Planting Labor					
Special Labor	acre	25.00	1.0000	25.00	_____
LA Hired Labor					
Tractors	hour	9.60	1.9205	18.44	_____
DIESEL FUEL					
Tractors	gal	3.30	14.3544	47.37	_____
REPAIR & MAINTENANCE					
Implements	acre	11.62	1.0000	11.62	_____
Tractors	acre	7.64	1.0000	7.64	_____
INTEREST ON OP. CAP.	acre	7.51	1.0000	7.51	_____

TOTAL DIRECT EXPENSES				213.51	_____
FIXED EXPENSES					
Implements	acre	14.40	1.0000	14.40	_____
Tractors	acre	44.83	1.0000	44.83	_____

TOTAL FIXED EXPENSES				59.23	_____

TOTAL SPECIFIED EXPENSES				272.74	_____

Table 10.B Estimated resource use and costs for field operations, per acre
Mechanical planting, 1-Row Billet,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----					dollars	-----dollars-----			
SC Rototiller	18 ft	MFWD 190	0.219	1.00	Sep	8.19	6.70	3.52	3.46	0.21	2.11				23.98
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Sep	3.57	2.99	0.69	0.81	0.12	1.15				9.21
LA Nitrogen	lb											15.0000	0.50	7.50	7.50
LA Phosphate	lb											45.0000	0.50	22.50	22.50
LA Potash	lb											45.0000	0.37	16.65	16.65
SC 3Row (Opener)	18 ft	MFWD 150	0.120	1.00	Sep	3.57	2.99	0.47	0.55	0.12	1.15				8.73
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Cane Plt-1R Bille	1 row	MFWD 150	0.670	1.00	Sep	19.94	16.67	3.69	7.24	0.67	6.43				53.97
LA SC Planting Labor	acre									1.00	25.00				25.00
SC 3Row (Cover)	18 ft	MFWD 150	0.120	1.00	Sep	3.59	3.00	1.44	0.41	0.12	1.16				9.60
SC Flat Roller	18 ft	MFWD 150	0.190	1.00	Sep	5.65	4.73	0.47	0.46	0.19	1.83				13.14
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Sep	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Oct	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Sencor DF	lb											1.5000	14.85	22.28	22.28
Prowl 3.3 EC	pt											7.2000	3.75	27.00	27.00
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Nov	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Nov	1.12	0.59	0.13	0.13	0.08	0.77				2.74
TOTALS						55.01	44.83	11.62	14.40	2.92	43.44			95.93	265.23
INTEREST ON OPERATING CAPITAL															7.51
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															272.74

Table 11.A Estimated costs per acre,
Plant cane field operations,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (2 gal)	appl	4.00	2.0000	8.00	_____
FERTILIZERS					
LA Nitrogen	lb	0.50	80.0000	40.00	_____
LA Potash	lb	0.37	80.0000	29.60	_____
HERBICIDES					
Sencor DF	lb	14.85	0.7500	11.14	_____
Prowl 3.3 EC	pt	3.75	3.6000	13.50	_____
LA Weedmaster	qt	7.25	0.7500	5.44	_____
LA Asulox/Asulam	gal	37.02	0.5000	18.51	_____
Treflan HFP	pt	2.38	4.0000	9.52	_____
Atrazine 4L	pt	1.75	4.0000	7.00	_____
INSECTICIDES					
Confirm 2F	oz	2.06	16.0000	32.96	_____
SERVICE FEE					
Crop Consultant	acre	7.00	1.0000	7.00	_____
ADJUVANTS					
Surfactant	pt	3.68	3.2000	11.78	_____
LA Hired Labor					
Tractors	hour	9.60	1.9381	18.60	_____
DIESEL FUEL					
Tractors	gal	3.30	13.4200	44.30	_____
REPAIR & MAINTENANCE					
Implements	acre	6.70	1.0000	6.70	_____
Tractors	acre	7.06	1.0000	7.06	_____
INTEREST ON OP. CAP.	acre	4.88	1.0000	4.88	_____

TOTAL DIRECT EXPENSES				275.99	_____
FIXED EXPENSES					
Implements	acre	8.18	1.0000	8.18	_____
Tractors	acre	41.24	1.0000	41.24	_____

TOTAL FIXED EXPENSES				49.42	_____

TOTAL SPECIFIED EXPENSES				325.41	_____

Table 11.B Estimated resource use and costs for field operations, per acre
Plant cane field operations,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
SC 3Row (Offbar)	18 ft	MFWD 150	0.120	1.00	Feb	3.57	2.99	0.69	0.82	0.12	1.15				9.22
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Feb	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Mar	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Sencor DF	lb											0.7500	14.85	11.14	11.14
Prowl 3.3 EC	pt											3.6000	3.75	13.50	13.50
LA Weedmaster	qt											0.7500	7.25	5.44	5.44
SC Fert 3Row Lq App	18 ft	MFWD 150	0.130	1.00	Mar	3.87	3.24	0.36	0.54	0.13	1.25				9.26
LA Nitrogen	lb											80.0000	0.50	40.00	40.00
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	2.00	Mar	7.15	5.97	1.37	1.62	0.24	2.30				18.41
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Mar	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Fert DrySlingApp	42 ft	MFWD 150	0.059	1.00	Apr	1.79	1.49	0.23	0.31	0.05	0.58				4.40
LA Potash	lb											80.0000	0.37	29.60	29.60
Disk Bed (Hipper)	4R-38	MFWD 150	0.147	1.00	Apr	4.39	3.67	0.29	0.73	0.14	1.42				10.50
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Apr	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Apr	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Apr	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Apr	3.57	2.99	0.26	0.27	0.12	1.15				8.24
LA Asulox/Asulam	gal											0.5000	37.02	18.51	18.51
Surfactant	pt											1.6000	3.68	5.89	5.89
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	May	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Treflan HFP	pt											4.0000	2.38	9.52	9.52
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Atrazine 4L	pt											4.0000	1.75	7.00	7.00
Surfactant	pt											1.6000	3.68	5.89	5.89
App by Air (2 gal)	appl			1.00	Jun							1.0000	4.00	4.00	4.00
Confirm 2F	oz											8.0000	2.06	16.48	16.48
App by Air (2 gal)	appl			1.00	Jul							1.0000	4.00	4.00	4.00
Confirm 2F	oz											8.0000	2.06	16.48	16.48
Crop Consultant	acre			1.00	Aug							1.0000	7.00	7.00	7.00
TOTALS						51.36	41.24	6.70	8.18	1.93	18.60			194.45	320.53
INTEREST ON OPERATING CAPITAL															4.88
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															325.41

