

1982

EC82-872 Revised 1982 Estimated Crop and Livestock Production Costs

H. Douglas Jose

Larry L. Bitney

Douglas D. Duey

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ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA



1982

By

University of Nebraska - Lincoln
Agricultural Economics Extension Staff

H. Douglas Jose
Larry L. Bitney
Douglas D. Duey
Lynn H. Lutgen
Paul E. Miller
Robert E. Perry
Leslie F. Sheffield



Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture. Leo E. Lucas, Director of Cooperative Extension Service, University of Nebraska, Institute of Agriculture and Natural Resources.



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ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA - 1982

Edited By

H. Douglas Jose
Extension Farm Management Specialist

Using the Budgets

The crop and livestock budgets in this publication are intended for use by farmers, lenders, and farm advisors in formulating and evaluating production and financial plans for 1982. These budgets were prepared in the fall of 1981, using estimates of input costs which are most likely to occur in 1982. Due to many uncertainties, especially relating to energy costs, the actual costs which will be incurred by producers in 1982 may differ from these estimates.

The budgets are presented in detailed format to allow the user to adjust the cost of individual items for general price changes and to reflect price variations between farms. Production costs can vary between farms due to weather, soil type, varieties of seed, amount of fertilizer, type of machinery and the amount it is used and the level of management. Farm record studies often show 50 percent or higher variation in production costs of a single commodity within one county.

Cash flow needs may differ considerably from the production costs shown. A highly developed producer who has recently purchased land will likely have cash flow requirements greater than the estimated costs. An established producer in a relatively high equity position may have costs less than those budgeted.

The Authors

The budgets and the specialists who prepared them are:

Panhandle: Larry L. Bitney, Extension Farm Management Specialist
with the assistance of William Littlejohn, Farm Manager
of the Panhandle Station.

Southwest and North: Robert E. Perry, Extension Farm Management
Specialist, North Platte Station.

Central: Paul E. Miller, Extension Farm Management Specialist,
South Central Station.

Northeast, East & Southeast: Douglas D. Duey, Extension Farm Management Specialist, Southeast Extension and Research Center

Dairy: Douglas D. Duey with the assistance of Don J. Kubick, Extension Dairyman, Northeast Station.

Sheep: Lynn H. Lutgen, Extension Marketing Specialist.

Swine: Larry L. Bitney.

Beef Cows & Associated Budgets: Robert E. Perry

Beef Feeding: H. Douglas Jose

Input Data: All of the above specialists and Leslie F. Sheffield, Extension Farm Management Specialist provided portions of the input data used in the budgets.

Crops Budgeting Procedures

Preparing and Modifying the Budgets

The crop budgets in this publication were developed with the aid of a computerized crop budgeting program (CROPBUDGET), which is available on the AGNET computer network. A copy of each crop budget is stored in the computer with the file name being the page number. Anyone who has access to an AGNET terminal can modify these budgets to suit their needs by merely changing the stored data. In many cases this should involve less work than starting from scratch and building a new budget.

Benchmark Farms

A benchmark or "typical" farm unit was selected for each area. The benchmark farms represent the farming or ranching operation of an "above average" operator in the area. The management level is reflected in the cultural practices and the expected yields. Although the budgets are titled by geographical areas of the state, no specific geographical boundaries can be used to delineate the exact area to which the budgets apply. The applicability of the budgets is determined more by climatic and soil conditions. Following is a summary of the budget areas:

Panhandle:

The ditch irrigated budgets apply to irrigated farms in the North Platte Valley using water from the irrigation project ditches. The center pivot and dryland budgets apply to farms in the Panhandle region whose soil has a sandstone or sand and silt parent material.

Southwest:

These budgets unless otherwise specified apply to the crops grown on upland areas in the Southwest part of the state. There are also some budgets

which specifically apply to the Platte Valley in the western part of the state.

North:

These budgets apply to crops grown in the Sandhills area which includes parts of Sheridan and Garden counties in the Panhandle.

Central:

These budgets apply to irrigated and dryland farms in the south central part of Nebraska. Holdrege and Hastings soils are the predominant soil associations in this area.

Northeast:

The budgets apply to the rolling hills area of the north eastern part of the state with Moody-Crofton soils. Some of the budgets specifically apply to the sandy areas of Pierce, Antelope and Holt counties.

East Central:

The soils to which these budgets apply are flat to rolling glaciated soils of the Sharpsburg-Marshall-Shelby associations with Loess parent material.

Southeast:

The soils to which these budgets apply are flat to rolling hills of Loess and Drift parent materials consisting of Crete, Fillmore, Wymore, and Pawnee soil associations.

Cultural Practices and Yields

Tillage practices, plant population, yields, custom operations, and other practices used in the budgets were based on farm record data, workshops with growers, consultation with Extension specialists in other disciplines, and the judgment of the farm management specialist. All practices specified may not be utilized by an individual farmer. The cost of those not used can be easily deleted from the cost summary.

Yields shown in the budgets are estimates of those which an above average producer might average over several years, including years of low yields due to such factors as drought, hail, and insect damage. Consequently, no allowance was made for the expense of crop insurance, or the income from crop insurance proceeds.

Machinery Costs

Current prices for the machinery used on each benchmark farm were collected from selected dealers. Costing factors, based largely on information in the Ag. Engineer's Yearbook were applied to determine

repair rates, annual fixed costs, and accomplishment rates. Fuel consumption factors were based on Nebraska tractor test data. The costing factors and fuel consumption rates are stored in the CROPBUDGET program. The amount each machine was used annually on the benchmark farm determined the fixed machinery cost per acre.

Irrigation costs were calculated using current prices of irrigation equipment, engineering performance standards, and typical water application rates. A detailed description of the irrigation costs is presented in Appendix I in the back of this publication.

Labor and Interest Costs

Labor requirements were calculated from machinery accomplishment rates, with an additional 20% added on for "non-field" time required for crop production, such as getting machinery ready, driving to and from fields, hauling fertilizer, buying seed, chemicals, and other supplies.

Interest on operating expenses was charged for the portion of the year that cash was tied up.

Overhead and Management Charges

Farm overhead expenses were estimated to be 5% of other cash expenses based on past studies of farm records. Overhead expenses include items which are normally not allocated to individual farm enterprises, yet are necessary to keep a business running. These include pickup expense, farm share of car expense, farm publications, unallocated farm utilities, cost of attending farm meetings, and income tax preparation expense.

Management charges were estimated on a per unit of production basis, the higher the yield the higher the management charge. These approximate what a hired manager may receive and what the farm operator should receive for his management efforts.

Overhead and management charges are included so the total production cost will reflect a charge for all inputs used in the production process. For a farmer's "internal management" they need not be considered.

Land Charges

The interest on land is designed to reflect the equivalent cash rent for the bare land with no irrigation development. Irrigation development costs are charged as a fixed cost as part of the fixed machinery costs.

Using the Budget to Evaluate Lease Arrangements

If the crop budgets in this publication are used in evaluating the equity of crop-share leases using the returns-based on contributions approach, the land charge will need to be adjusted in most cases. The land charge, which is calculated at 6% of land value, may be overstated for

leasing purposes. There are two components of current land values-- annual earnings and appreciation or capital gains. The landlord's contribution to a crop-share leasing arrangement should be based on the portion of land value attributable to annual earnings only. This may be hard to determine, however. An alternative approach would be to use the current market value, but a lower interest rate, such as 4%, which is approximately the long term average return to investments in farm real estate.

Livestock Budgeting Procedures

The cost data presented in the livestock budgets are based on reviews of farm record summaries, interaction with producers in workshops, consultation with producers, consultation with specialists in other disciplines, and on the specialists' judgment and experience.

Input costs used were expected to prevail for 1982. These costs, particularly feed and feeder livestock, change rapidly. To accommodate these fluctuating prices, these budgets are presented in enough detail so that the user may adjust individual cost items to fit his current situation. As in the case of the crop budgets, overhead and management charges are included so that the total production cost will reflect a charge for all inputs used in the production process.

Prices Used for 1982 Crop and Livestock Budgets
(As of September, 1981)

INPUTS

Fertilizer

N-Anhydrous Ammonia	\$.16 per lb.
N-Dry	.28 per lb.
N-Liquid	.27 per lb.
P ₂ O ₅	.34 per lb.
K ₂ O	.15 per lb.
18-46-0 Starter	325.00 per ton
10-34-0 Liquid	290.00 per ton
Zinc Sulphate	1.00 per lb.
SulPhoMag	155.00 per ton
Lime	5.75 per ton

Insecticides (materials only based on 30 inch rows)

<u>Corn</u>	Corn Rootworms	\$12.00 per acre
	Corn Borer	9.00 per acre
	Spider Mites	4.25 per acre
	Rootworm Adults	2.25 per acre
	Grasshopper	2.10 per acre
	Western Bean Cutworms	8.85 per acre
<u>Sorghum</u>	Chinch Bugs	8.75 per acre
	Green Bugs	2.10 per acre
<u>Soybeans</u>	Bean Leaf Beetles	3.50 per acre
	Grasshoppers	3.85 per acre
<u>Alfalfa</u>	Weevil	2.50 per acre
	Grasshoppers	2.65 per acre
	Aerial Application Charge	3.75 per acre

Herbicides

	<u>Brdcast</u>	<u>Band</u>
Corn - Pre-emergence (except sandy soil area)	\$12.80/A	\$6.40/A
Corn - Pre-emergence (sandy soils)	14.85/A	
Sorghum - Pre-emergence	12.00/A	6.00/A
Soybeans	17.70/A	8.85/A
Potatoes	13.75/A	
Edible Beans	11.70/A	

Seed

Corn - Single Cross	\$62.00 per 50 lb. bag (Appr. 80,000 kernels)
- Three-Way Cross	54.00 per 50 lb. bag
Sorghum	75.00 per cwt.
Alfalfa	2.50 per lb.
Wheat	4.10 per bushel
Soybeans	8.00 per bushel
Oats	1.75 per bushel
Dry Edible Beans - Pinto	
- Northern	

Energy

Diesel Fuel	\$1.25 per gal.(w/o tax)
Propane	.65 per gal.(w/o tax)
Gasoline	1.25 per gal.(w/o tax)
Natural Gas	2.40 per 1000 cu. ft.
Electricity - farmstead	.05 per kwh.
- irrigation	.075 per kwh.

Interest on Operating Capital

16%

Labor

Machinery Operators	\$5.00 per hour
Other Farm Labor	3.35 per hour

Feed (expected prices to be paid by livestock producers during 1982)

Soybean Meal (44% bulk)	\$200.00 per ton
Corn	2.90 per bushel
Grain Sorghum	2.60 per bushel
Oats	1.50 per bushel
Alfalfa Hay (baled)	55.00 per ton
Prairie Hay (baled)	60.00 per ton
Cane Hay	35.00 per ton
Corn Silage	25.00 per ton

PRODUCTS

Crops*

	<u>Average</u>	<u>Range**</u>
Corn	\$3.00/bu	\$2.75-3.25
Grain Sorghum	2.70/bu	2.50-2.90
Wheat	4.00/bu	3.75-4.25
Oats	1.80/bu	1.60-3.00
Soybeans	7.50/bu	7.25-8.00
Sugar Beets	35.00/ton	
Dry Edible Beans - Pinto	25.00/cwt	
- Northern	25.00/cwt	
Alfalfa Hay (baled)	60.00/ton	
Prairie Hay (baled)	60.00/ton	
Cane Hay	40.00/ton	
Corn Silage	24.00/ton	
Millet	3.90/cwt	
Grazing	/aum	

Livestock***

Cattle

400# Choice Steer Calves	(\$/cwt)
Going into feeding program, fall, 1981	\$72.00
When sold after weaning, fall 1982	75.00
600# Choice Yearling Steers	
Going into feeding program, fall, 1981	69.00
Coming out backgrounding programs in 1982	72.00
1,100# Slaughter Steers	68.00
Beef Cows - In Herd	650.00/head
- Cull	45.00

Hogs

220-240# Barrows & Gilts	52.00
40# Feeder Pigs	45.00/head
Bred Gilts	175.00

Sheep

100-125# Slaughter Lambs	60.00
Ewes	55.00/head
Wool (including government payments)	1.00

- * Crop prices are projections of the average market price which Nebraska farmers will receive during the marketing year for the 1982 crop and do not include deficiency payments.
- ** This is the range of possible average prices--not the range of daily prices.
- *** Livestock prices are projections of the average price which Nebraska farmers will receive for livestock during the calendar year 1982.

DESCRIPTION OF THE GRAVITY IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

This farm is intended to be representative of farming units located in the North Platte Valley and irrigating with water from irrigation project ditches. The cropland acreage of the farm and the typical acreages of major crops are shown.

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Acres of cropland	300	Tractor 130 hp	\$44,600
Acres of dry edible beans	85	Tractor 80 hp	38,500
Acres of sugar beets	85	Tandem disc 15'	6,590
Acres of corn	85	Spinner plow 5-16"	6,200
Acres of alfalfa	45	Sprayer 28'	1,150
		Roller packer 14'	4,850
		Planter (corn & beans) 6 row 30"	11,600
		Planter (beet) 6 row 22"	6,400
		Subsoiler 7 shank 22"	3,186
		Bean rod 8 row 22"	1,975
		Rotary hoe 15'	2,900
		Cultivator-ditcher 6 row 22"	3,500
		Bean cutter 4 row 22"	4,100
		*Combine with 16' pickup attachment and 4 row corn hd.	66,885
		*Defoliator 6 row 22"	13,200
		*Beet lifter 3 row 22"	29,500
		*Forage harvester 3 row 30"	20,490
		3 Trucks with beet box & side hoist (1 new,	22,200
		1 - 8 years old,	10,000
		1 - 12 years old)	4,000
		Pickup	9,300
		*14' swather with conditioner, pull type 14' pivot tongue	13,000

*These machines are used on some additional acres for custom work.

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
SUGAR BEETS, GRAVITY IRRIGATED

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	22.0
ACRES THIS CROP BUDGET	85.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
NEMATICIDE APPLICATOR	CUSTOM						7.50
NEMATICIDE		13.00	6.20				80.60
ANHYDROUS APPLICATOR	6.40			1.22	0.57	1.89	3.68
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		100.00	0.18				18.00
BROADCAST SPREADER	16.80			0.29	0.24	0.80	1.33
MACHINE RENTAL FEE							1.25
PHOS (LBS P205)		50.00	0.34				17.00
MOLDBOARD PLOW	2.58			3.03	3.04	8.60	14.67
ROLLER OR PACKER	6.11			1.28	0.62	5.00	6.90
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BRDCST		4.00	5.25				21.00
PLANTER (SEED ONLY)	4.41			1.09	6.42	15.18	22.70
SEED		2.50	9.50				23.75
THIN LABOR		1.00	32.00				32.00
WEED LABOR		1.00	18.00				18.00
WEED LABOR		1.00	15.00				15.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.36	0.49	3.72	4.57
ROW CROP CULTIVATOR	3.88			1.24	1.99	5.12	8.35
ROW CROP CULTIVATOR	3.88			1.24	1.99	5.12	8.35
ROW CROP CULTIVATOR	3.88			1.24	1.99	5.12	8.35
ROW CROP CULTIVATOR	3.88			1.24	1.99	5.12	8.35
IRRIGATION, GRAVITY							
20.0 IN. APPLIED	240.00*			0.56	0.37	2.40	3.33
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	8.50				8.50
DEFOLIATOR	3.08			1.56	6.04	19.56	27.16
BEET LIFTER	1.54			5.03	9.32	41.77	56.18
TRUCK ALLOWANCE	65.00*			10.56	10.56	71.06	92.18
SUBSOILER	6.58			1.19	3.82	7.80	12.80
TOTALS				31.21	49.49	193.80	536.84

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	247.35
FUEL AND LUBE	31.21
REPAIRS AND MAINTANANCE	49.49
CUSTOM HIRE AND MACHINE RENTAL	10.00
INTEREST ON OPERATING EXPENSE	36.06
(338.05 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	374.10

LABOR

DIRECT LABOR	49.86
(8.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	423.96

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	193.80
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	338.80
TOTAL COST, EXCEPT OVERHEAD AND MGT.	762.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	18.71
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	44.00
TOTAL OVERHEAD AND MANAGEMENT	62.71
TOTAL COST PER ACRE	825.46
TOTAL COST PER UNIT OF PRODUCTION	37.52
(BASED ON ESTIMATED YIELD)	

**ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
DRY EDIBLE BEANS, GRAVITY IRRIGATED**

A3

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	85.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	7.59			1.03	1.28	4.71	7.02
BROADCAST SPREADER	16.80			0.29	0.24	0.80	1.33
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		10.00	0.28				2.80
PHOS. (LBS. P2O5)		40.00	0.34				13.60
TANDEM DISC	7.59			1.03	1.28	4.71	7.02
MOLDBOARD PLOW	2.58			3.03	3.04	8.60	14.67
ROLLER OR PACKER	6.11			1.28	0.62	5.00	6.90
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE		3.00	4.90				14.70
PLANTER (SEED ONLY)	4.90			0.98	5.81	13.74	20.54
SEED		60.00	0.45				27.00
HAND LABOR		1.00	9.00				9.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.36	0.49	3.72	4.57
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
IRRIGATION, GRAVITY							
10.0 IN. APPLIED	240.00*			0.56	0.37	2.04	2.97
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	8.50				8.50
BEANCUTTER	5.73			0.84	2.88	10.22	13.94
BEAN ROD	6.36			0.76	2.03	5.85	8.65
COMBINE, PICKUP	4.07			2.03	3.79	19.82	25.63
TRUCK ALLOWANCE	8.00*			0.94	0.94	4.51	6.39
TANDEM DISC	7.59			1.03	1.28	4.71	7.02
TOTALS				16.90	28.28	99.92	235.45

