

1984

EC84-872 Revised Estimated Crop and Livestock Production Costs in Nebraska

H. Douglas Jose

Larry L. Bitney

Douglas D. Duey

Follow this and additional works at: <http://digitalcommons.unl.edu/extensionhist>

Jose, H. Douglas; Bitney, Larry L.; and Duey, Douglas D., "EC84-872 Revised Estimated Crop and Livestock Production Costs in Nebraska" (1984). *Historical Materials from University of Nebraska-Lincoln Extension*. 4435.
<http://digitalcommons.unl.edu/extensionhist/4435>

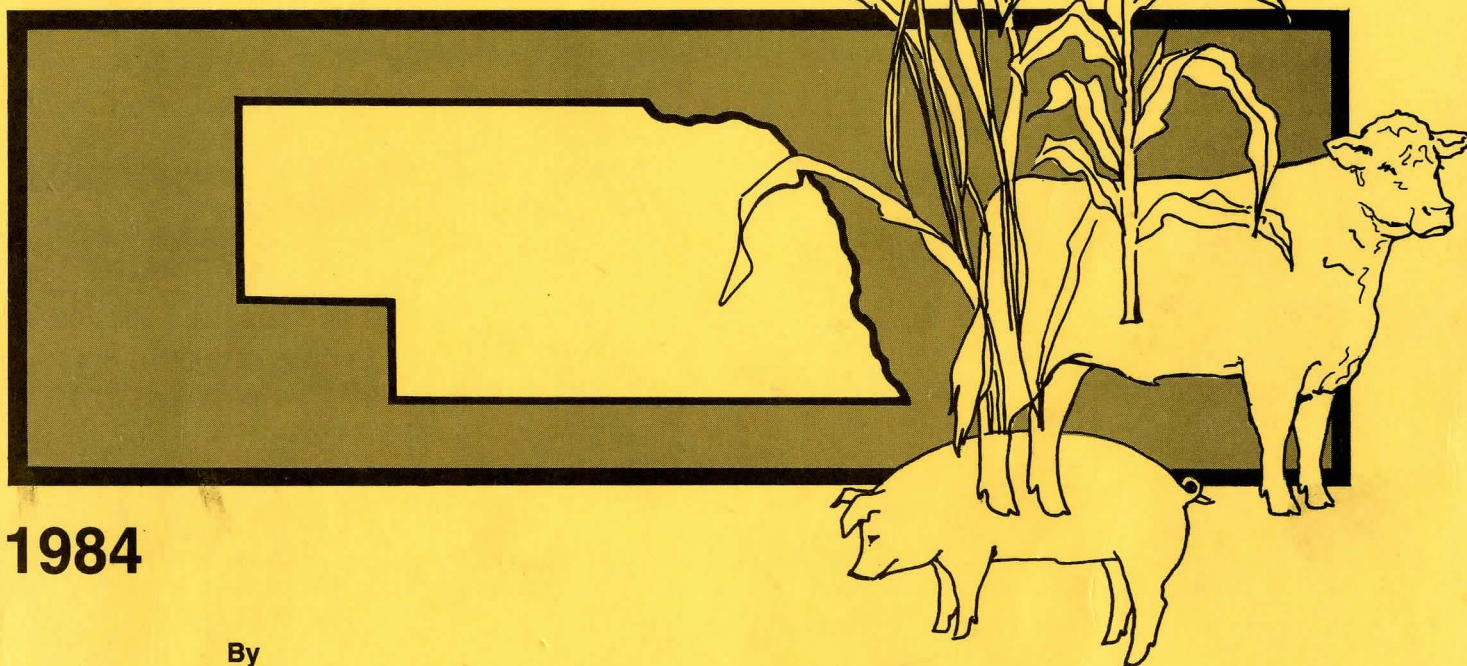
This Article is brought to you for free and open access by the Extension at DigitalCommons@University of Nebraska - Lincoln. It has been accepted for inclusion in Historical Materials from University of Nebraska-Lincoln Extension by an authorized administrator of DigitalCommons@University of Nebraska - Lincoln.

AGRI

S
85
E7
#84-872
C-1

ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA



1984

By

University of Nebraska – Lincoln
Agricultural Economics Extension Staff

H. Douglas Jose
Larry L. Bitney
Douglas D. Duey
Paul E. Miller
James G. Robb
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.



Table of Contents

	<u>Page</u>
Introduction.	i-v
Prices used for 1984 Crop & Livestock Budgets	vi-viii

Panhandle

Gravity Irrigated Crops

Description of Benchmark Farm	A1
Sugar Beets	A2
Dry Edible Beans.	A3
Corn for Grain.	A4
Corn for Silage	A5
Establish Alfalfa	A6
Alfalfa Hay	A7

Center Pivot Irrigated Crops

Description of Benchmark Farm	A8
Sugar Beets	A9
Dry Edible Beans.	A10
Potatoes.	A11
Corn for Grain.	A12
Winter Wheat.	A13
Alfalfa Hay	A14

Non-irrigated Crops

Description of Benchmark Farm	A15
Winter Wheat, Stubble Mulch Fallow.	A16
Winter Wheat, Black Fallow.	A17
Winter Wheat, Eco-Fallow.	A18
Millet.	A19

Southwest

Description of Benchmark Farm	B1
Corn for Grain, Gravity Irrigated	B2
Corn for Silage, Gravity Irrigated.	B3
Corn for Grain, Ditch Irrigated, Platte Valley.	B4
Corn for Grain, Center Pivot Irrigated.	B5
Corn for Silage, Center Pivot Irrigated	B6
Pinto Beans, Center Pivot Irrigated	B7
Soybeans, Center Pivot Irrigated.	B8
Fall Seed Alfalfa, Center Pivot Irrigated	B9
Alfalfa Hay, Center Pivot Irrigated	B10
Alfalfa Hay, Sub-irrigated, Platte Valley	B11
Fall Seed Grass, Center Pivot Irrigated	B12
Pasture, Center Pivot Irrigated	B13
Wheat, Center Pivot Irrigated	B14

	<u>Page</u>
Wheat, Stubble Mulch Fallow	B15
Wheat, Clean Till Fallow	B16
Wheat, Continuous, Chemical Weed Control	B17
Wheat, Followed by Corn 3 yr. Rot, Eco-Fallow.	B18
Corn, Following Eco-Fallow Wheat	B19
Grain Sorghum, Non-irrigated	B20
Grain Gorghum, Non-irrigated, No-Till Continous.	B21
Cane Hay, Non-irrigated.	B22

North

Description of Typical Ranch	B23
Corn for Grain, Center Pivot Irrigated	B24
Corn for Silage, Center Pivot Irrigated	B25
Establish Alfalfa, Center Pivot Irrigated.	B26
Alfalfa Hay, Center Pivot Irrigated.	B27
Establish Grass, Center Pivot Irrigated.	B28
Pasture, Center Pivot Irrigated.	B29
Native Hay, Wet Meadow	B30
Native Hay, Upland	B31