Table 12.A Estimated costs per acre,
First Stubble field operations,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (2 gal)	appl	4.00	3.0000	12.00	_____
FERTILIZERS					
LA Nitrogen	lb	0.50	100.0000	50.00	_____
LA Phosphate	lb	0.50	40.0000	20.00	_____
LA Potash	lb	0.37	100.0000	37.00	_____
Sulfur	lb	0.30	24.0000	7.20	_____
HERBICIDES					
Sencor DF	lb	14.85	0.7500	11.14	_____
Prowl 3.3 EC	pt	3.75	3.6000	13.50	_____
LA Weedmaster	qt	7.25	0.7500	5.44	_____
LA Asulox/Asulam	gal	37.02	0.5000	18.51	_____
Treflan HFP	pt	2.38	4.0000	9.52	_____
Atrazine 4L	pt	1.75	4.0000	7.00	_____
INSECTICIDES					
Confirm 2F	oz	2.06	16.0000	32.96	_____
GROWTH REGULATORS					
LA Polado	oz	0.38	8.0000	3.04	_____
SERVICE FEE					
Crop Consultant	acre	7.00	1.0000	7.00	_____
ADJUVANTS					
Surfactant	pt	3.68	4.8000	17.66	_____
LA Hired Labor					
Tractors	hour	9.60	2.1506	20.63	_____
DIESEL FUEL					
Tractors	gal	3.30	15.0607	49.72	_____
REPAIR & MAINTENANCE					
Implements	acre	8.06	1.0000	8.06	_____
Tractors	acre	7.97	1.0000	7.97	_____
INTEREST ON OP. CAP.	acre	6.33	1.0000	6.33	_____

TOTAL DIRECT EXPENSES				344.69	_____
FIXED EXPENSES					
Implements	acre	9.35	1.0000	9.35	_____
Tractors	acre	46.53	1.0000	46.53	_____

TOTAL FIXED EXPENSES				55.88	_____

TOTAL SPECIFIED EXPENSES				400.57	_____

Table 12.B Estimated resource use and costs for field operations, per acre
First Stubble field operations,
Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
SC 3Row (Offbar)	18 ft	MFWD 150	0.120	2.00	Feb	7.15	5.97	1.38	1.63	0.24	2.30				18.43
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Feb	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Mar	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Sencor DF	lb											0.7500	14.85	11.14	11.14
Prowl 3.3 EC	pt											3.6000	3.75	13.50	13.50
LA Weedmaster	qt											0.7500	7.25	5.44	5.44
SC Fert 3Row Lq App	18 ft	MFWD 150	0.130	1.00	Mar	3.87	3.24	0.36	0.54	0.13	1.25				9.26
LA Nitrogen	lb											100.0000	0.50	50.00	50.00
SC 3Row (Offbar)	18 ft	MFWD 150	0.120	2.00	Mar	7.15	5.97	1.38	1.63	0.24	2.30				18.43
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Mar	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Fert DrySlingApp	42 ft	MFWD 150	0.059	1.00	Mar	1.79	1.49	0.23	0.31	0.05	0.58				4.40
LA Phosphate	lb											40.0000	0.50	20.00	20.00
LA Potash	lb											100.0000	0.37	37.00	37.00
Sulfur	lb											24.0000	0.30	7.20	7.20
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Mar	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Mar	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Mar	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Surfactant	pt											1.6000	3.68	5.89	5.89
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Apr	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Apr	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Apr	3.57	2.99	0.26	0.27	0.12	1.15				8.24
LA Asulox/Asulam	gal											0.5000	37.02	18.51	18.51
Surfactant	pt											1.6000	3.68	5.89	5.89
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	May	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Treflan HFP	pt											4.0000	2.38	9.52	9.52
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Atrazine 4L	pt											4.0000	1.75	7.00	7.00
Surfactant	pt											1.6000	3.68	5.89	5.89
App by Air (2 gal)	appl			1.00	Jun							1.0000	4.00	4.00	4.00
Confirm 2F	oz											8.0000	2.06	16.48	16.48
App by Air (2 gal)	appl			1.00	Jul							1.0000	4.00	4.00	4.00
Confirm 2F	oz											8.0000	2.06	16.48	16.48
App by Air (2 gal)	appl			1.00	Sep							1.0000	4.00	4.00	4.00
LA Polado	oz											8.0000	0.38	3.04	3.04
Crop Consultant	acre			1.00	Sep							1.0000	7.00	7.00	7.00
TOTALS						57.69	46.53	8.06	9.35	2.15	20.63			251.98	394.24
INTEREST ON OPERATING CAPITAL															6.33
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															400.57

