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EC69-836 Costs of Owning and Operating Farm Machinery

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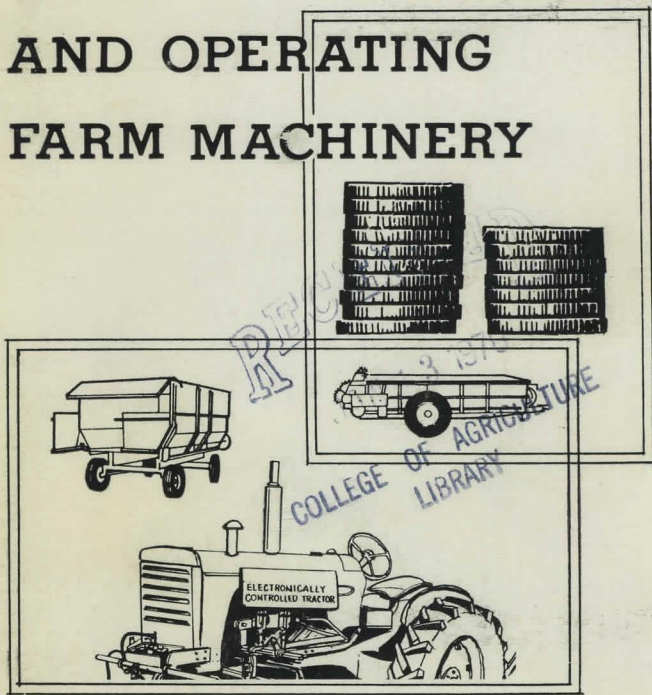
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COSTS OF OWNING AND OPERATING FARM MACHINERY



COOPERATIVE EXTENSION SERVICE, UNIVERSITY OF NEBRASKA
COLLEGE OF AGRICULTURE AND HOME ECONOMICS,
AND U. S. DEPARTMENT OF AGRICULTURE COOPERATING.
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Costs of Owning and Operating Farm Machinery

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Costs of Owning and Operating Farm Machinery (Budgeted Costs)

James D. Greer¹, Philip A. Henderson¹, Lloyd A. Schepler²

Introduction

Nebraska farmers are rapidly increasing their investments in power and equipment. Reasons for this trend are:

1. Enlargement in farm size.
2. Availability of owner-operator and family labor which does not change as farm size increases.
3. Difficulties in hiring necessary labor at wage rates which farmers can afford.
4. Technological improvements in machinery and equipment which increase output per hour or per acre, reduce cost per unit of output, or improve quality and value per unit of product.
5. Difficulties in renting, leasing, or custom hiring a machine or operation at the right time.

Availability and cost of labor is critical for determining which machines to buy. As labor becomes limited or commands a higher wage, it is logical to employ more machinery and less labor if cost per unit can be reduced or net income per unit increased. This is commonly called "substitution" of capital for labor.

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Costs associated with capital investments and costs of labor are basically different. Purchase of a farm implement requires an immediate outlay of capital which is recovered over a period of time in the form of an allowance for depreciation, an important element in "fixed costs." Fixed costs include depreciation, taxes, interest on investment, insurance, and housing. An important "dollars and cents" feature of fixed costs is the decline in fixed costs per unit of use as the usage of a machine increases.

Costs of farmer-operator labor versus hired labor differ. A farmer-operator seldom pays himself a wage. If he has no alternative use for his time, the value of his time is zero (unless he prefers to remain idle rather than work for some minimum wage such as 75 cents per hour).

However, competition for labor develops within the business as alternative uses of labor are recognized. At a minimum, the rate used in computing labor cost to any enterprise is equal to the going wage rate for agricultural labor or what it would earn in the best alternative use, whichever is higher. The charge for labor is a variable cost³ which increases in proportion to the quantity of labor employed.

In summary, farm equipment and machinery costs include annual fixed or "overhead" cost items which are largely *unrelated* to the rate of annual use and variable costs (lubrication, repairs, etc.) which *are related* to use. Labor costs are primarily variable costs which increase with use.

The decision to "substitute" capital for labor calls for a determination of the least-cost combination of labor, power, and machinery per unit of output. If the cost of labor is high, an investment in laborsaving machinery can be justified.

New farm machinery prices have been rising about 3-5 per cent each year for the last 4 years. Not all of this increase is due to inflation. Most machines are increasing in quality and efficiency. Also, farmers are purchasing additional accessories and extra equipment which increase the cost of the machine. These factors, combined with the trend to larger machines, have led to increased interest in the costs of owning and operating farm equipment.

Purposes of Machinery Cost Budgets

The purpose of machinery budgets is to provide data on the costs of owning and operating machines. No one farmer is expected to incur costs exactly the same as those presented. Con-

³ Assumes there are alternative uses for labor or that the labor was hired specifically for this job.

sequently, these budgets have been prepared by using cost estimates considered reasonable and applicable to many Nebraska farmers.

Uses of these budgets include:

1. Determining what line of equipment is practical for your farming operation.
2. Determining whether you should purchase a machine or custom hire the use of the machine.
3. Determining whether you should trade for a new machine now or use your present machine for several more years.
4. Determining a reasonable charge for renting a machine to someone else.
5. Determining whether you should change a production system or method of operation.

Procedure Used in Arriving at Costs

Fixed costs of machinery include depreciation, interest on investment, taxes, insurance, and housing.

Depreciation: The investment cost or purchase price of each machine is based on 1966 price estimates. Salvage value is estimated at 10 percent of the purchase price. The purchase price less salvage value is the depreciable balance. The years of life are based upon machinery studies in other states and are considered practical for a large number of Nebraska farms. The depreciable balance divided by the years of life is the annual depreciation.

$$\text{Annual depreciation} = \frac{(\text{purchase price} - \text{salvage value})}{\text{years of life}}$$

Interest on investment: The interest rate used is 6.5 percent. The annual average investment equals the average of the annual undepreciated balances.

$$\text{Average annual interest on investment} = 6.5\% \times \frac{1}{2} (\text{purchase price} + \text{salvage value})$$

Taxes: The levy used is 55 mills per dollar of assessed valuation. This rate is reasonably representative of many Nebraska farms. However, the mill rate depends upon local taxing authorities and varies widely. The assessed valuation of many major implements can be calculated by brand, model number, and age of the machine as given in the "Nebraska Schedule of Values for Assessment" compiled by the State Association of County Assessors. The costs presented here are based upon the "general depreciation table" used by county assessors. It is summarized as follows:

Age in years	Actual value for assessment purposes as a percent of new purchase price
1	70
2	60
3	55
4	50
5	45
6	40
7	35
8	30
9	25
10	20
All years hereafter	20

The actual value for assessment purposes is calculated as the average percent of purchase price for the life of the machine. The following are examples:

Estimated life in years	Percent of new purchase price to determine actual average value
8	48 $(70+60+55+50+45+40+35+30) \div 8$
10	43
12	39
15	35

The assessed value is 35 percent of the actual value.

Average annual tax cost = 35% x average actual value x 55 mills.

Insurance: The estimated cost of insurance is 35 cents per \$100 face value per year.

Average annual insurance cost = $\$.0035 \times \frac{1}{2}$ (purchase price + salvage value)

Housing: The annual housing costs were estimated at 10.5 cents per square foot of space required. Even if machinery is not housed (stored outdoors), this cost approximates the costs of weathering, paint deterioration, and rust from storage outdoors. If housing is not included as a cost, an additional allowance must be made in depreciation or repair costs.

Annual housing cost = 10.5 cents per sq. ft. x no. of sq. ft.

Variable costs of machinery operation include lubrication, repairs, fuel (not applicable to all machines), and labor.

Repairs: Estimates of repairs were based upon machinery cost studies at different state experiment stations. The repair cost per unit of usage is estimated to increase with the amount of annual use. This is realistic if a machine is used a definite number of years, whether the annual use is high or low. However, the primary basis for incorporating this increasing repair rate as annual use increases is the strong contention by many farmers that depreciation is primarily a result of annual use and therefore a variable cost. It is our belief that increased usage results primarily in increased wear of replaceable parts and therefore should be reflected in an increased allowance for repairs rather than higher rates of depreciation. Consequently, these budgets are applicable to large variations in annual use.

Fuel: Fuel consumption is based on averages by horsepower at 75 percent of pull at maximum power (taken from Nebraska Tractor Test Data). The price used for gasoline is 18 cents per gallon. This is a tank wagon delivered price of 28.5 cents less 4 cents federal gasoline tax less 6.5 cents state gasoline tax. The price used for diesel fuel is 15 cents per gallon. Actual fuel consumption would be more or less than the amounts shown, depending on the operating efficiency of the engine, the kind of soil, the soil condition, and the draft of the implement in relation to the power unit.

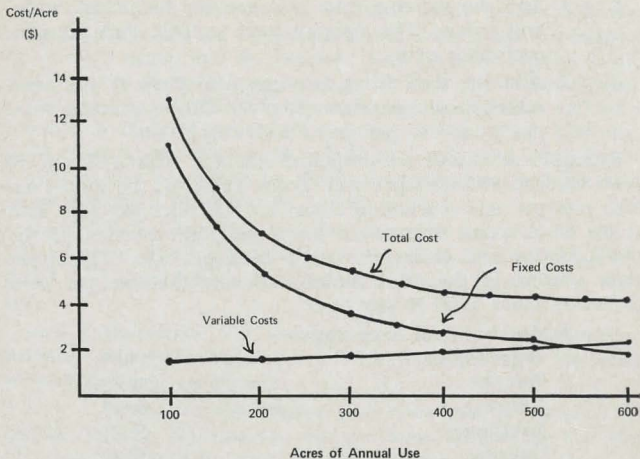
Labor: The cost of labor is based on a wage rate of \$1.50 per hour. This is slightly higher than the average cash wage rate for hired agricultural labor in Nebraska. Farm operators should consider their own labor as a cost. If they have little opportunity to use their labor or time for nonfarm employment, then \$1.50 per hour is a reasonable cost to use since many individual farmers could work for other farmers needing hired labor.

Determining Machine Cost Per Acre or Per Hour

Each table of costs shows the total costs per acre or per hour for that individual machine.

The total annual fixed cost was found by adding the annual costs of depreciation, interest, taxes, insurance, and housing. Fixed costs per acre or per hour are determined by dividing the total annual fixed costs by either the acres or hours of annual use.

Fuel and lubrication costs per acre or per hour do not change regardless of how much a machine is used; hence, only one figure is shown for each of these cost items in each table.



Repair costs per acre or per hour tend to increase as the amount of use increases. Consequently, repair costs per acre or per hour are presented for various levels of annual use. Total variable costs per acre or per hour are obtained by adding the appropriate repair cost to the fuel, lubrication and labor cost.

Total cost per acre or per hour is the sum of the fixed and variable costs per acre or per hour.

The step by step procedure for determining total machine cost per acre follows:

Step 1. Add the following fixed costs:

- Annual depreciation
- Annual interest
- Annual taxes
- Annual insurance
- Annual housing

Step 2. Divide the total annual fixed costs (Step 1) by acres of annual use. This is the total fixed cost per acre.

Step 3. Select the variable costs per acre for:

- Fuel
- Lubrication
- Repairs (this information is shown in every table)

Step 4. Add the variable costs per acre for fuel, lubrication, and repairs. This figure is total variable costs per acre, excluding labor.

Step 5. Add the total fixed costs per acre (Step 2) and total variable costs per acre (Step 4). This sum is the total machine cost per acre, excluding labor.

Example: A 14-foot self-propelled combine with a life of 10 years used on 300 acres per year. From Table 67, the total combine cost per acre (excluding labor) for 300 acres per year with a life of 10 years is given in the lower right portion of the table. At this level of use, the cost is \$4.96 per acre. (The upper right portion of the table shows total combine cost per acre, including labor at \$1.50 per hour).

Step 1. Total annual fixed costs:

Depreciation	\$711.00
Interest	282.42
Taxes	65.39
Insurance	15.21
Housing	38.85
Total	<u>\$1,112.87</u>

Step 2. Total fixed costs per acre:

\$1,112.87 divided by 300 acres \$3.71

Step 3. Select variable costs per acre:

Fuel	\$.24
Lubrication	\$.05
Repairs for 300 acres annual use	\$.96

Step 4. Total variable costs per acre:

Fuel	\$.24
Lubrication05
Repairs96
Total	<u>1.25</u>

Step 5. Total machine cost per acre \$4.96

(Add total fixed costs per acre and total variable costs per acre).

Figure 1 illustrates the pattern of total fixed costs per acre, total variable costs per acre, and total costs per acre for the 14-foot self-propelled combine at various levels of annual use.

Arriving at Costs of an Operation

Except for tractor and combine costs, power and labor costs for the machine operation are not included. To determine cost of an operation, the power and labor must be included.

For instance, operators who combine small grains and also combine corn must use individual tables of the costs of platform heads, corn heads, and the combine basic units to determine the cost per acre of combining small grains and of combining corn.

An accurate cost estimate of combining small grains and corn requires a detailed procedure because of the many combinations of sizes for basic units, platform heads, and corn heads.

Step by step procedure for determining the total cost per acre of an operation using tractor power:

Step 1. Determine the cost per *hour* of tractor and labor. (This can be obtained from the tractor tables by size of tractor, diesel or gasoline tractor, estimated life, and hours of annual use).

Step 2. Determine the cost per *acre* for the implement or machine. (This can be obtained from the table once the acres of annual use is estimated).

Step 3. Determine the tractor and labor cost per *acre*. This can be done by dividing the cost per hour (Step 1) by the rate of accomplishment in acres per hour of the machine (given in the table heading for each machine).

Step 4. Determine the cost per acre for the operation. Add the cost per acre of the machine (Step 2) and the cost of tractor and labor per acre (Step 3).

Example: Plowing operation

Situation:

1. Tractor: 60-69 drawbar horsepower, diesel, 8 year life, used 700 hours annually.
2. Plow: moldboard, 4 bottom 16 inch, used 200 acres annually.
3. Labor: \$1.50/hour (labor cost will be figured with the tractor since it has been computed in the tractor budget).

Step 1: Cost per hour of tractor and labor \$4.25/Hour
(found in Table 8)

Step 2: Cost per acre of plow64/Acre
(found in Table 16)

Step 3: Cost per acre of tractor and labor \$1.77/Acre
\$4.25/hour (Step 1, tractor & labor cost)
÷ 2.4 acres/hour (rate of accomplishment
found in heading of Table 16)

Step 4: Cost per acre of plowing operation \$2.41/Acre
\$.64/acre (Step 2, plow cost) + \$1.77/acre
(Step 3, tractor and labor cost)

Determining the cost per acre for combining small grains and the cost per acre for combining corn when a basic combine unit is used with both the platform head and corn head.