Central

Description of Benchmark Farm.	C1
Corn for Grain, Center Pivot Irrigated	C2
Corn for Silage, Center Pivot Irrigated.	C3
Grain Sorghum, Center Pivot Irrigated.	C4
Corn for Grain, Gravity Irrigated.	C5
Corn for Silage, Gravity Irrigated	C6
Soybeans, Gravity Irrigated	C7
Establish Alfalfa, Gravity Irrigated	C8
Alfalfa Hay, Gravity Irrigated	C9
Corn for Grain, Non-irrigated	C10
Corn for Grain, Eco-Fallow, Follow heat in 3 yr. Rot.	C11
Corn for Silage, Non-irrigated	C12
Grain Sorghum, Non-irrigated	C13
Grain Sorshum, Eco-Fallow.	C14
Soybeans, Non-irrigated.	C15
Wheat, Continous, Non-irrigated.	C16
Wheat, Fallow Every Third Year	C17
Establish Alfalfa, Non-irrigated	C18
Alfalfa Hay, Non-irrigated.	C19

Northeast

Description of Benchmark Farm.	D1
Corn for Grain, Center Pivot Irrigated, Sandy Soils.	D2
Corn for Grain, Center Pivot Irrigated, Rolling Hills.	D3
Corn for Grain, Non-irrigated.	D4
Corn for Grian, Conservation Tillage	D5
Soybeans, Non-irrigated.	D6
Soybeans, Center Pivot Irrigated	D7
Oats, Non-irrigated.	D8
Oats, Chop with Spring Alfalfa Seeding	D9

Alfalfa Seeding	D10
Alfalfa Establish, Sandy Soil, Fall Seeding	D11
Alfalfa Hay, Large Round Baler	D12
Alfalfa Hay, Field Stacker	D13

East

Description of Benchmark Farm	D14
Corn for Grain, Center Pivot Irrigated	D15
Soybeans, Center Pivot Irrigated	D16
Corn for Grain, Non-irrigated	D17
Grain Sorghum, Non-irrigated	D18
Soybeans, Non-irrigated	D19
Wheat, Continous.	D20
Alfalfa Establishment, Fall Seeded	D21
Alfalfa Establishment, Spring W/Herbicide	D22
Alfalfa Hay, Large Round Baler	D23
Alfalfa Hay, Field Stacker	D24
Alfalfa Hay, Conventional Baler, Custom Hire	D25

Southeast

Description of Benchmark Farm	D26
Corn for Grain, Center Pivot Irrigated	D27
Corn for Silage, Center Pivot Irrigated	D28
Corn for Grain, Non-irrigated	D29
Grain Sorghum, Non-irrigated	D30
Forage Sorghum Silage, Non-irrigated	D31
Soybeans, Non-irrigated	D32
Wheat, Continous, Non-irrigated	D33
Oats, Non-irrigated	D34
Alfalfa Hay, Large Round Baler	D35

Sheep

Basic Assumptions	E1
Costs per Head	E2
Break-even Price at Alternative Lamb Crop Percentages	E3

Dairy

Basic Assumptions	E4
Costs of Grade A Milk Production	E5

Swine

Explanation of Costs	E6
Costs for Three Production Systems	E7

Beef

Explanation of Costs	E8-9
Cow Herd, Ranch Area, Winter Grazing	E10
Cow Herd, Ranch Area, Winter Haying	E11

	<u>Page</u>
Cow Herd, Farming Area, Stalks & Alfalfa.	E12
Cow Herd, Farming Area, Stalks & Stalkage	E13
Growing Replacement Heifers.	E14
Keeping a Bull.	E15
Wintering Steer Calves, Gain .5 lbs. per Day.	E16
Wintering Steer Calves, Gain 1.0 lbs. per Day	E17
Wintering and Grazing Steer Calves, Ranch Area	E18
Winter Steer Calves, Farming Area, Stalks & Alfalfa	E19
Summer Grazing Yearlings.	E20
Backgrounding Steers.	E21
Feeding Out Calves and Yearlings on Silage.	E22
Feeding Out Calves on High Concentrate Ration	E23
Feeding Out Yearlings on High Concentrate Ration.	E24

Appendix I

Estimated Irrigation Costs.	F1
-------------------------------------	----

Appendix II

Summary of 1984 Estimated Crop Production Costs.	G1
--	----

ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA - 1984

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 1984. These budgets were prepared in the fall of 1983, using estimates of input costs which are most likely to occur in 1984. Due to many uncertainties, especially relating to energy costs, the actual costs which will be incurred by producers in 1984 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 leveraged 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: James G. Robb, Extension Farm Management Specialist

Southwest and North: Robert E. Perry, Extension Farm Management Specialist, North Platt 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 farm 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 cropbudgets 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 1984. These costs, particularly feed and feeder livestock, change rapidly. To accommodate these fluctuation 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 1984 Crop and Livestock Budgets
(Estimated in September, 1983)

INPUTS

Fertilizer

N-Anhydrous Ammonia	\$.14 per lb.
N-Dry	.26 per lb.
N-Liquid	.27 per lb.
P ₂ O ₅	.31 per lb.
K ₂ O	.10 per lb.
18-46-0 Starter	265.00 per ton
10-34-0 Liquid	265.00 per ton
Zinc Sulphate	1.00 per lb.
SulPhoMag	135.00 per ton
Lime	5.75 per ton + hauling

Insecticides (materials only based on broadcast application)

<u>Corn</u>	Corn Rootworm (larvae)*	\$11.00 per acre
	Corn Borer	8.00 per acre
	Spider Mites	6.75 per acre
	Rootworm Adults	2.75 per acre
	Grasshopper	3.25 per acre
	Western Bean Cutworms	7.75 per acre
<u>Sorghum</u>	Green Bugs	2.65 per acre
<u>Soybeans</u>	Bean Leaf Beetles,	
	Woolly Bear Caterpillars, Clover Worm	5.00 per acre
	Spider Mites	4.50 per acre
<u>Alfalfa</u>	Weevil	3.75 per acre
	Grasshoppers	3.65 per acre
	Aerial Application Charge	4.00 per acre

*Band application based on 30 inch rows

Herbicides (for broadcast applications*)

Corn - Pre-emergence (except sandy soil area)	\$15.60 per acre
Corn - Pre-emergence (sandy soils)	13.50 per acre
Sorghum - Pre-emergence	12.65 per acre
Soybeans	18.60 per acre
Potatoes	14.50 per acre
Edible Beans	12.30 per acre

*To calculate band appl. cost, multiply broadcast rate by 1/2 or 1/3 depending on the width of the band.

Seed

Corn - Single Cross	\$70.00 per 50 lb. bag (Appr. 80,000 kernels)
- Three-way Cross	60.00 per 50 lb. bag
Sorghum	72.00 per cwt.
Alfalfa	2.75 per lb.
Wheat	4.00 per bushel
Soybeans	10.50 per bushel
Oats	1.85 per bushel
Dry Edible Beans - Pinto	44.00 per cwt.
- Northern	51.00 per cwt.

Energy

Diesel Fuel	\$.95 per gal. (w/o tax)
Propane	.65 per gal. (w/o tax)
Gasoline	1.05 per gal. (w/o tax)
Natural Gas	2.95 per 1000 cu. ft.
Electricity - farmstead	.06 per kwh.
- irrigation	.08 per kwh.