Table 13.A Estimated costs per acre,
Second Stubble and older field operations,
Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (2 gal)	appl	4.00	3.0000	12.00	_____
FERTILIZERS					
LA Nitrogen	lb	0.50	110.0000	55.00	_____
LA Phosphate	lb	0.50	40.0000	20.00	_____
LA Potash	lb	0.37	100.0000	37.00	_____
Sulfur	lb	0.30	24.0000	7.20	_____
HERBICIDES					
Sencor DF	lb	14.85	0.7500	11.14	_____
Prowl 3.3 EC	pt	3.75	3.6000	13.50	_____
LA Weedmaster	qt	7.25	0.7500	5.44	_____
LA Asulox/Asulam	gal	37.02	0.5000	18.51	_____
Treflan HFP	pt	2.38	4.0000	9.52	_____
Atrazine 4L	pt	1.75	4.0000	7.00	_____
INSECTICIDES					
Confirm 2F	oz	2.06	16.0000	32.96	_____
GROWTH REGULATORS					
LA Polado	oz	0.38	8.0000	3.04	_____
SERVICE FEE					
Crop Consultant	acre	7.00	1.0000	7.00	_____
ADJUVANTS					
Surfactant	pt	3.68	3.2000	11.78	_____
LA Hired Labor					
Tractors	hour	9.60	2.0306	19.48	_____
DIESEL FUEL					
Tractors	gal	3.30	14.1338	46.66	_____
REPAIR & MAINTENANCE					
Implements	acre	7.80	1.0000	7.80	_____
Tractors	acre	7.46	1.0000	7.46	_____
INTEREST ON OP. CAP.	acre	6.23	1.0000	6.23	_____

TOTAL DIRECT EXPENSES				338.72	_____
FIXED EXPENSES					
Implements	acre	9.08	1.0000	9.08	_____
Tractors	acre	43.54	1.0000	43.54	_____

TOTAL FIXED EXPENSES				52.62	_____

TOTAL SPECIFIED EXPENSES				391.34	_____

Table 13.B Estimated resource use and costs for field operations, per acre
Second Stubble and older field operations,
Sugarcane, Louisiana, 2014.

OPERATION/	SIZE/	POWER UNIT	PERF TIMES			POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL
OPERATING INPUT	UNIT	SIZE	RATE	OVER	MTH	DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	COST
						-----dollars-----				dollars		-----dollars-----			
SC 3Row (Offbar)	18 ft	MFWD 150	0.120	2.00	Feb	7.15	5.97	1.38	1.63	0.24	2.30				18.43
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Feb	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Fert 3Row Lq App	18 ft	MFWD 150	0.130	1.00	Mar	3.87	3.24	0.36	0.54	0.13	1.25				9.26
LA Nitrogen	lb											110.0000	0.50	55.00	55.00
SC 3Row (Offbar)	18 ft	MFWD 150	0.120	2.00	Mar	7.15	5.97	1.38	1.63	0.24	2.30				18.43
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Mar	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Fert DrySlingApp	42 ft	MFWD 150	0.059	1.00	Mar	1.79	1.49	0.23	0.31	0.05	0.58				4.40
LA Phosphate	lb											40.0000	0.50	20.00	20.00
LA Potash	lb											100.0000	0.37	37.00	37.00
Sulfur	lb											24.0000	0.30	7.20	7.20
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Mar	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Mar	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Mar	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Sencor DF	lb											0.7500	14.85	11.14	11.14
Prowl 3.3 EC	pt											3.6000	3.75	13.50	13.50
LA Weedmaster	qt											0.7500	7.25	5.44	5.44
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	Apr	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Apr	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	Apr	3.57	2.99	0.26	0.27	0.12	1.15				8.24
LA Asulox/Asulam	gal											0.5000	37.02	18.51	18.51
Surfactant	pt											1.6000	3.68	5.89	5.89
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	May	1.12	0.59	0.13	0.13	0.08	0.77				2.74
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Treflan HFP	pt											4.0000	2.38	9.52	9.52
SC 3Row (Hipper)	18 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.69	0.81	0.12	1.15				9.21
SC Boom Sprayer	16 ft	MFWD 150	0.120	1.00	May	3.57	2.99	0.26	0.27	0.12	1.15				8.24
Atrazine 4L	pt											4.0000	1.75	7.00	7.00
Surfactant	pt											1.6000	3.68	5.89	5.89
App by Air (2 gal)	appl			1.00	Jun							1.0000	4.00	4.00	4.00
Confirm 2F	oz											8.0000	2.06	16.48	16.48
App by Air (2 gal)	appl			1.00	Jul							1.0000	4.00	4.00	4.00
Confirm 2F	oz											8.0000	2.06	16.48	16.48
App by Air (2 gal)	appl			1.00	Aug							1.0000	4.00	4.00	4.00
LA Polado	oz											8.0000	0.38	3.04	3.04
Crop Consultant	acre			1.00	Sep							1.0000	7.00	7.00	7.00
TOTALS						54.12	43.54	7.80	9.08	2.03	19.48				
INTEREST ON OPERATING CAPITAL														251.09	385.11
UNALLOCATED LABOR															6.23
TOTAL SPECIFIED COST															0.00
															391.34