- Step 1.* Determine the *hours* of annual use for the basic unit.
- Divide annual acres of use for the platform head by the rate of accomplishment (acres per hour) for the platform head.
 - Divide the annual acres of use for the corn head by the rate of accomplishment (acres per hour) for the corn head.
 - Total hours of annual use for the basic unit is $a + b$.
- Step 2.* Determine the cost per *hour* of the basic unit. This can be obtained from the tables by size of basic unit, estimated life, and hours of annual use (hours of annual use from Step 1c).
- Step 3.* Determine the cost per *acre* of the basic unit for small grains and for corn.
- Divide the cost per hour (Step 2) by the rate of accomplishment (acres per hour) for the platform head.
 - Divide the cost per hour (Step 2) by the rate of accomplishment (acres per hour) for the corn head.
- Step 4.* Determine the cost per *acre* of the platform head and of the corn head.
- Cost per acre of the platform head is obtained from the table for the platform head by acres of annual use.
 - Cost per acre of the corn head is obtained from the table for the corn head by acres of annual use.
- Step 5.* Determine the cost per *acre* of combining small grains and the cost per *acre* of combining corn.
- Add the cost per acre of the basic unit on small grains (Step 3a) and the cost per acre of the platform head (Step 4a).
 - Add the cost per acre of the basic unit on corn (Step 3b) and the cost per acre of the corn head (Step 4b).

Example: Harvesting wheat and corn

Situation:

- Harvesting 100 acres of wheat annually.
- Harvesting 100 acres of corn annually.

3. Combine: 60 horsepower engine basic unit with a 12 foot platform and 2 row 40 inch corn head, 8 year life.
4. Labor: \$1.50/hour (labor will be figured with the basic unit since it has been computed in the basic unit budget).

Step 1:

- a. Hours of use for the basic unit on wheat .. 40 hours
100 acres \div 2.5 acres/hour (rate of accomplishment found in heading of Table 66)
- b. Hours of use for the basic unit on corn ... 80 hours
100 acres \div 1.25 acres/hour (rate of accomplishment found in heading of Table 73)
- c. Total hours of annual use for only the basic unit 120 hours
40 hours + 80 hours

Step 2: Cost per hour of the basic unit and labor \$12.19/hour
(found in Table 65)

Step 3: Determining the cost per acre of the basic unit and labor.

- a. Cost per acre of the basic unit and labor on wheat \$4.88/acre
\$12.19/hour (Step 2) \div 1.25 acres/hour (rate of accomplishment)
- b. Cost per acre of the basic unit and labor on corn \$9.75/acre
\$12.19/hour (Step 2) \div 1.25 acres/hour (rate of accomplishment)

Step 4: Determining the cost per acre of the platform head and of the corn head.

- a. Cost per acre of the platform head \$1.78/acre
(found in Table 66)
- b. Cost per acre of the corn head \$3.65/acre
(found in Table 73)

Step 5: Cost per acre of combining wheat and the cost per acre of combining corn including labor.

- a. Cost per acre of combining wheat including labor \$6.66/acre
\$4.88/acre (Step 3a) + \$1.78/acre (Step 4a)
- b. Cost per acre of combining corn including labor \$13.40/acre
\$9.75/acre (Step 3b) + \$3.65/acre (Step 4b)

Table 1. Tractor, 30-39 Drawbar Horsepower, Gasoline

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life			
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.	
FIXED COSTS						400	\$3.87	\$3.65	\$3.50
Value	\$3755.00				500	3.57	3.40	3.28	
Salvage value	375.50				600	3.37	3.22	3.13	
Depreciable balance	3379.50				700	3.23	3.10	3.02	
Depreciation		\$422.24	\$337.95	\$281.62	800	3.13	3.02	2.94	
Interest		134.24	134.24	134.24	900	3.04	2.95	2.88	
Taxes		34.70	31.08	28.19	1000	2.98	2.89	2.83	
Insurance		7.23	7.23	7.23	1100	2.92	2.84	2.79	
Housing		8.00	8.00	8.00	1200	2.89	2.81	2.76	
Total Fixed Costs		\$606.41	\$518.50	\$459.28					
VARIABLE COSTS									
Fuel/Hour (3.0 gal/hr. x 18¢/gal)			\$.54		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life			
Lubrication/Hour			.10			8 Yrs.	10 Yrs.	12 Yrs.	
Labor/Hour			1.50		400	\$2.37	\$2.15	\$2.00	
Repairs/Hour					500	2.07	1.90	1.78	
for Hours of Annual Use					600	1.87	1.72	1.63	
400			\$.21		700	1.73	1.60	1.52	
500			.22		800	1.63	1.52	1.44	
600			.22		900	1.54	1.45	1.38	
700			.22		1000	1.48	1.39	1.33	
800			.23		1100	1.42	1.34	1.29	
900			.23		1200	1.39	1.31	1.26	
1000			.23						
1100			.23						
1200			.24						

Table 2. Tractor, 30-39 Drawbar Horsepower, Diesel

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS								
Value	\$4205.00				400	\$3.92	\$3.67	\$3.50
Salvage value	420.50				500	3.79	3.39	3.26
Depreciable balance	3784.50				600	3.37	3.21	3.10
Depreciation		\$473.06	\$378.45	\$315.38	700	3.23	3.08	3.00
Interest		150.33	150.33	150.33	800	3.11	2.98	2.90
Taxes		38.85	34.81	31.57	900	3.02	2.91	2.84
Insurance		8.09	8.09	8.09	1000	2.96	2.86	2.79
Housing		8.00	8.00	8.00	1100	2.91	2.82	2.76
Total Fixed Costs		\$678.33	\$579.68	\$513.37	1200	2.87	2.78	2.73
VARIABLE COSTS								
Fuel/Hour (2.5 gal/hr. x 15¢/gal)				\$.37				
Lubrication/Hour				.11				
Labor/Hour				1.50				
Repairs/Hour								
for Hours of Annual Use								
400				\$.24	400	\$2.42	\$2.17	\$2.00
500				.25	500	2.29	1.89	1.76
600				.26	600	1.87	1.71	1.60
700				.27	700	1.73	1.58	1.50
800				.28	800	1.61	1.48	1.40
900				.29	900	1.52	1.41	1.34
1000				.30	1000	1.46	1.36	1.29
1100				.31	1100	1.41	1.32	1.26
1200				.32	1200	1.37	1.28	1.23

Table 3. Tractor, 40-49 Drawbar Horsepower, Gasoline

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life			
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.	
FIXED COSTS						400	\$4.37	\$4.09	\$3.92
Value	\$4562.50				500	4.00	3.77	3.64	
Salvage value	456.25				600	3.77	3.57	3.47	
Depreciable balance	4106.25				700	3.59	3.42	3.33	
Depreciation		\$513.28	\$410.62	\$342.18	800	3.46	3.31	3.24	
Interest		163.14	163.14	163.14	900	3.36	3.23	3.16	
Taxes		42.16	37.77	34.25	1000	3.29	3.17	3.11	
Insurance		8.78	8.78	8.78	1100	3.22	3.11	3.06	
Housing		8.00	8.00	8.00	1200	3.16	3.07	3.01	
Total Fixed Costs		\$735.36	\$628.31	\$556.35					
VARIABLE COSTS									
Fuel/Hour (3.9 gal/hr. x 18¢/gal)			\$.70		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life			
Lubrication/Hour			.10			8 Yrs.	10 Yrs.	12 Yrs.	
Labor/Hour			1.50		400	\$2.87	\$2.59	\$2.42	
Repairs/Hour					500	2.50	2.27	2.14	
for Hours of Annual Use					600	2.27	2.07	1.97	
400			\$.23		700	2.09	1.92	1.83	
500			.23		800	1.96	1.81	1.74	
600			.24		900	1.86	1.73	1.66	
700			.24		1000	1.79	1.67	1.61	
800			.24		1100	1.72	1.61	1.56	
900			.24		1200	1.66	1.57	1.51	
1000			.25						
1100			.25						
1200			.25						

Table 4. Tractor, 40-49 Drawbar Horsepower, Diesel

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS								
Value	\$5187.50				400	\$4.44	\$4.13	\$3.93
Salvage value	518.75				500	4.03	3.79	3.62
Depreciable balance	4668.75				600	3.76	3.56	3.42
Depreciation		\$583.59	\$466.88	\$389.06	700	3.57	3.40	3.28
Investment		185.45	185.45	185.45	800	3.43	3.28	3.18
Taxes		47.88	42.94	38.94	900	3.33	3.19	3.10
Insurance		9.99	9.99	9.99	1000	3.24	3.12	3.04
Housing		8.00	8.00	8.00	1100	3.17	3.06	2.98
					1200	3.12	3.01	2.95
Total Fixed Costs		\$834.91	\$713.26	\$631.44				
VARIABLE COSTS								
Fuel/Hour (2.9 gal/hr. x 15¢/gal)			\$.44		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life		
Lubrication/Hour			.11			8 Yrs.	10 Yrs.	12 Yrs.
Labor/Hour			1.50					
Repairs/Hour					400	\$2.94	\$2.63	\$2.43
for Hours of Annual Use					500	2.53	2.29	2.12
400			\$.30		600	2.26	2.06	1.92
500			.31		700	2.07	1.90	1.78
600			.32		800	1.93	1.78	1.68
700			.33		900	1.83	1.69	1.60
800			.34		1000	1.74	1.62	1.54
900			.35		1100	1.67	1.56	1.48
1000			.36		1200	1.62	1.51	1.45
1100			.36					
1200			.37					

—18—

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS								
Value	\$5380.00				400	\$4.96	\$4.67	\$4.43
Salvage value	538.00				500	4.52	4.29	4.10
Depreciable balance	4842.00				600	4.23	4.04	3.88
Depreciation		\$605.25	\$484.20	\$403.50	700	4.04	3.87	3.74
Interest		192.34	192.34	192.34	800	3.88	3.74	3.62
Taxes		49.71	44.53	40.39	900	3.76	3.63	3.53
Insurance		10.36	10.36	10.36	1000	3.68	3.56	3.47
Housing		9.00	9.00	9.00	1100	3.60	3.49	3.41
Total Fixed Costs		\$866.66	\$740.43	\$655.59	1200	3.54	3.45	3.37
VARIABLE COSTS								
Fuel/Hour (5.1 gal/hr. x 18¢/gal)			\$.92					
Lubrication/Hour			.12					
Labor/Hour			1.50					
Repairs/Hour								
for Hours of Annual Use								
400			\$.25					
500			.25		400	\$3.46	\$3.17	\$2.93
600			.25		500	3.02	2.79	2.60
700			.26		600	2.73	2.54	2.38
800			.26		700	2.54	2.37	2.24
900			.26		800	2.38	2.24	2.12
1000			.27		900	2.26	2.13	2.03
1100			.27		1000	2.18	2.06	1.97
1200			.28		1100	2.10	1.99	1.91
					1200	2.04	1.95	1.87

Table 6. Tractor, 50-59 Drawbar Horsepower, Diesel

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS								
Value	\$6080.00				400	\$5.01	\$4.66	\$4.42
Salvage value	608.00				500	4.54	4.25	4.06
Depreciable balance	5472.00				600	4.22	3.98	3.82
Depreciation		\$683.88	\$547.20	\$455.92	700	4.00	3.79	3.66
Interest		217.36	217.36	217.36	800	3.82	3.64	3.52
Taxes		56.18	50.33	45.64	900	3.70	3.54	3.43
Insurance		11.70	11.70	11.70	1000	3.60	3.46	3.36
Housing		9.00	9.00	9.00	1100	3.51	3.38	3.29
Total Fixed Costs		\$978.12	\$835.59	\$739.62	1200	3.45	3.33	3.25
VARIABLE COSTS								
Fuel/Hour (3.6 gal/hr. x 15¢/gal)			\$.55		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life		
Lubrication/Hour			.14			8 Yrs.	10 Yrs.	12 Yrs.
Labor/Hour			1.50		400	\$3.51	\$3.16	\$2.92
Repairs/Hour					500	3.04	2.75	2.56
for Hours of Annual Use					600	2.72	2.48	2.32
400			\$.38		700	2.50	2.29	2.16
500			.39		800	2.32	2.14	2.02
600			.40		900	2.20	2.04	1.93
700			.41		1000	2.10	1.96	1.86
800			.41		1100	2.01	1.88	1.79
900			.42		1200	1.95	1.83	1.75
1000			.43					
1100			.43					
1200			.44					

Table 7. Tractor, 60-69 Drawbar Horsepower, Gasoline

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life			
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.	
FIXED COSTS						400	\$5.25	\$4.91	\$4.68
Value	\$5780.00				500	4.79	4.52	4.34	
Salvage value	578.00				600	4.48	4.26	4.10	
Depreciable balance	5202.00				700	4.26	4.07	3.94	
Depreciation		\$650.25	\$520.20	\$433.50	800	4.09	3.93	3.82	
Interest		206.64	206.64	206.64	900	3.97	3.82	3.72	
Taxes		53.41	47.84	43.39	1000	3.87	3.74	3.64	
Insurance		11.13	11.13	11.13	1100	3.80	3.65	3.59	
Housing		10.00	10.00	10.00	1200	3.73	3.61	3.53	
Total Fixed Cost		\$931.43	\$795.81	\$704.66					
VARIABLE COSTS									
Fuel/Hour (5.7 gal/hr. x 18¢/gal)			\$1.02		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life			
Lubrication/Hour			.13			8 Yrs.	10 Yrs.	12 Yrs.	
Labor/Hour			1.50		400	\$3.75	\$3.41	\$3.18	
Repairs/Hour					500	3.29	3.02	2.84	
for Hours of Annual Use					600	2.98	2.76	2.60	
400			\$.27		700	2.76	2.57	2.44	
500			.28		800	2.59	2.43	2.32	
600			.28		900	2.47	2.32	2.22	
700			.28		1000	2.37	2.24	2.14	
800			.29		1100	2.30	2.17	2.09	
900			.29		1200	2.23	2.11	2.03	
1000			.29						
1100			.30						
1200			.30						

Table 8. Tractor, 60-69 Drawbar Horsepower, Diesel

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life			
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.	
FIXED COSTS						400	\$5.35	\$4.96	\$4.70
Value	\$6555.00				500	4.83	4.52	4.32	
Salvage value	655.50				600	4.49	4.23	4.06	
Depreciable balance	5899.50				700	4.25	4.03	3.89	
Depreciation		\$737.44	\$589.95	\$491.62	800	4.06	3.87	3.74	
Interest		234.34	234.34	234.34	900	3.92	3.75	3.64	
Taxes		60.57	54.26	49.21	1000	3.81	3.66	3.56	
Insurance		12.62	12.62	12.62	1100	3.73	3.59	3.50	
Housing		10.00	10.00	10.00	1200	3.65	3.52	3.43	
Total Fixed Cost		\$1054.97	\$901.17	\$797.79					
VARIABLE COSTS									
Fuel/Hour (4.4 gal/hr. x 15¢/gal)			\$.66		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life			
Lubrication/Hour			.15			8 Yrs.	10 Yrs.	12 Yrs.	
Labor/Hour			1.50		400	\$3.85	\$3.46	\$3.20	
Repairs/Hour					500	3.33	3.02	2.82	
for Hours of Annual Use					600	2.99	2.73	2.56	
400			\$.40		700	2.75	2.53	2.39	
500			.41		800	2.56	2.37	2.24	
600			.42		900	2.42	2.25	2.14	
700			.43		1000	2.31	2.16	2.06	
800			.43		1100	2.23	2.09	2.00	
900			.44		1200	2.15	2.02	1.93	
1000			.45						
1100			.46						
1200			.46						