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	89.10
FUEL AND LUBE	16.90
REPAIRS AND MAINTANANCE	28.28
CUSTOM HIRE AND MACHINE RENTAL	1.25
INTEREST ON OPERATING EXPENSE	14.46
(135.53 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	149.98

LABOR

DIRECT LABOR	39.38
(6.6 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	189.36

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	99.92
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	239.92
TOTAL COST, EXCEPT OVERHEAD AND MGT.	429.28

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.50
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	32.50
TOTAL COST PER ACRE	461.78
TOTAL COST PER UNIT OF PRODUCTION	23.09
(BASED ON ESTIMATED YIELD)	

A4

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
CORN FOR GRAIN, GRAVITY IRRIGATED

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	140.0
ACRES THIS CROP BUDGET	85.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	7.59			1.03	1.28	4.71	7.02
ANHYDROUS APPLICATOR	6.40			1.22	0.57	1.89	3.68
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		160.00	0.18				28.80
MOLDBOARD PLOW	2.58			3.03	3.04	8.60	14.67
ROLLER OR PACKER	6.11			1.28	0.62	5.00	6.90
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BRDCST.		3.00	4.70				14.10
PLANTER (FERT., HERB., ETC)	4.90			0.98	5.81	13.74	20.54
SEED		0.36	62.00				22.32
10-34-0 W/ZN.		100.00	0.19				19.50
INSECTICIDE		1.00	12.00				12.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.36	0.49	3.72	4.57
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.56	0.37	2.04	2.97
COMBINE,	2.70			3.06	4.80	21.95	29.80
TRUCK ALLOWANCE	30.00*			2.42	2.42	8.80	13.64
TOTALS				16.68	23.63	81.92	233.70

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	110.22
FUEL AND LUBE	16.68
REPAIRS AND MAINTANANCE	23.63
CUSTOM HIRE AND MACHINE RENTAL	1.25
INTEREST ON OPERATING EXPENSE	16.19
(151.78 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	167.97

LABOR

DIRECT LABOR	30.33
(5.1 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	198.31

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	81.92
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	221.92
TOTAL COST, EXCEPT OVERHEAD AND MGT.	420.23

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.40
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.40
TOTAL COST PER ACRE	442.63
TOTAL COST PER UNIT OF PRODUCTION	3.16
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1992 COSTS PER ACRE, NEBRASKA PANHANDLE
CORN FOR SILAGE, GRAVITY IRRIGATED

A5

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	85.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	7.59			1.03	1.28	4.71	7.02
ANHYDROUS APPLICATOR	6.40			1.22	0.57	1.89	3.68
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		160.00	0.18				28.80
MOLDBOARD PLOW	2.58			3.03	3.04	8.60	14.67
ROLLER OR PACKER	6.11			1.28	0.62	5.00	6.90
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BRDCST.		3.00	4.70				14.10
PLANTER (FERT., HERB., ETC)	4.90			0.98	5.81	13.74	20.54
SEED		0.36	62.00				22.32
10-34-0 W/ZN		100.00	0.19				19.50
INSECTICIDE		1.00	12.00				12.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.36	0.49	3.72	4.57
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
ROW CROP CULTIVATOR	5.29			0.91	1.40	3.64	5.95
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.56	0.37	2.04	2.97
FORAGE CHOPPER	2.07			3.78	5.46	18.93	28.16
TRUCK & PACK	*****			5.45	5.45	15.50	26.40
TOTALS				20.43	27.32	85.60	244.82

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	110.22
FUEL AND LUBE	20.43
REPAIRS AND MAINTANANCE	27.32
CUSTOM HIRE AND MACHINE RENTAL	1.25
INTEREST ON OPERATING EXPENSE	16.98
(159.22 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	176.21

LABOR

DIRECT LABOR	40.01
(6.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	216.21

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	85.60
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	225.60
TOTAL COST, EXCEPT OVERHEAD AND MGT.	441.81

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.81
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.81
TOTAL COST PER ACRE	462.62
TOTAL COST PER UNIT OF PRODUCTION	23.13
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1992 COSTS PER ACRE, NEBRASKA PANHANDLE
ESTABLISH ALFALFA WITH OATS, GRAVITY IRRIGATED

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	3.5
ACRES THIS CROP BUDGET	45.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	2.58			3.03	3.04	8.60	14.67
BROADCAST SPREADER	16.80			0.29	0.24	0.80	1.33
MACHINE RENTAL FEE							1.25
PHOS. (LBS. P205)		50.00	0.34				17.00
ROLLER OR PACKER	6.11			1.28	0.62	5.00	6.90
ROLLER OR PACKER	6.11			1.28	0.62	5.00	6.90
GRAIN DRILL	4.70			1.03	0.87	2.87	4.76
MACHINE RENTAL FEE							3.50
ALFALFA SEED		10.00	2.50				25.00
OATS SEED		0.50	2.00				1.00
WINDROWER	7.00			1.12	1.82	6.38	9.32
FORAGE CHOPPER	2.07			3.78	5.46	18.93	28.16
WINDROWER	7.00			1.12	1.82	6.38	9.32
BALER, REGULAR	CUSTOM						16.15
HAUL STACK		1.00	13.40				13.40
WATER TAX		1.00	13.50				13.50
IRRIGATION, GRAVITY							
25.0 IN. APPLIED	120.00*			0.56	0.37	2.04	2.97
HAUL OATS HAYLAGE	60.00*			2.70	1.80	6.40	10.90
TOTALS				16.18	16.66	62.40	186.04

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	69.90
FUEL AND LUBE	16.18
REPAIRS AND MAINTANANCE	16.66
CUSTOM HIRE AND MACHINE RENTAL	20.90
INTEREST ON OPERATING EXPENSE	13.19
(123.64 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	136.83

LABOR

DIRECT LABOR	28.53
(4.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	165.36

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	62.40
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	202.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	367.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.84
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	13.84
TOTAL COST PER ACRE	381.60
TOTAL COST PER UNIT OF PRODUCTION	109.03
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
ALFALFA HAY, GRAVITY IRRIGATED

A7

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	5.5
ACRES THIS CROP BUDGET	45.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	16.80			0.47	0.22	0.72	1.40
MACHINE RENTAL FEE							1.25
PHOS. (LBS P205)		50.00	0.34				17.00
WINDROWER	7.00			0.69	1.88	6.58	9.15
BALER, REGULAR	CUSTOM						22.60
HAUL & STACK		1.00	17.80				17.80
WINDROWER	7.00			0.69	1.88	6.58	9.15
BALER, REGULAR	CUSTOM						17.75
HAUL & STACK		1.00	14.30				14.30
WINDROWER	7.00			0.69	1.88	6.58	9.15
BALER, REGULAR	CUSTOM						13.50
HAUL & STACK		1.00	10.80				10.80
WATER TAX		1.00	13.50				13.50
IRRIGATION, GRAVITY							
25.0 IN. APPLIED	150.00*			0.56	0.37	2.04	2.97
TOTALS				3.09	6.23	22.50	160.32

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	73.40
FUEL AND LUBE	3.09
REPAIRS AND MAINTANANCE	6.23
CUSTOM HIRE AND MACHINE RENTAL	55.10
INTEREST ON OPERATING EXPENSE	14.70
(137.82 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	152.53

LABOR

DIRECT LABOR	17.93
(3.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	170.45

ESTABLISHMENT CHARGE/YEAR

18.00

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	22.50
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	162.50
TOTAL COST, EXCEPT OVERHEAD AND MGT.	350.95

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.63
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	11.00
TOTAL OVERHEAD AND MANAGEMENT	18.63
TOTAL COST PER ACRE	369.58
TOTAL COST PER UNIT OF PRODUCTION	67.20
(BASED ON ESTIMATED YIELD)	

DESCRIPTION OF THE PUMP IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

The enterprise budgets prepared for this farm assume center pivot irrigation. Some farms utilizing pump irrigation may use surface irrigation, however, budgets for the irrigated crops only are presented on the following pages. Budgets for the dryland crops on this farm would be identical to those shown for the non-irrigated farm.

The machinery inventory includes equipment for dryland crops, and usage of tractors and other machinery on dryland crops was considered when calculating machinery costs.

Typical acreages for the farm and the major crops are shown below. Other crops, such as irrigated wheat, sunflowers, or potatoes may be substituted for the major crops on some farms.

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Cropland		150 hp tractor	\$55,000
Dryland acres	350	100 hp tractor	38,500
Irrigated acres	520	75 hp tractor	31,000
		110 hp diesel combine 20' grain head, pickup, and 6 row 30" corn head	89,438
Acres of fallow	175	Tandem disc 19'	11,600
Acres of dryland wheat	175	Moldboard plow 6-18"	8,200
Acres of sugar beets	130		
Acres of corn	260	Roller packer 16'	6,100
Acres of beans	130	Sprayer 28'	1,150
		Planter - beet 6-30"	6,000
		Planter-bean, corn 6-30"	12,500
		Subsoiler 9 shank 22"	3,990
		Rotary hoe 6 row 30"	2,900
		Cultivator 6 row 30"	4,000
		Defoliator 6 row 30"	19,800
		Beet lifter 3 row 30"	30,500
		2 Trucks with beet boxes--tag axles or double axle	29,200
			19,500
		Drill 32'	14,000
		Rodweeder 36'	6,000
		Field cultivator 24'	4,500
		Bean cutter 8 row 30"	4,900
		Bean windrower 8 row 30"	8,500
		Bean rod 6 row 30"	1,975

ESTIMATED 1992 COSTS PER ACRE, NEBRASKA PANHANDLE
SUGAR BEETS, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

A9

TOTAL CROPLAND ACRES 870.0 EXPECTED YIELD PER ACRE 18.0
ACRES THIS CROP BUDGET 130.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.94	0.76	2.80	4.50
ANHYDROUS APPLICATOR	12.70			0.71	0.23	0.75	1.69
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		100.00	0.18				18.00
BROADCAST SPREADER	15.00			0.44	0.17	0.55	1.16
MACHINE RENTAL FEE							1.25
PHOS. (LBS. P205)		50.00	0.34				17.00
MOLDBOARD PLOW	3.47			2.61	1.87	5.26	9.74
ROLLER OR PACKER	6.98			0.95	0.37	2.44	3.75
ROLLER OR PACKER	6.98			0.95	0.37	2.44	3.75
SPRAYER	IN TANDEM			0.0	0.03	0.34	0.37
HERBICIDE, BRDCST.		4.00	5.25				21.00
PLANTER (SEED ONLY)	6.01			1.10	3.79	8.81	13.70
SEED		2.50	9.50				23.75
THIN LABOR		1.00	32.00				32.00
WEED LABOR		1.00	18.00				18.00
WEED LABOR		1.00	15.00				15.00
ROTARY HOE	13.44			0.34	0.32	1.96	2.61
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
IRRIGATION, CENTER PIVOT							
20.0 IN. APPLIED	30.00*			39.00	14.00	71.48	124.48
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	8.50				8.50
DEFOLIATOR	4.20			1.08	4.56	14.74	20.38
BET LIFTER	2.10			4.30	8.09	37.30	49.69
TRUCK ALLOWANCE	80.00*			8.55	8.55	44.75	61.85
SUBSOILER	8.48			1.07	1.68	3.57	6.31
TOTALS				64.59	47.61	204.95	472.90

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	153.25
FUEL AND LUBE	64.59
REPAIRS AND MAINTANANCE	47.61
CUSTOM HIRE AND MACHINE RENTAL	2.50
INTEREST ON OPERATING EXPENSE	28.58
(267.95 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	296.53

LABOR

DIRECT LABOR	25.79
(4.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	322.32

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	204.95
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	251.85
TOTAL COST, EXCEPT OVERHEAD AND MGT.	574.17

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	14.83
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	36.00
TOTAL OVERHEAD AND MANAGEMENT	50.83
TOTAL COST PER ACRE	624.99
TOTAL COST PER UNIT OF PRODUCTION	34.72
(BASED ON ESTIMATED YIELD)	

A10

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
 DRY EDIBLE BEANS, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

TOTAL CROPLAND ACRES 870.0 EXPECTED YIELD PER ACRE 20.0
 ACRES THIS CROP BUDGET 130.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.94	0.76	2.80	4.50
BROADCAST SPREADER	15.00			0.44	0.17	0.55	1.16
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		10.00	0.28				2.80
PHOS. (LBS. P205)		40.00	0.34				13.60
MOLDBOARD PLOW	3.47			2.61	1.87	5.26	9.74
ROLLER OR PACKER	6.98			0.95	0.37	2.44	3.75
ROLLER OR PACKER	6.98			0.95	0.37	2.44	3.75
SPRAYER	IN TANDEM			0.0	0.03	0.34	0.37
HERBICIDE, BRDCST.		3.00	4.90				14.70
PLANTER (SEED ONLY)	6.01			1.10	2.76	6.54	10.40
SEED		60.00	0.45				27.00
HAND LABOR		1.00	9.00				9.00
ROTARY HOE	13.44			0.34	0.32	1.96	2.61
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			19.50	7.00	71.48	97.98
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	8.50				8.50
BEANCUTTER	5.73			1.16	2.13	7.60	10.89
BEAN ROD	6.36			0.71	1.41	4.08	6.20
COMBINE, PICKUP	3.82			1.80	3.25	17.03	22.13
TRUCK ALLOWANCE	10.00*			0.65	0.65	2.65	3.95
TANDEM DISC	9.62			0.94	0.76	2.80	4.50
TOTALS				34.64	24.68	135.78	271.95

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	75.60
FUEL AND LUBE	34.64
REPAIRS AND MAINTANANCE	24.68
CUSTOM HIRE AND MACHINE RENTAL	1.25
INTEREST ON OPERATING EXPENSE	14.53
(136.17 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	150.70

LABOR

DIRECT LABOR	16.51
(2.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	167.21

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	135.78
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	182.68
TOTAL COST, EXCEPT OVERHEAD AND MGT.	349.88

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.53
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	32.53
TOTAL COST PER ACRE	382.42
TOTAL COST PER UNIT OF PRODUCTION	19.12
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
POTATOES, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

All

TOTAL CROPLAND ACRES	870.0	EXPECTED YIELD PER ACRE	300.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.94	0.76	2.80	4.50
BROADCAST SPREADER	13.60			0.49	0.18	0.61	1.28
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		150.00	0.28				42.00
PHOS. (LBS. P205)		135.00	0.34				45.90
MOLDBOARD PLOW	3.47			2.61	1.87	5.26	9.74
ROLLER OR PACKER	6.98			0.95	0.37	2.44	3.75
POTATO PLANTER	1.80			2.51	4.03	23.69	30.28
CERT. SEED		25.00	8.50				212.50
CUT & TREAT		1.00	12.50				12.50
ADD'TL LABOR		1.00	12.50				12.50
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
AERIAL SPRAY	CUSTOM						3.50
HERBICIDE		1.00	13.20				13.20
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	150.00*			35.13	12.57	71.48	119.18
SPRAYER	CUSTOM						0.0
3X BLIGHT SPRAY		3.00	9.00				27.00
2X VINE KILLER		2.00	11.20				22.40
WINDROWER	1.90			3.49	2.39	8.19	14.07
POTATO DIGGER	1.70			5.31	7.15	16.47	28.94
CHISEL	6.20			1.46	1.97	4.30	7.73
TRUCK ALLOWANCE	*****			12.65	12.65	19.00	44.30
TOTALS				68.09	46.84	161.99	669.67

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	388.00
FUEL AND LUBE	68.09
REPAIRS AND MAINTANANCE	46.84
CUSTOM HIRE AND MACHINE RENTAL	4.75
INTEREST ON OPERATING EXPENSE	54.15
(507.68 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	561.84

LABOR

DIRECT LABOR	48.05
(8.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	609.89

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	161.99
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 570.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	208.89
TOTAL COST, EXCEPT OVERHEAD AND MGT.	818.78

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	28.09
MANAGEMENT CHARGE (\$ 0.12 X ESTIMATED YIELD)	36.00
TOTAL OVERHEAD AND MANAGEMENT	64.09
TOTAL COST PER ACRE	882.87
TOTAL COST PER UNIT OF PRODUCTION	2.94
(BASED ON ESTIMATED YIELD)	

A12

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI.