Interest

- On Operating Capital	13%
- On Machinery Investment	12%

Labor

Machinery Operators	\$5.50 per hour
Other Farm Labor	3.70 per hour

Feed (expected prices to be paid by livestock producers during 1983)

Soybean Meal (44% bulk)	\$250.00 per ton
Corn	3.25 per bushel
Grain Sorghum	2.90 per bushel
Oats	1.75 per bushel
Alfalfa Hay (baled)	45.00 per ton
Prairie Hay (baled)	45.00 per ton
Cane Hay	30.00 per ton
Corn Silage	24.00 per ton

Custom Drying 3¢/pt for 5 pts

.15 per bushel

PRODUCTS

<u>Crops*</u>	<u>Average</u>	<u>Range**</u>
Corn	\$3.00/bu	\$2.75-3.25
Grain Sorghum	2.70/bu	2.50-2.90
Wheat	3.40/bu	3.00-3.75
Oats	1.70/bu	1.40-1.90
Soybeans	7.50/bu	6.50-8.50
Sugar Beets	37.00/ton	
Dry Edible Beans - Pinto	20.00/cwt	
- Northern	23.00/cwt	
Alfalfa Hay (baled)	45.00/ton	
Prairie Hay (baled)	47.00/ton	
Cane Hay	30.00/ton	
Corn Silage (in silo)	20.00/ton	
Millet	4.00/cwt	
Grazing - summer	17.00/cow-calf/month	
- winter (crop residue)	.22/cow/day	

Livestock***

<u>Cattle</u>		
400# Choice Steer Calves	(\$/cwt)	
Going into feeding program, fall, 1983	\$65.00	
When sold after weaning, fall, 1984	70.00	
600# Choice Yearling Steers		
Going into feeding program, fall, 1983	60.00	
Coming out backgrounding programs in 1984	65.00	
1,100# Slaughter Steers	67.00	
Beef Cows - In Herd	550.00/head	
- Cull	42.00	
<u>Hogs</u>		
220-240# Barrows & Gilts	50.00	
40# Feeder Pigs	45.00/head	
Bred Gilts	220.00	
<u>Sheep</u>		
100-125# Slaughter Lambs	55.00	
Ewes	50.00/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 1984 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 1984.

DESCRIPTION OF THE GRAVITY IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

These budgets are intended to be representative of farms located in the North Platte Valley using irrigation project water. Total cropland acreage with major crop acreage and machinery inventory with list prices are given below:

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Total cropland acres	300	Tractor 140 hp (diesel)	\$53,000
Dry bean acres	85	Tractor 85 hp (diesel)	34,000
Sugar beet acres	85	Tandem disc 21'	11,059
Corn acres	85	Plow 5-16"	7,643
Alfalfa acres	45	Sprayer (pull type)	1,914
		Roller packer 15'	7,100
		Planter	
		(beet & bean) 6 row 22"	13,977
		Planter (corn) 6 row 30"	16,500
		Subsoiler 7 shank 22"	3,201
		Bean rod 6 row 22"	4,325
		Rotary how 15'	3,300
		Cultivator-ditcher 6 row	5,315
		Bean cutter 4 row 22"	3,960
		*Combine 18', 3 row corn hd and pickups	91,043
		*Defoliator 6 row 22"	14,500
		*Beet lifter 4 row 22"	37,000
		*Forage harvester 3 row 20"	23,784
		*Swather with conditioner, pull type 14' (pivot hitch)	14,371
		3 trucks with beet box & side hoist	
		New	24,500
		8 years old	11,030
		12 years old	4,400
		Pickup	10,600

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

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
SUGAR BEETS, GRAVITY IRRIGATED

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	23.0
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						9.25
NEMATICIDE		13.00	8.10				105.30
ANHYDROUS APPLICATOR	7.73			0.83	0.56	1.73	3.12
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		100.00	0.16				16.00
BROADCAST SPREADER	16.04			0.24	0.22	0.69	1.16
MACHINE RENTAL FEE							0.0
PHOS (LBS. P205)		50.00	0.31				15.50
MOLDBOARD PLOW	3.47			1.85	4.33	10.79	16.97
ROLLER OR PACKER	6.55			0.59	0.58	5.85	7.02
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE (BRDCST)		4.00	5.35				21.40
PLANTER (SEED ONLY)	4.41			0.88	6.79	14.87	22.54
SEED		2.50	13.00				32.50
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			0.29	0.48	3.72	4.49
ROW CROP CULTIVATOR	3.88			1.00	1.74	4.20	6.94
ROW CROP CULTIVATOR	3.88			1.00	1.74	4.20	6.94
ROW CROP CULTIVATOR	3.88			1.00	1.74	4.20	6.94
ROW CROP CULTIVATOR	3.88			1.00	1.74	4.20	6.94
IRRIGATION, GRAVITY							
20.0 IN. APPLIED	240.00*			0.52	0.40	2.58	3.50
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	12.55				12.55
DEFOLIATOR	3.08			1.26	6.29	19.07	26.62
BEET LIFTER	1.54			4.16	10.37	43.25	57.78
TRUCK ALLOWANCE	65.00*			8.03	11.35	76.39	95.77
SUBSOILER	6.58			0.97	4.20	8.10	13.28
TOTALS				23.64	52.57	204.37	571.59

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	281.75
FUEL AND LUBE	23.64
REPAIRS AND MAINTANANCE	52.57
CUSTOM HIRE AND MACHINE RENTAL	9.25
INTEREST ON OPERATING EXPENSE	31.83
(367.22 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	399.04

LABOR

DIRECT LABOR	53.95
(8.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	452.99

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	204.37
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	340.47
TOTAL COST, EXCEPT OVERHEAD AND MGT.	793.47

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	19.95
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	46.00
TOTAL OVERHEAD AND MANAGEMENT	65.95
TOTAL COST PER ACRE	859.42
TOTAL COST PER UNIT OF PRODUCTION	37.37
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 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	10.63			0.60	1.74	6.17	8.52
BROADCAST SPREADER	16.04			0.24	0.22	0.69	1.16
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		10.00	0.26				2.60
PHOS (LBS. P205)		40.00	0.31				12.40
TANDEM DISC	10.63			0.60	1.74	6.17	8.52
MOLDBOARD PLOW	3.47			1.85	4.33	10.79	16.97
ROLLER OR PACKER	6.55			0.98	0.69	6.20	7.86
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE		3.00	4.80				14.40
PLANTER (FERT., HERB., ETC)	4.90			0.79	6.74	14.68	22.21
SEED		60.00	0.50				30.00
HAND LABOR		1.00	9.00				9.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.29	0.48	3.72	4.49
ROW CROP CULTIVATOR	5.29			0.74	1.49	3.43	5.66
ROW CROP CULTIVATOR	5.29			0.74	1.49	3.43	5.66
ROW CROP CULTIVATOR	5.29			0.74	1.49	3.43	5.66
IRRIGATION, GRAVITY							
10.0 IN. APPLIED	240.00*			0.52	0.40	2.19	3.11
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	8.10				8.10
BEANCUTTER	5.73			0.68	2.98	9.95	13.61
BEAN ROD	6.36			0.61	2.08	5.57	8.26
COMBINE, PICKUP ATTAC	5.09			1.23	4.25	20.89	26.37
TRUCK ALLOWANCE	8.00*			0.72	1.01	4.85	6.58
TANDEM DISC	10.63			0.60	1.74	6.17	8.52
TOTALS				11.93	32.97	109.18	244.08