Table 9. Tractor, 70-79 Drawbar Horsepower, Diesel

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS					400	\$5.55	\$5.16	\$4.89
Value	\$6680.00				500	5.02	4.71	4.50
Salvage value	668.00				600	4.66	4.40	4.23
Depreciable balance	6012.00				700	4.42	4.19	4.04
Depreciation		\$751.50	\$601.20	\$501.00	800	4.23	4.04	3.91
Interest		238.81	238.81	238.81	900	4.09	3.91	3.80
Taxes		61.72	55.29	50.15	1000	3.98	3.82	3.71
Insurance		12.86	12.86	12.86	1100	3.89	3.75	3.65
Housing		11.00	11.00	11.00	1200	3.82	3.69	3.60
Total Fixed Cost		\$1075.89	\$919.16	\$813.82				
VARIABLE COSTS								
Fuel/Hour (5.2 gal/hr. x 15¢/gal)				\$.78				
Lubrication/Hour				.16				
Labor/Hour				1.50				
Repairs/Hour								
for Hours of Annual Use								
400				\$.42	400	\$4.05	\$3.66	\$3.39
500				.43	500	3.52	3.21	3.00
600				.43	600	3.16	2.90	2.73
700				.44	700	2.92	2.69	2.54
800				.45	800	2.73	2.54	2.41
900				.45	900	2.59	2.41	2.30
1000				.46	1000	2.48	2.32	2.21
1100				.47	1100	2.39	2.25	2.15
1200				.48	1200	2.32	2.19	2.10

Table 10. Tandem Disc-Wheel Type, 10 Foot (4.5 Acres/Hour)

		Acres of Annual Use							
		50	100	150	200	250	300	350	400
Value	\$690.00								
Salvage value	69.00								
Depreciable balance	621.00								
Estimated life	12 yrs.								
Depreciation	\$51.75								
Interest	24.69								
Taxes	5.18								
Insurance	1.33								
Housing	10.50								
Total Fixed Costs	\$93.45								
Fixed Costs/Acre		\$1.87	\$.93	\$.62	\$.47	\$.37	\$.31	\$.27	\$.23
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.09	.09	.10	.10	.10	.10	.11	.11
Total Variable Costs/Acre		.10	.10	.11	.11	.11	.11	.12	.12
Total Costs/Acre		\$1.97	\$1.03	\$.73	\$.58	\$.48	\$.42	\$.39	\$.35

Table 11. Tandem Disc-Wheel Type, 12 Foot (5.4 Acres/Hour)

		Acres of Annual Use									
		50	100	150	200	250	300	350	400	500	600
Value	\$760.00										
Salvage value	76.00										
Depreciable balance	684.00										
Estimated life	12 yrs.										
Depreciation	\$ 57.00										
Interest	27.17										
Taxes	5.70										
Insurance	1.46										
Housing	12.60										
Total Fixed Costs	\$103.93										
Fixed Costs/Acre		\$2.08	\$1.04	\$.69	\$.52	\$.42	\$.35	\$.30	\$.26	\$.21	\$.17
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.07	.08	.08	.08	.09	.09	.09	.09	.10	.10
Total Variable Costs/Acre		.08	.09	.09	.09	.10	.10	.10	.10	.11	.11
Total Costs/Acre		\$2.16	\$1.13	\$.78	\$.61	\$.52	\$.45	\$.40	\$.36	\$.32	\$.28

Table 12. Tandem Disc-Wheel Type, 14 Foot (6.3 Acres/Hour)

		Acres of Annual Use									
		100	200	300	400	500	600	700	800	900	1000
Value	\$950.00										
Salvage value	95.00										
Depreciable balance	855.00										
Estimated life	12 yrs.										
Depreciation	\$71.25										
Interest	33.96										
Taxes	7.13										
Insurance	1.83										
Housing	14.70										
Total Fixed Costs	\$128.87										
Fixed Costs/Acre		\$1.29	\$.64	\$.43	\$.32	\$.26	\$.21	\$.18	\$.16	\$.14	\$.13
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.08	.08	.09	.09	.09	.09	.10	.10	.10	.10
Total Variable Costs/Acre		.09	.09	.10	.10	.10	.10	.11	.11	.11	.11
Total Costs/Acre		\$1.38	\$.73	\$.53	\$.42	\$.36	\$.31	\$.29	\$.27	\$.25	\$.24

Table 13. Tandem Disc-Wheel Type, 18 Foot (8 Acres/Hour)

		Acres of Annual Use									
		500	600	700	800	900	1000	1100	1200	1300	1400
Value	1700.00										
Salvage value	170.00										
Depreciable balance	1530.00										
Estimated life	12 yrs.										
Depreciation		127.50									
Interest		60.78									
Taxes		12.76									
Insurance		3.27									
Housing		21.00									
Total Fixed Costs	\$225.31										
Fixed Costs/Acre		\$.45	\$.38	\$.32	\$.28	\$.25	\$.23	\$.21	\$.19	\$.17	\$.16
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.08	.08	.08	.09	.09	.09	.09	.10	.10	.10
Total Variable Costs/Acre		.09	.09	.09	.10	.10	.10	.10	.11	.11	.11
Total Costs/Acre		\$.54	\$.47	\$.41	\$.38	\$.35	\$.33	\$.31	\$.30	\$.28	\$.27

Table 14. Plow, Moldboard, 2 Bottom, 16 Inch (1.2 Acres/Hour)

		Acres of Annual Use					
		25	50	75	100	125	150
Value	\$310.00						
Salvage value	31.00						
Depreciable balance	279.00						
Estimated life	15 yrs.						
Depreciation							
Interest	\$18.60						
Taxes	11.08						
Insurance	2.09						
Housing	.60						
	2.62						
Total Fixed Costs	\$34.99						
Fixed Costs/Acre		\$1.40	\$.70	\$.47	\$.35	\$.28	\$.23
Lubrication/Acre		.01	.01	.01	.01	.01	.01
Repairs/Acre		.34	.34	.35	.35	.36	.36
Total Variable Costs/Acre		.35	.35	.36	.36	.37	.37
Total Costs/Acre		\$1.75	\$1.05	\$.83	\$.71	\$.65	\$.60

Table 15. Plow, Moldboard, 3 Bottom, 16 Inch (1.8 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	250	300	350
Value	\$470.00										
Salvage value	47.00										
Depreciable balance	423.00										
Estimated life	15 yrs.										
Depreciation	\$28.20										
Interest	16.80										
Taxes	3.17										
Insurance	.90										
Housing	4.72										
Total Fixed Costs	\$53.79										
Fixed Costs/Acre		\$1.08	\$.72	\$.54	\$.43	\$.36	\$.31	\$.27	\$.22	\$.18	\$.15
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.26	.26	.27	.27	.28	.28	.29	.30	.31	.32
Total Variable costs/Acre		.27	.27	.28	.28	.29	.29	.30	.31	.32	.33
Total Costs/Acre		\$1.35	\$.99	\$.82	\$.71	\$.65	\$.60	\$.57	\$.53	\$.50	\$.48

Table 16. Plow, Moldboard, 4 Bottom, 16 Inch (2.4 Acres/Hour)

		Acres of Annual Use								
		50	100	150	200	250	300	350	400	450
Value	710.00									
Salvage value	71.00									
Depreciable balance	639.00									
Estimated life	15 yrs.									
Depreciation	\$42.60									
Interest	25.38									
Taxes	4.78									
Insurance	1.37									
Housing	6.82									
Total Fixed Costs	\$80.95									
Fixed Costs/Acre		\$1.62	\$.81	\$.54	\$.40	\$.32	\$.27	\$.23	\$.20	\$.18
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.20	.21	.22	.23	.23	.24	.24	.25	.25
Total Variable Costs/Acre		.21	.22	.23	.24	.24	.25	.25	.26	.26
Total Costs/Acre		\$1.83	\$1.03	\$.77	\$.64	\$.56	\$.52	\$.48	\$.46	\$.44

Table 17. Plow, Moldboard, 5 Bottom, 16 Inch (3 Acres/Hour)

		Acres of Annual Use									
		200	250	300	350	400	450	500	550	600	650
Value	\$1050.00										
Salvage value	105.00										
Depreciable balance	945.00										
Estimated life	15 yrs.										
Depreciation		63.00									
Interest		37.54									
Taxes		7.07									
Insurance		2.02									
Housing		9.45									
Total Fixed Costs	\$119.08										
Fixed Costs/Acre		\$.60	\$.48	\$.40	\$.34	\$.30	\$.26	\$.24	\$.22	\$.20	\$.18
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.19	.19	.20	.20	.21	.21	.22	.22	.23	.23
Total Variable Costs/Acre		.20	.20	.21	.21	.22	.22	.23	.23	.24	.24
Total Costs/Acre		\$.80	\$.68	\$.61	\$.55	\$.52	\$.48	\$.47	\$.45	\$.44	\$.42

Table 18. Plow, Two-Way Moldboard, 2 Bottom, 16 Inch (1.2 Acres/Hour)

		Acres of Annual Use					
		25	50	75	100	125	150
Value	720.00						
Salvage value	72.00						
Depreciable balance	648.00						
Estimated life	15 yrs.						
Depreciation							
Interest	\$43.20						
Taxes	25.74						
Insurance	4.85						
Housing	1.39						
	2.62						
Total Fixed Costs	\$77.80						
Fixed Costs/Acre		\$3.11	\$1.56	\$1.04	\$.78	\$.62	\$.52
Lubrication/Acre		.02	.02	.02	.02	.02	.02
Repairs/Acre		.42	.42	.43	.43	.44	.45
Total Variable Costs/Acre		.44	.44	.45	.45	.46	.47
Total Costs/Acre		\$3.55	\$2.00	\$1.49	\$1.23	\$1.08	\$.99

Table 19. Plow, Two-Way Moldboard, 3 Bottom 16 Inch (1.8 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	250	300	350
Value	\$980.00										
Salvage value	98.00										
Depreciable balance	882.00										
Estimated life	15 yrs.										
Depreciation	\$58.80										
Interest	35.04										
Taxes	6.60										
Insurance	1.89										
Housing	4.72										
Total Fixed Costs	\$107.05										
Fixed Costs/Acre		\$2.14	\$1.43	\$1.07	\$.86	\$.71	\$.61	\$.54	\$.43	\$.36	\$.30
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.32	.32	.33	.34	.35	.35	.36	.37	.38	.39
Total Variable Costs/Acre		.34	.34	.35	.36	.37	.37	.38	.39	.40	.41
Total Costs/Acre		\$2.48	\$1.77	\$1.42	\$1.22	\$1.08	\$.98	\$.92	\$.82	\$.76	\$.71

Table 20. Plow, Two-Way Moldboard, 4 Bottom, 16 Inch (2.4 Acres/Hour)

		Acres of Annual Use									
		75	100	125	150	200	250	300	350	400	450
Value	\$1400.00										
Salvage value	140.00										
Depreciable balance	1260.00										
Estimated life	15 yrs.										
Depreciation											
Interest	\$84.00										
Taxes	50.05										
Insurance	9.43										
Housing	2.70										
	6.82										
Total Fixed Costs	\$153.00										
Fixed Costs/Acre		\$2.04	\$1.53	\$1.22	\$1.02	\$.76	\$.61	\$.51	\$.44	\$.38	\$.34
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.25	.26	.26	.27	.28	.29	.30	.30	.31	.31
Total Variable Costs/Acre		.27	.28	.28	.29	.30	.31	.32	.32	.33	.33
Total Costs/Acre		\$2.31	\$1.81	\$1.50	\$1.31	\$1.06	\$.92	\$.83	\$.76	\$.71	\$.67

Table 21. Chisel Plow, 10 foot (4.5 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	225	250	300
Value	650.00										
Salvage value	65.00										
Depreciable balance	585.00										
Estimated life	15 yrs.										
Depreciation											
Interest	\$39.00										
Taxes	23.24										
Insurance	4.38										
Housing	1.25										
	13.86										
Total Fixed Costs	\$81.73										
Fixed Costs/Acre		\$1.63	\$1.09	\$.82	\$.65	\$.54	\$.47	\$.41	\$.36	\$.33	\$.27
Repairs/Acre		.02	.02	.02	.03	.03	.03	.03	.03	.03	.04
Total Variable Costs/Acre		.02	.02	.02	.03	.03	.03	.03	.03	.03	.04
Total Costs/Acre		\$1.65	\$1.11	\$.84	\$.68	\$.57	\$.50	\$.44	\$.39	\$.36	\$.31

Table 22. Rod Weeder, 12 Foot (5 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$500.00										
Salvage Value	50.00										
Depreciable balance	450.00										
Estimated life	15 yrs.										
Depreciation	\$30.00										
Interest	17.88										
Taxes	3.37										
Insurance	.96										
Housing	8.82										
Total Fixed Costs	\$61.03										
Fixed Costs/Acre		\$.61	\$.41	\$.30	\$.24	\$.20	\$.17	\$.15	\$.13	\$.12	\$.11
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.02	.02	.02	.02	.02	.02	.03	.03	.03	.03
Total Variable Costs/Acre		.03	.03	.03	.03	.03	.03	.04	.04	.04	.04
Total Costs/Acre		\$.64	\$.44	\$.33	\$.27	\$.23	\$.20	\$.19	\$.17	\$.16	\$.15

Table 23. Rod Weeder, 22 Foot (9 Acres/Hour)

		Acres of Annual Use									
		200	300	400	500	600	700	800	900	1000	1100
Value	1000.00										
Salvage value	100.00										
Depreciable balance	900.00										
Estimated life	15 yrs.										
Depreciation	\$60.00										
Interest	37.75										
Taxes	6.74										
Insurance	1.92										
Housing	16.17										
Total Fixed Costs	\$122.58										
Fixed Costs/Acre		\$.61	\$.41	\$.31	\$.24	\$.20	\$.18	\$.15	\$.14	\$.12	\$.11
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.02	.02	.02	.03	.03	.03	.03	.03	.04	.04
Total Variable Costs/Acre		.03	.03	.03	.04	.04	.04	.04	.04	.05	.05
Total Costs/Acre		\$.64	\$.44	\$.34	\$.28	\$.24	\$.22	\$.19	\$.18	\$.17	\$.16