Table 14.A Estimated costs per acre,
Harvest-1R Combine Harvester, 10-Ton High Dump wagons,
Custom truck/trailer haul, Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
LA OPERATOR LABOR					
Self-Propelled	hour	15.30	0.7700	11.78	_____
LA Hired Labor					
Tractors	hour	9.60	2.0600	19.79	_____
DIESEL FUEL					
Tractors	gal	3.30	15.5962	51.48	_____
Self-Propelled	gal	3.30	8.4000	27.72	_____
REPAIR & MAINTENANCE					
Implements	acre	16.12	1.0000	16.12	_____
Tractors	acre	8.59	1.0000	8.59	_____
Self-Propelled	acre	27.07	1.0000	27.07	_____
INTEREST ON OP. CAP.	acre	5.60	1.0000	5.60	_____

TOTAL DIRECT EXPENSES				168.15	_____
FIXED EXPENSES					
Implements	acre	12.01	1.0000	12.01	_____
Tractors	acre	49.85	1.0000	49.85	_____
Self-Propelled	acre	31.56	1.0000	31.56	_____

TOTAL FIXED EXPENSES				93.42	_____

TOTAL SPECIFIED EXPENSES				261.57	_____

Table 14.B Estimated resource use and costs for field operations, per acre
Harvest-1R Combine Harvester, 10-Ton High Dump wagons,
Custom truck/trailer haul, Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
SC Billet Harvester	6 ft		0.700	1.00	Nov	54.79	31.56			0.77	11.78				98.13
SC Cane Wgn Billt HD	10Ton	MFWD 150	0.600	1.00	Nov	19.65	16.42	5.33	3.96	0.66	6.34				51.70
SC Cane Wgn Billt HD	10Ton	MFWD 150	0.600	1.00	Nov	19.65	16.42	5.33	3.96	0.66	6.34				51.70
SC Cane Wgn Billt HD	10Ton	MFWD 150	0.600	1.00	Nov	19.65	16.42	5.33	3.96	0.66	6.34				51.70
SC Drain Cleaner	6 ft	MFWD 75	0.080	1.00	Nov	1.12	0.59	0.13	0.13	0.08	0.77				2.74
						-----				-----		-----			
TOTALS						114.86	81.41	16.12	12.01	2.83	31.57			0.00	255.97
INTEREST ON OPERATING CAPITAL															5.60
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															261.57

Table 15.A Estimated costs per acre,
Harvest-2-row Wholestalk, 10-ton transfer wagons,
Custom truck/trailer haul, Sugarcane, Louisiana, 2014.

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
LA OPERATOR LABOR					
Self-Propelled	hour	15.30	0.4268	6.53	_____
LA Hired Labor					
Tractors	hour	9.60	1.2499	12.00	_____
Self-Propelled	hour	9.60	0.6053	5.81	_____
DIESEL FUEL					
Tractors	gal	3.30	9.0717	29.93	_____
Self-Propelled	gal	3.30	6.3811	21.06	_____
REPAIR & MAINTENANCE					
Implements	acre	1.51	1.0000	1.51	_____
Tractors	acre	4.93	1.0000	4.93	_____
Self-Propelled	acre	28.47	1.0000	28.47	_____
INTEREST ON OP. CAP.	acre	3.79	1.0000	3.79	_____

TOTAL DIRECT EXPENSES				114.03	_____
FIXED EXPENSES					
Implements	acre	2.07	1.0000	2.07	_____
Tractors	acre	28.70	1.0000	28.70	_____
Self-Propelled	acre	40.00	1.0000	40.00	_____

TOTAL FIXED EXPENSES				70.77	_____

TOTAL SPECIFIED EXPENSES				184.80	_____

Table 15.B Estimated resource use and costs for field operations, per acre
Harvest-2R Wholestalk, 10-ton transfer wagons,
Custom truck/trailer haul, Sugarcane, Louisiana, 2014.

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
SC Harvester 2Rw	12 ft		0.388	1.00	Nov	27.22	21.02			0.42	6.53				54.77
SC Burning Unit	18 ft	MFWD 75	0.149	1.00	Nov	2.14	1.34	0.25	0.41	0.14	1.44				5.58
SC Loader 2Rw	12 ft		0.300	1.00	Nov	14.68	12.53			0.33	3.17				30.38
SC Cane Wagon 10T	10 Ton	MFWD 150	0.500	1.00	Nov	16.36	13.68	0.63	0.83	0.55	5.28				36.78
SC Cane Wagon 10T	10 Ton	MFWD 150	0.500	1.00	Nov	16.36	13.68	0.63	0.83	0.55	5.28				36.78
SC Transloader			0.250	1.00	Nov	7.63	6.45			0.27	2.64				16.72
TOTALS						84.39	68.70	1.51	2.07	2.28	24.34				
INTEREST ON OPERATING CAPITAL														0.00	181.01
UNALLOCATED LABOR															3.79
TOTAL SPECIFIED COST															0.00
															184.80

APPENDIX A

PROCEDURE FOR USING BUDGETS TO ESTIMATE COSTS AND RETURNS

Select the appropriate budgets to reflect your farm situation. This typically includes a cost budget for fallow activities and seedbed preparation, cultured and propagated seedcane, planting seed cane (hand or mechanical), cultural practices for each sugarcane crop (i.e., plantcane, first stubble, second stubble and older, and succession plant as applicable), specified harvest activities, and overhead costs. Income budgets are required for each sugarcane crop producing income.