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	90.00
FUEL AND LUBE	11.93
REPAIRS AND MAINTANANCE	32.97
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	11.69
(134.90 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	146.60

LABOR

DIRECT LABOR	41.54
(6.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	188.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	109.18
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	245.28
TOTAL COST, EXCEPT OVERHEAD AND MGT.	433.41

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.33
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	32.33
TOTAL COST PER ACRE	465.74
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	23.29

ESTIMATED 1984 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			0.96	1.37	4.75	7.07
ANHYDROUS APPLICATOR	7.73			0.94	0.50	1.54	2.98
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		160.00	0.16				25.60
MOLDBOARD PLOW	2.58			2.82	3.26	8.60	14.68
ROLLER OR PACKER	6.11			1.19	0.65	5.03	6.87
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BRDCST.		3.00	4.85				14.55
PLANTER (FERT., HERB., ETC)	4.90			0.91	6.29	13.91	21.11
SEED		0.36	65.00				23.40
10-34-0 W/ZN		100.00	0.16				16.00
INSECTICIDE		1.00	12.00				12.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.33	0.52	3.75	4.61
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
COMBINE, 3-ROW	1.59			3.94	4.95	21.85	30.75
TRUCK ALLOWANCE	30.00*			1.85	2.60	9.46	13.91
TOTALS				16.00	25.08	82.51	228.63

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	105.05
FUEL AND LUBE	16.00
REPAIRS AND MAINTANANCE	25.08
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	12.66
(146.13 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	158.79

LABOR

DIRECT LABOR	34.89
(5.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	193.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	82.51
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	218.61
TOTAL COST, EXCEPT OVERHEAD AND MGT.	412.29

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.94
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	21.94
TOTAL COST PER ACRE	434.23
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.10

A5

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
CORN SILAGE, GRAVITY IRRIGATED

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	10.63			0.60	1.74	6.17	8.52
ANHYDROUS APPLICATOR	7.73			0.83	0.56	1.73	3.12
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		160.00	0.14				22.40
MOLDBOARD PLOW	3.47			1.85	4.33	10.79	16.97
ROLLER OR PACKER	6.55			0.98	0.69	6.20	7.86
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE, BRDCST.&		3.00	4.85				14.55
PLANTER (FERT.,HERB.,ETC)	4.90			0.79	14.91	31.58	47.28
SEED		0.36	70.00				25.20
10-34-0 W/ZN		100.00	0.14				14.00
INSECTICIDES		1.00	14.40				14.40
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.29	0.41	2.76	3.46
ROW CROP CULTIVATOR	5.29			0.74	2.21	4.60	7.54
ROW CROP CULTIVATOR	5.29			0.74	2.21	4.60	7.54
ROW CROP CULTIVATOR	5.29			0.74	2.21	4.60	7.54
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
FORAGE CHOPPER	1.38			4.64	6.94	22.33	33.91
TRUCK & PACK	*****			4.15	5.86	16.66	26.67
TOTALS				16.86	42.53	115.04	278.48

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	104.05
FUEL AND LUBE	16.86
REPAIRS AND MAINTANANCE	42.53
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	14.16
(163.44 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	177.60

LABOR

DIRECT LABOR	44.45
(6.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	222.05

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	115.04
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	251.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	473.19

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.88
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.88
TOTAL COST PER ACRE	494.07
TOTAL COST PER UNIT OF PRODUCTION	24.70
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 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			2.82	3.26	8.60	14.68
BROADCAST SPREADER	16.04			0.28	0.27	0.83	1.38
MACHINE RENTAL FEE							0.0
PHOS (P205)		50.00	0.31				15.50
ROLLER OR PACKER	6.11			1.19	0.65	5.03	6.87
ROLLER OR PACKER	6.11			1.19	0.65	5.03	6.87
GRAIN DRILL	4.70			0.95	0.92	2.83	4.70
MACHINE RENTAL FEE							3.64
ALFALFA SEED		10.00	2.75				27.50
OAT SEED		0.50	1.85				0.93
WINDROWER	3.56			2.04	2.52	8.17	12.72
FORAGE CHOPPER	2.07			3.51	7.95	26.00	37.45
WINDROWER	3.56			2.04	2.52	8.17	12.72
BALER, REGULAR	CUSTOM						22.50
LOAD & STACK		1.00	12.50				12.50
WATER TAX		1.00	13.50				13.50
IRRIGATION, GRAVITY							
25.0 IN. APPLIED	120.00*			0.52	0.40	2.19	3.11
HAUL HAYLAGE	60.00*			2.06	1.94	6.88	10.88
TOTALS				16.59	21.08	73.73	207.46

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	69.92
FUEL AND LUBE	16.59
REPAIRS AND MAINTANANCE	21.08
CUSTOM HIRE AND MACHINE RENTAL	26.14
INTEREST ON OPERATING EXPENSE	11.59
(133.73 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	145.33

LABOR

DIRECT LABOR	33.22
(5.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	178.55

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	73.73
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	209.83
TOTAL COST, EXCEPT OVERHEAD AND MGT.	388.37

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.27
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	14.27
TOTAL COST PER ACRE	402.64
TOTAL COST PER UNIT OF PRODUCTION	115.04
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
ALFALFA HAY, GRAVITY IRRIGATED

A7

TOTAL CROPLAND ACRES	300.0	EXPECTED YIELD PER ACRE	6.0
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	16.04			0.45	0.22	0.69	1.36
MACHINE RENTAL FEE							0.0
PHOS (LBS. P205)		60.00	0.31				18.60
WINDROWER	3.56			2.04	2.44	7.91	12.39
BALER,REGULAR	CUSTOM						23.28
LOAD & STACK		1.00	12.50				12.50
WINDROWER	3.56			2.04	2.44	7.91	12.39
BALER,REGULAR	CUSTOM						18.28
LOAD & STACK		1.00	12.50				12.50
WINDROWER	3.56			2.04	2.44	7.91	12.39
BALER,REGULAR	CUSTOM						13.91
LOAD & STACK		1.00	12.50				12.50
WATER TAX		1.00	13.50				13.50
IRRIGATION, GRAVITY							
25.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
TOTALS				7.09	7.94	26.62	166.71

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	69.60
FUEL AND LUBE	7.09
REPAIRS AND MAINTANANCE	7.94
CUSTOM HIRE AND MACHINE RENTAL	55.47
INTEREST ON OPERATING EXPENSE	12.14
(140.10 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	152.24

LABOR

DIRECT LABOR	22.47
(3.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	174.70

ESTABLISHMENT CHARGE/YEAR

36.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.62
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	162.72
TOTAL COST, EXCEPT OVERHEAD AND MGT.	374.22

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.61
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	19.61
TOTAL COST PER ACRE	393.83
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	65.64

DESCRIPTION OF THE PUMP IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

These budgets are intended to be representative of farms using center pivot irrigation.