Table 24. Field Cultivator, 10 Ft. (4 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	225	250	300
Value	\$440.00										
Salvage value	44.00										
Depreciable balance	396.00										
Estimated life	15 yrs.										
Depreciation	\$26.40										
Interest	15.73										
Taxes	3.02										
Insurance	.85										
Housing	10.50										
Total Fixed Costs	\$56.50										
Fixed Costs/Acre		\$1.13	\$.75	\$.56	\$.45	\$.38	\$.32	\$.28	\$.25	\$.23	\$.19
Repairs/Acre		.01	.02	.02	.02	.02	.02	.02	.03	.03	.03
Total Variable Costs/Acre		.01	.02	.02	.02	.02	.02	.02	.03	.03	.03
Total Costs/Acre		\$1.14	\$.77	\$.58	\$.47	\$.40	\$.34	\$.30	\$.28	\$.26	\$.22

Table 25. Field Cultivator, 14 Ft. (6 Acres/Hour)

			Acres of Annual Use									
			50	75	100	125	150	175	200	300	400	500
Value	\$600.00											
Salvage value	60.00											
Depreciable balance	540.00											
Estimated life	15 yrs.											
Depreciation		\$36.00										
Interest		21.45										
Taxes		4.40										
Insurance		1.16										
Housing		20.58										
Total Fixed Costs		\$83.59										
Fixed Costs/Acre			\$1.67	\$1.12	\$.84	\$.67	\$.56	\$.48	\$.42	\$.28	\$.21	\$.17
Repairs/Acre			.01	.02	.02	.02	.02	.02	.02	.02	.03	.03
Total Variable Costs/Acre			.01	.02	.02	.02	.02	.02	.02	.02	.03	.03
Total Costs/Acre			\$1.68	\$1.14	\$.86	\$.69	\$.58	\$.50	\$.44	\$.30	\$.24	\$.20

Table 26. Harrow, Spring Tooth, 3 Section or 12 Foot (5 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	250	300	350
Value	255.00										
Salvage value	25.50										
Depreciable balance	229.50										
Estimated life	15 yrs.										
Depreciation											
Interest	\$15.30										
Taxes	9.12										
Insurance	1.72										
	.49										
Total Fixed Costs	\$26.63										
Fixed Costs/Acre		\$.53	\$.36	\$.27	\$.21	\$.18	\$.15	\$.13	\$.11	\$.09	\$.08
Repairs/Acre		.02	.02	.03	.03	.04	.04	.05	.05	.06	.06
Total Variable Costs/Acre		.02	.02	.03	.03	.04	.04	.05	.05	.06	.06
Total Costs/Acre		\$.55	\$.38	\$.30	\$.24	\$.22	\$.19	\$.18	\$.16	\$.15	\$.14

Table 27. Harrow, Spring Tooth, 4 Section or 16 Foot (7 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$306.00										
Salvage value	30.60										
Depreciable balance	275.40										
Estimated life	15 yrs.										
Depreciation	\$18.36										
Interest	10.94										
Taxes	2.06										
Insurance	.59										
Total Fixed Costs	\$31.95										
Fixed Costs/Acre		\$.32	\$.21	\$.16	\$.13	\$.11	\$.09	\$.08	\$.07	\$.06	\$.06
Repairs/Acre		.02	.03	.03	.04	.04	.05	.05	.05	.06	.06
Total Variable Costs/Acre		.02	.03	.03	.04	.04	.05	.05	.05	.06	.06
Total Costs/Acre		\$.34	\$.24	\$.19	\$.17	\$.15	\$.14	\$.13	\$.12	\$.12	\$.12

Table 28. Harrow, Spike Tooth, 3 Section or 15 Foot (7.5 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	250	300	350
Value	\$177.00										
Salvage value	17.70										
Depreciable balance	159.30										
Estimated life	15 yrs.										
Depreciation	\$10.62										
Interest	6.30										
Taxes	1.19										
Insurance	.34										
Total Fixed Costs	\$18.45										
Fixed Costs/Acre		\$.37	\$.25	\$.18	\$.15	\$.12	\$.11	\$.09	\$.07	\$.06	\$.05
Repairs/Acre		.02	.02	.03	.03	.04	.04	.05	.05	.06	.06
Total Variable Costs/Acre		.02	.02	.03	.03	.04	.04	.05	.05	.06	.06
Total Costs/Acre		\$.39	\$.27	\$.21	\$.18	\$.16	\$.15	\$.14	\$.12	\$.12	\$.11

Table 29. Harrow, Spike Tooth, 4 Section or 20 Foot (10 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$215.00										
Salvage value	21.50										
Depreciable balance	193.50										
Estimated life	15 yrs.										
Depreciation	\$12.90										
Interest	7.69										
Taxes	1.45										
Insurance	.40										
Total Fixed Costs	\$22.44										
Fixed Costs/Acre		\$.22	\$.15	\$.11	\$.09	\$.07	\$.06	\$.06	\$.05	\$.04	\$.04
Repairs/Acre		.02	.03	.03	.04	.04	.05	.05	.05	.06	.06
Total Variable Costs/Acre		.02	.03	.03	.04	.04	.05	.05	.05	.06	.06
Total Costs/Acre		\$.24	\$.18	\$.14	\$.13	\$.11	\$.11	\$.11	\$.10	\$.10	\$.10

Table 30. Planter, Surface, 2 Row, 40 Inch without Fertilizer Attachments (1.6 Acres/Hour)

			Acres of Annual Use									
			25	50	75	100	125	150	175	200	225	250
Value	\$410.00											
Salvage value	41.00											
Depreciable balance	369.00											
Estimated life	12 yrs.											
Depreciation		\$30.75										
Interest		14.66										
Taxes		3.08										
Insurance		.79										
Housing		4.41										
Total Fixed Costs		\$53.69										
Fixed Costs/Acre			\$2.15	\$1.07	\$.72	\$.54	\$.43	\$.36	\$.31	\$.27	\$.24	\$.22
Lubrication/Acre			.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre			.13	.15	.16	.17	.18	.19	.19	.20	.20	.20
Total Variable Costs/Acre			.14	.16	.17	.18	.19	.20	.20	.21	.21	.21
Total Costs/Acre			\$2.29	\$1.23	\$.89	\$.72	\$.62	\$.56	\$.51	\$.48	\$.45	\$.43

Table 31. Planter, Surface, 4 Row, 40 Inch without Fertilizer Attachments (3.5 Acres/Hour)

		Acres of Annual Use								
		50	100	150	200	250	300	350	400	450
Value	\$830.00									
Salvage Value	83.00									
Depreciable balance	747.00									
Estimated life	12 yrs.									
Depreciation	\$62.25									
Interest	29.67									
Taxes	6.23									
Insurance	1.60									
Housing	14.18									
Total Fixed Costs	\$113.93									
Fixed Costs/Acre		\$2.28	\$1.14	\$.76	\$.57	\$.46	\$.38	\$.33	\$.28	\$.25
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.17	.18	.19	.20	.21	.21	.22	.22	.23
Total Variable Costs/Acre		.19	.20	.21	.22	.23	.23	.24	.24	.25
Total Costs/Acre		\$2.47	\$1.34	\$.97	\$.79	\$.69	\$.61	\$.57	\$.52	\$.50

Table 32. Planter, Surface, 6 Row 40 Inch without Fertilizer Attachments (5.5 Acres/Hour)

		Acres of Annual Use									
		150	200	250	300	350	400	450	500	550	600
Value	\$1250.00										
Salvage value	125.00										
Depreciable balance	1125.00										
Estimated life	12 yrs.										
Depreciation	\$ 93.75										
Interest	44.69										
Taxes	9.38										
Insurance	2.41										
Housing	21.00										
Total Fixed Costs	\$171.23										
Fixed Costs/Acre		\$1.14	\$.86	\$.68	\$.57	\$.49	\$.43	\$.38	\$.34	\$.31	\$.29
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.20	.21	.22	.22	.23	.23	.24	.24	.25	.25
Total Variable Costs/Acre		.22	.23	.24	.24	.25	.25	.26	.26	.27	.27
Total Costs/Acre		\$1.36	\$1.09	\$.92	\$.81	\$.74	\$.68	\$.64	\$.60	\$.58	\$.56

Table 33. Planter, Surface, 2 Row 40 Inch with Fertilizer Attachments (1.6 Acres/Hour)

		Acres of Annual Use									
		25	50	75	100	125	150	175	200	225	250
Value	\$500.00										
Salvage value	50.00										
Depreciable balance	450.00										
Estimated life	12 yrs.										
Depreciation											
Interest											
Taxes											
Insurance											
Housing											
Total Fixed Costs	\$64.50										
Fixed Costs/Acre		\$2.58	\$1.29	\$.86	\$.64	\$.52	\$.43	\$.37	\$.32	\$.29	\$.26
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.17	.19	.21	.22	.23	.24	.25	.25	.26	.26
Total Variable Costs/Acre		.18	.20	.22	.23	.24	.25	.26	.26	.27	.27
Total Costs/Acre		\$2.76	\$1.49	\$1.08	\$.87	\$.76	\$.68	\$.63	\$.58	\$.56	\$.53

Table 34. Planter, Surface, 4 Row 40 Inch with Fertilizer Attachments (3.5 Acres/Hour)

		Acres of Annual Use								
		50	100	150	200	250	300	350	400	450
Value	\$1200.00									
Salvage value	120.00									
Depreciable balance	1080.00									
Estimated life	12 yrs.									
Depreciation	\$ 90.00									
Interest	42.90									
Taxes	9.01									
Insurance	2.31									
Housing	14.18									
Total Fixed Costs	\$158.40									
Fixed Costs/Acre		\$3.17	\$1.58	\$1.06	\$.79	\$.63	\$.53	\$.45	\$.40	\$.35
Lubrication/Acre		.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre		.21	.22	.23	.24	.25	.25	.26	.26	.27
Total Variable Costs/Acre		.24	.25	.26	.27	.28	.28	.29	.29	.30
Total Costs/Acre		\$3.41	\$1.83	\$1.32	\$1.06	\$.91	\$.81	\$.74	\$.69	\$.65

Table 35. Planter, Surface, 6 Row 40 Inch with Fertilizer Attachments (5.5 Acres/Hour)

		Acres of Annual Use									
		150	200	250	300	350	400	450	500	550	600
Value	\$1800.00										
Salvage value	180.00										
Depreciation balance	1620.00										
Estimated life	12 yrs.										
Depreciation	\$135.00										
Interest	64.35										
Taxes	13.51										
Insurance	3.46										
Housing	21.00										
Total Fixed Costs	\$237.32										
Fixed Costs/Acre		\$1.58	\$1.19	\$.95	\$.79	\$.68	\$.59	\$.53	\$.47	\$.43	\$.40
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.23	.25	.26	.26	.27	.27	.28	.28	.29	.29
Total Variable Costs/Acre		.25	.27	.28	.28	.29	.29	.30	.30	.31	.31
Total Costs/Acre		\$1.83	\$1.46	\$1.23	\$1.07	\$.97	\$.88	\$.83	\$.77	\$.74	\$.71

Table 36. Planter, Surface, 4 Row 30 Inch without Fertilizer Attachments (2.5 Acres/Hour)

		Acres of Annual Use								
		50	100	150	200	250	300	350	400	450
Value	\$830.00									
Salvage value	83.00									
Depreciable balance	747.00									
Estimated life	12 yrs.									
Depreciation	\$ 62.25									
Interest	29.67									
Taxes	6.23									
Insurance	1.60									
Housing	10.50									
Total Fixed Costs	\$110.25									
Fixed Costs/Acre		\$2.20	\$1.10	\$.74	\$.55	\$.44	\$.37	\$.32	\$.28	\$.24
Lubrication/Acre		.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre		.18	.19	.20	.21	.21	.22	.22	.23	.23
Total Variable Costs/Acre		.21	.22	.23	.24	.24	.25	.25	.26	.26
Total Costs/Acre		\$2.41	\$1.32	\$.97	\$.79	\$.68	\$.62	\$.57	\$.54	\$.50

Table 37. Planter, Surface, 6 Row 30 Inch without Fertilizer Attachments (4 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$1250.00										
Salvage value	125.00										
Depreciable balance	1125.00										
Estimated life	12 yrs.										
Depreciation	\$ 93.75										
Interest	44.69										
Taxes	9.38										
Insurance	2.41										
Housing	15.75										
Total Fixed Costs	\$165.98										
Fixed Costs/Acre		\$1.66	\$1.11	\$.83	\$.66	\$.55	\$.47	\$.41	\$.37	\$.33	\$.30
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.22	.23	.24	.25	.25	.26	.26	.27	.27	.28
Total Variable Costs/Acre		.24	.25	.26	.27	.27	.28	.28	.29	.29	.30
Total Costs/Acre		\$1.90	\$1.36	\$1.09	\$.93	\$.82	\$.75	\$.69	\$.66	\$.62	\$.60

Table 38. Planter, Surface, 4 Row 30 Inch with Fertilizer Attachments (2.5 Acres/Hour)

			Acres of Annual Use								
			50	100	150	200	250	300	350	400	450
Value	\$1200.00										
Salvage value	120.00										
Depreciable balance	1080.00										
Estimated life	12 yrs.										
Depreciation		\$ 90.00									
Interest		42.90									
Taxes		9.01									
Insurance		2.31									
Housing		10.50									
Total Fixed Costs		<u>\$154.72</u>									
Fixed Costs/Acre			\$3.09	\$1.55	\$1.03	\$.77	\$.62	\$.52	\$.44	\$.39	\$.34
Lubrication/Acre			.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre			.22	.23	.24	.25	.25	.26	.26	.27	.27
Total Variable Costs/Acre			.25	.26	.27	.28	.28	.29	.29	.30	.30
Total Costs/Acre			\$3.34	\$1.81	\$1.30	\$1.05	\$.90	\$.81	\$.73	\$.69	\$.64

Table 39. Planter, Surface, 6 Row 30 Inch with Fertilizer Attachments (4 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$1800.00										
Salvage value	180.00										
Depreciable balance	1620.00										
Estimated life	12 yrs.										
Depreciation	\$135.00										
Interest	64.35										
Taxes	13.51										
Insurance	3.46										
Housing	15.75										
Total Fixed Costs	\$232.07										
Fixed Costs/Acre		\$2.32	\$1.55	\$1.17	\$.93	\$.78	\$.67	\$.58	\$.52	\$.47	\$.42
Lubrication/Acre		.03	.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre		.26	.27	.28	.29	.29	.30	.30	.31	.31	.32
Total Variable Costs/Acre		.29	.30	.31	.32	.32	.33	.33	.34	.34	.35
Total Costs/Acre		\$2.61	\$1.85	\$1.48	\$1.25	\$1.10	\$1.00	\$.91	\$.86	\$.81	\$.77

Table 40. Lister, 4 Row 40 Inch without Fertilizer Attachments (3.5 Acres/Hour)