TOTAL CROPLAND ACRES	870.0	EXPECTED YIELD PER ACRE	120.0
ACRES THIS CROP BUDGET	260.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.94	0.76	2.80	4.50
ANHYDROUS APPLICATOR	11.50			0.79	0.25	0.83	1.87
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		150.00	0.18				27.00
MOLDBOARD PLOW	3.47			2.61	1.87	5.26	9.74
ROLLER OR PACKER	6.98			0.95	0.37	2.44	3.75
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BRDCST.		3.00	4.70				14.10
PLANTER (FERT., HERB., ETC)	4.90			1.35	1.06	2.89	5.30
SEED		0.31	62.00				19.22
INSECTICIDE		1.00	12.00				12.00
10-34-0 W/ZN		100.00	0.19				19.50
ROTARY HOE	13.44			0.34	0.32	1.96	2.61
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
ROW CROP CULTIVATOR	5.29			0.85	0.95	2.58	4.39
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			33.13	12.57	71.48	117.18
COMBINE, CORN HEAD	6.50			1.06	5.24	23.23	29.53
TRUCK ALLOWANCE	20.00*			3.50	3.50	5.25	12.25
TOTALS				46.36	27.87	121.85	289.16

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	91.82
FUEL AND LUBE	46.36
REPAIRS AND MAINTANANCE	27.87
CUSTOM HIRE AND MACHINE RENTAL	1.25
INTEREST ON OPERATING EXPENSE	17.85
(167.30 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	185.15

LABOR

DIRECT LABOR	13.60
(2.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	198.75

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	121.85
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	168.75
TOTAL COST, EXCEPT OVERHEAD AND MGT.	367.50

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.26
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.26
TOTAL COST PER ACRE	388.76
TOTAL COST PER UNIT OF PRODUCTION	3.24
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

A13

TOTAL CROPLAND ACRES	870.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	3.47			2.61	1.87	5.26	9.74
TANDEM DISC	9.62			0.94	0.76	2.80	4.50
ANHYDROUS APPLICATOR	11.50			0.79	0.25	0.83	1.87
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		90.00	0.18				16.20
BROADCAST SPREADER	12.70			0.52	0.20	0.66	1.37
MACHINE RENTAL FEE							1.25
PHOS. (LBS. P205)		40.00	0.34				13.60
SPRING TOOTH HARROW	13.53			0.49	0.22	3.54	4.25
SPRING TOOTH HARROW	13.53			0.49	0.22	3.54	4.25
GRAIN DRILL	8.44			0.54	2.07	8.63	11.23
CERT. SEED		2.00	4.50				9.00
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			19.50	7.00	71.48	97.98
COMBINE, GRAIN HEAD	10.30			0.67	3.22	17.04	20.92
TRUCK ALLOWANCE	8.00*			1.25	1.25	7.15	9.65
TOTALS				27.79	17.07	120.92	207.07

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	38.80
FUEL AND LUBE	27.79
REPAIRS AND MAINTANANCE	17.07
CUSTOM HIRE AND MACHINE RENTAL	2.50
INTEREST ON OPERATING EXPENSE	9.19
(86.15 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	95.34

LABOR

DIRECT LABOR	8.33
(1.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	103.67

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	120.92
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	167.82
TOTAL COST, EXCEPT OVERHEAD AND MGT.	271.49

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.77
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	16.77
TOTAL COST PER ACRE	288.26
TOTAL COST PER UNIT OF PRODUCTION	3.60
(BASED ON ESTIMATED YIELD)	

A14

ESTIMATED 1932 COSTS PER ACRE, NEBRASKA PANHANDLE
ALFALFA HAY, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

TOTAL CROPLAND ACRES	870.0	EXPECTED YIELD PER ACRE	5.5
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	12.70			0.52	0.20	0.66	1.37
MACHINE RENTAL FEE							1.25
PHOS. (LBS. P205)		60.00	0.34				20.40
WINDROWER	7.00			0.95	1.48	5.21	7.64
BALER, REGULAR	3.92			1.69	1.32	5.36	8.36
WIRE		1.00	4.40				4.40
HAUL & STACK		1.00	17.80				17.80
WINDROWER	7.00			0.95	1.48	5.21	7.64
BALER, REGULAR	3.92			1.69	1.32	5.36	8.36
WIRE		1.00	3.50				3.50
HAUL STACK		1.00	14.30				14.30
WINDROWER	7.00			0.95	1.48	5.21	7.64
BALER, REGULAR	3.92			1.69	1.32	5.36	8.36
WIRE		1.00	2.60				2.60
HAUL & STACK		1.00	10.80				10.80
IRRIGATION, CENTER PIVOT 25.0 IN. APPLIED	40.00*			48.80	17.45	71.48	137.73
TOTALS				57.23	26.05	103.84	262.17

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	73.80
FUEL AND LUBE	57.23
REPAIRS AND MAINTANANCE	26.05
CUSTOM HIRE AND MACHINE RENTAL	1.25
INTEREST ON OPERATING EXPENSE	16.89
(158.33 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	175.22

LABOR

DIRECT LABOR	11.64
(1.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	186.85

ESTABLISHMENT CHARGE/YEAR

14.00.

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	103.84
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	150.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	351.59

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.76
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	11.00
TOTAL OVERHEAD AND MANAGEMENT	19.76
TOTAL COST PER ACRE	371.35
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	67.52

DESCRIPTION OF THE NON-IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

This farm is intended to be representative of summer-fallow winter wheat farms in the Panhandle area. Although wheat is the major crop, millet, and/or sunflowers may be substituted for some of the wheat acreage on some farms.

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Acres of cropland	1600	180 hp 4 wd tractor	\$73,200
Acres of wheat	800	130 hp 2 wd tractor	44,600
Acres of fallow	800	Combine 20' with grain & pickup heads	84,638
Acres of millet	150	Plow - 12 bottom 18"	21,000
Acres of sunflowers	75	Oneway 18'	4,000
		Chisel 21'	10,500
		Rodweeder 36'	7,000
		Drill 24'	12,000
		Spring tooth harrow 31'	10,300
		Field cultivator with harrow 34.5'	11,500
		Truck 350 bushel capacity	22,200
		Pickup	9,300
		Tandem disc 27½'	16,000

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, STUBBLE MULCH FALLOW

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	34.0
ACRES THIS CROP BUDGET	800.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ONE-WAY DISC	11.50			0.94	0.78	2.70	4.42
CHISEL	11.30			0.96	1.15	2.97	5.09
CHISEL	11.30			0.96	1.15	2.97	5.09
ANHYDROUS APPLICATOR	11.50			0.68	0.39	1.28	2.35
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		40.00	0.18				7.20
BROADCAST SPREADER	16.00			0.49	0.28	0.92	1.69
MACHINE RENTAL FEE							1.25
PHOS. (LBS. P205)		30.00	0.34				10.20
ROD WEEDER	18.80			0.58	0.61	1.86	3.05
ROD WEEDER	18.80			0.58	0.61	1.86	3.05
GRAIN DRILL	9.20			0.85	1.04	4.02	5.91
SEED		0.75	4.50				3.37
COMBINE,	9.30			0.96	3.17	16.82	20.96
TRUCK	CUSTOM						4.28
AUGER	6.00*			0.19	0.13	0.40	0.72
TOTALS				7.18	9.32	35.83	79.89

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	20.77
FUEL AND LUBE	7.18
REPAIRS AND MAINTANANCE	9.32
CUSTOM HIRE AND MACHINE RENTAL	6.78
INTEREST ON OPERATING EXPENSE	4.70
(44.06 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	48.76

LABOR

DIRECT LABOR	5.02
(0.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.78

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	35.83
REAL ESTATE TAXES	11.20
INTEREST ON LAND (\$ 560. VALUE/A X 6.00% X 2.0)	67.20
TOTAL FIXED COSTS	114.23
TOTAL COST, EXCEPT OVERHEAD AND MGT.	168.00

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.44
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.10
TOTAL OVERHEAD AND MANAGEMENT	7.54
TOTAL COST PER ACRE	175.54
TOTAL COST PER UNIT OF PRODUCTION	5.16
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1932 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, BLACK FALLOW

A17

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	34.0
ACRES THIS CROP BUDGET	800.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	10.20			1.06	2.40	6.36	9.83
TANDEM DISC	16.50			0.66	1.14	4.23	6.03
FIELD CULTIVATOR	20.70			0.52	0.75	2.20	3.47
ANHYDROUS APPLICATOR	11.50			0.68	0.39	1.28	2.35
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		40.00	0.18				7.20
BROADCAST SPREADER	16.00			0.49	0.28	0.92	1.69
MACHINE RENTAL FEE							1.25
PHOS. (LBS. P205)		30.00	0.34				10.20
FIELD CULTIVATOR	20.70			0.52	0.75	2.20	3.47
ROD WEEDER	18.80			0.58	0.61	1.86	3.05
ROD WEEDER	18.80			0.58	0.61	1.86	3.05
GRAIN DRILL	9.20			0.85	1.04	4.02	5.91
SEED		0.75	4.50				3.37
COMBINE,	9.30			0.96	3.17	16.82	20.96
TRUCK	CUSTOM						4.28
AUGER	6.00*			0.19	0.13	0.40	0.72
TOTALS				7.09	11.28	42.17	58.10

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	20.77
FUEL AND LUBE	7.09
REPAIRS AND MAINTANANCE	11.28
CUSTOM HIRE AND MACHINE RENTAL	6.78
INTEREST ON OPERATING EXPENSE	4.90
(45.93 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	50.83

LABOR

DIRECT LABOR	4.96
(0.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	55.79

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	42.17
REAL ESTATE TAXES	11.20
INTEREST ON LAND (\$ 560.00 VALUE/A X 6.00% X 2.0)	57.20
TOTAL FIXED COSTS	120.57
TOTAL COST, EXCEPT OVERHEAD AND MGT.	176.36

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.54
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.10
TOTAL OVERHEAD AND MANAGEMENT	7.64
TOTAL COST PER ACRE	184.00
TOTAL COST PER UNIT OF PRODUCTION	5.41
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, ECOFALLOW - CHEMICAL AND TILLAGE COMBINATION

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	34.0
ACRES THIS CROP BUDGET	200.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
NOBLE BLADE	9.30			1.17	0.93	3.41	5.51
BROADCAST SPREADER	16.00			0.49	0.23	0.92	1.69
MACHINE RENTAL FEE							1.25
46-46-0 (LBS.)		70.00	0.22				15.40
CHISEL	11.30			0.96	1.15	2.97	5.09
GRAIN DRILL	9.20			0.85	1.04	4.02	5.91
SEED		0.75	4.50				3.37
SPRAYER	CUSTOM						2.80
RESIDUAL CHEM.		1.00	2.40				2.40
CONTACT CHEM.		1.00	12.00				12.00
X-77 SURFACTANT		1.00	0.40				0.40
COMBINE, GRAIN HEAD	CUSTOM						14.30
TRUCK	CUSTOM						4.28
AUGER	6.00*			0.19	0.13	0.40	0.72
TOTALS				3.66	3.53	11.73	75.12

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.57
FUEL AND LUBE	3.66
REPAIRS AND MAINTANANCE	3.53
CUSTOM HIRE AND MACHINE RENTAL	22.63
INTEREST ON OPERATING EXPENSE	6.76
(63.39 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	70.15

LABOR

DIRECT LABOR	2.80
(0.5 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	72.96

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	11.73
REAL ESTATE TAXES	11.20
INTEREST ON LAND (\$ 560.00 VALUE/A X 6.00% X 2.0)	67.20
TOTAL FIXED COSTS	90.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.	163.09

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.51
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.10
TOTAL OVERHEAD AND MANAGEMENT	8.61
TOTAL COST PER ACRE	171.70
TOTAL COST PER UNIT OF PRODUCTION	5.05
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1932 COSTS PER ACRE, NEBRASKA PANHANDLE
MILLET

A19

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	17.5
ACRES THIS CROP BUDGET	150.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	10.20			1.05	2.40	6.36	9.83
SPRING TOOTH HARROW	17.50			0.62	0.39	2.27	3.28
BROADCAST SPREADER	16.00			0.49	0.23	0.92	1.69
MACHINE RENTAL FEE							1.25
NITROGEN (LBS. N)		40.00	0.28				11.20
SPRING TOOTH HARROW	17.50			0.62	0.39	2.27	3.28
GRAIN DRILL	9.20			0.85	1.04	4.02	5.91
CERT. SEED		15.00	0.07				1.05
COMBINE,	6.10			1.47	3.20	16.84	21.50
SELF-PROPELLED WINDROWER	CUSTOM						8.10
TRUCK ALLOWANCE	8.00*			1.29	1.29	6.40	8.93
TOTALS				6.40	8.99	39.09	76.03

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	12.25
FUEL AND LUBE	6.40
REPAIRS AND MAINTANANCE	8.99
CUSTOM HIRE AND MACHINE RENTAL	9.35
INTEREST ON OPERATING EXPENSE	3.95
(36.98 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	40.93

LABOR

DIRECT LABOR	4.08
(0.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	45.01

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	39.09
REAL ESTATE TAXES	5.60
INTEREST ON LAND (\$ 560.00 VALUE/A X 6.00% X 1.0)	33.60
TOTAL FIXED COSTS	78.29
TOTAL COST, EXCEPT OVERHEAD AND MGT.	123.31

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.05
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	2.62
TOTAL OVERHEAD AND MANAGEMENT	4.67
TOTAL COST PER ACRE	127.98
TOTAL COST PER UNIT OF PRODUCTION	7.31
(BASED ON ESTIMATED YIELD)	

DESCRIPTION OF THE BASIS FOR CROP BUDGETS IN SOUTHWEST NEBRASKA

Budgets, except B3 and B10, represent crops grown in Southwest Nebraska on upland sites. Due to variations in soils, precipitation, topography, depth to water table, etc., one farm cannot be selected as a "typical" operation. Therefore, the crop budgets represent acreages, practices, and machinery sizes that are deemed "typical" of the area. An attempt has been made also to use machinery sizes that are consistent with the acreages farmed.

Acreage and machinery costs are the main determinants of the "fixed" machinery costs that appear in each crop budget.

Budgets B3 and B10 represent corn and alfalfa production in the Platte Valley of west central Nebraska. These budgets are separated from Southwest Nebraska because most of the irrigation in the Platte Valley is gravity from either surface systems or a high water table. Land prices are higher. Farm size in terms of acreage is smaller than the rest of Southwest Nebraska.

		<u>Machinery List</u>	<u>1982 Cost</u>
		Power Equipment:	
"Typical" Acres of Irrigated Crops:		78 hp tractor	\$30,950
		125 hp tractor	44,500
		110 hp diesel combine	65,000
		18' platform	7,600
		6 row 30" cornhead	14,650
		3/4 ton pickup	9,250
		14' self-propelled swather with conditioner	23,300
Corn, grain	260		
Corn, silage	60		
Grain sorghum	80		
Sugar beets	215		
Dry beans	110		
Alfalfa	60		
		Other Machinery:	
"Typical" Acres of Dryland Crops:		20' one-way	\$ 3,000
		14' flail stalk-shredder	5,050
		21' heavy duty tandem disk	11,750
		6-row 30" corn planter	11,500
		6-row 30" cultivator	3,850
		10-row sprayer with 500 gal. tank	6,250
		8" auger, 54' long	2,200
		10" drill	7,900
		giant round baler	8,850
		18' chisel	5,000
Wheat	475		
Fallow	475		
Grain Sorghum	120		
Alfalfa	50		
Sorghum silage or hay	120		

ESTIMATED 1982 COSTS PER ACRE, SOUTHWEST NEBR.
CORN FOR GRAIN, GRAVITY IRRIGATION, ELECTRICITY, 225 FT. HD.

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	135.0
ACRES THIS CROP BUDGET	160.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.65	0.80	2.99	4.44
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
ANHYDROUS APPLICATOR	4.91			1.57	0.84	3.36	5.77
NH ₃ NITROGEN		140.00	0.16				22.40
PLANTER (FERT., HERB., ETC)	4.90			0.96	2.12	5.20	8.28
SEED		0.33	62.00				20.46
LIQUID 10 34 0		0.05	290.00				14.50
ZINK SULPHATE		4.00	1.00				4.00
HERBICIDE		1.00	6.40				6.40
ROOTWORM		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.89	0.79	2.07	3.75
ROW CROP CULTIVATOR	5.29			0.89	0.79	2.07	3.75
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			40.32	3.99	99.27	143.58
COMBINE, 110HP	3.44			3.60	3.82	17.27	24.69
TRUCK				5.40	1.08	4.32	10.80
AUGER	4.00*			0.22	0.33	0.65	1.20
DRYER	CUSTOM						10.80
TOTALS				55.95	15.89	142.15	303.55

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	78.76
FUEL AND LUBE	55.95
REPAIRS AND MAINTANANCE	15.89
CUSTOM HIRE AND MACHINE RENTAL	10.80
INTEREST ON OPERATING EXPENSE	12.91
(161.40 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	174.31

LABOR

DIRECT LABOR	17.82
(3.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	192.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	142.15
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	191.15
TOTAL COST, EXCEPT OVERHEAD AND MGT.	383.28

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.72
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	22.22
TOTAL COST PER ACRE	405.50
TOTAL COST PER UNIT OF PRODUCTION	3.00
(BASED ON ESTIMATED YIELD),	

ESTIMATED 1982 COSTS PER ACRE, SOUTHWEST NEBR.
CORN SILAGE, GRAVITY IRRIGATED, ELECTRICITY, 225 FT. HEAD.