The machinery inventory includes some equipment for dryland crops, (other equipment as in non-irrigated budgets) and usage of tractors and other machinery was considered in calculating fixed machinery costs.

Typical acreages for the farm and the major crops are shown below. Budgets were developed for other crops which are grown on some farms, such as irrigated wheat and potatoes (which assumes cash rented land).

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Total cropland acres	870	Tractor 165 hp w/cab, AC	\$66,000
Irrigated total	520	Tractor 110 hp no cab	42,000
Sugarbeets	130	Tractor 85 hp w/cab	34,000
Corn	260	Combine 110 hp, 20' grain head,	
Dry beans	130	6 row 30" corn head	98,500
		Tandem disc 21'	11,059
Dryland total	300	Chisel 9'	5,300
Wheat	175	Plow 6-18"	11,700
Fallow	175	Roller packer 16'	7,100
		Sprayer	1,914
		Planter 8-20"	20,000
		Subsoiler 9 shank 27"	4,330
		Rotary hoe 8 row 30"	4,500
		Cultivator 8 row 30"	6,067
		*Defoliator 8 row 30"	17,000
		Beef lifter 4 row 30"	37,000
		Drill 32'	14,350
		Rodweeder 36'	6,520
		Field cultivator 24'	6,500
		Bean cutter 8 row 30"	4,800
		Bean windrower 8 row 30"	7,925
		Bean rod 6 row 30"	4,325
		Potato planter	30,900
		Potato digger	12,000
		2 trucks with beet boxes (total)	32,200

*Machines used on some additional acres for custom work.

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
SUGAR BEETS, 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.71	0.84	2.85	4.39
ANHYDROUS APPLICATOR	6.87			1.10	0.62	1.91	3.62
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		100.00	0.16				16.00
BROADCAST SPREADER	16.04			0.31	0.20	0.61	1.12
MACHINE RENTAL FEE							1.30
PHOS. (LBS.P205)		50.00	0.26				13.00
MOLDBOARD PLOW	3.47			2.18	2.71	7.12	12.01
ROLLER OR PACKER	9.16			0.55	0.36	3.59	4.50
ROLLER OR PACKER	9.16			0.55	0.36	3.59	4.50
SPRAYER	IN TANDEM			0.0	0.05	0.53	0.57
HERBICIDE, BRDCST.		4.00	5.25				21.00
PLANTER (SEED ONLY)	8.02			0.63	3.20	7.02	10.85
SEED		2.50	13.00				32.50
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	17.92			0.22	0.28	1.88	2.38
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.93
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.93
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.93
IRRIGATION, CENTER PIVOT							
20.0 IN. APPLIED	30.00*			56.05	14.08	68.52	138.65
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	8.50				8.50
DEFOLIATOR	5.60			0.69	3.88	11.75	16.32
BEET LIFTER	2.80			2.70	10.91	47.66	61.26
TRUCK ALLOWANCE	80.00*			6.50	9.19	48.11	63.80
SUBSOILER	8.48			0.89	1.95	4.03	6.87
TOTALS				74.74	51.66	216.24	501.23

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	156.00
FUEL AND LUBE	74.74
REPAIRS AND MAINTANANCE	51.66
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE	24.70
(284.99 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	309.69

LABOR

DIRECT LABOR	25.75
(3.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	335.44

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	216.24
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	275.24
TOTAL COST, EXCEPT OVERHEAD AND MGT.	610.68

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	15.48
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	40.00
TOTAL OVERHEAD AND MANAGEMENT	55.48
TOTAL COST PER ACRE	666.16
TOTAL COST PER UNIT OF PRODUCTION	33.31
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 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	10.63			0.71	0.84	2.85	4.39
BROADCAST SPREADER	15.00			0.34	0.21	0.65	1.19
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		10.00	0.26				2.60
PHOS (LBS. P205)		40.00	0.31				12.40
MOLDBOARD PLOW	3.47			2.18	2.71	7.12	12.01
ROLLER OR PACKER	6.55			0.77	0.49	2.84	4.10
ROLLER OR PACKER	6.55			0.77	0.49	2.84	4.10
SPRAYER	IN TANDEM			0.0	0.05	0.53	0.57
HERBICIDE, BRDCST.		3.00	4.85				14.55
PLANTER (FERT., HERB., ETC)	6.53			0.77	3.29	7.30	11.36
SEED		60.00	0.50				30.00
HAND LABOR		1.00	9.00				9.00
ROTARY HOE	17.92			0.22	0.28	1.88	2.38
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			28.05	7.04	68.52	103.61
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	7.90				7.90
BEANCUTTER	7.64			0.66	2.07	6.92	9.66
BEAN ROD	8.48			0.46	2.40	6.26	9.12
COMBINE, PICKUP ATTAC	5.09			1.03	3.53	17.42	21.98
TRUCK ALLOWANCE	10.00*			0.50	0.70	2.85	4.05
TANDEM DISC	10.63			0.71	0.84	2.85	4.39
TOTALS				38.81	27.98	137.90	282.44

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.45
FUEL AND LUBE	38.81
REPAIRS AND MAINTANANCE	27.98
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	12.53
(144.54 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	157.07

LABOR

DIRECT LABOR	16.03
(2.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	173.10

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	137.90
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	196.90
TOTAL COST, EXCEPT OVERHEAD AND MGT.	369.99

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.85
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	32.85
TOTAL COST PER ACRE	402.85
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	20.14

ESTIMATED 1984 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	10.63			0.71	0.84	2.84	4.38
ANHYDROUS APPLICATOR	11.50			0.66	0.37	1.14	2.17
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		150.00	0.14				21.00
MOLDBOARD PLOW	3.47			2.18	2.71	7.12	12.01
ROLLER OR PACKER	6.98			0.72	0.46	2.75	3.93
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE, BRDCST		3.00	4.50				13.50
PLANTER (FERT., HERB., ETC)	6.53			0.77	3.29	7.30	11.36
SEED		0.31	65.00				20.15
INSECTICIDE		1.00	12.00				12.00
10-34-0 W/ZN		100.00	0.14				14.00
ROTARY HOE	17.92			0.22	0.28	1.88	2.38
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			50.70	12.72	68.52	131.94
COMBINE, CORN HEAD	6.50			0.80	5.86	24.36	31.02
TRUCK ALLOWANCE	20.00*			2.67	3.76	5.64	12.07
TOTALS				60.53	32.38	127.08	301.95

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	80.65
FUEL AND LUBE	60.53
REPAIRS AND MAINTANANCE	32.38
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	15.15
(174.87 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	190.02

LABOR

DIRECT LABOR	13.81
(2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	203.83

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	127.08
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	186.08
TOTAL COST, EXCEPT OVERHEAD AND MGT.	389.91

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.50
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.50
TOTAL COST PER ACRE	411.41
TOTAL COST PER UNIT OF PRODUCTION	3.43
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
POTATOES, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