		Acres of Annual Use								
		50	100	150	200	250	300	350	400	450
Value	\$1100.00									
Salvage value	110.00									
Depreciable balance	990.00									
Estimated life	12 yrs.									
Depreciation	\$ 82.50									
Interest	39.32									
Taxes	8.26									
Insurance	2.12									
Housing	14.18									
Total Fixed Costs	\$146.38									
Fixed Costs/Acre		\$2.93	\$1.46	\$.98	\$.73	\$.59	\$.49	\$.42	\$.37	\$.33
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.18	.19	.20	.21	.22	.22	.23	.23	.24
Total Variable Costs/Acre		.20	.21	.22	.23	.24	.24	.25	.25	.26
Total Costs/Acre		\$3.13	\$1.67	\$1.20	\$.96	\$.83	\$.73	\$.67	\$.62	\$.59

Table 41. Lister, 6 Row 40 Inch without Fertilizer Attachments (5.5 Acres/Hour)

		Acres of Annual Use									
		150	200	250	300	350	400	450	500	550	600
Value	\$1650.00										
Salvage value	165.00										
Depreciable balance	1485.00										
Estimated life	12 yrs.										
Depreciation		123.75									
Interest		58.99									
Taxes		12.39									
Insurance		3.18									
Housing		21.00									
Total Fixed Costs	\$219.31										
Fixed Costs/Acre		\$1.46	\$1.10	\$.88	\$.73	\$.63	\$.55	\$.49	\$.44	\$.40	\$.37
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.21	.22	.23	.23	.24	.24	.25	.25	.26	.26
Total Variable Costs/Acre		.23	.24	.25	.25	.26	.26	.27	.27	.28	.28
Total Costs/Acre		\$1.69	\$1.34	\$1.13	\$.98	\$.89	\$.81	\$.76	\$.71	\$.68	\$.65

Table 42. Lister, 4 Row 40 Inch with Fertilizer Attachments (3.5 Acres/Hour)

		Acres of Annual Use								
		50	100	150	200	250	300	350	400	450
Value	\$1450.00									
Salvage value	145.00									
Depreciable balance	1305.00									
Estimated life	12 yrs.									
Depreciation		\$108.75								
Interest		51.84								
Taxes		10.89								
Insurance		2.79								
Housing		14.18								
Total Fixed Costs		\$188.45								
Fixed Costs/Acre		\$3.77	\$1.88	\$1.26	\$.94	\$.75	\$.63	\$.54	\$.47	\$.42
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.22	.23	.24	.25	.26	.26	.27	.27	.28
Total Variable Costs/Acre		.24	.25	.26	.27	.28	.28	.29	.29	.30
Total Costs/Acre		\$4.01	\$2.13	\$1.52	\$1.21	\$1.03	\$.91	\$.83	\$.76	\$.72

Table 43. Lister, 6 Row 40 Inch with Fertilizer Attachments (5.5 Acres/Hour)

		Acres of Annual Use									
		150	200	250	300	350	400	450	500	550	600
Value	\$2000.00										
Salvage value	200.00										
Depreciable balance	1800.00										
Estimated life	12 yrs.										
Depreciation		\$150.00									
Interest		71.50									
Taxes		15.02									
Insurance		3.85									
Housing		21.00									
Total Fixed Costs		\$261.37									
Fixed Costs/Acre		\$1.74	\$1.31	\$1.05	\$.87	\$.75	\$.65	\$.58	\$.52	\$.48	\$.44
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.24	.26	.27	.27	.28	.28	.29	.29	.30	.30
Total Variable Costs/Acre		.26	.28	.29	.29	.30	.30	.31	.31	.32	.32
Total Costs/Acre		\$2.00	\$1.59	\$1.34	\$1.16	\$1.05	\$.95	\$.89	\$.83	\$.80	\$.76

Table 44. Lister, 4 Row 30 Inch without Fertilizer Attachments (2.5 Acres/Hour)

		Acres of Annual Use									
		50	100	150	200	250	300	350	400	450	
Value	\$1100.00										
Salvage value	110.00										
Depreciable balance	990.00										
Estimated life	12 yrs.										
Depreciation		\$ 82.50									
Interest		39.32									
Taxes		8.26									
Insurance		2.12									
Housing		10.50									
Total Fixed Costs		\$142.70									
Fixed Costs/Acres			\$2.85	\$1.43	\$.95	\$.71	\$.57	\$.48	\$.41	\$.36	\$.32
Lubrication/Acre			.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre			.19	.20	.21	.22	.22	.23	.23	.24	.24
Total Variable Costs/Acre			.22	.23	.24	.25	.25	.26	.26	.27	.27
Total Costs/Acre			\$3.07	\$1.66	\$1.19	\$.96	\$.82	\$.74	\$.67	\$.63	\$.59

Table 45. Lister, 6 Row 30 Inch without Fertilizer Attachments (4 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$1650.00										
Salvage value	165.00										
Depreciable balance	1485.00										
Estimated life	12 yrs.										
Depreciation		\$123.75									
Interest		58.99									
Taxes		12.39									
Insurance		3.18									
Housing		15.75									
Total Fixed Costs		\$214.06									
Fixed Costs/Acre		\$2.14	\$1.43	\$1.07	\$.86	\$.71	\$.61	\$.54	\$.48	\$.43	\$.39
Lubrication/Acre		.03	.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre		.23	.24	.25	.26	.26	.27	.27	.28	.28	.29
Total Variable Costs/Acre		.26	.27	.28	.29	.29	.30	.30	.31	.31	.32
Total Costs/Acre		\$2.40	\$1.70	\$1.35	\$1.15	\$1.00	\$.91	\$.84	\$.79	\$.74	\$.71

Table 46. Lister, 4 Row 30 Inch with Fertilizer Attachments (2.5 Acres/Hour)

		Acres of Annual Use								
		50	100	150	200	250	300	350	400	450
Value	\$1450.00									
Salvage value	145.00									
Depreciable balance	1305.00									
Estimated life	12 yrs.									
Depreciation	\$108.75									
Interest	51.84									
Taxes	10.89									
Insurance	2.79									
Housing	10.50									
Total Fixed Costs	\$184.77									
Fixed Costs/Acre		\$3.70	\$1.85	\$1.23	\$.92	\$.74	\$.62	\$.53	\$.46	\$.41
Lubrication/Acre		.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre		.23	.24	.25	.26	.26	.27	.27	.28	.28
Total Variable Costs/Acre		.26	.27	.28	.29	.29	.30	.30	.31	.31
Total Costs/Acre		\$3.96	\$2.12	\$1.51	\$1.21	\$1.03	\$.92	\$.83	\$.77	\$.72

Table 47. Lister, 6 Row 30 Inch with Fertilizer Attachments (4 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$2000.00										
Salvage value	200.00										
Depreciable balance	1800.00										
Estimated life	12 yrs.										
Depreciation		\$150.00									
Interest		71.50									
Taxes		15.02									
Insurance		3.85									
Housing		15.75									
Total Fixed Costs		\$256.12									
Fixed Costs/Acre		\$2.56	\$1.71	\$1.28	\$1.02	\$.85	\$.73	\$.64	\$.57	\$.51	\$.47
Lubrication/Acre		.03	.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Acre		.27	.28	.29	.30	.30	.31	.31	.32	.32	.33
Total Variable Costs/Acre		.30	.31	.32	.33	.33	.34	.34	.35	.35	.36
Total Costs/Acre		2.86	\$2.02	\$1.60	\$1.35	\$1.18	\$1.07	\$.98	\$.92	\$.86	\$.83

Table 48. Grain Drill, 16 Tube 8 Inch Spacing (3.4 Acres/Hour)

		Acres of Annual Use									
		25	50	75	100	125	150	175	200	250	300
Value	\$930.00										
Salvage value	93.00										
Depreciable Balance	837.00										
Estimated Life	15 yrs.										
Depreciation	\$ 55.80										
Interest	33.25										
Taxes	6.26										
Insurance	1.79										
Housing	12.70										
Total Fixed Costs	\$109.80										
Fixed Costs/Acre		\$4.39	\$2.20	\$1.46	\$1.10	\$.88	\$.73	\$.63	\$.55	\$.44	\$.37
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.05	.07	.08	.09	.10	.11	.11	.12	.13	.14
Total Variable Costs/Acre		.06	.08	.09	.10	.11	.12	.12	.13	.14	.15
Total Costs/Acre		\$4.45	\$2.28	\$1.55	\$1.20	\$.99	\$.85	\$.75	\$.68	\$.58	\$.52

Table 49. Grain Drill, 20 Tube 8 Inch Spacing (4.2 Acres/Hour)

		Acres of Annual Use									
		50	100	150	200	250	300	350	400	450	500
Value	\$1000.00										
Salvage value	100.00										
Depreciable balance	900.00										
Estimated life	15 yrs.										
Depreciation	\$ 60.00										
Interest	35.75										
Taxes	6.74										
Insurance	1.92										
Housing	18.48										
Total Fixed Costs	\$122.89										
Fixed Costs/Acre		\$2.46	\$1.23	\$.82	\$.61	\$.49	\$.41	\$.35	\$.31	\$.27	\$.25
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.05	.07	.09	.10	.11	.11	.12	.12	.13	.13
Total Variable Costs/Acre		.06	.08	.10	.11	.12	.12	.13	.13	.14	.14
Total Costs/Acre		\$2.52	\$1.31	\$.92	\$.72	\$.61	\$.53	\$.48	\$.44	\$.41	\$.39

Table 50. Grain Drill, 16 Tube 10 Inch Spacing (4.2 Acres/Hour)

			Acres of Annual Use									
			50	100	150	200	250	300	350	400	450	500
Value	930.00											
Salvage value	93.00											
Depreciable balance	837.00											
Estimated life	15 yrs.											
Depreciation		\$ 55.80										
Interest		33.25										
Taxes		6.26										
Insurance		1.79										
Housing		18.48										
Total Fixed Costs		\$115.58										
Fixed Costs/Acre			\$2.31	\$1.16	\$.77	\$.58	\$.46	\$.38	\$.33	\$.29	\$.26	\$.23
Lubrication/Acre			.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre			.05	.07	.08	.09	.10	.11	.11	.12	.12	.12
Total Variable Costs/Acre			.06	.08	.09	.10	.11	.12	.12	.13	.13	.13
Total Costs/Acre			\$2.37	\$1.24	\$.86	\$.68	\$.57	\$.50	\$.45	\$.42	\$.39	\$.36

Table 51. Grain Drill, 20 Tube 10 Inch Spacing (5.2 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	600
Value	\$1000.00										
Salvage value	100.00										
Depreciable balance	900.00										
Estimated life	15 yrs.										
Depreciation		\$ 60.00									
Interest		35.75									
Taxes		6.74									
Insurance		1.92									
Housing		21.94									
Total Fixed Costs	\$126.35										
Fixed Costs/Acre		\$1.26	\$.84	\$.63	\$.50	\$.42	\$.36	\$.32	\$.28	\$.25	\$.21
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.05	.06	.07	.08	.08	.09	.09	.10	.10	.10
Total Variable Costs/Acre		.06	.07	.08	.09	.09	.10	.10	.11	.11	.11
Total Costs/Acre		\$1.32	\$.91	\$.71	\$.59	\$.51	\$.46	\$.42	\$.39	\$.36	\$.32

Table 52. Rotary Hoe, 2 Row (4 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	225	250	300
Value	\$215.00										
Salvage value	21.50										
Depreciable balance	193.50										
Estimated life	15 yrs.										
Depreciation	\$12.90										
Interest	7.69										
Taxes	1.45										
Insurance	.41										
Total Fixed Costs	\$22.45										
Fixed Costs/Acre		\$.45	\$.30	\$.22	\$.18	\$.15	\$.13	\$.11	\$.10	\$.09	\$.07
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.03	.03	.04	.04	.05	.05	.06	.06	.06	.07
Total Variable Costs/Acre		.04	.04	.05	.05	.06	.06	.07	.07	.07	.08
Total Costs/Acre		\$.49	\$.34	\$.27	\$.23	\$.21	\$.19	\$.18	\$.17	\$.16	\$.15

Table 53. Rotary Hoe, 4 Row (8 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$430.00										
Salvage value	43.00										
Depreciable balance	387.00										
Estimated life	15 yrs.										
Depreciation	\$25.80										
Interest	15.37										
Taxes	2.90										
Insurance	.85										
Total Fixed Costs	\$44.92										
Fixed Costs/Acre		\$.45	\$.30	\$.22	\$.18	\$.15	\$.13	\$.11	\$.10	\$.09	\$.08
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.03	.03	.04	.04	.05	.05	.06	.06	.06	.07
Total Variable Costs/Acre		.04	.04	.05	.05	.06	.06	.07	.07	.07	.08
Total Costs/Acre		\$.49	\$.34	\$.27	\$.23	\$.21	\$.19	\$.18	\$.17	\$.16	\$.16

Table 54. Cultivator, 2 Row 40 Inch (1.6 Acres/Hour)

		Acres of Annual Use									
		50	100	150	200	250	300	350	400	450	500
Value	\$355.00										
Salvage value	35.50										
Depreciable balance	319.50										
Estimated life	12 yrs.										
Depreciation	\$26.62										
Interest	12.69										
Taxes	2.66										
Insurance	.68										
Housing	4.41										
Total Fixed Costs	\$47.06										
Fixed Costs/Acre		\$.94	\$.47	\$.31	\$.24	\$.19	\$.16	\$.14	\$.12	\$.11	\$.09
Repairs/Acre		.15	.15	.16	.17	.17	.18	.18	.19	.19	.20
Total Variable Costs/Acre		.15	.15	.16	.17	.17	.18	.18	.19	.19	.20
Total Costs/Acre		\$1.09	\$.62	\$.47	\$.41	\$.36	\$.34	\$.32	\$.31	\$.30	\$.29

Table 55. Cultivator, 4 Row 40 Inch (3.2 Acres/Hour)

		Acres of Annual Use									
		150	200	250	300	350	400	450	500	550	600
Value	\$710.00										
Salvage value	71.00										
Depreciable balance	639.00										
Estimated life	12 yrs.										
Depreciation	\$53.25										
Interest	25.38										
Taxes	5.33										
Insurance	1.37										
Housing	4.72										
Total Fixed Costs	\$90.05										
Fixed Costs/Acre		\$.60	\$.45	\$.36	\$.30	\$.26	\$.23	\$.20	\$.18	\$.16	\$.15
Repairs/Acre		.17	.17	.18	.18	.18	.19	.19	.19	.20	.20
Total Variable Costs/Acre		.17	.17	.18	.18	.18	.19	.19	.19	.20	.20
Total Costs/Acre		\$.77	\$.62	\$.54	\$.48	\$.44	\$.42	\$.39	\$.37	\$.36	\$.35

Table 56. Cultivator, 6 Row 40 Inch (4.8 Acres/Hour)