B3

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	60.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.65	0.80	2.99	4.44
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
ANHYDROUS APPLICATOR	6.87			1.12	0.73	2.97	4.82
NH3 NITROGEN		140.00	0.16				22.40
PLANTER (FERT., HERB., ETC)	4.90			0.96	2.12	5.20	8.28
SEED		0.33	62.00				20.46
LIQUID 10-4-0		0.05	290.00				14.50
ZINC SUL.		4.00	1.00				4.00
HERBICIDE		1.00	6.40				6.40
ROOTWORM		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.89	0.79	2.07	3.75
ROW CROP CULTIVATOR	5.29			0.89	0.79	2.07	3.75
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			40.32	3.99	99.27	143.58
FORAGE CHOPPER	2.07			3.73	7.20	25.31	36.24
TRUCK				20.00	4.00	16.00	40.00
PACK SILAGE	20.00*			2.00	1.25	4.00	7.25
TOTALS				72.01	23.00	164.83	338.60

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	78.76
FUEL AND LUBE	72.01
REPAIRS AND MAINTANANCE	23.00
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	13.90
(173.77 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	187.67

LABOR

DIRECT LABOR	20.23
(3.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	207.89

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	164.83
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	213.83
TOTAL COST, EXCEPT OVERHEAD AND MGT.	421.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.38
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	23.38
TOTAL COST PER ACRE	445.11
TOTAL COST PER UNIT OF PRODUCTION	22.26
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CORN FOR GRAIN, DITCH IRRIGATED, PLATTE VALLEY

TOTAL CROPLAND ACRES	500.0	EXPECTED YIELD PER ACRE	140.0
ACRES THIS CROP BUDGET	400.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			1.07	0.90	3.43	5.41
ANHYDROUS APPLICATOR	6.87			1.12	0.69	2.78	4.59
NH3 NITROGEN		200.00	0.16				32.00
ONE-WAY DISC	8.53			0.90	0.64	2.39	3.94
BROADCAST SPREADER	8.42			0.56	0.28	0.91	1.75
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.04	155.00				6.20
CHISEL	8.74			0.88	1.32	2.75	4.95
FIELD CULTIVATOR	7.53			1.02	0.90	2.55	4.47
PLANTER (FERT., HERB., ETC)	4.90			0.96	2.59	6.24	9.79
SEED		0.33	62.00				20.46
10 34 0		0.05	290.00				14.50
HURBICIDE		1.00	6.40				6.40
ZINC		4.00	1.00				4.00
ROOTWORM		1.00	11.00				11.00
ROTARY HOE	13.44			0.35	0.25	1.72	2.33
ROW CROP CULTIVATOR	5.29			0.89	0.73	1.97	3.60
ROW CROP CULTIVATOR	5.29			0.89	0.73	1.97	3.60
ROW CROP CULTIVATOR	5.29			0.89	0.73	1.97	3.60
COMBINE, 110HP	3.44			3.20	2.72	12.86	18.77
TRUCK	CUSTOM						8.40
IRRIGATION, DITCH							
16.0 IN. APPLIED	90.00*			7.50	5.00	12.50	25.00
DRYER	CUSTOM						11.20
TOTALS				20.24	17.49	54.05	208.43

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	94.56
FUEL AND LUBE	20.24
REPAIRS AND MAINTANANCE	17.49
CUSTOM HIRE AND MACHINE RENTAL	22.10
INTEREST ON OPERATING EXPENSE	12.35
(154.39 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	166.74

LABOR

DIRECT LABOR	20.42
(3.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	187.16

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	54.05
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2200.00 VALUE/A X 6.00% X 1.0)	132.00
TOTAL FIXED COSTS	206.05
TOTAL COST, EXCEPT OVERHEAD AND MGT.	393.21

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.34
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.34
TOTAL COST PER ACRE	415.55
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.97

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL, 300 HEAD

B5

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	135.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.84	0.80	2.99	4.63
BROADCAST SPREADER	8.42			0.72	0.28	0.91	1.91
MACHINE RENTAL FEE							2.25
SUL PO MAG		0.05	155.00				7.75
DRY NITROGEN		60.00	0.28				16.80
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
BROADCAST SPREADER	8.42			0.72	0.28	0.91	1.91
MACHINE RENTAL FEE							2.25
HERBICIDE		1.00	14.85				14.85
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
ANHYDROUS APPLICATOR	4.91			1.57	0.84	3.36	5.77
NH3 NITROGEN		100.00	0.16				16.00
PLANTER (FERT., HERB., ETC)	4.90			1.24	2.12	5.20	8.56
SEED		0.33	62.00				20.46
LIQUID 10 34 0		0.05	290.00				14.50
ZINC SUL.		4.00	1.00				4.00
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			66.86	13.59	90.13	170.58
COMBINE, 110 HP	3.44			3.60	3.82	17.27	24.69
TRUCK				5.40	1.08	4.32	10.80
AUGER	4.00*			0.22	0.33	0.65	1.20
DRYER	CUSTOM						10.80
TOTALS				82.63	24.46	130.70	347.44

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	94.36
FUEL AND LUBE	82.63
REPAIRS AND MAINTANANCE	24.46
CUSTOM HIRE AND MACHINE RENTAL	15.30
INTEREST ON OPERATING EXPENSE	17.34
(216.75 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	234.08

LABOR

DIRECT LABOR	10.98
(1.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	245.06

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	130.70
REAL ESTATE TAXES	5.40
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	168.50
TOTAL COST, EXCEPT OVERHEAD AND MGT.	413.56

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.70
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	25.20
TOTAL COST PER ACRE	438.76
TOTAL COST PER UNIT OF PRODUCTION	3.25
(BASED ON ESTIMATED YIELD)	

B6

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CORN SILAGE, CENTER-PIVOT IRRIGATED, DIESEL, 300 FT. HEAD

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	18.0
ACRES THIS CROP BUDGET	60.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.65	0.80	2.99	4.44
BROADCAST SPREADER	8.00			0.59	0.29	0.96	1.84
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	155.00				7.75
DRY NITROGEN		60.00	0.28				16.80
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
BROADCAST SPREADER	8.00			0.59	0.29	0.96	1.84
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	14.35				14.35
TANDEM DISC	7.59			1.02	0.77	2.88	4.67
ANHYDROUS APPLICATOR	4.91			1.57	0.84	3.36	5.77
NH ₃ NITROGEN		100.00	0.16				16.00
PLANTER (FERT., HERB., ETC)	4.90			0.96	2.12	5.20	8.28
SEED		0.33	62.00				20.46
LIQUID 10 34 0		0.05	290.00				14.50
ZINK SUL		4.00	1.00				4.00
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			66.86	13.59	90.13	170.58
FORAGE CHOPPER	2.07			3.73	10.32	36.36	50.41
TRUCK				18.00	3.60	14.40	36.00
PACK SILAGE	20.00*			2.00	1.25	4.00	7.25
TOTALS				96.69	34.54	163.72	393.81

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	93.86
FUEL AND LUBE	96.69
REPAIRS AND MAINTANANCE	34.54
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	18.41
(230.09 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	248.50

LABOR

DIRECT LABOR	14.03
(2.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	262.53

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	163.72
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	203.12
TOTAL COST, EXCEPT OVERHEAD AND MGT.	465.65

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	12.42
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	25.02
TOTAL COST PER ACRE	490.67
TOTAL COST PER UNIT OF PRODUCTION	27.26
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1932 COSTS PER CROP ACRE, SOUTHWEST NEBR. B7
PINTO BEANS, CENTER-PIVOT IRRIGATED, DIESEL, 300 FT. HD.

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	18.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	8.00			0.59	0.29	0.96	1.84
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	155.00				7.75
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
BROADCAST SPREADER	8.00			0.59	0.29	0.96	1.84
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	11.70				11.70
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.96	2.12	5.20	8.28
SEED		60.00	0.48				28.80
10 34 0		0.05	290.00				14.50
ZINC SUL.		4.00	1.00				4.00
ROTARY HOE	17.92			0.26	0.21	1.63	2.10
ROW CROP CULTIVATOR	5.29			0.89	0.79	2.07	3.75
ROW CROP CULTIVATOR	5.29			0.89	0.79	2.07	3.75
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			44.53	9.05	90.13	143.71
BEANCUTTER	5.73			1.35	1.06	3.73	6.13
WINDROWER	3.82			1.23	1.56	5.42	8.21
COMBINE, LILL.	4.07			2.03	3.03	15.93	20.99
TRUCK				1.08	0.22	0.86	2.16
TOTALS				55.84	20.74	133.92	282.24

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	66.75
FUEL AND LUBE	55.84
REPAIRS AND MAINTANANCE	20.74
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	7.91
(148.33 X 16.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	156.24

LABOR

DIRECT LABOR	12.55
(2.1 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	168.79

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	133.92
REAL ESTATE TAXES	5.40
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	171.72
TOTAL COST, EXCEPT OVERHEAD AND MGT.	340.50

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.81
MANAGEMENT CHARGE (\$ 0.75 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	21.31
TOTAL COST PER ACRE	361.81
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	20.10

B8

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
FALL SEED ALFALFA, CENTER -PIVOT IRRIG. DIESEL 300FT. HEAD

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	1.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
BROADCAST SPREADER	CUSTOM						3.40
P205		60.00	0.34				20.40
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
SPIKE TOOTH HARROW	12.33			0.38	0.19	1.05	1.62
SPIKE TOOTH HARROW	12.33			0.38	0.19	1.05	1.62
ROLLER OR PACKER	6.55			0.72	0.36	2.67	3.75
GRAIN DRILL	10.55			0.45	1.53	6.42	8.40
SEED		12.00	2.50				30.00
IRRIGATION, CENTER PIVOT							
5.0 IN. APPLIED	15.00*			22.25	4.50	0.0	26.75
TOTALS				25.63	8.10	16.15	103.68

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	50.40
FUEL AND LUBE	25.63
REPAIRS AND MAINTANANCE	8.10
CUSTOM HIRE AND MACHINE RENTAL	3.40
INTEREST ON OPERATING EXPENSE	4.67
(87.52 X 16.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	92.19

LABOR

DIRECT LABOR	5.09
(0.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	97.28

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	16.15
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 540.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	16.15
TOTAL COST, EXCEPT OVERHEAD AND MGT.	113.43

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.61
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.61
TOTAL COST PER ACRE	118.04
TOTAL COST PER UNIT OF PRODUCTION	118.04
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
ALFALFA HAY, CENTER-PIVOT IRRIGATED, DIESEL, 300 FT. HEAD

B9

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	5.5
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SELF-PROPELLED WINDROWER	5.92			0.93	1.64	5.85	8.42
BALER, GIANT	7.00			1.77	0.84	3.84	6.45
TWINE		2.75	0.30				0.82
SELF-PROPELLED WINDROWER	5.92			0.93	1.64	5.85	8.42
BALER, GIANT	7.00			1.77	0.84	3.84	6.45
TWINE		2.75	0.30				0.82
SELF-PROPELLED WINDROWER	5.92			0.93	1.64	5.85	8.42
BALER, GIANT	7.00			1.77	0.84	3.84	6.45
TWINE		2.75	0.30				0.82
SELF-PROPELLED WINDROWER	5.92			0.93	1.64	5.85	8.42
BALER, GIANT	7.00			1.77	0.84	3.84	6.45
TWINE		2.75	0.30				0.82
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	40.00*			80.23	16.30	90.13	186.66
MOVE BALES		11.00	1.00				11.00
BROADCAST SPREADER	CUSTOM						3.00
P205		40.00	0.34				13.60
TOTALS				91.02	26.21	128.89	277.02

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.90
FUEL AND LUBE	91.02
REPAIRS AND MAINTANANCE	26.21
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	19.75
(148.13 X 16.00% FOR 10.0 MONTHS)	
TOTAL CASH COSTS	167.88

LABOR

DIRECT LABOR	11.48
(1.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	179.36

ESTABLISHMENT CHARGE/YEAR

19.67

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	128.89
REAL ESTATE TAXES	5.40
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	166.69
TOTAL COST, EXCEPT OVERHEAD AND MGT.	365.72

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.39
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	12.37
TOTAL OVERHEAD AND MANAGEMENT	20.77
TOTAL COST PER ACRE	386.49
TOTAL COST PER UNIT OF PRODUCTION	70.27

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
SUB-IRRIGATED ALFALFA, PLATTE VALLEY

TOTAL CROPLAND ACRES	500.0	EXPECTED YIELD PER ACRE	6.0
ACRES THIS CROP BUDGET	100.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SELF-PROPELLED WINDROWER	6.00			0.92	1.70	6.09	8.70
BALER, REGULAR	7.00			1.18	0.81	3.40	5.39
TWINE		1.00	2.30				2.30
BALE WAGON AND STACKER	14.00			0.59	0.70	3.06	4.35
SELF-PROPELLED WINDROWER	6.00			0.92	1.70	6.09	8.70
BALER, REGULAR	7.00			1.18	0.81	3.40	5.39
TWINE		1.00	1.75				1.75
BALE WAGON AND STACKER	14.00			0.59	0.70	3.06	4.35
SELF-PROPELLED WINDROWER	6.00			0.92	1.70	6.09	8.70
BALER, REGULAR	7.00			1.18	0.81	3.40	5.39
TWINE		1.00	1.75				1.75
BALE WAGON AND STACKER	14.00			0.59	0.70	3.06	4.35
SELF-PROPELLED WINDROWER	6.00			0.92	1.70	6.09	8.70
BALER, REGULAR	7.00			1.18	0.81	3.40	5.39
TWINE		1.00	1.20				1.20
BALE WAGON AND STACKER	14.00			0.59	0.70	3.06	4.35

TOTALS				10.74	12.83	50.17	80.74
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CASH COSTS

PURCHASED MATERIALS	7.00
FUEL AND LUBE	10.74
REPAIRS AND MAINTANANCE	12.83
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	2.45

(30.57 X 16.00% FOR 6.0 MONTHS)

TOTAL CASH COSTS

33.02

LABOR

DIRECT LABOR	9.14
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(1.5 HRS X 5.00/HR X 1.2 (OVERHEAD))

TOTAL CASH COSTS AND LABOR

42.16

ESTABLISHMENT CHARGE/YEAR

19.95

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	50.17
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2200.00 VALUE/A X 6.00% X 1.0)	132.00

TOTAL FIXED COSTS

202.17

TOTAL COST, EXCEPT OVERHEAD AND MGT.

264.28

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.65
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MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	13.50
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TOTAL OVERHEAD AND MANAGEMENT

15.15

TOTAL COST PER ACRE

279.43

TOTAL COST PER UNIT OF PRODUCTION

46.57

(BASED ON ESTIMATED YIELD)

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
FALL SEED IRRIG. GRASS, C P IRRIG. , ELECTRIC, 300 FT. HEAD

B11

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	1.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
BROADCAST SPREADER	CUSTOM						3.00
18 46 0		0.05	325.00				16.25
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
ROLLER OR PACKER	6.55			0.72	0.37	3.04	4.13
PLANTER (SEED ONLY)	CUSTOM						7.50
SEED		20.00	1.00				20.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			14.41	2.86	0.0	17.27
TOTALS				16.58	4.55	8.00	75.88

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	36.25
FUEL AND LUBE	16.58
REPAIRS AND MAINTANANCE	4.55
CUSTOM HIRE AND MACHINE RENTAL	10.50
INTEREST ON OPERATING EXPENSE	3.62
(67.88 X 16.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	71.50

LABOR

DIRECT LABOR	3.54
(0.6 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	75.04

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	8.00
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 540.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	8.00
TOTAL COST, EXCEPT OVERHEAD AND MGT.	83.04

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.57
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.57
TOTAL COST PER ACRE	86.62
TOTAL COST PER UNIT OF PRODUCTION	86.62
(BASED ON ESTIMATED YIELD)	

B12

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
IRRIGATED PASTURE, C P IRRIGATED, ELECTRIC, 300 FT. HEAD

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	12.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	12.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
<hr/>							
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	40.00*			64.87	12.83	78.86	156.56
LIQUID N		220.00	0.27				59.40
FENCING		1.00	1.00				1.00
MOVE CATTLE		1.00	0.25				0.25
<hr/>							
TOTALS				64.87	12.83	78.86	217.21

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	60.65
FUEL AND LUBE	64.87
REPAIRS AND MAINTANANCE	12.83
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	11.07
(138.35 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	149.42

LABOR

DIRECT LABOR	4.00
(0.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	153.42

ESTABLISHMENT CHARGE/YEAR	12.37
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FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	78.86
REAL ESTATE TAXES	5.40
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	116.66
TOTAL COST, EXCEPT OVERHEAD AND MGT.	282.45

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.47
MANAGEMENT CHARGE (\$ 1.10 X ESTIMATED YIELD)	13.20
TOTAL OVERHEAD AND MANAGEMENT	20.67
TOTAL COST PER ACRE	303.12
TOTAL COST PER UNIT OF PRODUCTION	25.26
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1932 COSTS PER COP ACRE, SOUTHWEST NEBR.
IRRIGATED WHEAT, C P IRRIGATED, ELECTRIC, 300 FT. HEAD

B13

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	60.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.72	0.66	2.48	3.86
ANHYDROUS APPLICATOR	5.00			1.54	0.84	3.33	5.71
NH3		82.00	0.16				13.12
ROD WEEDER	14.55			0.53	0.38	1.11	2.02
GRAIN DRILL	8.44			0.56	0.49	1.86	2.91
SEED		1.50	4.10				6.15
18-46-0		0.04	325.00				13.00
IRRIGATION, CENTER PIVOT							
8.0 IN. APPLIED	15.00*			28.83	5.71	42.93	77.47
COMBINE, 110HP	4.12			2.67	2.61	13.84	19.12
TRUCK				3.90	0.78	3.12	7.80
AUGER	10.00*			0.30	0.10	0.35	0.75
TOTALS				39.05	11.57	69.02	151.92