TOTAL CROPLAND ACRES	870.0	EXPECTED YIELD PER ACRE	265.0
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			0.71	0.84	2.85	4.39
BROADCAST SPREADER	13.60			0.37	0.23	0.72	1.32
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		150.00	0.26				39.00
PHOS (LBS. P205)		135.00	0.31				41.85
MOLDBOARD PLOW	3.47			2.18	2.71	7.12	12.01
ROLLER OR PACKER	6.98			0.72	0.46	2.75	3.93
POTATO PLANTER	4.07			0.96	5.83	38.47	45.25
CERT. SEED		25.00	8.50				212.50
CUT & TREAT		1.00	12.50				12.50
ADD'L LABOR		1.00	12.50				12.50
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
AERIAL SPRAY	CUSTOM						3.60
HERBICIDE		1.00	14.50				14.50
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
ROW CROP CULTIVATOR	7.05			0.55	1.01	2.36	3.92
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	150.00*			50.70	0.0	0.0	50.70
SPRAYER	CUSTOM						0.0
3X BLIGHT SPRAY		3.00	9.30				27.90
2X VINE KILLER		2.00	11.55				23.10
WINDROWER	1.90			2.65	2.87	9.19	14.71
POTATO DIGGER	1.70			4.45	9.98	21.66	36.09
CHISEL	9.76			0.77	2.21	4.38	7.36
TRUCK ALLOWANCE	*****			9.60	13.60	20.42	43.62
TOTALS				74.77	41.76	114.63	619.90

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	383.85
FUEL AND LUBE	74.77
REPAIRS AND MAINTANANCE	41.76
CUSTOM HIRE AND MACHINE RENTAL	4.90
INTEREST ON OPERATING EXPENSE	43.79
(505.27 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	549.06

LABOR

DIRECT LABOR	49.42
(7.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	598.49

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	114.63
CASH RENT (\$ 150.00 X 1.0)	150.00
TOTAL FIXED COSTS	264.63
TOTAL COST, EXCEPT OVERHEAD AND MGT.	863.11

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	27.45
MANAGEMENT CHARGE (\$ 0.25 X ESTIMATED YIELD)	66.25
TOTAL OVERHEAD AND MANAGEMENT	93.70
TOTAL COST PER ACRE	956.82
TOTAL COST PER UNIT OF PRODUCTION	3.61
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
ALFALFA HAY, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

TOTAL CROPLAND ACRES	870.0	EXPECTED YIELD PER ACRE	6.0
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	12.70			0.40	0.25	0.77	1.41
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		60.00	0.31				18.60
WINDROWER	3.56			1.41	2.13	6.90	10.44
BALER, REGULAR	3.92			1.28	1.89	7.39	10.56
WIRE		1.00	4.53				4.53
HAUL & STACK		1.00	18.33				18.33
WINDROWER	3.56			1.41	2.13	6.90	10.44
BALER, REGULAR	3.92			1.28	1.89	7.39	10.56
WIRE		1.00	3.61				3.61
HAUL & STACK		1.00	14.73				14.73
WINDROWER	3.56			1.41	2.13	6.90	10.44
BALER, REGULAR	3.92			1.28	1.89	7.39	10.56
WIRE		1.00	2.68				2.68
HAUL & STACK		1.00	11.12				11.12
IRRIGATION, CENTER PIVOT 25.0 IN. APPLIED	40.00*			70.41	17.67	68.52	156.60
TOTALS				78.90	29.98	112.16	295.94

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	73.60
FUEL AND LUBE	78.90
REPAIRS AND MAINTANANCE	29.98
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	15.93
(183.78 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	199.71

LABOR

DIRECT LABOR	15.53
(2.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	215.24

ESTABLISHMENT CHARGE/YEAR

36.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	112.16
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	171.16
TOTAL COST, EXCEPT OVERHEAD AND MGT.	423.19

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.99
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.99
TOTAL COST PER ACRE	445.18
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	74.20

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

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			2.18	2.71	7.12	12.01
TANDEM DISC	10.63			0.71	0.84	2.84	4.38
ANHYDROUS APPLICATOR	11.50			0.66	0.37	1.14	2.17
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		90.00	0.14				12.60
BROADCAST SPREADER	12.70			0.40	0.25	0.77	1.41
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		40.00	0.31				12.40
SPRING TOOTH HARROW	13.53			0.37	0.27	3.70	4.34
SPRING TOOTH HARROW	13.53			0.37	0.27	3.70	4.34
GRAIN DRILL	8.44			0.46	1.84	7.09	9.39
SEED (CERT.)		2.00	4.00				8.00
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			28.05	7.04	68.52	103.61
COMBINE, GRAIN HEAD	4.58			1.14	3.50	17.38	22.02
TRUCK ALLOWANCE	8.00*			0.95	1.34	7.69	9.98
TOTALS				35.29	18.42	119.95	209.25

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.00
FUEL AND LUBE	35.29
REPAIRS AND MAINTANANCE	18.42
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE	7.74
(89.31 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	97.05

LABOR

DIRECT LABOR	9.90
(1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	106.95

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	119.95
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	178.95
TOTAL COST, EXCEPT OVERHEAD AND MGT.	285.89

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.85
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	16.85
TOTAL COST PER ACRE	302.74
TOTAL COST PER UNIT OF PRODUCTION	3.78
(BASED ON ESTIMATED YIELD)	

DESCRIPTION OF THE NON-IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

These budgets are intended to be representative of summer fallow winter wheat farms. Although wheat is the major crop, some farms may substitute for part of the wheat acreage with millet or ecofallow corn. Substitution has been influenced by government programs and, or, weather conditions.

Typical acreage for the farm, machinery inventory, and list prices are below:

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Total cropland acres	1600	190 hp 4 wd tractor	\$75,000
Fallow acres	800	120 hp 2 wd tractor	49,000
Wheat acres	800	Combine 20' with grain & pickup head	82,000
		Plow 12-18"	15,600
		Oneway 18'	4,350
		Chisel 21'	11,500
		Rodweeder 36'	7,181
		Drill 24'	11,814
		Spring tooth harrow 31'	10,100
		Field cultivator 34.5'	13,850
		Tandem disc 27.5'	17,000
		Truck 350 bu capacity	24,500
		Pickup	10,250

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, STUBBLE MULCH FALLOW

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	35.0
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			0.76	0.81	2.63	4.20
CHISEL	10.79			0.81	1.25	3.00	5.06
CHISEL	10.79			0.81	1.25	3.00	5.06
ANHYDROUS APPLICATOR	11.50			0.48	0.43	1.32	2.22
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.14				5.60
BROADCAST SPREADER	16.00			0.34	0.31	0.95	1.60
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		30.00	0.31				9.30
ROD WEEDER	17.45			0.50	0.66	1.87	3.03
ROD WEEDER	17.45			0.50	0.66	1.87	3.03
GRAIN DRILL	8.44			0.65	1.13	4.02	5.80
SEED		0.75	4.00				3.00
COMBINE,	6.50			1.05	3.07	15.27	19.39
TRUCK	CUSTOM						4.41
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				6.06	9.70	34.37	75.04

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.90
FUEL AND LUBE	6.06
REPAIRS AND MAINTANANCE	9.70
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	3.52
(40.67 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	44.19