		Acres of Annual Use									
		400	450	500	550	600	650	700	750	800	850
Value	\$1030.00										
Salvage value	103.00										
Depreciable balance	927.00										
Estimated life	12 yrs.										
Depreciation	\$ 77.25										
Interest	36.82										
Taxes	7.73										
Insurance	1.98										
Housing	6.82										
Total Fixed Costs	\$130.60										
Fixed Costs/Acre		\$.33	\$.29	\$.26	\$.24	\$.22	\$.20	\$.19	\$.17	\$.16	\$.15
Repairs/Acre		.19	.20	.20	.20	.21	.21	.21	.22	.22	.22
Total Variable Costs/Acre		.19	.20	.20	.20	.21	.21	.21	.22	.22	.22
Total Costs/Acre		\$.52	\$.49	\$.46	\$.44	\$.43	\$.41	\$.40	\$.39	\$.38	\$.37

Table 57. Cultivator, 4 Row 30 Inch (2.25 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$710.00										
Salvage value	71.00										
Depreciable balance	639.00										
Estimated life	12 yrs.										
Depreciation		\$53.25									
Interest		25.38									
Taxes		5.33									
Insurance		1.37									
Housing		3.57									
Total Fixed Costs		\$88.90									
Fixed Costs/Acre		\$.89	\$.59	\$.44	\$.36	\$.30	\$.25	\$.22	\$.20	\$.18	\$.16
Repairs/Acre		.19	.20	.21	.22	.22	.23	.23	.24	.24	.25
Total Variable Costs/Acre		.19	.20	.21	.22	.22	.23	.23	.24	.24	.25
Total Costs/Acre		\$1.08	\$.79	\$.65	\$.58	\$.52	\$.48	\$.45	\$.44	\$.42	\$.41

Table 58. Cultivator, 6 Row 30 Inch (3.5 Acres/Hour)

		Acres of Annual Use									
		200	250	300	350	400	450	500	550	600	650
Value	\$1030.00										
Salvage value	103.00										
Depreciable balance	927.00										
Estimated life	12 yrs.										
Depreciation	\$ 77.25										
Interest	36.82										
Taxes	7.73										
Insurance	1.98										
Housing	5.14										
Total Fixed Costs	\$128.92										
Fixed Costs/Acre		\$.64	\$.52	\$.43	\$.37	\$.32	\$.29	\$.26	\$.23	\$.21	\$.20
Repairs/Acre		.23	.24	.25	.25	.26	.27	.27	.28	.29	.29
Total Variable Costs/Acre		.23	.24	.25	.25	.26	.27	.27	.28	.29	.29
Total Costs/Acre		\$.87	\$.76	\$.68	\$.62	\$.58	\$.56	\$.53	\$.51	\$.50	\$.49

Table 59. Lister Cultivator, 2 Row 40 Inch (1.7 Acres/Hour)

		Acres of Annual Use									
		50	100	150	200	250	300	350	400	450	500
Value	\$375.00										
Salvage value	37.50										
Depreciable balance	337.50										
Estimated life	12 yrs.										
Depreciation		\$28.12									
Interest		13.41									
Taxes		2.82									
Insurance		.72									
Housing		7.35									
Total Fixed Costs	\$52.42										
Fixed Costs/Acre		\$1.05	\$.52	\$.35	\$.26	\$.21	\$.17	\$.15	\$.13	\$.12	\$.10
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.09	.10	.11	.11	.12	.13	.13	.14	.14	.14
Total Variable Costs/Acre		.10	.11	.12	.12	.13	.14	.14	.15	.15	.15
Total Costs/Acre		\$1.15	\$.63	\$.47	\$.38	\$.34	\$.31	\$.29	\$.28	\$.27	\$.25

Table 60. Lister Cultivator, 4 Row 40 Inch (3.4 Acres/Hour)

		Acres of Annual Use									
		150	200	250	300	350	400	450	500	550	600
Value	\$750.00										
Salvage value	75.00										
Depreciable balance	675.00										
Estimated life	12 yrs.										
Depreciation	\$56.25										
Interest	26.81										
Taxes	5.63										
Insurance	1.44										
Housing	4.72										
Total Fixed Costs	\$94.85										
Fixed Costs/Acre		\$.63	\$.47	\$.38	\$.32	\$.27	\$.24	\$.21	\$.19	\$.17	\$.16
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.11	.11	.12	.12	.12	.13	.13	.13	.14	.14
Total Variable Costs/Acre		.12	.12	.13	.13	.13	.14	.14	.14	.15	.15
Total Costs/Acre		\$.75	\$.59	\$.51	\$.45	\$.40	\$.38	\$.35	\$.33	\$.32	\$.31

Table 61. Lister Cultivator, 6 Row 40 Inch (5.1 Acres/Hour)

		Acres of Annual Use									
		400	450	500	550	600	650	700	750	800	850
Value	\$950.00										
Salvage value	95.00										
Depreciable balance	855.00										
Estimated life	12 yrs.										
Depreciation	\$ 71.25										
Interest	33.96										
Taxes	7.13										
Insurance	1.83										
Housing	6.82										
Total Fixed Costs	\$120.99										
Fixed Costs/Acre		\$.30	\$.27	\$.24	\$.22	\$.20	\$.19	\$.17	\$.16	\$.15	\$.14
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.13	.13	.14	.14	.14	.14	.14	.15	.15	.15
Total Variable Costs/Acre		.14	.14	.15	.15	.15	.15	.15	.16	.16	.16
Total Costs/Acre		\$.44	\$.41	\$.39	\$.37	\$.35	\$.34	\$.32	\$.32	\$.31	\$.30

Table 62. Lister Cultivator, 4 Row 30 Inch (2.4 Acres/Hour)

			Acres of Annual Use									
			100	150	200	250	300	350	400	450	500	550
Value	\$750.00											
Salvage value	75.00											
Depreciable balance	675.00											
Estimated life	12 yrs.											
Depreciation		\$56.25										
Interest		26.81										
Taxes		5.63										
Insurance		1.44										
Housing		3.57										
Total Fixed Costs		\$93.70										
Fixed Costs/Acre			\$.94	\$.62	\$.47	\$.37	\$.31	\$.27	\$.23	\$.21	\$.19	\$.17
Lubrication/Acre			.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre			.13	.13	.14	.15	.15	.16	.16	.16	.17	.17
Total Variable Costs/Acre			.14	.14	.15	.16	.16	.17	.17	.17	.18	.18
Total Costs/Acre			\$1.08	\$.76	\$.62	\$.53	\$.47	\$.44	\$.40	\$.38	\$.37	\$.35

Table 63. Lister Cultivator, 6 Row 30 Inch (3.6 Acres/Hour)

		Acres of Annual Use									
		200	250	300	350	400	450	500	550	600	650
Value	\$950.00										
Salvage value	95.00										
Depreciable balance	855.00										
Estimated life	12 yrs.										
Depreciation	\$ 71.25										
Interest	33.96										
Taxes	7.13										
Insurance	1.83										
Housing	5.14										
Total Fixed Costs	\$119.31										
Fixed Costs/Acre		\$.60	\$.48	\$.40	\$.34	\$.30	\$.26	\$.24	\$.22	\$.20	\$.18
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.16	.16	.17	.17	.17	.18	.18	.19	.19	.19
Total Variable Costs/Acre		.17	.17	.18	.18	.18	.19	.19	.20	.20	.20
Total Costs/Acre		\$.77	\$.65	\$.58	\$.52	\$.48	\$.45	\$.43	\$.42	\$.40	\$.38

Table 64. Combine, 12 Foot Self Propelled, Basic Unit and Platform (2.5 Acres/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE (Including Labor) at Various Lengths of Life			
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.	
FIXED COSTS						50	\$22.80	\$19.80	\$17.78
Value	\$6400.00				100	12.35	10.85	9.84	
Salvage Value	640.00				150	8.89	7.89	7.20	
Depreciable Balance	5760.00				200	7.19	6.44	5.90	
Depreciation		\$ 720.00	\$576.00	\$480.00	250	6.21	5.61	5.20	
Interest		228.80	228.80	228.80	300	5.61	5.11	4.77	
Taxes		59.14	52.98	48.05	350	5.21	4.78	4.49	
Insurance		12.32	12.32	12.32	400	4.93	4.56	4.31	
Housing		29.40	29.40	29.40	450	4.74	4.41	4.18	
Total Fixed Costs		\$1049.66	\$899.50	\$798.57					
VARIABLE COSTS									
Fuel/Acre			\$.25		Acres of Annual Use	TOTAL COST PER ACRE (Excluding Labor) at Various Lengths of Life			
Lubrication/Acre			.06			8 Yrs.	10 Yrs.	12 Yrs.	
Labor/Acre			.60		50	\$22.20	\$19.20	\$17.18	
Repairs/Acre For					100	11.75	10.25	9.24	
Acres of Annual Use					150	8.29	7.29	6.61	
50			\$.90		200	6.59	5.84	5.33	
100			.94		250	5.61	5.01	4.60	
150			.98		300	5.01	4.51	4.17	
200			1.03		350	4.61	4.18	3.89	
250			1.10		400	4.33	3.96	3.71	
300			1.20		450	4.14	3.81	3.58	
350			1.30						
400			1.40						
450			1.50						

Table 65. Combine Basic Unit without 12 Foot Platform Head, 60 Horsepower Engine

	Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
	8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS							
Value	\$5476.00			20	\$48.53	\$42.11	\$37.79
Salvage Value	547.60			40	26.43	23.22	21.06
Depreciable Balance	4928.40			60	19.11	16.97	15.53
Depreciation	\$616.05	\$492.84	\$410.70	80	15.52	13.92	12.84
Interest	195.77	195.77	195.77	100	13.45	12.16	11.30
Taxes	50.60	45.33	41.11	120	12.19	11.12	10.40
Insurance	10.54	10.54	10.54	140	11.34	10.42	9.81
Housing	14.70	14.70	14.70	160	10.76	9.95	9.42
Total Fixed Costs	\$887.66	\$759.18	672.82	180	10.35	9.64	9.16
VARIABLE COSTS							
Fuel/Hour		\$.62		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life		
Lubrication/Hour		.13			8 Yrs.	10 Yrs.	12 Yrs.
Labor/Hour		1.50		20	\$47.03	\$40.61	\$36.29
Repairs/Hour For				40	24.93	21.72	19.56
Hours of Annual Use				60	17.61	15.47	14.03
20		\$1.90		80	14.03	12.42	11.34
40		1.99		100	11.95	10.66	9.80
60		2.07		120	10.69	9.62	8.90
80		2.18		140	9.84	8.92	8.31
100		2.32		160	9.26	8.45	7.92
120		2.54		180	8.85	8.14	7.66
140		2.75					
160		2.96					
180		3.17					

Table 66. Platform Head, 12 Foot, Used with 60 Horsepower Basic Unit
(2.5 Acres/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE at Various Lengths of Life			
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.	
FIXED COSTS						50	\$3.39	\$2.96	\$2.67
Value	\$924.00				100	1.78	1.56	1.42	
Salvage Value	92.40				150	1.24	1.10	1.00	
Depreciable Balance	831.60				200	.98	.87	.80	
Depreciation		\$103.95	\$ 83.16	\$ 69.30	250	.83	.74	.68	
Interest		33.03	33.03	33.03	300	.74	.67	.62	
Taxes		8.54	7.65	6.94	350	.67	.61	.57	
Insurance		1.78	1.78	1.78	400	.63	.58	.54	
Housing		14.70	14.70	14.70	450	.60	.55	.52	
Total Fixed Costs		\$162.00	\$140.32	\$125.75					
VARIABLE COSTS									
Lubrication/Acre			\$.01						
Repairs/Acre									
For Acres of Annual Use									
50			\$.14						
100			.15						
150			.15						
200			.16						
250			.17						
300			.19						
350			.20						
400			.22						
450			.23						

Table 67. Combine, 14 Foot Self Propelled, Basic Unit and Platform
(3 Acres/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS								
Value	\$7900.00				100	\$14.58	\$12.73	\$11.48
Salvage Value	790.00				150	10.27	9.04	8.21
Depreciable Balance	7110.00				200	8.14	7.21	6.59
Depreciation		\$ 888.75	\$ 711.00	\$592.50	250	6.88	6.14	5.64
Interest		282.42	282.42	282.42	300	6.08	5.46	5.04
Taxes		73.00	65.39	59.31	350	5.54	5.01	4.75
Insurance		15.21	15.21	15.21	400	5.16	4.69	4.38
Housing		38.85	38.85	38.85	450	4.87	4.46	4.19
Total Fixed Costs		\$1298.23	\$1112.87	\$988.29	500	4.68	4.31	4.06
					550	4.54	4.20	3.98
					600	4.45	4.14	3.94
VARIABLE COSTS								
Fuel/Acre			\$.24		Acres of Annual Use	TOTAL COST PER ACRE (Excluding Labor) at Various Lengths of Life		
Lubrication/Acre			.05			8 Yrs.	10 Yrs.	12 Yrs.
Labor/Acre			.50		100	\$14.08	\$12.23	\$10.98
Repairs/Acre For					150	9.77	8.54	7.71
Acres of Annual Use					200	7.64	6.71	6.09
100			\$.81		250	6.38	5.64	5.14
150			.83		300	5.58	4.96	4.54
200			.86		350	5.04	4.51	4.25
250			.90		400	4.66	4.19	3.88
300			.96		450	4.37	3.96	3.69
350			1.04		500	4.18	3.81	3.56
400			1.12		550	4.04	3.70	3.48
450			1.20		600	3.95	3.64	3.44
500			1.29					
550			1.39					
600			1.50					

Table 68. Combine Basic Unit without 14 Foot Platform Head, 70 Horsepower Engine

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS								
Value	\$6955.00				20	\$60.85	\$52.69	\$47.20
Salvage Value	695.50				40	32.68	28.60	25.85
Depreciable Balance	6259.50				60	23.36	20.64	18.81
Depreciation		\$ 782.44	\$625.95	\$521.62	80	18.77	16.73	15.36
Interest		248.64	248.64	248.64	100	16.13	14.50	13.40
Taxes		64.26	57.57	52.21	120	14.50	13.14	12.23
Insurance		13.39	13.39	13.39	140	13.41	12.24	11.46
Housing		19.43	19.43	19.43	160	12.66	11.64	10.96
Total Fixed Costs		\$1128.16	\$964.98	\$855.29	180	12.19	11.28	10.67
					200	11.89	11.07	10.53
VARIABLE COSTS								
Fuel/Hour			\$.72		Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life		
Lubrication/Hour			.13			8 Yrs.	10 Yrs.	12 Yrs.
Labor/Hour			1.50		20	\$59.35	\$51.19	\$45.70
Repairs/Hour For					40	31.18	27.10	24.36
Hours of Annual Use					60	21.86	19.14	17.31
20			\$2.09		80	17.27	15.23	13.86
40			2.13		100	14.63	13.00	11.90
60			2.21		120	13.00	11.64	10.73
80			2.32		140	11.91	10.74	9.96
100			2.50		160	11.16	10.14	9.46
120			2.75		180	10.69	9.78	9.17
140			3.00		200	10.39	9.57	9.03
160			3.26					
180			3.57					
200			3.90					