The situation in this illustration assumes a 1,000 acre sugarcane farm which employs new 3-row equipment and has implemented a cultured seedcane program. The illustration assumes an extended 5 year rotation scheme (harvest through third stubble crop) presented in Table 2A. Its structure contains 20 percent plantcane, 20 percent first stubble, 20 percent second stubble, 20 percent 3rd stubble and 20 percent fallow/plant. Purchased cultured seedcane is expanded twice before being planted as millable cane (plantcane only used for seed), with its first and second stubble being grown for sugar. One acre of propagated seed cane is harvested and used for seed for each five acres to be planted. The cost and yield information used in the illustration comes from tables 4, 5, 6, 8, 9, 11, 12, 13, and 14.

The mill charge is assumed to be payment-in-kind, 39.0 % of the total value of raw sugar output. This percentage represents approximately the average share of the sugarcane crop taken by the mill as payment for processing. The illustration assumes a tenant-operator situation, where land cost is 16.7 % (one-sixth share) of the raw sugar output remaining after mill charges are removed (10.2% of total production). For illustrative purposes, a selling price of raw sugar of 22.0 cents per pound and a molasses price of 70.0 cents per gallon are used in calculating returns.

COST CALCULATION

Total specified cost per acre presented in each of the budget tables is multiplied by the appropriate number of acres to give total farm cost.

Crop	Total Specified Cost per Acre	Acres	Total Farm Cost
	(dollars/acre)	(acres)	(dollars)
Fallow Field and Seedbed Preparation	249.76	200.00	49,952.00
Cultured Seed Cane	533.20	3.30	1,759.56
Hand Planting Seedcane	351.70	3.30	1,160.61
Wholestalk Seedcane Harvest	127.53	39.40	5,024.68
Mechanical Planting Seedcane	298.68	196.70	58,750.36
Plant Cane Field Operations	325.41	200.00	65,082.00
1st Stubble Field Operations	400.57	200.00	80,114.00
2nd Stubble Field Operations	391.34	200.00	78,268.00
3rd Stubble Field Operations	391.34	200.00	78,268.00
Harvest for Sugar	261.57	760.60	198,950.14
Overhead	30.00	1000.00	30,000.00
			=====
Total Specified Expenses			647,329.35

OUTPUT CALCULATIONS

RAW SUGAR

Total raw sugar output is determined by multiplying the raw sugar yield per acre for each crop by the number of acres of each crop.

Crop	Tons of Cane per Acre	CRS	Raw Sugar per Acre	Acres	Total Raw Sugar
	(tons/acre)	(lbs/ton)	(cwt/acre)	(acres)	(cwt)
Plantcane	40.0	220.00	88.00	160.60	14,133
1st Stubble	37.2	220.00	81.84	200.00	16,368
2nd Stubble	30.8	220.00	67.76	200.00	13,552
3rd Stubble	28.8	220.00	63.36	200.00	12,672
Total					56,725

MOLASSES

The total molasses output is determined by multiplying the total raw sugar output for each crop by the molasses-to-raw sugar ratio, (assumed to be 3.0 gallons of molasses per cwt. of raw sugar).

Crop	Total Raw Sugar	Molasses/Sugar Ratio	Total Molasses
	(cwt)	(gallons/cwt)	(gallons)
Plantcane	14,133	3.0	42,398
1st Stubble	16,368	3.0	49,104
2nd Stubble	13,552	3.0	40,656
3rd Stubble	12,672	3.0	38,016
Total			170,174

ADJUSTMENT FOR MILL CHARGE AND LAND RENT

Total raw sugar output is reduced by the mill share and the landlord share (39.0% and 10.2% respectively) to determine the portion of output available to a tenant grower to cover production costs.

Commodity	Total Output	Mill Share	Landlord Share	Grower Share	
	----- (cwt) -----				
Sugar	56,725	(22,123)	(5,779)	28,824	"one-sixth share rent"

The returns from molasses are typically shared between the mill, the landlord and the grower. Mill share of molasses arrangements vary from mill to mill. In this example, the mill receives the first six cents of the selling price per gallon and one half of the remaining value. The portion going to the grower (and landlord) is called the molasses bonus. The landlord receives 16.7 percent of molasses bonus, after mill share is deducted.

Commodity	Total Output	Mill Share	Landlord Share	Grower Share
----- (dollars) -----				
Molasses	119,122	(64,666)	(9,094)	43,565

RETURN CALCULATIONS

Net returns to cover cost are calculated by summing income generated by the net output of raw sugar to cover production cost, the molasses bonus, and subtracting the American Sugar Cane League checkoff.

Commodity	Unit	Quantity	Unit Price	Net Returns to Cover Costs
Sugar	cwt.	28,824	22.00	634,128
Hauling Rebate	tons	25,784	0.00	0
Molasses bonus	gal.	43,565	0.70	30,496
ASCL checkoff	tons	25,784	-0.14	(3,610)
Total				661,014

ECONOMIC ANALYSIS

The information resulting from the calculations above can be used to determine total cost per acre and other relevant cost measures per unit of raw sugar.

TOTAL COST PER ACRE

Total cost per acre is simply total farm cost divided by the total acres.

Total Farm Cost	Total Acres	Total Farm Cost per Acre
(dollars)	(acres)	(dollars/acre)
647,329	1,000	647.33

PRODUCTION COST PER UNIT OF OUTPUT AVAILABLE TO COVER PRODUCTION COST

Production cost per unit of output is calculated by reducing total farm cost by the value of the producer's share of molasses, (molasses bonus), then dividing by grower's share of total sugar output to arrive at net production cost per pound of raw sugar. The value of the molasses is removed so that the final measure will be expressed in terms of raw sugar only. This gives the selling price a producer, like the one in the illustration, would need to breakeven.

