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## Prorated Allocated Planting Costs of Sugarcane: Plantcane, First-, Second- and Third-Year Stubble, Crop Year – 2009\*

The remaining, unrecovered planting cost of plantcane and stubble cane sugarcane crops are affected by the cost in the year planted. The costs of planting will vary from year-to-year depending upon many factors to include cost of seed cane, fuel, etc. Therefore, the estimated cost in the year the cane was planted is the basis for prorating costs over the life of the crop cycle.

The estimated costs of planting are prorated by age based on remaining production. For this example, it is assumed that the producer will have a 4-year crop cycle. The rule of thumb is that plant-cane will have its full production potential remaining, first-year stubble will have 75% of its full production potential remaining, second-year stubble will have 50% of its full production potential remaining and third-year stubble will have 25% of its full production potential remaining. (New production practices and disease free-seed may alter this schedule). The estimated prorated planting costs per acre in the 2009 crop year, based upon estimated planting costs in the year of planting (indicated in parenthesis) is shown below in Table 1.

**Table 1. Total Prorated Allocated Planting Costs of Plant-cane, First-, Second- and Third-Year Stubble Cane in the 2009 Crop Year.**

Crop stage / Planting method (year planted)	Total Allocated Planting Cost Per Acre Year of Planting	Prorated Planting Cost Per Acre in 2009
<b>PLANT-CANE CROP <sup>1</sup></b>		
HAND PLANT-CULTURED SEED (2008)	\$1,149.45	\$1,149.45
HAND PLANT-PROPAGATED SEED (2008)	\$790.82	\$790.82
HAND PLANT-FIELD RUN SEED (2008)	\$744.98	\$744.98
MACHINE PLANT-PROPAGATED SEED (2008)	\$859.22	\$859.22
MACHINE PLANT-FIELD RUN SEED (2008)	\$798.85	\$798.85
MACHINE PLANT-BILLETS (2008)	\$998.79	\$998.79
<b>FIRST-YEAR STUBBLE <sup>2</sup></b>		
HAND PLANT-CULTURED SEED (2007)	\$1,103.27	\$827.45
HAND PLANT-PROPAGATED SEED (2007)	\$736.82	\$522.62
HAND PLANT-FIELD RUN SEED (2007)	\$689.60	\$517.20
MACHINE PLANT-PROPAGATED SEED (2007)	\$801.45	\$601.09
MACHINE PLANT-FIELD RUN SEED (2007)	\$738.54	\$553.91
MACHINE PLANT-BILLETS (2007)	\$922.05	\$691.54

Crop stage / Planting method (year planted)	Total Allocated Planting Cost Per Acre in Year of Planting	Prorated Planting Cost Per Acre in 2009
<b>SECOND-YEAR STUBBLE <sup>3</sup></b>		
HAND PLANT-CULTURED SEED (2006)	\$1,093.11	\$546.56
HAND PLANT-PROPAGATED SEED (2006)	\$717.67	\$358.84
HAND PLANT-FIELD RUN SEED (2006)	\$672.75	\$336.38
MACHINE PLANT-PROPAGATED SEED (2006)	\$782.78	\$391.39
MACHINE PLANT-FIELD RUN SEED (2006)	\$721.18	\$360.59
MACHINE PLANT-BILLETS (2006)	\$888.80	\$444.40
<b>THIRD-YEAR STUBBLE <sup>4</sup></b>		
HAND PLANT-CULTURED SEED (2005)	\$1,038.91	\$259.73
HAND PLANT-PROPAGATED SEED (2005)	\$680.12	\$170.03
HAND PLANT-FIELD RUN SEED (2005)	\$634.67	\$158.67
MACHINE PLANT-PROPAGATED SEED (2005)	\$735.27	\$183.82
MACHINE PLANT-FIELD RUN SEED (2005)	\$675.14	\$168.79
MACHINE PLANT-BILLETS (2005)	\$835.72	\$208.93

<sup>1</sup> The prorated cost per acre for plant cane in crop year 2009 is estimated at 100% of the original total cost of planting sugarcane in the fall of 2008.

<sup>2</sup> The prorated cost per acre for first-year stubble cane in crop year 2009 is estimated at 75% of the original total cost of planting sugarcane in the fall of 2007.

<sup>3</sup> The prorated cost per acre for second-year stubble cane in crop year 2009 is estimated at 50% of the original total cost of planting sugarcane in the fall of 2006.

<sup>4</sup> The prorated cost per acre for third-year stubble cane in crop year 2009 is estimated at 25% of the original total cost of planting sugarcane in the fall of 2005.

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\* Prepared by Benjamin L. Legendre, Sugarcane Specialist, Michael E. Salassi and Michael A. Deliberto, Department of Agricultural Economics and Agribusiness, LSU Agricultural Center, Baton Rouge, LA  
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Louisiana State University Agricultural Center  
Louisiana Cooperative Extension Service / Louisiana Agricultural Experiment Station

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