Table 69. Platform Head, 14 Foot, Used with 70 Horsepower Basic Unit
(3 Acres/Hour)

	Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE at Various Lengths of Life		
	8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS				100	\$1.83	\$1.61	\$1.46
Value	\$945.00			150	1.27	1.13	1.03
Salvage Value	94.50			200	.99	.88	.80
Depreciable Balance	850.50			250	.83	.74	.68
Depreciation	\$106.31	\$ 85.05	\$ 70.88	300	.73	.65	.60
Interest	33.78	33.78	33.78	350	.66	.59	.55
Taxes	8.73	7.82	7.09	400	.61	.55	.51
Insurance	1.82	1.82	1.82	450	.58	.52	.49
Housing	19.42	19.42	19.42	500	.55	.51	.48
Total Fixed Costs	\$170.06	\$147.89	\$132.99	550	.53	.49	.46
				600	.52	.49	.46
VARIABLE COSTS							
Lubrication/Acre		\$.01					
Repairs/Acre for Acres of Annual Use							
100		\$.12					
150		.13					
200		.13					
250		.14					
300		.15					
350		.16					
400		.17					
450		.18					
500		.20					
550		.21					
600		.23					

Table 70. Combine, 16 Foot Self Propelled, Basic Unit and Platform
(3.5 Acres/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE (Including Labor) at Various Lengths of Life		
						8 Yrs.	10 Yrs.	12 Yrs.
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS					150	\$11.32	\$ 9.91	\$ 8.96
Value	\$9000.00				200	8.87	7.82	7.11
Salvage Value	900.00				250	7.43	6.58	6.01
Depreciable Balance	8100.00				300	6.48	5.77	5.30
Depreciation		\$1012.50	\$ 810.00	\$ 675.00	350	5.83	5.22	4.82
Interest		321.75	321.75	321.75	400	5.36	4.83	4.47
Taxes		83.16	74.00	67.57	450	5.02	4.55	4.23
Insurance		17.32	17.32	17.32	500	4.77	4.34	4.06
Housing		44.10	44.10	44.10	550	4.59	4.20	3.95
Total Fixed Costs		\$1478.83	\$1267.17	\$1125.74	600	4.46	4.11	3.88
					650	4.38	4.05	3.83
					700	4.32	4.02	3.82
VARIABLE COSTS								
Fuel/Acre			\$.23		Acres of Annual Use	TOTAL COST PER ACRE (Excluding Labor) at Various Lengths of Life		
Lubrication/Acre			.05			8 Yrs.	10 Yrs.	12 Yrs.
Labor/Acre			.43					
Repairs/Acre for Acres of Annual Use					150	\$10.39	\$ 9.48	\$ 8.53
150			\$.75		200	8.44	7.39	6.68
200			.77		250	7.00	6.15	5.58
250			.80		300	6.05	5.34	4.87
300			.84		350	5.40	4.79	4.39
350			.89		400	4.93	4.40	4.04
400			.95		450	4.59	4.12	3.80
450			1.02		500	4.34	3.91	3.63
500			1.10		550	4.16	3.77	3.52
550			1.19		600	4.03	3.68	3.45
600			1.29		650	3.95	3.62	3.40
650			1.39		700	3.89	3.59	3.39
700			1.50					

Table 71. Combine Basic Unit without 16 Foot Platform Head, 80 Horsepower Unit

		Estimated Life			Hours of Annual Use	TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS								
Value	\$7975.00				40	\$37.07	\$32.40	\$29.25
Salvage Value	797.50				60	26.29	23.17	21.07
Depreciable Balance	7177.50				80	21.05	18.71	17.14
Depreciation		\$ 897.19	\$ 717.75	\$598.12	100	18.01	16.14	14.88
Interest		285.11	285.11	285.11	120	16.14	14.57	13.52
Taxes		73.69	66.01	59.87	140	14.85	13.51	12.61
Insurance		15.35	15.35	15.35	160	14.14	12.97	12.19
Housing		22.05	22.05	22.05	180	13.68	12.64	11.94
Total Fixed Costs		\$1293.39	\$1106.27	\$980.50	200	13.42	12.48	11.85
VARIABLE COSTS								
Fuel/Hour				\$.80	Hours of Annual Use	TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life		
Lubrication/Hour				.15		8 Yrs.	10 Yrs.	12 Yrs.
Labor/Hour				1.50				
Repairs/Hour								
For Hours of Annual Use								
40				\$2.29	40	\$35.57	\$30.90	\$27.75
60				2.38	60	24.79	21.67	19.57
80				2.53	80	19.55	17.21	15.64
100				2.73	100	16.51	14.64	13.38
120				3.00	120	14.64	13.07	12.02
140				3.26	140	13.35	12.01	11.11
160				3.71	160	12.64	11.47	10.69
180				4.14	180	12.18	11.14	10.44
200				4.60	200	11.92	10.98	10.35

Table 72. Platform Head, 16 Foot, Used with 80 Horsepower Basic Unit
(3.5 Acres/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS					150	\$1.35	\$1.19	\$1.08
Value	\$1025.00				200	1.04	.92	.84
Salvage Value	102.50				250	.86	.77	.70
Depreciable Balance	922.50				300	.74	.66	.60
Depreciation		\$115.31	\$ 92.25	\$ 76.88	350	.66	.59	.54
Interest		36.64	36.64	36.64	400	.60	.54	.50
Taxes		9.47	8.48	7.70	450	.56	.51	.47
Insurance		1.97	1.97	1.97	500	.53	.48	.45
Housing		22.05	22.05	22.05	550	.51	.46	.43
Total Fixed Costs		\$185.44	\$161.39	\$145.24	600	.49	.45	.42
VARIABLE COSTS					650	.48	.44	.41
Lubrication/Acre			\$.01		700	.47	.44	.41
Repairs/Acre								
for acres of Annual Use								
150			\$.10					
200			.10					
250			.11					
300			.11					
350			.12					
400			.13					
450			.14					
500			.15					
550			.16					
600			.17					
650			.18					
700			.20					

Table 73. Corn Head, 2 Row, 40 Inch (1.25 Acre/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS					50	\$6.59	\$5.70	\$5.10
Value	\$1910.00				75	4.73	4.03	3.63
Salvage Value	191.00				100	3.65	3.20	2.90
Depreciable Balance	1719.00				125	3.05	2.72	2.48
Depreciation		\$214.88	\$171.90	\$143.25	150	2.71	2.42	2.22
Interest		68.28	68.28	68.28	175	2.47	2.21	2.04
Taxes		17.65	15.81	14.34	200	2.30	2.07	1.92
Insurance		3.68	3.68	3.68	250	2.06	1.88	1.84
Housing		5.25	5.25	5.25	300	1.94	1.79	1.69
Total Fixed Costs		\$309.74	\$264.92	\$234.80				
VARIABLE COSTS								
Lubrication/Acre				\$.05				
Repairs/Acre for Acres of Annual Use								
50				\$.35				
75				.45				
100				.50				
125				.55				
150				.60				
175				.65				
200				.70				
250				.78				
300				.86				

Table 74. Corn Head, 4 Row, 40 Inch (2.5 Acres/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS					100	\$7.50	\$6.49	\$5.81
Value	\$4296.00				125	6.15	5.34	4.80
Salvage value	429.60				150	5.28	4.60	4.15
Depreciable Balance	3866.40				175	4.65	4.08	3.69
Depreciation		\$483.30	\$386.64	\$322.20	200	4.21	3.70	3.37
Interest		153.58	153.58	153.58	225	3.86	3.42	3.11
Taxes		39.70	35.56	32.25	250	3.61	3.20	2.93
Insurance		8.27	8.27	8.27	300	3.18	2.85	2.62
Housing		8.92	8.92	8.92	350	2.90	2.61	2.42
Total Fixed Costs		\$693.77	\$592.97	\$525.22	400	2.69	2.44	2.27
VARIABLE COSTS								
Lubrication/Acre			\$.07					
Repairs/Acre for Acres of Annual Use								
100			\$.49					
125			.53					
150			.58					
175			.62					
200			.67					
225			.71					
250			.76					
300			.80					
350			.85					
400			.89					

Table 75. Corn Head, 3 Row, 30 Inch (1.5 Acres/Hour)

	Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE at Various Lengths of Life		
	8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS				50	\$11.11	\$9.58	\$8.54
Value	\$3277.00			75	7.71	6.68	5.99
Salvage Value	327.70			100	6.00	5.23	4.72
Depreciable Balance	2949.30			125	5.00	4.39	3.96
Depreciation	\$368.66	\$294.93	\$245.78	150	4.36	3.85	3.50
Interest	117.15	117.15	117.15	175	3.91	3.47	3.18
Taxes	30.28	27.13	24.60	200	3.60	3.21	2.95
Insurance	6.31	6.31	6.31	225	3.36	3.02	2.79
Housing	6.82	6.82	6.82	250	3.19	2.88	2.67
Total Fixed Costs	\$529.22	\$452.34	\$400.66				
VARIABLE COSTS							
Lubrication/Acre		\$.06					
Repairs/Acre for Acres of Annual Use							
50		\$.47					
75		.59					
100		.65					
125		.71					
150		.77					
175		.83					
200		.89					
225		.95					
250		1.01					

Table 76. Corn Head, 4 Row, 30 Inch (2 Acres/Hour)

		Estimated Life			Acres of Annual Use	TOTAL COST PER ACRE at Various Lengths of Life		
		8 Yrs.	10 Yrs.	12 Yrs.		8 Yrs.	10 Yrs.	12 Yrs.
FIXED COSTS					100	\$7.73	\$6.71	\$6.03
Value	\$4346.00				125	6.39	5.57	5.03
Salvage Value	434.60				150	5.51	4.84	4.38
Depreciable Balance	3911.40				175	4.91	4.32	3.93
Depreciation		\$488.92	\$391.14	\$325.95	200	4.47	3.96	3.61
Interest		155.37	155.37	155.37	225	4.14	3.68	3.38
Taxes		40.16	35.97	32.63	250	3.88	3.48	3.20
Insurance		8.37	8.37	8.37	300	3.48	3.14	2.91
Housing		8.40	8.40	8.40	350	3.20	2.91	2.72
Total Fixed Costs		\$701.22	\$599.25	\$530.72	400	3.01	2.76	2.59
VARIABLE COSTS								
Lubrication/Acre			\$.07					
Repairs/Acre for Acres of Annual Use								
100			\$.65					
125			.71					
150			.77					
175			.83					
200			.89					
225			.95					
250			1.01					
300			1.07					
350			1.13					
400			1.19					

Table 77. Corn Picker, 2 Row Mounted (1.25 Acres/Hour)

		Acres of Annual Use								
		50	75	100	125	150	175	200	225	250
Value	\$3000.00									
Salvage value	300.00									
Depreciable balance	2700.00									
Estimated life	10 yrs.									
Depreciation	\$270.00									
Interest	107.25									
Taxes	24.83									
Insurance	5.78									
Housing	15.54									
Total Fixed Costs	\$423.40									
Fixed Costs/Acre		\$8.46	\$5.64	\$4.23	\$3.39	\$2.82	\$2.42	\$2.12	\$1.88	\$1.69
Lubrication/Acre		.04	.04	.04	.04	.04	.04	.04	.04	.04
Repairs/Acre		.42	.54	.60	.66	.72	.78	.84	.89	.94
Total Variable Costs/Acre		.46	.58	.64	.70	.76	.82	.88	.93	.98
Total Costs/Acre		\$8.92	\$6.22	\$4.87	\$4.09	\$3.58	\$3.24	\$3.00	\$2.81	\$2.67

Table 78. Windrowers, 14 Foot Self Propelled (5 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$4100.00										
Salvage Value	410.00										
Depreciable Balance	3690.00										
Estimated Life	10 yrs.										
Depreciation		\$369.00									
Interest		146.58									
Taxes		33.94									
Insurance		7.89									
Housing		15.75									
Total Fixed Costs		\$573.16									
Fixed Costs/Acre		\$5.73	\$3.82	\$2.87	\$2.29	\$1.91	\$1.64	\$1.43	\$1.27	\$1.15	\$1.04
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Fuel/Acre		.10	.10	.10	.10	.10	.10	.10	.10	.10	.10
Repairs/Acre		.13	.15	.17	.18	.20	.21	.22	.24	.25	.26
Labor/Acre		.30	.30	.30	.30	.30	.30	.30	.30	.30	.30
Total Variable Costs/Acre		.55	.57	.59	.60	.62	.63	.64	.66	.67	.68
Total Costs/Acre		\$6.28	\$4.39	\$3.46	\$2.89	\$2.53	\$2.27	\$2.07	\$1.93	\$1.82	\$1.72

Table 79. Mower, 7 Foot (2.5 Acres/Hour)

			Acres of Annual Use									
			25	50	75	100	125	150	175	200	225	250
Value	\$470.00											
Salvage value	47.00											
Depreciable balance	423.00											
Estimated life	15 yrs.											
Depreciation		\$28.20										
Interest		16.80										
Taxes		3.17										
Insurance		.90										
Housing		2.62										
Total Fixed Costs		\$51.69										
Fixed Costs/Acre			\$2.08	\$1.03	\$.69	\$.52	\$.41	\$.34	\$.30	\$.26	\$.23	\$.21
Lubrication/Acre			.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre			.12	.14	.16	.17	.18	.19	.20	.21	.22	.22
Total Variable Costs/Acre			.14	.16	.18	.19	.20	.21	.22	.23	.24	.24
Total Costs/Acre			\$2.22	\$1.19	\$.87	\$.71	\$.61	\$.55	\$.52	\$.49	\$.47	\$.45

Table 80. Mower, 9 Foot (3.25 Acres/Hour)

		Acres of Annual Use									
		100	125	150	175	200	250	300	350	400	500
Value	\$520.00										
Salvage value	52.00										
Depreciable balance	468.00										
Estimated life	15 yrs.										
Depreciation	\$31.20										
Interest	18.59										
Taxes	3.50										
Insurance	1.00										
Housing	2.62										
Total Fixed Costs	\$56.91										
Fixed Costs/Acre		\$.57	\$.46	\$.38	\$.32	\$.28	\$.23	\$.19	\$.16	\$.14	\$.11
Lubrication/Acre		.02	.02	.02	.02	.02	.02	.02	.02	.02	.02
Repairs/Acre		.17	.18	.19	.20	.21	.23	.24	.25	.26	.28
Total Variable Costs/Acre		.19	.20	.21	.22	.23	.25	.26	.27	.28	.30
Total Costs/Acre		\$.76	\$.66	\$.59	\$.54	\$.51	\$.48	\$.45	\$.43	\$.42	\$.41