Total Farm Cost	Molasses Bonus	Adjusted Total Farm Cost	Pounds of Sugar to Cover Cost	Adjusted Total Farm Cost per Pound of Sugar
----- (dollars) -----			(lbs)	(dollars/lb)
<u>Direct Costs</u>				
471,507	-43,565	427,942	2,882,400	0.148
<u>Direct and Fixed Costs</u>				
617,329	-43,565	573,764	2,882,400	0.199
<u>Direct, Fixed and Overhead Costs</u>				
647,329	-43,565	603,764	2,882,400	0.209

Appendix Table 1 Estimated fuel prices, labor wage rates, and interest rates, Louisiana 2014.

ITEM NAME	UNIT	PRICE
		dollars
FUEL TYPES		
Diesel Fuel	gal	3.30
Gasoline	gal	3.30
LABOR TYPES		
Operator	hour	15.30
Hired	hour	9.60
Special	acre	25.00
INTEREST RATES		
Short-term	%	3.75
Intermediate-term	%	4.50

Appendix Table 2. Tractors: estimated useful life, annual use, purchase price, repair cost, fuel consumption rate, and direct and fixed cost per hour, Louisiana 2014.

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr				\$/hr		
Tractor(40-59hp)Cab	2WD 50	35,100	600	8	2.57	9.60	8.49	1.09	19.18	6.37	25.56
Tractor(40-59hp)Cab	MFWD 50	37,500	600	8	2.57	9.60	8.49	1.17	19.26	6.81	26.07
Tractor(40-59hp)RB	2WD 50	19,300	600	8	2.57	9.60	8.49	0.60	18.69	3.50	22.20
Tractor(40-59hp)RB	MFWD 50	27,700	600	8	2.57	9.60	8.49	0.86	18.95	5.03	23.98
Tractor(60-89hp)CAB	2WD 75	43,400	600	8	3.86	9.60	12.73	1.35	23.69	7.88	31.57
Tractor(60-89hp)CAB	MFWD 75	49,200	600	8	3.86	9.60	12.73	1.53	23.87	8.93	32.81
Tractor(60-89hp)RB	2WD 75	32,200	600	8	3.86	9.60	12.73	1.00	23.34	5.84	29.19
Tractor(60-89hp)RB	MFWD 75	40,600	600	8	3.86	9.60	12.73	1.26	23.60	7.37	30.98
Tractor(90-119hp)CB	2WD 105	62,100	600	8	5.40	9.60	17.83	1.94	29.37	11.27	40.65
Tractor(90-119hp)CB	MFWD 105	73,400	600	8	5.40	9.60	17.83	2.29	29.72	13.33	43.05
Tractor(90-119hp)RB	2WD 105	50,200	600	8	5.40	9.60	17.83	1.56	29.00	9.11	38.12
Tractor(90-119hp)RB	MFWD 105	55,700	600	8	5.40	9.60	17.83	1.74	29.17	10.11	39.29
Tractor(120-139hp)CB	2WD 130	95,400	600	8	6.69	9.60	22.08	2.98	34.66	17.32	51.98
Tractor(120-139hp)CB	MFWD 130	106,000	600	8	6.69	9.60	22.08	3.31	34.99	19.25	54.24
Tractor(140-159hp)CB	2WD 150	130,000	600	8	7.72	9.60	25.47	4.06	39.14	23.60	62.75
Tractor(140-159hp)CB	MFWD 150	137,000	600	8	7.72	9.60	25.47	4.28	39.36	24.88	64.24
Tractor(160-179hp)CB	2WD 170	119,000	600	8	8.75	9.60	28.87	3.71	42.19	22.66	64.86
Tractor(160-179hp)CB	MFWD 170	148,000	600	8	8.75	9.60	28.87	4.62	43.10	28.19	71.29
Tractor(160-199hp)CB	Track 180	142,710	600	8	9.26	9.60	30.57	4.45	44.63	27.18	71.81
Tractor(180-199hp)CB	2WD 190	143,000	600	8	9.77	9.60	32.27	4.46	46.34	27.24	73.58
Tractor(180-199hp)CB	MFWD 190	160,000	600	8	9.77	9.60	32.27	5.00	46.87	30.47	77.35
Tractor(200-249hp)CB	4WD 225	147,066	600	8	11.58	9.60	38.21	4.59	52.41	28.01	80.42
Tractor(200-249hp)CB	MFWD 225	218,000	600	8	11.58	9.60	38.21	6.81	54.63	41.52	96.15
Tractor(200-249hp)CB	Track 225	268,000	600	8	11.58	9.60	38.21	8.37	56.19	51.05	107.24
Tractor(250-349hp)CB	4WD 300	269,000	600	8	15.44	9.60	50.95	8.40	68.96	51.24	120.20
Tractor(250-349hp)CB	Track 300	273,000	600	8	15.44	9.60	50.95	8.53	69.08	52.00	121.09
Tractor(350-449hp)CB	4WD 400	290,000	600	8	20.58	9.60	67.94	9.06	86.60	55.24	141.84
Tractor(350-449hp)CB	Track 400	340,000	600	8	20.58	9.60	67.94	10.62	88.16	64.76	152.93
Tractor(450-uphp)CB	TRACK-475	279,879	600	8	24.44	9.60	80.68	8.74	99.02	53.31	152.34

Appendix Table 3. Self-propelled machines: estimated performance rate, useful life, annual use, purchase price, repair cost, fuel consumption rate, and direct and fixed cost per hour and per acre, Louisiana 2014.