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	32.27
FUEL AND LUBE	39.05
REPAIRS AND MAINTANANCE	11.57
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.63
(82.89 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	89.53

LABOR

DIRECT LABOR	6.84
(1.1 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	96.37

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	69.02
REAL ESTATE TAXES	5.40
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	106.82
TOTAL COST, EXCEPT OVERHEAD AND MGT.	203.19

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.48
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	9.00
TOTAL OVERHEAD AND MANAGEMENT	13.48
TOTAL COST PER ACRE	216.67
TOTAL COST PER UNIT OF PRODUCTION	3.61
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
WHEAT STUBBLE MULCH FALLOW VIA TILLAGE

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	42.0
ACRES THIS CROP BUDGET	475.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.25			0.83	0.45	1.14	2.41
CHISEL	9.25			0.83	0.45	1.14	2.41
CHISEL	9.25			0.83	0.45	1.14	2.41
CHISEL	9.25			0.83	0.45	1.14	2.41
ROD WEEDER	14.55			0.53	0.38	1.11	2.02
ROD WEEDER	14.55			0.53	0.38	1.11	2.02
ANHYDROUS APPLICATOR	4.91			1.57	0.57	2.11	4.25
NH3 NITROGEN		40.00	0.16				6.40
GRAIN DRILL	8.44			0.55	0.85	3.45	4.87
SEED		1.00	4.10				4.10
18-46-0		0.02	325.00				6.50
COMBINE, 110 HP	4.12			2.67	2.61	13.84	19.12
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.30	0.10	0.35	0.75
TOTALS				12.22	7.24	28.70	65.16

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.00
FUEL AND LUBE	12.22
REPAIRS AND MAINTANANCE	7.24
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.83
(36.46 X 16.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	42.29

LABOR

DIRECT LABOR	7.81
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	50.10

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	28.70
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 2.0)	54.00
TOTAL FIXED COSTS	91.70
TOTAL COST, EXCEPT OVERHEAD AND MGT.	141.81

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.11
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	8.41
TOTAL COST PER ACRE	150.22
TOTAL COST PER UNIT OF PRODUCTION	3.58
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
WHEAT, CLEAN-TILL FALLOW

B15

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	37.0
ACRES THIS CROP BUDGET	475.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ONE-WAY DISC	9.60			0.80	0.47	1.71	2.98
CHISEL	9.25			0.83	0.52	1.27	2.63
CHISEL	9.25			0.83	0.52	1.27	2.63
CHISEL	9.25			0.83	0.52	1.27	2.63
ROD WEEDER	14.55			0.53	0.38	1.11	2.02
ROD WEEDER	14.55			0.53	0.38	1.11	2.02
ANHYDROUS APPLICATOR	4.91			1.57	0.57	2.11	4.26
NH3 NITROGEN		40.00	0.16				6.40
GRAIN DRILL	8.44			0.56	0.86	3.45	4.87
SEED		1.00	4.10				4.10
18-46-0		0.02	325.00				6.50
COMBINE, 110HP	4.12			2.56	2.61	13.84	19.01
TRUCK				2.40	0.48	1.92	4.81
AUGER	10.00*			0.30	0.10	0.35	0.75
TOTALS				11.76	7.42	29.44	65.62

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.00
FUEL AND LUBE	11.76
REPAIRS AND MAINTANANCE	7.42
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.79
(36.18 X 16.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	41.97

LABOR

DIRECT LABOR	7.78
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.76

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	29.44
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 2.0)	54.00
TOTAL FIXED COSTS	92.44
TOTAL COST, EXCEPT OVERHEAD AND MGT.	142.19

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.10
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.55
TOTAL OVERHEAD AND MANAGEMENT	7.65
TOTAL COST PER ACRE	149.84
TOTAL COST PER UNIT OF PRODUCTION	4.05
(BASED ON ESTIMATED YIELD)	

B16

ESTIMATED 1932 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CONTINUOUS WHEAT WITH CHEMICAL WEED CONTROL

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	30.0
ACRES THIS CROP BUDGET	740.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.25
PAR.&BLADEX		1.00	14.82				14.82
GRAIN DRILL	8.44			0.56	0.67	2.63	3.86
SEED		1.00	4.10				4.10
18-46-0		0.02	325.00				6.50
BROADCAST SPREADER	CUSTOM						2.00
DRY NITROGEN		25.00	0.28				7.00
COMBINE, 110HP	4.12			2.67	1.93	10.25	14.85
TRUCK				1.95	0.39	1.56	3.90
AUGER	10.00*			0.30	0.10	0.35	0.75
TOTALS				5.48	3.09	14.78	61.03

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	32.42
FUEL AND LUBE	5.48
REPAIRS AND MAINTANANCE	3.09
CUSTOM HIRE AND MACHINE RENTAL	5.25
INTEREST ON OPERATING EXPENSE	3.70
(46.24 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	49.94

LABOR

DIRECT LABOR	3.17
(0.5 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.11

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	14.78
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	46.28
TOTAL COST, EXCEPT OVERHEAD AND MGT.	99.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.50
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	4.50
TOTAL OVERHEAD AND MANAGEMENT	7.00
TOTAL COST PER ACRE	106.39
TOTAL COST PER UNIT OF PRODUCTION	3.55
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
ECO-FALLOW WHEAT FOLLOWED BY CORN IN THREE-YEAR SYSTEM

B17

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	42.0
ACRES THIS CROP BUDGET	370.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.25			0.83	0.61	1.43	2.88
CHISEL	9.25			0.83	0.61	1.43	2.88
CHISEL	9.25			0.83	0.61	1.43	2.88
ANHYDROUS APPLICATOR	4.91			1.57	0.57	2.11	4.26
NH3 NITROGEN		50.00	0.16				8.00
ROD WEEDER	14.55			0.53	0.61	1.72	2.86
ROD WEEDER	14.55			0.53	0.61	1.72	2.86
GRAIN DRILL	8.44			0.56	0.85	3.45	4.87
SEED		1.00	4.10				4.10
18-46-0		0.02	325.00				8.12
COMBINE, 110HP	4.12			2.67	2.61	13.84	19.12
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.30	0.10	0.35	0.75
TOTALS				11.39	7.73	29.68	69.02

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	20.22
FUEL AND LUBE	11.39
REPAIRS AND MAINTANANCE	7.73
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.30
(39.35 X 16.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	45.64

LABOR

DIRECT LABOR	7.16
(1.2 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	29.68
REAL ESTATE TAXES	6.75
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.5)	40.50
TOTAL FIXED COSTS	76.93
TOTAL COST, EXCEPT OVERHEAD AND MGT.	129.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.28
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	8.58
TOTAL COST PER ACRE	138.31
TOTAL COST PER UNIT OF PRODUCTION	3.29
(BASED ON ESTIMATED YIELD)	

B18

ESTIMATED 1932 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CORN FOLLOWING ECO-FALLOW WHEAT IN THREE-YEAR SYSTEM

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	65.0
ACRES THIS CROP BUDGET	370.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.25
ATR. & PAR. BRDCST.		1.00	17.60				17.60
PLANTER (FERT., HERB., ETC)	4.90			0.96	2.74	6.57	10.27
SEED		0.20	62.00				12.40
10 34 0		0.03	290.00				10.15
ANHYDROUS APPLICATOR	4.91			0.96	0.91	3.57	5.44
NH3 NITROGEN		65.00	0.16				10.40
COMBINE, 110 HP	3.18			3.89	3.82	17.27	24.93
TRUCK				2.60	0.52	2.08	5.20
AUGER	2.00*			0.30	0.10	0.35	0.75
TOTALS				8.71	8.09	29.84	100.44

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	50.55
FUEL AND LUBE	8.71
REPAIRS AND MAINTANANCE	8.09
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	6.59
(70.60 X 16.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	77.19

LABOR

DIRECT LABOR	4.53
(0.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	81.72

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	29.84
REAL ESTATE TAXES	6.75
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.5)	40.50
TOTAL FIXED COSTS	77.09
TOTAL COST, EXCEPT OVERHEAD AND MGT.	158.82

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.86
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	10.36
TOTAL COST PER ACRE	169.18
TOTAL COST PER UNIT OF PRODUCTION	2.60
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE SOUTHWEST NEBR.
GRAIN SORGHUM NON-IRRIGATED

B19

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	40.0
ACRES THIS CROP BUDGET	80.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
SPRING TOOTH HARROW	10.47			0.45	0.23	1.19	1.87
ANHYDROUS APPLICATOR	4.91			1.57	0.84	3.36	5.77
NH3 NITROGEN		40.00	0.16				6.40
PLANTER (FERT., HERB., ETC)	4.90			0.96	2.12	5.20	8.28
SEED		5.00	0.75				3.75
HERB. BAND		1.00	6.00				6.00
ROW CROP CULTIVATOR	5.29			0.89	0.79	2.07	3.75
SPRAYER	CUSTOM						3.25
GREENBUG AERIAL		1.00	2.10				2.10
COMBINE, 110HP	4.12			2.67	2.61	13.84	19.12
TRUCK				1.60	0.32	1.23	3.20
AUGER	4.00*			0.30	0.10	0.35	0.75
TOTALS				9.89	8.34	32.24	71.97

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.25
FUEL AND LUBE	9.89
REPAIRS AND MAINTANANCE	8.34
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	2.65
(39.73 X 16.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	42.37

LABOR

DIRECT LABOR	7.14
(1.2 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.51

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	32.24
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	63.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	113.26

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.12
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	4.00
TOTAL OVERHEAD AND MANAGEMENT	6.12
TOTAL COST PER ACRE	119.37
TOTAL COST PER UNIT OF PRODUCTION	2.98
(BASED ON ESTIMATED YIELD)	

B20

ESTIMATED 1982 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CANE HAY, NON-IRRIGATED

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	3.0
ACRES THIS CROP BUDGET	75.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS			TOTAL COSTS
				FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
TANDEM DISC	10.63			0.73	0.66	2.48	3.86
SPRING TOOTH HARROW	10.47			0.45	0.23	1.19	1.87
ANHYDROUS APPLICATOR	4.91			1.57	0.84	3.36	5.77
NH3 NITROGEN		40.00	0.16				6.40
GRAIN DRILL	8.44			0.56	0.76	3.00	4.32
SEED		15.00	0.40				6.00
SELF-PROPELLED WINDROWER	3.56			2.16	1.64	5.85	9.65
BALER, GIANT	5.00			0.94	0.97	4.28	6.19
TWINE		4.00	0.30				1.20
MOVE BALES		6.00	1.00				6.00

TOTALS				7.13	5.76	22.64	55.13
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CASH COSTS

PURCHASED MATERIALS	19.60
FUEL AND LUBE	7.13
REPAIRS AND MAINTANANCE	5.76
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	2.60
(32.49 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	35.09

LABOR

DIRECT LABOR	6.52
(1.1 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	41.61

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	22.64
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	54.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	95.75

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.75
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	7.75
TOTAL COST PER ACRE	103.50
TOTAL COST PER UNIT OF PRODUCTION	34.50
(BASED ON ESTIMATED YIELD)	

DESCRIPTION OF THE BASIS FOR CROP BUDGETS IN NORTHERN NEBRASKA

Cultivated crops are generally not feasible in the Sandhills area without irrigation. Irrigation is almost entirely by center-pivot irrigation. Native hay is produced on either "wet meadows" or upland sites.

Corn and alfalfa and seeded cool-season pasture are the predominant irrigated crops. In practice, the size of the "irrigable" site may be the determining factor in selecting a crop to irrigate. That is, either grass or alfalfa may not require a large added investment in machinery. Corn, may, since custom hiring is not readily available. Therefore, the corn budget uses a 390 acre basis while alfalfa and pasture are 130 acres.

<u>"Typical" Ranch</u>	<u>Machinery</u>	<u>1982 Price</u>
Irrigated Acreages:	78 hp tractor, diesel	\$30,950
Corn, grain 390	120-130 hp tractor, diesel	44,500
Corn, silage 60	21' heavy duty disk	11,750
Alfalfa 130	6-row, 30" planter	11,500
Pasture 260	Anhydrous applicator	
	with tank	6,357
	Combine, 95 hp diesel	
	with 3-row cornhead	53,965
Wet Meadow Acreages:	3/4 ton pickup	9,250
Nature Hay 320	Single axle truck,	
	350 bu. grain box	22,100
Dryland Hayland:	Giant round baler	
	(800-900 lb. bales)	8,850
Native Hay 400	14' self-propelled swather	
	with conditioner	23,300

Note that the sum of the acreages shown above will not be equal to the total acres available for each class of land. There are a vast number of possible acreage combinations of various crops which could be grown on this ranch.

ESTIMATED 1982 COSTS PER CROP ACRE, NORTHERN NEBR.
CORN GRAIN, CENTER PIVOT IRRIGATED, DIESEL, 225 FT. HEAD

TOTAL CROPLAND ACRES	520.0	EXPECTED YIELD PER ACRE	130.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	10.00			0.47	0.20	0.66	1.33
MACHINE RENTAL FEE							1.50
SUL PO MAG		0.05	155.00				7.75
P205		20.00	0.34				6.80
HERBICIDE		1.00	14.85				14.85
ANHYDROUS APPLICATOR	4.91			1.57	1.25	4.87	7.70
NH3 NITROGEN		100.00	0.16				16.00
TANDEM DISC	10.63			0.73	0.93	3.46	5.12
TANDEM DISC	10.63			0.73	0.93	3.46	5.12
PLANTER (FERT., HERB., ETC)	4.90			1.57	2.83	7.00	11.41
SEED		0.33	62.00				20.46
18 46 0		0.02	325.00				6.50
ZINC SUL.		4.00	1.00				4.00
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			50.90	12.85	82.64	146.39
LIQUID NITROGEN		50.00	0.27				13.50
COMBINE, 95HP	1.59			6.92	3.34	16.50	26.76
TRUCK				7.15	1.43	5.72	14.30
AUGER	4.00*			0.30	0.10	0.50	0.90
TOTALS				70.34	23.87	124.83	310.39

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	89.86
FUEL AND LUBE	70.34
REPAIRS AND MAINTANANCE	23.87
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	14.85
(185.56 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	200.41

LABOR

DIRECT LABOR	11.35
(1.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	211.76

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	124.83
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	149.33
TOTAL COST, EXCEPT OVERHEAD AND MGT.	361.09

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.02
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	23.02
TOTAL COST PER ACRE	384.11
TOTAL COST PER UNIT OF PRODUCTION	2.95
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, NORTHERN NEBRASKA
CORN SILAGE, CENTER PIVOT IRRIGATED, DIESEL, 225 FT. HEAD

B23

TOTAL CROPLAND ACRES	520.0	EXPECTED YIELD PER ACRE	18.0
ACRES THIS CROP BUDGET	60.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	10.00			0.47	0.20	0.66	1.33
MACHINE RENTAL FEE							1.50
SULPO MAG		0.05	155.00				7.75
P205		20.00	0.34				6.80
HERBICIDE		1.00	14.85				14.85
ANHYDROUS APPLICATOR	4.91			1.57	1.25	4.87	7.70
NH3 NITROGEN		100.00	0.16				16.00
TANDEM DISC	10.63			0.73	0.93	3.46	5.12
TANDEM DISC	10.63			0.73	0.93	3.46	5.12
PLANTER (FERT., HERB., ETC)	4.90			1.57	2.83	7.00	11.41
SEED		0.33	62.00				20.46
18 46 0		0.02	155.00				3.87
ZINC SUL.		4.00	1.00				4.00
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			50.90	12.85	82.64	146.39
LIQUID N		50.00	0.27				13.50
FORAGE CHOPPER	CUSTOM						30.00
TRUCK				14.85	2.97	11.88	29.70
PACK SILAGE	20.00*			2.25	1.40	4.00	7.65
TOTALS				73.07	23.37	117.99	333.15

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	87.23
FUEL AND LUBE	73.07
REPAIRS AND MAINTANANCE	23.37
CUSTOM HIRE AND MACHINE RENTAL	31.50
INTEREST ON OPERATING EXPENSE	17.21
(215.17 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	232.38

LABOR

DIRECT LABOR	9.18
(1.5 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	241.56

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	117.99
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	142.49
TOTAL COST, EXCEPT OVERHEAD AND MGT.	384.04

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.62
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	24.22
TOTAL COST PER ACRE	408.26
TOTAL COST PER UNIT OF PRODUCTION	22.68
(BASED ON ESTIMATED YIELD)	

B24

ESTIMATED 1982 COSTS PER CROP ACRE, NORTHERN NEBR.
ESTABLISH ALFALFA IN STUBBLE, CP IRRIG., DIESEL, 225 FT.HD.