LABOR

DIRECT LABOR	6.00
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	50.19

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.37
REAL ESTATE TAXES	7.20
INTEREST ON LAND (\$ 430.00 VALUE/A X 6.00% X 2.0)	51.60
TOTAL FIXED COSTS	93.17
TOTAL COST, EXCEPT OVERHEAD AND MGT.	143.36

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.21
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	7.46
TOTAL COST PER ACRE	150.82
TOTAL COST PER UNIT OF PRODUCTION	4.31
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, BLACK FALLOW

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	35.0
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	6.93			1.25	2.28	5.95	9.49
TANDEM DISC	13.92			0.62	1.36	4.71	6.69
FIELD CULTIVATOR	14.05			0.62	1.00	2.77	4.39
ANHYDROUS APPLICATOR	11.50			0.48	0.43	1.32	2.22
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.14				5.60
BROADCAST SPREADER	16.00			0.34	0.31	0.95	1.60
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		30.00	0.31				9.30
FIELD CULTIVATOR	14.05			0.62	1.00	2.77	4.39
ROD WEEDER	17.45			0.50	0.66	1.87	3.03
ROD WEEDER	17.45			0.50	0.66	1.87	3.03
GRAIN DRILL	8.44			0.65	1.13	4.02	5.80
SEED		0.75	4.00				3.00
COMBINE,	6.50			1.05	3.07	15.27	19.39
TRUCK	CUSTOM						4.41
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				6.81	12.02	41.93	85.67

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.90
FUEL AND LUBE	6.81
REPAIRS AND MAINTANANCE	12.02
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	3.79
(43.74 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	47.53

LABOR

DIRECT LABOR	6.57
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	54.10

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	41.93
REAL ESTATE TAXES	7.20
INTEREST ON LAND (\$ 430.00 VALUE/A X 6.00% X 2.0)	51.60
TOTAL FIXED COSTS	100.73
TOTAL COST, EXCEPT OVERHEAD AND MGT.	154.83

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.38
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	7.63
TOTAL COST PER ACRE	162.45
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.64

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT - CHEMICAL AND TILLAGE COMBINATION

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	35.0
ACRES THIS CROP BUDGET	200.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS COST		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
NOBLE BLADE	9.60			0.91	0.95	3.30	5.15
BROADCAST SPREADER	16.00			0.34	0.31	0.95	1.60
MACHINE RENTAL FEE		70.00	0.21				1.30
CHISEL	10.79			0.81	1.25	3.00	14.70
GRAIN DRILL	8.44			0.65	1.13	4.02	5.06
SEED		0.75	4.00				5.80
SPRAYER	CUSTOM						3.00
RESIDUAL		1.00	2.50				2.88
CONTACT CHEM.		1.00	12.35				2.50
X_77 SURFACTANT		1.00	0.40				12.35
COMBINE, GRAIN HEAD	CUSTOM						0.40
TRUCK	CUSTOM						15.18
AUGER	6.00*			0.18	0.14	0.43	4.41
TOTALS				2.89	3.78	11.70	0.75

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	32.95
FUEL AND LUBE	2.89
REPAIRS AND MAINTANANCE	3.78
CUSTOM HIRE AND MACHINE RENTAL	23.77
INTEREST ON OPERATING EXPENSE	5.49
(63.38 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	68.88

LABOR

DIRECT LABOR	3.15
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	72.03

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	11.70
REAL ESTATE TAXES	7.20
INTEREST ON LAND (\$ 430.00 VALUE/A X 6.00% X 2.0)	51.60
TOTAL FIXED COSTS	70.50
TOTAL COST, EXCEPT OVERHEAD AND MGT.	142.53

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.44
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	8.69
TOTAL COST PER ACRE	151.22
TOTAL COST PER UNIT OF PRODUCTION	4.32
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, NEBRASKA PANHANDLE
MILLET

A19

TOTAL CROPLAND ACRES	1600.0	EXPECTED YIELD PER ACRE	18.5
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	6.93			1.25	2.28	5.95	9.49
SPRING TOOTH HARROW	13.53			0.64	0.51	2.48	3.64
BROADCAST SPREADER	16.00			0.34	0.31	0.95	1.60
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.26				10.40
SPRING TOOTH HARROW	13.53			0.64	0.51	2.48	3.64
GRAIN DRILL	8.44			0.65	1.13	4.02	5.80
SEED (CERT.)		15.00	0.09				1.35
COMBINE,	6.00			1.13	3.09	15.29	19.52
SELF-PROPELLED WINDROWER	CUSTOM						6.46
TRUCK ALLOWANCE	8.00*			0.99	1.39	6.88	9.26
TOTALS				5.66	9.22	38.06	72.45

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	11.75
FUEL AND LUBE	5.66
REPAIRS AND MAINTANANCE	9.22
CUSTOM HIRE AND MACHINE RENTAL	7.76
INTEREST ON OPERATING EXPENSE	2.98
(34.39 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	37.37

LABOR

DIRECT LABOR	5.10
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	42.47

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	38.06
REAL ESTATE TAXES	3.60
INTEREST ON LAND (\$ 430.00 VALUE/A X 6.00% X 1.0)	25.80
TOTAL FIXED COSTS	67.46
TOTAL COST, EXCEPT OVERHEAD AND MGT.	109.93

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.87
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	2.77
TOTAL OVERHEAD AND MANAGEMENT	4.64
TOTAL COST PER ACRE	114.57
TOTAL COST PER UNIT OF PRODUCTION	6.19
(BASED ON ESTIMATED YIELD)	

DESCRIPTION OF THE BASIS

FOR CROP BUDGETS IN SOUTHWEST NEBRASKA

Budgets, except B3 and B11, 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 B11 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>1984 Cost</u>
		Power Equipment:	
"Typical" Acres of Irrigated Crops:		78 hp tractor	\$32,000
		125 hp tractor	49,000
		110 hp diesel combine	69,500
		18' platform	7,800
		6 row 30" cornhead	16,000
		3/4 ton pickup	9,600
		14' self-propelled swather with hydrostat	23,300
		<u>Other Machinery</u>	
"Typical" acres of Dryland Crops:		18' one-way	\$ 8,320
		14' flail stalk-shredder	5,900
		21' heavy duty tandem disk	12,500
		6-row 30" corn planter	13,000
		6-row 30" cultivator	3,900
		12-row sprayer with 500 gal. tank	3,124
		8" auger, 54' long	2,200
		10" drill-16'	7,700
		giant round baler	9,700
		19' chisel	5,500

B2

ESTIMATED 1984 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			0.50	0.92	3.24	4.66
TANDEM DISC	10.63			0.55	0.52	1.93	3.00
TANDEM DISC	10.63			0.55	0.52	1.93	3.00
ANHYDROUS APPLICATOR	4.91			1.19	0.56	2.40	4.15
NH3 NITROGEN		140.00	0.14				19.60
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.38	5.46	8.57
SEED		0.33	70.00				23.10
LIQUID 10 34 0		0.05	265.00				13.25
ZINC SULPHATE		4.00	1.00				4.00
HERBICIDE		1.00	7.80				7.80
ROOTWORM		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			32.52	3.79	78.68	114.99
COMBINE, 110HP	3.44			2.73	4.47	18.86	26.06
TRUCK				6.75	1.35	5.40	13.50
AUGER	4.00*			0.60	0.25	0.30	1.15
DRYER	CUSTOM						20.25
TOTALS				47.47	16.47	122.38	285.32