Table 81. Hay Rake, Side Delivery, Traction Driven (2.5 Acres/Hour)

		Acres of Annual Use									
		25	50	100	150	200	250	300	350	400	500
Value	\$550.00										
Salvage value	55.00										
Depreciable balance	495.00										
Estimated life	15 yrs.										
Depreciation											
Interest											
Taxes											
Insurance											
Housing											
Total Fixed Costs	\$63.72										
Fixed Costs/Acre		\$2.55	\$1.27	\$.64	\$.42	\$.32	\$.25	\$.21	\$.18	\$.16	\$.13
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.04	.06	.08	.09	.10	.10	.11	.11	.12	.12
Total Variable Costs/Acre		.05	.07	.09	.10	.11	.11	.12	.12	.13	.13
Total Costs/Acre		\$2.60	\$1.34	\$.73	\$.52	\$.43	\$.36	\$.33	\$.30	\$.29	\$.26

Table 82. Hay Rake, Side Delivery, PTO Driven (2.5 Acres/Hour)

		Acres of Annual Use									
		25	50	100	150	200	250	300	350	400	500
Value	\$500.00										
Salvage value	50.00										
Depreciable balance	450.00										
Estimated life	15 yrs.										
Depreciation	\$30.00										
Interest	17.88										
Taxes	3.37										
Insurance	.96										
Housing	6.30										
Total Fixed Costs	\$58.51										
Fixed Costs/Acre		\$2.34	\$1.17	\$.58	\$.39	\$.29	\$.23	\$.20	\$.17	\$.15	\$.12
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.04	.06	.07	.08	.09	.09	.10	.10	.11	.11
Total Variable Costs/Acre		.05	.07	.08	.09	.10	.10	.11	.11	.12	.12
Total Costs/Acre		\$2.39	\$1.24	\$.66	\$.48	\$.39	\$.33	\$.31	\$.28	\$.27	\$.24

Table 83. Hay Conditioner, 7 Foot (2.5 Tons/Hour)

		Tons of Annual Use									
		25	50	75	100	125	150	175	200	250	300
Value	\$850.00										
Salvage value	85.00										
Depreciable balance	765.00										
Estimated life	10 yrs.										
Depreciation	\$ 76.50										
Interest	30.39										
Taxes	7.04										
Insurance	1.64										
Housing	5.67										
Total Fixed Costs	\$121.24										
Fixed Costs/Ton		\$4.85	\$2.42	\$1.62	\$1.21	\$.97	\$.81	\$.69	\$.61	\$.48	\$.40
Lubrication/Ton		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Ton		.04	.05	.06	.06	.07	.07	.08	.08	.09	.09
Total Variable Costs/Ton		.05	.06	.07	.07	.08	.08	.09	.09	.10	.10
Total Cost/Ton		\$4.90	\$2.48	\$1.69	\$1.28	\$1.05	\$.89	\$.78	\$.70	\$.58	\$.50

Table 84. Hay Baler, Engine Drive (2.5 Tons/Hour)

		Tons of Annual Use									
		25	50	75	100	125	150	175	200	250	300
Value	\$2300.00										
Salvage value	230.00										
Depreciable balance	2070.00										
Estimated life	8 yrs.										
Depreciation	\$258.75										
Interest	82.22										
Taxes	21.25										
Insurance	4.43										
Housing	16.80										
Total Fixed Costs	\$383.45										
Fixed Costs/Ton		\$15.34	\$7.67	\$5.11	\$3.83	\$3.07	\$2.56	\$2.19	\$1.92	\$1.53	\$1.29
Fuel/Ton		.11	.11	.11	.11	.11	.11	.11	.11	.11	.11
Lubrication/Ton		.03	.03	.03	.03	.03	.03	.03	.03	.03	.03
Repairs/Ton		.87	.92	1.10	1.24	1.32	1.44	1.51	1.59	1.74	2.01
Twine/Ton		.96	.96	.96	.96	.96	.96	.96	.96	.96	.96
Total Variable Costs/Ton		1.97	2.02	2.20	2.34	2.42	2.54	2.61	2.69	2.84	3.11
Total Cost/Ton		\$17.31	\$9.69	\$7.31	\$6.17	\$5.49	\$5.10	\$4.80	\$4.61	\$4.37	\$4.40

Table 85. Hay Baler, Power Take-off Drive (2.5 Tons/Hour)

			Tons of Annual Use									
			25	50	75	100	125	150	175	200	250	300
Value	\$1919.50											
Salvage value	191.95											
Depreciable balance	1727.55											
Estimated life	8 yrs.											
Depreciation		\$215.94										
Interest		68.62										
Taxes		17.74										
Insurance		3.69										
Housing		16.80										
Total Fixed Costs		\$322.79										
Fixed Costs/Ton			\$12.91	\$6.46	\$4.30	\$3.23	\$2.58	\$2.15	\$1.84	\$1.61	\$1.29	\$1.08
Lubrication/Ton			.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Ton			.65	.76	.87	.92	1.10	1.20	1.26	1.33	1.45	1.56
Twine/Ton			.96	.96	.96	.96	.96	.96	.96	.96	.96	.96
Total Variable Costs/Ton			1.62	1.73	1.84	1.89	2.07	2.17	2.23	2.30	2.42	2.53
Total Costs/Ton			\$14.53	\$8.19	\$6.14	\$5.12	\$4.65	\$4.32	\$4.07	\$3.91	\$3.71	\$3.61

Table 86. Forage Harvester with Pickup Attachment (10 Tons/Hour)

			Tons of Annual Use									
			100	200	300	400	500	750	1000	1250	1500	1750
Value	\$2100.00											
Salvage value	210.00											
Depreciable balance	1890.00											
Estimated life	10 yrs.											
Depreciation		\$189.00										
Interest		75.08										
Taxes		17.38										
Insurance		4.04										
Housing		9.45										
Total Fixed Costs		\$294.95										
Fixed Costs/Ton			\$2.95	\$1.48	\$.98	\$.74	\$.59	\$.39	\$.29	\$.24	\$.20	\$.17
Lubrication/Ton			.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Ton			.01	.03	.03	.04	.04	.05	.05	.06	.06	.07
Total Variable Costs/Ton			.02	.04	.04	.05	.05	.06	.06	.07	.07	.08
Total Costs (excluding labor & power)/Ton			\$2.97	\$1.52	\$1.02	\$.79	\$.64	\$.45	\$.35	\$.31	\$.27	\$.25
Number of Acres Harvested Annually			Cost/Acre 10 Ton Yield		Cost/Acre 15 Ton Yield		Cost/Acre 20 Ton Yield					
	10		\$29.73		\$29.95		\$30.26					
	20		15.18		15.41		15.71					
	30		10.24		10.58		10.91					
	40		7.88		8.18		8.55					
	50		6.42		6.76		7.17					
	60		5.45		5.84		6.27					
	70		4.78		5.18		5.65					
	80		4.27		4.70		5.20					
	90		3.89		4.34		4.83					
	100		3.54		4.06		4.55					

Table 87. Stalk Shredder, 2 Row (3 Acres/Hour)

		Acres of Annual Use									
		50	75	100	125	150	175	200	225	250	275
Value	\$500.00										
Salvage value	50.00										
Depreciable balance	450.00										
Estimated Life	15 yrs.										
Depreciation	\$30.00										
Interest	17.88										
Taxes	3.37										
Insurance	.96										
Housing	4.41										
Total Fixed Costs	\$56.62										
Fixed Costs/Acre		\$1.13	\$.75	\$.57	\$.45	\$.38	\$.32	\$.28	\$.25	\$.23	\$.21
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.02	.02	.02	.03	.03	.03	.03	.04	.04	.04
Total Variable Costs/Acre		.03	.03	.03	.04	.04	.04	.04	.05	.05	.05
Total Costs/Acre		\$1.16	\$.78	\$.60	\$.49	\$.42	\$.36	\$.32	\$.30	\$.28	\$.26

Table 88. Stalk Shredder, 4 Row (6 Acres/Hour)

		Acres of Annual Use									
		100	150	200	250	300	350	400	450	500	550
Value	\$1200.00										
Salvage value	120.00										
Depreciable balance	1080.00										
Estimated Life	15 yrs.										
Depreciation	\$ 72.00										
Interest	42.90										
Taxes	8.08										
Insurance	2.31										
Housing	12.60										
Total Fixed Costs	\$137.89										
Fixed Costs/Acre		\$1.38	\$.92	\$.69	\$.55	\$.46	\$.39	\$.34	\$.31	\$.28	\$.25
Lubrication/Acre		.01	.01	.01	.01	.01	.01	.01	.01	.01	.01
Repairs/Acre		.03	.04	.04	.04	.05	.05	.05	.05	.06	.06
Total Variable Costs/Acre		.04	.05	.05	.05	.06	.06	.06	.06	.07	.07
Total Costs/Acre		\$1.42	\$.97	\$.74	\$.60	\$.52	\$.45	\$.40	\$.37	\$.35	\$.32

Table 89. Feed Grinder-Mixer Portable (3 Tons/Hour)

		Tons of Annual Use									
		75	100	125	150	175	200	225	250	275	300
Value	\$1750.00										
Salvage value	175.00										
Depreciable balance	1575.00										
Estimated life	8 yrs.										
Depreciation	\$196.88										
Interest	62.56										
Taxes	16.17										
Insurance	3.37										
Housing	10.50										
Total Fixed Costs	\$289.48										
Fixed Costs/Ton		\$3.85	\$2.89	\$2.32	\$1.93	\$1.65	\$1.45	\$1.29	\$1.16	\$1.05	\$.96
Repairs & Lubrication/Ton		.08	.09	.10	.11	.11	.12	.12	.13	.13	.14
Total Variable Costs/Ton		.08	.09	.10	.11	.11	.12	.12	.13	.13	.14
Total Costs/Ton		\$3.93	\$2.98	\$2.42	\$2.04	\$1.76	\$1.57	\$1.41	\$1.29	\$1.18	\$1.10

Table 90. Manure Spreader, Traction Drive, 70 Bushel

		Loads Hauled Annually									
		25	50	75	100	125	150	175	200	225	250
Value	\$500.00										
Salvage value	50.00										
Depreciable balance	450.00										
Estimated Life	15 yrs.										
Depreciation	\$30.00										
Interest	17.88										
Taxes	3.37										
Insurance	.96										
Housing	9.45										
Total Fixed Costs	\$61.66										
Fixed Costs/Load		\$2.47	\$1.23	\$.82	\$.62	\$.49	\$.41	\$.35	\$.31	\$.27	\$.25
Repairs and Lubrication/Load		.03	.04	.05	.06	.06	.07	.07	.08	.08	.08
Total Variable Costs/Load		.03	.04	.05	.06	.06	.07	.07	.08	.08	.08
Total Costs/Load		\$2.50	\$1.27	\$.87	\$.68	\$.55	\$.48	\$.42	\$.39	\$.35	\$.33

Table 91. Manure Spreader, Traction Drive, 95 Bushel

		Loads Hauled Annually									
		25	50	75	100	125	150	175	200	225	250
Value	\$620.00										
Salvage value	62.00										
Depreciable balance	558.00										
Estimated life	15 yrs.										
Depreciation		\$37.20									
Interest		22.16									
Taxes		4.18									
Insurance		1.19									
Housing		10.50									
Total Fixed Costs	\$75.23										
Fixed Costs/Load		\$3.01	\$1.50	\$1.00	\$.75	\$.60	\$.50	\$.43	\$.38	\$.33	\$.30
Repairs and Lubrication/Load		.04	.06	.06	.07	.08	.08	.09	.09	.10	.10
Total Costs/Load		\$3.05	\$1.56	\$1.06	\$.82	\$.68	\$.58	\$.52	\$.47	\$.43	\$.40

Table 92. Manure Spreader Power Take-off Drive, 95 Bushel

		Loads Hauled Annually									
		25	50	75	100	125	150	175	200	225	250
Value	\$650.00										
Salvage value	65.00										
Depreciable balance	585.00										
Estimated life	15 yrs.										
Depreciation	\$39.00										
Interest	23.24										
Taxes	4.38										
Insurance	1.25										
Housing	10.50										
Total Fixed Costs	78.37										
Fixed Costs/Load		\$3.13	\$1.57	\$1.04	\$.78	\$.63	\$.52	\$.45	\$.39	\$.35	\$.31
Repairs and Lubrication/Load		.04	.06	.07	.08	.08	.09	.09	.10	.10	.11
Total Costs/Load		\$3.17	\$1.63	\$1.11	\$.86	\$.71	\$.61	\$.54	\$.49	\$.45	\$.42

Table 93. Manure Spreader, Power Take-off Drive, 140 Bushel

		Loads Hauled Annually									
		25	50	75	100	125	150	175	200	225	250
Value	\$800.00										
Salvage value	80.00										
Depreciable balance	720.00										
Estimated life	15 yrs.										
Depreciation	\$48.00										
Interest	28.60										
Taxes	5.39										
Insurance	1.54										
Housing	12.60										
Total Fixed Costs	\$96.13										
Fixed Costs/Load		\$3.85	\$1.92	\$1.28	\$.96	\$.77	\$.64	\$.55	\$.48	\$.43	\$.38
Repairs and Lubrication/Load		.05	.07	.08	.09	.10	.11	.12	.12	.13	.13
Total Costs/Load		\$3.90	\$1.99	\$1.36	\$1.05	\$.87	\$.75	\$.67	\$.60	\$.56	\$.51

Table 94. Annual Fixed Costs for Various Machines, 15 Year Life

		Value	Salvage Value	Depre- preciable Balance	Annual Fixed Costs					Total Annual Fixed Cost
					Depre- ciation	Inter- est	Taxes	Insur- ance	Housing	
Elevators	28 ft.	\$ 420.00	\$ 42.00	\$ 378.00	\$25.20	\$15.02	\$2.83	\$.81	\$11.76	\$ 55.62
	34 ft.	550.00	55.00	495.00	33.00	19.66	3.70	1.06	14.28	71.70
	40 ft.	670.00	67.00	603.00	40.20	23.95	4.15	1.29	16.80	86.39
Augers	19-20 ft.	320.00	32.00	288.00	19.20	11.44	2.16	.62	7.62	41.04
Farm Wagons, less tires with box		400.00	40.00	360.00	24.00	14.30	2.70	.77	10.08	51.85
Farm Wagons, Power unloading		1210.00	121.00	1089.00	72.60	43.25	8.15	2.33	11.76	138.09
Tractor Mounted Sprayers		220.00	22.00	198.00	13.20	7.86	1.48	.42	2.52	25.48
Fertilizer spreaders 10 ft.		325.00	32.50	292.50	19.50	11.62	2.19	.62	10.08	44.01
Tractor loaders		520.00	52.00	468.00	31.20	18.59	3.50	1.00	5.25	59.54

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