TOTAL CROPLAND ACRES	520.0	EXPECTED YIELD PER ACRE	1.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	10.00			0.47	0.20	0.66	1.33
MACHINE RENTAL FEE							1.00
P205		60.00	0.34				20.40
AMM.SUL.		0.04	182.00				7.23
TANDEM DISC	9.11			0.85	0.84	3.15	4.84
PLANTER (SEED ONLY)	6.00			0.78	0.33	1.10	2.21
MACHINE RENTAL FEE							3.00
SEED		12.00	2.50				30.00
IRRIGATION, CENTER PIVOT 4.0 IN. APPLIED	10.00*			13.57	3.43	0.0	17.00
TOTALS				15.67	4.80	4.91	87.06

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	57.68
FUEL AND LUBE	15.67
REPAIRS AND MAINTANANCE	4.80
CUSTOM HIRE AND MACHINE RENTAL	4.00
INTEREST ON OPERATING EXPENSE (82.15 X 16.00% FOR 4.0 MONTHS)	4.38
TOTAL CASH COSTS	86.53

LABOR

DIRECT LABOR	3.26
(0.5 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	89.79

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	4.91
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 1.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	4.91
TOTAL COST, EXCEPT OVERHEAD AND MGT.	94.70

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.33
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.33
TOTAL COST PER ACRE	99.02
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	99.02

ESTIMATED 1932 COSTS PER CROP ACRE, NORTHERN NEBR.
ALFALFA HAY, CENTER PIVOT IRRIGATED, DIESEL, 225 FT. HD.

B25

TOTAL CROPLAND ACRES	520.0	EXPECTED YIELD PER ACRE	5.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SELF-PROPELLED WINDROWER	5.92			0.93	0.94	3.38	5.25
BALER, GIANT	7.00			0.67	0.52	2.22	3.42
TWINE		3.33	0.25				0.83
SELF-PROPELLED WINDROWER	5.92			0.93	0.94	3.38	5.25
BALER, GIANT	7.00			0.67	0.52	2.22	3.42
TWINE		3.33	0.25				0.83
SELF-PROPELLED WINDROWER	7.00			0.79	0.94	3.38	5.11
BALER, GIANT	7.00			0.67	0.52	2.22	3.42
TWINE		3.33	0.25				0.83
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			61.08	15.42	82.64	159.14
MOVE BALES		10.00	0.90				9.00
TOTALS				65.74	19.82	99.45	195.51

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	11.50
FUEL AND LUBE	65.74
REPAIRS AND MAINTANANCE	19.82
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	7.76
(97.06 X 16.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	104.83

LABOR

DIRECT LABOR	8.46
(1.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	113.28

ESTABLISHMENT CHARGE/YEAR

14.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	99.45
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	123.95
TOTAL COST, EXCEPT OVERHEAD AND MGT.	251.37

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.24
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	11.25
TOTAL OVERHEAD AND MANAGEMENT	16.49
TOTAL COST PER ACRE	267.87
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	53.57

ESTIMATED 1982 COSTS PER CROP ACRE, NORTHERN NEBR.
ESTABLISH IRRIG. GRASS IN FALL, CP IRRIG., DIESEL, 225 FT. H

TOTAL CROPLAND ACRES	520.0	EXPECTED YIELD PER ACRE	1.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	10.00			0.47	0.20	0.65	1.33
MACHINE RENTAL FEE							1.00
P205		50.00	0.34				17.00
TANDEM DISC	9.11			0.85	0.84	3.15	4.84
SPIKE TOOTH HARROW	9.25			0.83	0.22	1.00	2.05
PLANTER (SEED ONLY)	6.00			0.78	0.33	1.10	2.21
MACHINE RENTAL FEE							3.00
SEED		20.00	1.00				20.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	10.00*			13.57	3.43	0.0	17.00
10-34-0		0.10	290.00				29.00
TOTALS				16.50	5.02	5.91	97.43

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	66.00
FUEL AND LUBE	16.50
REPAIRS AND MAINTANANCE	5.02
CUSTOM HIRE AND MACHINE RENTAL	4.00
INTEREST ON OPERATING EXPENSE	4.88
(91.52 X 16.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	96.40

LABOR

DIRECT LABOR	3.91
(0.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	100.31

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	5.91
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 1.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	5.91
TOTAL COST, EXCEPT OVERHEAD AND MGT.	106.22

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.82
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.82
TOTAL COST PER ACRE	111.04
TOTAL COST PER UNIT OF PRODUCTION	111.04
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, NORTHERN NEBR.
IRRIGATED PASTURE, CENTER PIVOT IRRIG. DIESEL, 225 FT. HD.

B27

TOTAL CROPLAND ACRES	520.0	EXPECTED YIELD PER ACRE	10.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			61.08	16.30	82.64	160.02
LIQUID N		175.00	0.27				47.25
FENCING		1.00	1.00				1.00
ROTATE CATTLE		1.00	0.25				0.25
TOTALS				61.08	16.30	82.64	208.52

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	48.50
FUEL AND LUBE	61.08
REPAIRS AND MAINTANANCE	16.30
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	11.75
(125.89 X 16.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	137.63

LABOR

DIRECT LABOR	3.00
(0.5 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	140.63

ESTABLISHMENT CHARGE/YEAR

15.42

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	82.64
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	107.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	263.19

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.88
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	12.50
TOTAL OVERHEAD AND MANAGEMENT	19.38
TOTAL COST PER ACRE	282.57
TOTAL COST PER UNIT OF PRODUCTION	28.26
(BASED ON ESTIMATED YIELD)	

B28

ESTIMATED 1982 COSTS PER CROP ACRE, NORTHERN NEBR.
NATIVE WET MEADOW HAY, LARGE ROUND BALES

TOTAL CROPLAND ACRES	390.0	EXPECTED YIELD PER ACRE	1.0
ACRES THIS CROP BUDGET	320.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
SELF-PROPELLED WINDROWER	5.92			0.93	0.94	3.38	5.25
BALER, GIANT	7.00			0.67	0.52	2.22	3.42
TWINE		2.00	0.30				0.60
MOVE BALES		2.00	1.00				2.00
TOTALS				1.60	1.47	5.60	11.27

CASH COSTS

PURCHASED MATERIALS	2.60
FUEL AND LUBE	1.60
REPAIRS AND MAINTANANCE	1.47
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	0.38
(5.67 X 16.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	6.05

LABOR

DIRECT LABOR	1.87
(0.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	7.92

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	5.60
REAL ESTATE TAXES	3.00
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	26.60
TOTAL COST, EXCEPT OVERHEAD AND MGT.	34.52

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	0.30
MANAGEMENT CHARGE (\$ 1.00 X ESTIMATED YIELD)	1.00
TOTAL OVERHEAD AND MANAGEMENT	1.30
TOTAL COST PER ACRE	35.82
TOTAL COST PER UNIT OF PRODUCTION	35.82
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER CROP ACRE, NORTHERN NEBR.
NATIVE UPLAND HAY IN SWATH

B29

TOTAL CROPLAND ACRES	390.0	EXPECTED YIELD PER ACRE	0.6
ACRES THIS CROP BUDGET	400.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
MOWER	3.80			1.24	0.62	2.07	3.93
SIDE DELIVERY RAKE	8.90			0.53	0.45	1.61	2.59
TOTALS				1.77	1.07	3.69	6.52

CASH COSTS

PURCHASED MATERIALS	0.0
FUEL AND LUBE	1.77
REPAIRS AND MAINTANANCE	1.07
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	0.11
(2.84 X 16.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	2.95

LABOR

DIRECT LABOR	2.25
(0.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	5.20

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	3.69
REAL ESTATE TAXES	1.25
INTEREST ON LAND (\$ 125.00 VALUE/A X 6.00% X 1.0)	7.50
TOTAL FIXED COSTS	12.44
TOTAL COST, EXCEPT OVERHEAD AND MGT.	17.64

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	0.15
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	1.20
TOTAL OVERHEAD AND MANAGEMENT	1.35
TOTAL COST PER ACRE	18.98
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	31.64

DESCRIPTION OF CENTRAL NEBRASKA BENCHMARK FARM 1982

Crop budgets have been prepared which are typical and common to irrigated and dryland farms of central Nebraska. All of these crops are not usually raised on any one farm in the area. For example, it is unlikely that both irrigated and dryland corn silage will be produced on a given farm the same year, so it is with the benchmark farm. Consequently, the total of the acreage of individual crops shown here exceeds the crop acreage of the farm described below. The different crop budgets do provide information to whomever may wish to refer to them.

Custom work for neighbors is included in the farm plan. This will represent an additional one third of the benchmark tillable acreage. On the other hand, smaller acreages of crops that do not justify machinery ownership will be partially custom worked by others.

Labor will be supplied mostly by the operator and his family. Labor for hand weeding, harvesting grain and silage, and stacking hay bales will be employed.

Harvesting will be started early enough that some grain drying will be necessary.

It is assumed that some livestock production will be included on the farm.

Benchmark Farm		Machinery Inventory		Cost
Total Acres	800	130 hp diesel tractor		\$44,350
Irr. Cropland, gravity	260	80 hp diesel tractor		30,900
Irr. Cropland, pivot	132	Old 40 hp tractor for odd jobs		
Non-Irr. Cropland	280	Truck, single axle		22,000
Pasture	80	Pickup, 3/4 ton		9,200
Roads, farmstead, etc.	48	Tandem disc, 21'		11,600
		Corn machinery, 30" spacing		
		Shredder, 6-row		5,900
		Anhydrous applicator 21'		4,520
		Planter, 6-row		11,300
		Cultivator-hiller, 6-row		3,900
		Sprayer, pull type, 30"		4,200
		Combine, 6-row cornhead)		
		20' grain platform)		84,800
		Wagon, 325 bu.		3,600
		Auger, 60'8" pto		3,300
		Dryer, cont. flow, 400 bu/hr		20,300
		Wet corn handling bin, 3700 bu.		5,915
		Chisel sweeps, 19'		4,600
		Field conditioner, 30'		4,680
		Spike tooth harrow, 24'		1,410
		Grain drill, 16'		6,850
		Bale loader		2,100
		Irrigation equipment		
		Pivot sprinkler system, diesel		
		Gravity wells, 3, diesel		
		Gated and conveyor pipe, pipe		
		wagon, reuse pits, pumps, and		
		return pipe		
		Layout beginning of season and		
		pick up at end of season		

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL, 300 FT HEAD

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	135.0
ACRES THIS CROP BUDGET	132.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.73			1.01	1.15	4.26	6.43
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		155.00	0.16				24.80
PLANTER (FERT., HERB., ETC)	4.90			0.98	1.92	4.75	7.64
SEED 30,000/BAG		0.33	62.00				20.46
18-46-0 STARTER		100.00	0.16				16.00
HERBICIDE, BAND		1.00	6.40				6.40
INSECTICIDE		1.00	9.00				9.00
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	20.00*			53.49	10.87	90.13	154.49
COMBINE,	3.50			1.96	3.64	16.36	21.97
TRUCK	17.00*			1.32	1.61	5.48	8.41
AUGER	0.0 *			0.21	0.13	0.60	0.94
DRYER	8.00*			9.78	2.45	7.34	19.57
TOTALS				73.20	25.65	141.50	317.01

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.66
FUEL AND LUBE	73.20
REPAIRS AND MAINTANANCE	25.65
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	18.72
(175.51 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	194.23

LABOR

DIRECT LABOR	12.49
(2.1 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	206.72

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	141.50
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 340.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	200.30
TOTAL COST, EXCEPT OVERHEAD AND MGT.	407.02

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.71
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	23.21
TOTAL COST PER ACRE	430.23
TOTAL COST PER UNIT OF PRODUCTION	3.19
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE CENTER PIVOT IRRIGATED, DIESEL 300 FT HEAD

C3

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		155.00	0.16				24.80
PLANTER (FERT., HERB., ETC)	4.90			0.93	1.92	4.75	7.64
SEED 80,000/BAG		0.33	62.00				20.46
18-46-0 STARTER		100.00	0.16				16.00
HERBICIDE, BAND		1.00	6.40				6.40
INSECTICIDE		1.00	9.00				9.00
ROW CROP CULTIVATOR	5.29			0.91	0.83	2.14	3.88
ROW CROP CULTIVATOR	5.29			0.91	0.83	2.14	3.88
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	30.00*			53.49	10.87	90.13	154.49
FORAGE CHOPPER	CUSTOM						32.00
TRUCK	CUSTOM						32.00
PACK SILAGE	43.00*			1.02	2.85	7.86	11.73
TOTALS				59.93	19.62	115.48	335.68

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.66
FUEL AND LUBE	59.93
REPAIRS AND MAINTANANCE	19.62
CUSTOM HIRE AND MACHINE RENTAL	64.00
INTEREST ON OPERATING EXPENSE	23.49
(220.21 X 16.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	243.69

LABOR

DIRECT LABOR	12.80
(2.1 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	256.49

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	115.48
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	174.28
TOTAL COST, EXCEPT OVERHEAD AND MGT.	430.77

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	12.18
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	24.18
TOTAL COST PER ACRE	454.95
TOTAL COST PER UNIT OF PRODUCTION	22.75
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM FOR GRAIN, LIMITED IRR C.P. DIESEL 300 FT HEAD

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	115.0
ACRES THIS CROP BUDGET	80.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		125.00	0.16				20.00
PLANTER (FERT., HERB., ETC)	4.90			0.98	1.92	4.75	7.64
SEED		10.00	0.75				7.50
18-46-0`STARTER		100.00	0.16				16.00
HERBICIDE, BAND		1.00	6.00				6.00
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
IRRIGATION, CENTER PIVOT							
8.0 IN. APPLIED	15.00*			35.67	10.87	90.13	136.67
COMBINE,	4.00			1.72	2.38	12.62	16.72
TRUCK	15.00*			1.32	1.61	5.48	8.41
AUGER	0.0 *			0.21	0.13	0.60	0.94
DRYER	6.00*			8.34	2.09	6.26	16.69
TOTALS				52.68	22.89	132.42	257.48

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	49.50
FUEL AND LUBE	52.68
REPAIRS AND MAINTANANCE	22.89
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	13.34
(125.06 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	138.40

LABOR

DIRECT LABOR	10.60
(1.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	149.00

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	132.42
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	191.22
TOTAL COST, EXCEPT OVERHEAD AND MGT.	340.22

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.92
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	11.50
TOTAL OVERHEAD AND MANAGEMENT	18.42
TOTAL COST PER ACRE	358.64
TOTAL COST PER UNIT OF PRODUCTION	3.12
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

C5

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	140.0
ACRES THIS CROP BUDGET	180.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.73			1.01	1.15	4.26	6.43
TANDEM DISC	10.63			0.74	0.74	2.63	4.15
TANDEM DISC	10.63			0.74	0.74	2.63	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		155.00	0.16				24.80
PLANTER (FERT., HERB., ETC)	4.90			0.93	1.92	4.75	7.64
SEED 80,000/BAG		0.33	62.00				20.46
18-46-0 STARTER		100.00	0.16				16.00
HERBICIDE, BAND		1.00	6.40				6.40
INSECTICIDE		1.00	9.00				9.00
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
IRRIGATION, GATED PIPE SYSTEM							
16.0 IN. APPLIED	63.00*			36.06	4.61	97.02	137.69
COMBINE,	3.50			1.96	3.64	16.36	21.97
TRUCK	17.00*			1.32	1.61	5.48	8.41
AUGER	0.0 *			0.21	0.13	0.60	0.94
DRYER	8.00*			9.78	2.45	7.34	19.57
TOTALS				55.77	19.39	148.39	300.21

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	75.66
FUEL AND LUBE	55.77
REPAIRS AND MAINTANANCE	19.39
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	16.19
(151.82 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	163.01

LABOR

DIRECT LABOR	16.79
(2.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	184.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	148.39
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	244.29
TOTAL COST, EXCEPT OVERHEAD AND MGT.	429.09

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.40
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.40
TOTAL COST PER ACRE	451.50
TOTAL COST PER UNIT OF PRODUCTION	3.22
(BASED ON ESTIMATED YIELD)	

C6

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		155.00	0.16				24.80
PLANTER (FERT., HERB., ETC)	4.90			0.98	1.92	4.75	7.64
SEED 90,000/BAG		0.33	62.00				20.46
18-46-0 STARTER		100.00	0.16				16.00
HERBICIDE, BAND		1.00	6.40				6.40
INSECTICIDE		1.00	9.00				9.00
ROW CROP CULTIVATOR	5.29			1.48	1.15	3.19	5.82
ROW CROP CULTIVATOR	5.29			1.48	1.15	3.19	5.82
IRRIGATION, GATED PIPE SYSTEM							
16.0 IN. APPLIED	63.00*			36.06	6.13	97.02	139.21
FORAGE CHOPPER	CUSTOM						32.00
TRUCK	CUSTOM						32.00
PACK SILAGE	43.00*			1.02	2.85	7.86	11.73
TOTALS				43.64	15.51	124.46	324.27

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.66
FUEL AND LUBE	43.64
REPAIRS AND MAINTANANCE	15.51
CUSTOM HIRE AND MACHINE RENTAL	64.00
INTEREST ON OPERATING EXPENSE	21.31
(199.81 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	221.12

LABOR

DIRECT LABOR	16.10
(2.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	237.22

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	124.46
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	220.36
TOTAL COST, EXCEPT OVERHEAD AND MGT.	457.58

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.06
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	23.06
TOTAL COST PER ACRE	480.64
TOTAL COST PER UNIT OF PRODUCTION	24.03
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
SOYBEANS, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