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/acre				\$/acre		
LA Pickup Truck	1/2 ton	25,000	800	5	2.50	1.000	9.60	8.25	2.81	20.66	6.54	27.20
SC Billet Harvester	6 ft	290,000	750	10	12.00	0.700	11.78	27.72	27.06	66.56	31.56	98.13
SC Harvester 1Rw	6 ft	115,000	400	12	6.80	0.875	14.72	19.63	20.96	55.32	25.96	81.28
SC Harvester 2Rw	12 ft	210,000	400	12	8.00	0.388	6.53	10.24	16.97	33.74	21.02	54.76
SC Loader 1Rw	6 ft	85,000	425	10	5.10	0.598	6.32	10.07	8.74	25.14	14.16	39.30
SC Loader 2Rw	12 ft	150,000	425	10	7.00	0.300	3.17	6.93	7.73	17.84	12.53	30.37
SC Transloader		30,000	120	12	4.70	0.250	2.64	3.87	3.75	10.26	6.44	16.71
SC Truck&Trailer	30 Ton	45,000	400	10	7.00	1.000	10.56	23.10	7.87	41.53	13.30	54.83
Sprayer(300-450Gal	47'	0	350	8	5.40	0.022	0.38	0.40	0.00	0.78	0.00	0.78
Sprayer(300-450Gal	60'	103,000	350	8	5.66	0.017	0.30	0.32	0.09	0.72	0.62	1.34
Sprayer(300-450Ga	80'	103,000	350	8	5.66	0.013	0.22	0.24	0.07	0.54	0.46	1.01
Sprayer(600-750Ga	60'	172,000	350	8	10.29	0.017	0.30	0.59	0.16	1.06	1.03	2.09
Sprayer(600-825Ga	80'	174,000	350	8	10.29	0.013	0.22	0.44	0.12	0.79	0.78	1.58
Sprayer(600-825Ga	90'	240,000	350	8	10.29	0.011	0.20	0.39	0.15	0.75	0.96	1.71
Sprayer(1000-1400Ga	90'	286,000	350	8	14.15	0.014	0.24	0.65	0.21	1.11	1.37	2.49
Sprayer(1200PlusG	120'	289,000	350	8	15.44	0.008	0.15	0.44	0.13	0.73	0.87	1.60

Appendix Table 4. Implements: estimated performance rate, useful life, annual use, purchase price, repair cost, and direct and fixed cost per hour and per acre, Louisiana 2014.