C7

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	45.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
PLANTER (FERT., HERB., ETC)	4.90			0.98	1.92	4.75	7.64
SEED		1.00	8.00				8.00
HERBICIDE, BAND		1.00	8.35				8.85
18-46-0 STARTER		50.00	0.16				8.00
HAND WEED		1.00	3.35				3.35
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
IRRIGATION, GATED PIPE SYSTEM							
8.0 IN. APPLIED	33.00*			18.09	2.30	97.13	117.52
COMBINE,	3.50			1.96	2.38	12.62	16.97
TRUCK	17.00*			0.91	0.79	2.39	4.09
AUGER	0.0 *			0.16	0.10	0.60	0.86
TOTALS				25.40	10.54	126.96	191.10

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	28.20
FUEL AND LUBE	25.40
REPAIRS AND MAINTANANCE	10.54
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.84
(64.14 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	70.93

LABOR

DIRECT LABOR	11.34
(1.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	82.32

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	126.96
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	222.86
TOTAL COST, EXCEPT OVERHEAD AND MGT.	305.18

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.55
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	17.05
TOTAL COST PER ACRE	322.23
TOTAL COST PER UNIT OF PRODUCTION	7.16
(BASED ON ESTIMATED YIELD)	

C8

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
ESTABLISH ALFALFA, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	0.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
BROADCAST SPREADER	6.50			0.74	0.36	1.18	2.28
MACHINE RENTAL FEE							1.50
P205		40.00	0.34				13.60
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
SPIKE TOOTH HARROW	12.33			0.39	0.20	2.12	2.71
SPIKE TOOTH HARROW	12.33			0.39	0.20	2.12	2.71
ROLLER OR PACKER	6.50			0.74	0.36	1.18	2.28
MACHINE RENTAL FEE							1.50
GRAIN DRILL	5.62			0.86	1.43	5.79	8.08
SEED		12.00	2.50				30.00
IRRIGATION, GATED PIPE SYSTEM							
6.0 IN. APPLIED	33.00*			13.56	2.32	0.0	15.88
TOTALS				18.15	6.34	17.75	88.84

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	43.60
FUEL AND LUBE	18.15
REPAIRS AND MAINTANANCE	6.34
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	7.58
(71.09 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	78.68

LABOR

DIRECT LABOR	8.32
(1.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	86.99

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	17.75
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)	0.0
TOTAL FIXED COSTS	17.75
TOTAL COST, EXCEPT OVERHEAD AND MGT.	104.74

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.93
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.93
TOTAL COST PER ACRE	108.68
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
ALFALFA FOR HAY, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

C9

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	6.5
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPIKE TOOTH HARROW	12.33			0.39	0.20	2.12	2.71
BROADCAST SPREADER	6.50			0.74	0.36	1.18	2.28
MACHINE RENTAL FEE P205		40.00	0.34				13.60
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						17.50
STACK BALES, LABOR		0.33	3.50				1.15
HAUL & STACK BALES	20.00*			0.44	1.32	3.94	5.70
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						17.50
STACK BALES, LABOR		0.33	3.50				1.15
HAUL & STACK BALES	20.00*			0.42	1.32	3.94	5.68
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						17.00
STACK BALES, LABOR		0.33	3.50				1.15
HAUL & STACK BALES	20.00*			0.42	1.32	3.94	5.63
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						17.00
STACK BALES, LABOR		0.33	3.50				1.15
HAUL & STACK BALES	20.00*			0.42	1.32	3.94	5.68
IRRIGATION, GATED PIPE SYSTEM 16.0 IN. APPLIED	60.00*			36.07	6.13	97.02	139.22
TOTALS				38.90	11.96	116.08	283.67

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.22
FUEL AND LUBE	38.90
REPAIRS AND MAINTANANCE	11.96
CUSTOM HIRE AND MACHINE RENTAL	98.50
INTEREST ON OPERATING EXPENSE (167.59 X 16.00% FOR 8.0 MONTHS)	17.88
TOTAL CASH COSTS	185.46

LABOR

DIRECT LABOR	15.41
(2.6 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	200.87

ESTABLISHMENT CHARGE/YEAR

21.74

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	116.08
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	211.98
TOTAL COST, EXCEPT OVERHEAD AND MGT.	434.59

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.27
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	22.27
TOTAL COST PER ACRE	456.87
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	70.29

C10

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	55.0
ACRES THIS CROP BUDGET	80.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.63	4.15
TANDEM DISC	10.63			0.74	0.74	2.63	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		55.00	0.16				8.80
PLANTER (FERT., HERB., ETC)	4.90			0.98	1.94	4.80	7.73
SEED		0.17	62.00				10.54
18-46-0 STARTER		50.00	0.16				8.00
HERBICIDE, BAND		1.00	6.40				6.40
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
COMBINE,	4.50			1.53	3.64	16.36	21.53
TRUCK	13.00*			0.71	0.79	2.39	3.89
AUGER	0.0 *			0.16	0.10	0.60	0.86
DRYER	0.0 *			3.94	0.93	2.96	7.83
TOTALS				11.76	11.34	39.69	96.53

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.74
FUEL AND LUBE	11.76
REPAIRS AND MAINTANANCE	11.34
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.06
(56.84 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	62.90

LABOR

DIRECT LABOR	8.13
(1.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	71.03

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	39.69
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 340.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	98.49
TOTAL COST, EXCEPT OVERHEAD AND MGT.	169.52

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.14
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	5.50
TOTAL OVERHEAD AND MANAGEMENT	8.64
TOTAL COST PER ACRE	178.17
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.24

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, ECOFALLOW, FOLLOWS WHEAT IN 3 YEAR ROTATION

C11

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	70.0
ACRES THIS CROP BUDGET	80.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	11.82			0.41	0.23	1.70	2.39
ATRAZINE-PARAQUAT		1.00	15.00				15.00
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		75.00	0.16				12.00
PLANTER (FERT., HERB., ETC)	4.90			1.60	2.26	5.88	9.73
SEED		0.17	62.00				10.54
18-46-0 STARTER		50.00	0.16				8.00
SPRAYER	11.82			0.41	0.28	1.70	2.39
LASSO-ATRAZINE		1.00	12.25				12.25
COMBINE,	4.50			1.53	3.64	16.35	21.53
TRUCK	13.00*			0.71	0.79	2.39	3.89
DRYER	0.0 *			3.94	0.98	2.96	7.88
AUGER	0.0 *			0.16	0.10	0.60	0.86
TOTALS				9.89	9.17	34.70	111.55

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	57.79
FUEL AND LUBE	9.89
REPAIRS AND MAINTANANCE	9.17
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	8.20
(76.85 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	85.05

LABOR

DIRECT LABOR	5.75
(1.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	90.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	34.70
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	122.90
TOTAL COST, EXCEPT OVERHEAD AND MGT.	213.70

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.25
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	11.25
TOTAL COST PER ACRE	224.95
TOTAL COST PER UNIT OF PRODUCTION	3.21
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE, NON-IRRIGATED

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	8.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		55.00	0.16				8.80
PLANTER (FERT., HERB., ETC)	4.90			0.93	1.92	4.75	7.64
SEED 80,000/BAG		0.17	62.00				10.54
18-46-0 STARTER		50.00	0.16				8.00
HERBICIDE, BAND		1.00	6.40				6.40
ROW CROP CULTIVATOR	5.29			0.91	0.83	2.14	3.88
ROW CROP CULTIVATOR	5.29			0.91	0.83	2.14	3.88
FORAGE CHOPPER	CUSTOM						17.00
TRUCK	CUSTOM						17.00
	23.00*			0.55	1.53	4.23	6.31
TOTALS				5.97	7.43	21.72	102.85

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.74
FUEL AND LUBE	5.97
REPAIRS AND MAINTANANCE	7.43
CUSTOM HIRE AND MACHINE RENTAL	34.00
INTEREST ON OPERATING EXPENSE	8.65
(81.14 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	89.79

LABOR

DIRECT LABOR	7.80
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	97.59

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	21.72
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	80.52
TOTAL COST, EXCEPT OVERHEAD AND MGT.	178.10

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.49
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	4.80
TOTAL OVERHEAD AND MANAGEMENT	9.29
TOTAL COST PER ACRE	187.39
TOTAL COST PER UNIT OF PRODUCTION	23.42
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM FOR GRAIN, NON-IRRIGATED

C13

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	63.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		65.00	0.16				10.40
PLANTER (FERT., HERB., ETC)	4.90			0.98	1.92	4.75	7.64
SEED		5.00	0.75				3.75
18-46-0 STARTER		50.00	0.16				8.00
HERBICIDE, BAND		1.00	6.00				6.00
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
SPRAYER	11.82			0.41	0.28	1.70	2.39
HERBICIDE, 2,4-D		1.00	1.75				1.75
COMBINE,	4.50			1.53	2.38	12.62	16.53
TRUCK	13.00*			0.71	0.79	2.39	3.89
AUGER	0.0 *			0.16	0.10	0.60	0.86
DRYER	0.0 *			3.94	0.98	2.96	7.88
TOTALS				11.25	9.56	35.54	86.25

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	29.90
FUEL AND LUBE	11.25
REPAIRS AND MAINTANANCE	9.56
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.41
(50.71 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	56.12

LABOR

DIRECT LABOR	7.50
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	63.62

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	35.54
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	94.34
TOTAL COST, EXCEPT OVERHEAD AND MGT.	157.96

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.81
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	9.11
TOTAL COST PER ACRE	167.07
TOTAL COST PER UNIT OF PRODUCTION	2.65
(BASED ON ESTIMATED YIELD)	

C14

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM, ECO-FALLOW, FOLLOWS WHEAT IN 3-YEAR ROTATION

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	75.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	11.82			0.41	0.28	1.70	2.39
ATRAZINE PARAQUAT		1.00	15.00				15.00
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		80.00	0.16				12.80
PLANTER (FERT., HERB., ETC)	4.90			1.60	2.26	5.83	9.73
SEED		5.00	0.75				3.75
18-46-0 STARTER		50.00	0.16				8.00
SPRAYER	11.82			0.41	0.28	1.70	2.39
RAMROD-ATRAZINE		1.00	13.00				13.00
COMBINE,	4.50			1.53	2.38	12.62	16.53
TRUCK	13.00*			0.71	0.79	2.39	3.89
DRYER	0.0 *			5.35	1.34	4.01	10.70
AUGER	0.0 *			0.16	0.10	0.60	0.85
TOTALS				11.30	8.27	32.01	104.14

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	52.55
FUEL AND LUBE	11.30
REPAIRS AND MAINTANANCE	8.27
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	7.69
(72.12 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	79.82

LABOR

DIRECT LABOR	5.75
(1.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	85.56

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	32.01
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	120.21
TOTAL COST, EXCEPT OVERHEAD AND MGT.	205.78

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.99
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	11.49
TOTAL COST PER ACRE	217.27
TOTAL COST PER UNIT OF PRODUCTION	2.90
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
SOYBEANS, NON-IRRIGATED

C15

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	27.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
PLANTER (FERT., HERB., ETC)	4.90			0.98	1.92	4.75	7.64
SEED		0.90	8.00				7.20
HERBICIDE, BAND		1.00	3.85				8.85
HANDWEED		1.00	3.35				3.35
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
ROW CROP CULTIVATOR	5.29			0.91	0.79	2.06	3.75
COMBINE,	4.00			1.72	2.11	11.20	15.04
TRUCK	15.00*			0.35	0.79	2.39	3.53
AUGER	0.0 *			0.16	0.10	0.60	0.86
TOTALS				6.51	7.97	28.41	62.23

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	19.40
FUEL AND LUBE	6.51
REPAIRS AND MAINTANANCE	7.97
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.61
(33.88 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	37.49

LABOR

DIRECT LABOR	7.62
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	45.12

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	28.41
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 340.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	87.21
TOTAL COST, EXCEPT OVERHEAD AND MGT.	132.32

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.87
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	8.10
TOTAL OVERHEAD AND MANAGEMENT	9.97
TOTAL COST PER ACRE	142.30
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.27

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
WHEAT FOR GRAIN CONTINUOUS CROPPED NON-IRRIGATED

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	37.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.76			0.80	1.21	2.82	4.83
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		40.00	0.16				6.40
FIELD CULTIVATOR	12.22			0.64	0.89	2.57	4.10
GRAIN DRILL	5.62			0.86	1.43	5.79	8.08
SEED		1.00	4.10				4.10
18-46-0		40.00	0.16				6.40
COMBINE,	5.00			1.37	2.38	12.62	16.38
TRUCK	12.00*			0.63	0.79	2.39	3.81
AUGER	0.0 *			0.16	0.10	0.60	0.86
TOTALS				6.34	8.38	32.58	64.20

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	16.90
FUEL AND LUBE	6.34
REPAIRS AND MAINTANANCE	8.38
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.37
(31.62 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	34.99

LABOR

DIRECT LABOR	6.01
(1.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	41.00

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	32.58
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	91.38
TOTAL COST, EXCEPT OVERHEAD AND MGT.	132.38

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.75
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.55
TOTAL OVERHEAD AND MANAGEMENT	7.30
TOTAL COST PER ACRE	139.68
TOTAL COST PER UNIT OF PRODUCTION	3.78
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
WHEAT FOR GRAIN, FALLOW EVERY THIRD YEAR

C17

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	47.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
CHISEL	9.76			0.80	1.21	2.82	4.83
CHISEL	9.76			0.80	1.21	2.82	4.83
FIELD CULTIVATOR	12.22			0.64	0.89	2.57	4.10
ANHYDROUS APPLICATOR	6.87			1.14	0.84	3.11	5.09
ANHY NITROGEN		50.00	0.16				8.00
FIELD CULTIVATOR	12.22			0.64	0.89	2.57	4.10
GRAIN DRILL	5.62			0.86	1.43	5.79	8.08
SEED		1.00	4.10				4.10
18-46-0		40.00	0.16				6.40
COMBINE,	5.00			1.37	2.38	12.62	16.38
TRUCK	12.00*			0.63	0.79	2.39	3.81
AUGER	0.0 *			0.16	0.10	0.60	0.86
TOTALS				7.78	10.48	37.97	74.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.50
FUEL AND LUBE	7.78
REPAIRS AND MAINTANANCE	10.48
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.92
(36.76 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	40.68

LABOR

DIRECT LABOR	7.12
(1.2 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	47.79

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	37.97
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	126.17
TOTAL COST, EXCEPT OVERHEAD AND MGT.	173.96

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.03
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	7.05
TOTAL OVERHEAD AND MANAGEMENT	9.08
TOTAL COST PER ACRE	183.04
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.89

C18

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
ESTABLISH ALFALFA, NON-IRRIGATED

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	0.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.74	0.74	2.68	4.15
CHISEL	9.76			0.80	1.21	2.82	4.83
CHISEL	9.76			0.80	1.21	2.82	4.83
BROADCAST SPREADER	6.50			0.74	0.36	1.18	2.28
MACHINE RENTAL FEE P205		40.00	0.34				13.60
FIELD CULTIVATOR	12.22			0.64	0.89	2.57	4.10
SPIKE TOOTH HARROW	12.33			0.39	0.20	2.12	2.71
ROLLER OR PACKER	6.50			0.74	0.36	1.18	2.28
MACHINE RENTAL FEE							1.50
GRAIN DRILL	5.62			0.86	1.43	5.79	8.08
SEED		7.00	2.50				17.50
TOTALS				5.71	6.39	21.15	67.35

CASH COSTS

PURCHASED MATERIALS	31.10
FUEL AND LUBE	5.71
REPAIRS AND MAINTANANCE	6.39
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE (46.20 X 16.00% FOR 8.0 MONTHS)	4.93
TOTAL CASH COSTS	51.13

LABOR

DIRECT LABOR	5.68
(0.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	56.81

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	21.15
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)	0.0
TOTAL FIXED COSTS	21.15
TOTAL COST, EXCEPT OVERHEAD AND MGT.	77.96

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.56
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	2.56
TOTAL COST PER ACRE	80.52
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	*****

ESTIMATED 1982 COSTS PER ACRE, CENTRAL NEBRASKA
ALFALFA FOR HAY NON-IRRIGATED

C19

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	3.2
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPIKE TOOTH HARROW	12.33			0.39	0.20	2.12	2.71
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						12.00
STACK BALES, LABOR		0.25	3.50				0.87
WINDROWER	15.00*			0.32	1.14	3.42	4.88
BALER, REGULAR	CUSTOM						7.00
STACK BALES, LABOR	CUSTOM						12.00
WINDROWER	15.00*			0.32	1.14	3.42	4.88
BALER, REGULAR	CUSTOM						7.00
STACK BALES, LABOR	CUSTOM						12.00
	15.00*	0.25	3.50				0.87
	15.00*			0.32	1.14	3.42	4.88
TOTALS				1.35	3.62	12.38	76.98

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	2.62
FUEL AND LUBE	1.35
REPAIRS AND MAINTANANCE	3.62
CUSTOM HIRE AND MACHINE RENTAL	57.00
INTEREST ON OPERATING EXPENSE	6.89
(64.59 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	71.48

LABOR

DIRECT LABOR	4.99
(0.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	76.47

ESTABLISHMENT CHARGE/YEAR 16.11

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	12.38
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 340.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	71.18
TOTAL COST, EXCEPT OVERHEAD AND MGT.	163.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.57
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	10.07
TOTAL COST PER ACRE	173.84
TOTAL COST PER UNIT OF PRODUCTION	53.49
(BASED ON ESTIMATED YIELD)	

DESCRIPTION OF NORTHEAST NEBRASKA BENCHMARK FARM

This farm is located in the rolling hills, with Moody-Crofton soils. Several enterprise budgets, center pivot irrigated corn and alfalfa seeding, are more typical of the sandy areas of Pierce, Antelope and Holt Counties. The remainder of the budgets for this area are for crops produced on the benchmark farm of the rolling hills.

Labor is usually supplied by the operator and his family. Some seasonal hired labor may be required such as hauling grain and rogueing of soybeans.

Typical Farm - Total Acres 480

Corn	240	Alfalfa	40
Soybeans	120	Pasture, farmstead,	40
Oats	40	and roads	

The $\frac{1}{4}$ section center pivots were budgeted on the sandy soils which is more typical west of highway 81.

Machinery Inventory and Practices

Tractor #1 - 110-120 hp diesel w/cab \$37,900

Tractor #2 - 70-80 hp diesel w/cab \$30,800

Disc - 21' tandem \$11,466

Plow - 5-16" assume 1/3 of corn land is plowed, 100% if continuous corn \$5,619

Planter - 4R-38" w/attachments \$7,050, irrigated sandy land uses 12R-30" \$22,750 minimum till planter 6R @ \$1,650 per row or \$9,900

Fertilizer applicator - use custom bulk floater spreader for dry or liquid materials; anhydrous ammonia applicator and supply tank are rented from fertilizer supplier

Cultivator - 4R mounted \$2,884; 6R for sandy soils \$3,700

Rotary hoe - 4R \$2,821, is used when chemicals are not applied, is not included in practices on this farm

High boy or aerial spraying - custom hired for cornborer control

Ground sprayer - 10R-30' \$3,430, w/200 gallon tank

Combine - base unit 4420 JD or equiv. \$42,000; 4R-38" cornhead \$11,000; grain head w/reel 13' \$5,900; 8' pickup attachment \$2,190; use floating cutter bar for

soybeans; assumes that custom combining will be done in addition to own acreage (total of 600); a custom rate of \$28.00 per acre is used on sandy land center pivots

Hauling is done 1/3 by truck and 2/3 by wagons; truck is owned, used and valued at \$5,000; it will haul about 100,000 bushels per year; a 250 bushel side empty wagon and gear is valued at \$2,200; custom rates are used for hauling @ .10 per bushel in rolling hills to on-farm storage and .12 per bushel plus .02/bu/mile over seven mile from sandy land pivots.

Drying is done in bin; about 2/3 of crop ($\frac{1}{2}$ on sandy land) is typically dried with unheated air; rate charged is .066-.08/bu

Endgate wagon seeder - \$500 for oats and alfalfa seeding

Grain drill - 10' \$6,411; roller harrow packer \$4,665

Swather - 14' pull type hydraulic pivot tongue \$12,621 or 14' self-propelled w/hydrostat and w/o cab \$23,082; assume additional custom work will be done for oats and hay.

Auger - w/PTO 8"-56' \$2,823

Large round baler, 1500# bale - \$10,764 used on 420 acres per year, including some oat straw and custom work

Stacker - 3 ton capacity \$16,700, used on approximately 500 acres, including custom work

Stack moving - custom hire rates used

Rogue labor - assume 1 acre per hour @ \$4.00

Center pivot irrigation - sandy land has 77' lift and 800 gpm at 65 psi or total of 250' head; ten inches are pumped with this budget

Center pivot irrigation - rolling hills has a lift of 150 ft with pressure and lift equivalent to 300' of head, well produces 800 gpm @ 65 psi, seven inches of water is pumped

Some farm operators broadcast 46 lbs. of 18-46-0 and 100 lbs. of sul-po-mag on irrigated corn after cultivation. This practice has been included on sandy land in prior years but not this year. Thirty pounds of liquid nitrogen is pumped through irrigation system on sandy land.

ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL, SANDY SOIL

TOTAL CROPLAND ACRES	640.0	EXPECTED YIELD PER ACRE	140.0
ACRES THIS CROP BUDGET	264.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.65	0.73	2.70	4.08
ANHYDROUS APPLICATOR	6.87			1.01	0.41	1.37	2.79
MACHINE RENTAL FEE							2.00
NITROGEN-NH ₃		140.00	0.16				22.40
TANDEM DISC	10.63			0.65	0.73	2.70	4.08
PLANTER (FERT., HERB., ETC)	9.80			0.71	3.06	7.06	10.83
SEED-SINGLE X		0.33	62.00				20.46
8-32-8-6-1		150.00	0.12				18.00
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	7.40				7.40
ROW CROP CULTIVATOR	7.05			0.64	1.17	2.65	4.46
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	25.00*			33.93	8.57	82.64	125.14
LIQ N THRU SYSTM		40.00	0.25				10.00
COMBINE, CORN HEAD	CUSTOM						28.00
GRAIN KART	10.00*			0.50	1.20	3.00	4.70
TRUCK	CUSTOM						22.40
GRAIN DRYING (1/2 CROP)	10.00*			0.0	2.45	2.45	4.90
TOTALS				38.09	18.31	104.57	303.63

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	90.26
FUEL AND LUBE	38.09
REPAIRS AND MAINTANANCE	18.31
CUSTOM HIRE AND MACHINE RENTAL	52.40
INTEREST ON OPERATING EXPENSE	21.23
(199.06 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	220.30

LABOR

DIRECT LABOR	7.97
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	228.26

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	104.57
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	174.57
TOTAL COST, EXCEPT OVERHEAD AND MGT.	402.83

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.01
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	25.01
TOTAL COST PER ACRE	427.84
TOTAL COST PER UNIT OF PRODUCTION	3.06
(BASED ON ESTIMATED YIELD)	

**ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIG., ELECT., ROLLING HILLS**

D3

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	130.0
ACRES THIS CROP BUDGET	132.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
ANHYDROUS APPLICATOR	6.87			1.01	0.41	1.37	2.79
MACHINE RENTAL FEE							2.00
NITROGEN-NH3		130.00	0.16				20.80
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
PLANTER (FERT., HERB., ETC)	4.25			1.63	1.96	5.05	8.64
SEED-SINGLE X		0.33	62.00				20.46
10-34-0		125.00	0.14				18.12
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	6.40				6.40
ROW CROP CULTIVATOR	4.58			0.99	0.99	2.68	4.66
ROW CROP CULTIVATOR	4.58			0.99	0.99	2.68	4.66
IRRIGATION, CENTER PIVOT							
7.0 IN. APPLIED	20.00*			25.23	5.00	78.86	109.09
LIQ N THRU IRR SYSTM		30.00	0.27				8.10
SPRAYER	CUSTOM						1.88
BORER SPRAY (1/2 YR)		0.50	9.00				4.50
COMBINE, CORNHEAD	2.76			2.49	3.75	16.96	23.20
TRUCK	CUSTOM						1.30
GRAIN AUGER	10.00*			0.15	0.40	1.60	2.15
GRAIN DRYER (2/3 CROP)	10.00*			0.50	2.50	2.75	5.75
TOTALS				34.29	17.66	118.12	265.62

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	90.38
FUEL AND LUBE	34.29
REPAIRS AND MAINTANANCE	17.66
CUSTOM HIRE AND MACHINE RENTAL	5.18
INTEREST ON OPERATING EXPENSE	15.73
(147.51 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	163.24

LABOR

DIRECT LABOR	12.21
(2.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	175.45

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	118.12
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	205.62
TOTAL COST, EXCEPT OVERHEAD AND MGT.	381.07

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.16
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	21.16
TOTAL COST PER ACRE	402.23
TOTAL COST PER UNIT OF PRODUCTION	3.09
(BASED ON ESTIMATED YIELD)	

D4

**ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED**

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	75.0
ACRES THIS CROP BUDGET	240.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			1.01	0.41	1.37	2.79
MACHINE RENTAL FEE							2.00
NITROGEN-NH3		80.00	0.16				12.80
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
HOLDBOARD PLOW	2.57			2.70	1.90	5.33	9.82
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
PLANTER (FERT.,HERB.,ETC)	4.25			1.06	1.94	5.00	8.00
SEED-SINGLE X		0.20	62.00				12.40
10-34-0 STRTR		125.00	0.14				18.12
INSECTICIDE		1.00	7.20				7.20
HERBICIDE		1.00	6.40				6.40
ROW CROP CULTIVATOR	4.58			0.99	0.99	2.68	4.66
ROW CROP CULTIVATOR	4.58			0.99	0.99	2.68	4.66
SPRAYER	CUSTOM						1.25
BORER SPRAY (1/3 YR)		0.33	9.00				2.97
COMBINE, CORN HEAD	2.76			2.14	3.55	16.37	22.06
TRUCK	CUSTOM						7.50
AUGER	7.00*			0.09	0.18	1.24	1.51
GRAIN DRYER (2/3 CROP)	8.00*			0.22	2.00	2.00	4.22
TOTALS				10.50	13.52	42.83	137.49

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	59.89
FUEL AND LUBE	10.50
REPAIRS AND MAINTANANCE	13.52
CUSTOM HIRE AND MACHINE RENTAL	10.75
INTEREST ON OPERATING EXPENSE	10.10
(94.66 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	104.75

LABOR

DIRECT LABOR	12.05
(2.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	116.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	42.83
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	112.83
TOTAL COST, EXCEPT OVERHEAD AND MGT.	229.63

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.24
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	12.74
TOTAL COST PER ACRE	242.37
TOTAL COST PER UNIT OF PRODUCTION	3.23
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CONSERVATION TILLAGE

D5

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	75.0
ACRES THIS CROP BUDGET	240.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			1.01	0.41	1.37	2.79
MACHINE RENTAL FEE							2.00
NITROGEN-NH3		80.00	0.16				12.80
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
PLANTER (FERT., HERB., ETC)	4.90			1.41	2.99	7.23	11.64
SEED-SINGLE X		0.20	62.00				12.40
10-34-0 STRTR		125.00	0.14				18.12
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	6.40				6.40
ROW CROP CULTIVATOR	4.58			0.99	0.99	2.68	4.66
ROW CROP CULTIVATOR	4.58			0.99	0.99	2.68	4.66
SPRAYER	13.79			0.33	0.32	2.04	2.68
2,4-D		1.00	1.75				1.75
SPRAYER	CUSTOM						1.25
BORER SPRY (1/3 YR)		0.33	9.00				2.97
COMBINE, CORNHEAD	2.76			2.14	3.55	16.37	22.06
TRUCK	CUSTOM						7.50
GRAIN AUGER	7.00*			0.09	0.18	1.24	1.51
DRYER (2/3 CROP)	8.00*			0.22	2.00	2.00	4.22
TOTALS				7.83	12.25	38.69	135.97

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	66.44
FUEL AND LUBE	7.83
REPAIRS AND MAINTANANCE	12.25
CUSTOM HIRE AND MACHINE RENTAL	10.75
INTEREST ON OPERATING EXPENSE	10.38
(97.28 X 16.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	107.65

LABOR

DIRECT LABOR	9.39
(1.6 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	117.05

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	38.69
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	108.69
TOTAL COST, EXCEPT OVERHEAD AND MGT.	225.74

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.38
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	12.88
TOTAL COST PER ACRE	238.62
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.18

ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	30.0
ACRES THIS CROP BUDGET	100.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
MOLDBOARD PLOW	2.57			2.70	1.80	5.33	9.82
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
PLANTER (FERT., HERB., ETC)	4.25			1.06	1.86	4.82	7.74
SEED		1.00	3.00				8.00
HERBICIDE		1.00	3.85				8.85
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.99	1.04	2.77	4.80
ROW CROP CULTIVATOR	4.58			0.99	1.04	2.77	4.80
ROGUE LABOR		1.00	4.00				4.00
COMBINE, GRAIN HEAD	2.98			1.99	3.28	17.38	22.64
TRUCK	CUSTOM						3.60
GRAIN AUGER	5.00*			0.02	0.05	0.53	0.60
TOTALS				9.04	10.72	39.75	84.27

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	21.15
FUEL AND LUBE	9.04
REPAIRS AND MAINTANANCE	10.72
CUSTOM HIRE AND MACHINE RENTAL	3.60
INTEREST ON OPERATING EXPENSE	4.15
(44.51 X 16.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	48.67

LABOR

DIRECT LABOR	10.01
(1.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	58.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	39.75
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	109.75
TOTAL COST, EXCEPT OVERHEAD AND MGT.	168.44

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.43
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	9.00
TOTAL OVERHEAD AND MANAGEMENT	11.43
TOTAL COST PER ACRE	179.87
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.00

ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
SOYBEANS, CENTER PIVOT IRRIGATED

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TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	45.0
ACRES THIS CROP BUDGET	100.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						2.75
PHOS., P205		30.00	0.34				10.20
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
MOLDBOARD PLOW	2.57			2.70	1.80	5.33	9.82
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
PLANTER (FERT., HERB., ETC)	4.25			1.06	1.86	4.82	7.74
SEED		1.00	8.00				8.00
HERBICIDE		1.00	8.85				8.85
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.99	1.04	2.77	4.80
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			14.42	2.86	78.86	96.14
COMBINE, GRAINHEAD	2.98			1.99	3.28	17.38	22.64
TRUCK	CUSTOM						5.40
GRAIN AUGER	7.00*			0.05	0.10	0.53	0.68
TOTALS				22.50	12.59	115.85	190.44

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	31.35
FUEL AND LUBE	22.50
REPAIRS AND MAINTANANCE	12.59
CUSTOM HIRE AND MACHINE RENTAL	8.15
INTEREST ON OPERATING EXPENSE	6.96
(74.60 X 16.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	81.56

LABOR

DIRECT LABOR	10.40
(1.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	91.96

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	115.85
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	203.35
TOTAL COST, EXCEPT OVERHEAD AND MGT.	295.31

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.08
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	17.58
TOTAL COST PER ACRE	312.88
TOTAL COST PER UNIT OF PRODUCTION	6.95
(BASED ON ESTIMATED YIELD)	

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ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
OATS, NON-IRRIGATED

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						2.75
30-10-0		200.00	0.12				24.00
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
BROADCAST SEEDER	9.82			0.46	0.38	1.87	2.70
SEED		3.50	1.75				6.12
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.01	1.31	1.32
WINDROWER	CUSTOM						6.00
COMBINE, PICKUP HEAD	3.56			1.66	2.87	15.04	19.57
TRUCK	CUSTOM						8.00
GRAIN AUGER	7.00*			0.09	0.18	1.24	1.51
TOTALS				3.51	5.09	25.63	81.11

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	30.12
FUEL AND LUBE	3.51
REPAIRS AND MAINTANANCE	5.09
CUSTOM HIRE AND MACHINE RENTAL	16.75
INTEREST ON OPERATING EXPENSE	2.96
(55.48 X 16.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	58.44

LABOR

DIRECT LABOR	4.12
(0.7 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	62.56

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	25.63
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	95.63
TOTAL COST, EXCEPT OVERHEAD AND MGT.	158.19

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.92
MANAGEMENT CHARGE (\$ 0.08 X ESTIMATED YIELD)	6.40
TOTAL OVERHEAD AND MANAGEMENT	9.32
TOTAL COST PER ACRE	167.51
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.09

ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
OATS CHOP WITH SPRING ALFALFA SEEDING*

D9

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	3.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						2.75
NITROGEN-DRY		60.00	0.28				16.80
P205-DRY		60.00	0.34				20.40
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
BROADCAST SEEDER	9.82			0.46	0.38	1.87	2.70
OAT SEED		3.50	1.75				6.12
TANDEM DISC	10.63			0.65	0.83	3.08	4.56
BROADCAST SEEDER	9.82			0.46	0.38	1.87	2.70
ALFALFA SEED		12.00	2.50				30.00
SPIKE TOOTH HARROW	10.79			0.42	0.27	2.16	2.85
WINDROWER	CUSTOM						6.00
FORAGE CHOPPER	CUSTOM						28.75
TOTALS				2.64	2.67	12.06	128.20

CASH COSTS

PURCHASED MATERIALS	73.32
FUEL AND LUBE	2.64
REPAIRS AND MAINTANANCE	2.67
CUSTOM HIRE AND MACHINE RENTAL	37.50
INTEREST ON OPERATING EXPENSE	6.19
(116.14 X 16.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	122.33

LABOR

DIRECT LABOR	2.91
(0.5 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	125.24

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	12.06
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	82.06
TOTAL COST, EXCEPT OVERHEAD AND MGT.	207.30

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.12
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	12.12
TOTAL COST PER ACRE	219.42
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	73.14

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ESTIMATED 1982 COSTS PER ACRE, NORTHEAST NEBRASKA
ALFALFA SEEDING COST SHARE WITH OATS

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	0.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						2.75
PHOS., P205		40.00	0.34				13.60
SEEDER	17.00*			2.25	0.0	3.25	5.50
ALFALFA SEED		12.00	2.50				30.00
SPIKE TOOTH HARROW	8.22			0.55	0.35	3.22	4.12
TOTALS				2.80	0.35	6.47	55.97

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	43.60
FUEL AND LUBE	2.80
REPAIRS AND MAINTANANCE	0.35
CUSTOM HIRE AND MACHINE RENTAL	2.75
INTEREST ON OPERATING EXPENSE	7.92
(49.50 X 16.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	57.42

LABOR

DIRECT LABOR	2.43
(0.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	59.85

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	6.47
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$1000.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	6.47
TOTAL COST, EXCEPT OVERHEAD AND MGT.	66.32

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.87
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	2.87
TOTAL COST PER ACRE	69.19
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	