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M--- Imp. P.U.	Total Direct	--Fixed-- Imp. P.U.	Total Cost
			dollars	hours	years	hr/acre				\$/acre		
SC 3Row (Cover)	18 ft	MFWD 150	10,750	200	9	0.120	1.15	3.06	1.43	0.51	6.18	2.99
SC 3Row (Hipper)	18 ft	MFWD 150	10,500	200	9	0.120	1.15	3.05	0.68	0.51	5.41	2.98
SC 3Row (Marker)	18 ft	MFWD 150	8,800	200	9	0.120	1.15	3.05	0.58	0.51	5.31	2.98
SC 3Row (Offbar)	18 ft	MFWD 150	11,500	200	10	0.120	1.15	3.05	0.69	0.51	5.41	2.98
SC 3Row (Opener)	18 ft	MFWD 150	7,800	200	10	0.120	1.15	3.05	0.46	0.51	5.19	2.98
SC 3Row Plow	18 ft	MFWD 190	17,000	200	9	0.120	1.15	3.87	1.11	0.60	6.73	3.65
SC Blade	8 ft	MFWD 150	3,500	100	12	0.877	8.42	22.34	2.55	3.75	37.08	21.82
SC Boom Sprayer	16 ft	MFWD 150	2,900	150	10	0.120	1.15	3.05	0.25	0.51	4.98	2.98
SC Burning Unit	18 ft	2WD 105	1,300	85	6	0.149	1.43	2.67	0.24	0.29	4.65	1.69
SC Cane Planters Aid	6 ft	MFWD 150	4,500	20	20	1.000	9.60	25.47	8.43	4.28	47.79	24.88
SC Cane Plt-1R Bille	1 row	MFWD 150	22,000	150	20	0.670	6.43	17.07	3.68	2.86	30.05	16.66
SC Cane Plt-3R Bille	3 row	2WD 50	34,000	50	20	0.200	1.92	1.69	5.10	0.12	8.83	10.02
SC Cane Plt-Whlstalk	6 ft	MFWD 150	22,000	150	20	0.670	6.43	17.07	3.68	2.86	30.05	16.66
SC Cane Wagon 10T	10 Ton	MFWD 150	7,500	400	15	0.500	5.28	14.01	0.62	2.35	22.27	12.44
SC Cane Wgn Billt HD	10Ton	MFWD 150	40,000	750	9	0.600	6.33	16.81	5.33	2.82	31.31	14.92
SC Chisel Plow	13 ft	MFWD 190	6,000	200	6	0.219	2.10	7.09	0.96	1.09	11.26	6.69
SC Chisel Plow	23 ft	MFWD 190	12,000	200	6	0.120	1.15	3.87	0.49	0.60	6.11	3.65
SC Cultimulcher	12 ft	2WD 105	5,500	120	15	0.110	1.05	1.96	0.29	0.21	3.52	1.24
SC Cultivate + Post	6 Row	2WD 170	8,200	200	10	0.110	1.05	3.17	0.39	0.40	5.03	2.49
SC Cultivator	30" 6 Row	2WD 150	5,350	200	10	0.140	1.34	3.56	0.32	0.56	5.81	3.30
SC Disk	12 ft	2WD 50	8,500	200	10	0.149	1.43	1.27	0.56	0.09	3.36	0.75
SC Disk	20 ft	MFWD 190	17,500	200	10	0.100	0.96	3.22	0.77	0.50	5.45	1.03
SC Disk	26 ft	2WD 170	21,000	200	10	0.069	0.67	2.02	0.64	0.26	3.59	0.86
SC Disk + Pre	6 row	2WD 170	9,250	200	10	0.100	0.96	2.88	0.40	0.37	4.62	0.54
SC Double Hitch	DBLHTCH	2WD 50	0	1000	10	0.000	0.00	0.00	0.00	0.00	0.00	0.00
SC Drain Cleaner	6 ft	MFWD 75	3,750	300	9	0.080	0.76	1.01	0.13	0.10	2.02	0.12
SC Fert 3Row Lq App	18 ft	MFWD 150	7,000	200	10	0.130	1.24	3.31	0.36	0.55	5.48	0.53
SC Fert DrySlingApp	42 ft	MFWD 150	6,500	150	10	0.059	0.57	1.52	0.22	0.25	2.58	0.30
SC Flat Roller	18 ft	MFWD 150	1,400	75	9	0.190	1.82	4.84	0.47	0.81	7.95	0.45
SC Hauling Hitch	6 ft	4WD 225	1,000	500	15	1.000	9.60	38.21	0.13	4.59	52.54	0.17
SC Land Plane	15 ft	MFWD 150	10,000	200	15	0.300	2.88	7.65	0.66	1.28	12.48	1.32
SC Rotary Ditcher	6 ft	MFWD 150	12,500	100	10	0.250	2.40	6.36	3.12	1.07	12.96	3.69
SC Rotary Hoe	18 ft	2WD 130	4,500	75	12	0.080	0.76	1.76	0.41	0.23	3.18	0.48
SC Rotary Mower	13.1 ft	MFWD 75	7,000	150	10	0.250	2.40	3.18	0.51	0.31	6.41	1.37
SC Rototiller	18 ft	MFWD 190	20,000	150	10	0.219	2.10	7.09	3.51	1.09	13.81	3.46
SC Tractor Blade	6 ft	2WD 105	3,500	100	15	1.000	9.60	17.83	0.86	1.94	30.23	3.09
SC Tractor Spreader	20 ft	2WD 105	700	150	10	0.110	1.05	1.96	0.04	0.21	3.27	0.06
SC Trailer Utility	10 ft	2WD 130	2,000	200	15	1.000	9.60	22.08	0.23	2.98	34.89	0.88
SCMechanical Planter	6 ft	MFWD 150	15,500	160	10	1.000	9.60	25.47	7.26	4.28	46.62	11.45

Appendix Table 5. Operating inputs: estimated prices, Louisiana 2014.

ITEM NAME	UNIT	PRICE	ITEM	UNIT	PRICE
dollars					
ADJUVANTS					
Crop Oil (Seed Oil)	pt	4.68	Basagran	pt	11.88
Crop Oil (Petroleum)	pt	3.72	Command 3ME	pt	17.75
Surfactant	pt	3.68	Direx 4L	pt	3.25
CUSTOM FERT/LIME			Direx 80 DF	lb	7.37
App Fert by Air	cwt	7.00	Gramoxone Max	pt	5.46
App Fert by Air(Min)	appl	7.00	Karmex DF	lb	6.50
Custom Spread(Truc	appl	4.50	LA Asulox	gal	37.02
Lime (Spread)	ton	48.00	LA Weedmaster	qt	7.25
CUSTOM SPRAY			Prowl 3.3 EC	pt	3.75
App by Air (2 gal)	appl	4.00	Roundup Original	pt	6.00
App by Air (3 gal)	appl	5.00	Roundup Original Max	oz	0.38
App by Air (5 gal)	appl	6.00	Roundup Power MAX	pt	3.13
App by Air (10 gal)	appl	7.75	Roundup WeatherMax	oz	0.25
FERTILIZERS			Sencor 4F	pt	14.74
Amm Nitrate (34% N)	cwt	22.50	Sencor DF	lb	14.85
Amm Sulfate (21% N)	cwt	17.75	Treflan HFP	pt	2.38
Fert 10-34-0	cwt	28.25	INSECTICIDES		
Fert 41-0-0-4	cwt	20.50	Asana .66 XL	oz	0.72
LA Nitrogen	lb	0.50	Baythroid 2	oz	2.30
LA Phosphate	lb	0.50	Confirm 2F	oz	2.06
LA Potash	lb	0.37	Fury 1.5 EC	oz	1.30
Phosphorus(46% P205)	cwt	24.00	Karate Z	oz	3.40
Potash (60% K2O)	cwt	23.75	Mustang Max	oz	1.60
UAN (32% N)	cwt	19.50	Thimet 20-G	lb	3.50
Urea, Solid (46% N)	cwt	22.60	RIPENER		
HERBICIDES			Polado	oz	0.38
2,4-D Amine 4	pt	2.25	SEED CANE		
Atrazine 4L	pt	1.75	Cultured seedcane	acre	484.00
Atrazine 90DF	lb	3.50			