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	78.75
FUEL AND LUBE	47.47
REPAIRS AND MAINTANANCE	16.47
CUSTOM HIRE AND MACHINE RENTAL	20.25
INTEREST ON OPERATING EXPENSE	10.59
(162.94 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	173.53

LABOR

DIRECT LABOR	19.60
(3.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	193.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	122.38
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 654.00 VALUE/A X 6.00% X 1.0)	39.24
TOTAL FIXED COSTS	169.62
TOTAL COST, EXCEPT OVERHEAD AND MGT.	362.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.68
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	22.18
TOTAL COST PER ACRE	384.93
TOTAL COST PER UNIT OF PRODUCTION	2.85
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 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			0.50	0.92	3.24	4.66
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
ANHYDROUS APPLICATOR	6.87			0.85	0.88	3.39	5.12
NH3 NITROGEN		140.00	0.14				19.60
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.38	5.46	8.57
SEED		0.33	70.00				23.10
LIQUID 10 34 0		0.05	265.00				13.25
ZINC SUL.		4.00	1.00				4.00
HERBICIDE		1.00	7.80				7.80
ROOTWORM		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			32.52	3.79	78.68	114.99
FORAGE CHOPPER	2.07			2.83	7.81	25.73	36.36
TRUCK				16.50	3.30	13.20	33.00
PACK SILAGE	20.00*			2.00	1.25	3.25	6.50
TOTALS				58.38	23.50	142.26	302.89

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	78.75
FUEL AND LUBE	58.38
REPAIRS AND MAINTANANCE	23.50
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	10.44
(160.62 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	171.06

LABOR

DIRECT LABOR	22.25
(3.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	193.31

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	142.26
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 654.00 VALUE/A X 6.00% X 1.0)	39.24
TOTAL FIXED COSTS	189.50
TOTAL COST, EXCEPT OVERHEAD AND MGT.	382.81

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.55
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.55
TOTAL COST PER ACRE	405.37
TOTAL COST PER UNIT OF PRODUCTION	20.27
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 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			1.30	1.03	3.68	6.02
ANHYDROUS APPLICATOR	6.87			1.37	1.03	4.05	6.45
NH3 NITROGEN		200.00	0.14				28.00
ONE-WAY DISC	8.53			1.10	1.11	3.93	6.14
BROADCAST SPREADER	8.42			0.42	0.30	0.94	1.66
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.04	135.00				5.40
CHISEL	6.17			1.52	1.01	2.22	4.76
FIELD CULTIVATOR	7.53			1.25	0.97	2.58	4.80
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.89	6.51	10.14
SEED		0.33	70.00				23.10
10 34 0		0.05	265.00				13.25
HERBICIDE		1.00	7.80				7.80
ZINC		4.00	1.00				4.00
ROOTWORM		1.00	11.00				11.00
ROTARY HOE	13.44			0.27	0.28	1.78	2.32
ROW CROP CULTIVATOR	5.29			0.68	0.80	2.01	3.48
ROW CROP CULTIVATOR	5.29			0.68	0.80	2.01	3.48
ROW CROP CULTIVATOR	5.29			0.68	0.80	2.01	3.48
COMBINE, 110HP	3.44			2.73	4.04	18.36	25.13
TRUCK	CUSTOM						11.20
IRRIGATION, DITCH							
16.0 IN. APPLIED	90.00*			6.15	5.00	12.50	23.65
AUGER	4.00*			0.65	0.25	0.35	1.25
DRYER	CUSTOM						21.00
TOTALS				19.53	20.31	62.92	230.00

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	92.55
FUEL AND LUBE	19.53
REPAIRS AND MAINTANANCE	20.31
CUSTOM HIRE AND MACHINE RENTAL	34.70
INTEREST ON OPERATING EXPENSE	10.86
(167.08 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	177.94

LABOR

DIRECT LABOR	23.22
(3.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	201.16

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	62.92
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$1600.00 VALUE/A X 6.00% X 1.0)	96.00
TOTAL FIXED COSTS	178.92
TOTAL COST, EXCEPT OVERHEAD AND MGT.	380.08

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.90
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.90
TOTAL COST PER ACRE	402.98
TOTAL COST PER UNIT OF PRODUCTION	2.88
(BASED ON ESTIMATED YIELD)	

* B5

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL, 325 HEAD

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			0.50	0.92	3.24	4.66
BROADCAST SPREADER	8.42			0.42	0.30	0.94	1.66
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	135.00				6.75
DRY NITROGEN		60.00	0.26				15.60
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
BROADCAST SPREADER	8.42			0.42	0.30	0.94	1.66
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	15.60				15.60
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
ANHYDROUS APPLICATOR	4.91			1.19	1.01	3.79	5.98
NH3 NITROGEN		100.00	0.14				14.00
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.38	5.46	8.57
SEED		0.33	70.00				23.10
LIQUID 10 34 0		0.05	265.00				13.25
ZINC SUL.		4.00	1.00				4.00
ROOTWORM		1.00	11.00				11.00
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			53.55	13.84	81.00	148.39
COMBINE, 110HP	3.44			2.73	4.47	18.86	26.06
TRUCK				6.75	1.35	5.40	13.50
AUGER	4.00*			0.60	0.25	0.35	1.20
DRYER	CUSTOM						20.25
TOTALS				68.00	26.28	125.09	347.93

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	103.30
FUEL AND LUBE	68.00
REPAIRS AND MAINTANANCE	26.28
CUSTOM HIRE AND MACHINE RENTAL	25.25
INTEREST ON OPERATING EXPENSE	14.48
(222.83 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	237.32

LABOR

DIRECT LABOR	12.08
(1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	249.39

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	125.09
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	164.49
TOTAL COST, EXCEPT OVERHEAD AND MGT.	413.89

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.87
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	25.37
TOTAL COST PER ACRE	439.25
TOTAL COST PER UNIT OF PRODUCTION	3.25
(BASED ON ESTIMATED YIELD)	

B6

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
CORN SILAGE, CENTER-PIVOT IRRIGATED, DIESEL, 325 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			0.50	0.92	3.24	4.66
BROADCAST SPREADER	8.00			0.45	0.32	0.98	1.75
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	135.00				6.75
DRY NITROGEN		60.00	0.26				15.60
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
BROADCAST SPREADER	8.00			0.45	0.32	0.98	1.75
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	15.60				15.60
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
ANHYDROUS APPLICATOR	4.91			1.19	1.01	3.79	5.98
		100.00	0.14				14.00
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.38	5.46	8.57
SEED		0.33	70.00				23.10
LIQUID 10 34 0		0.05	265.00				13.25
ZINC SUL		4.00	1.00				4.00
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			55.00	13.75	81.00	149.75
FORAGE CHOPPER	2.07			2.83	11.18	36.95	50.96
TRUCK				14.85	2.97	11.88	29.70
PACK SILAGE	20.00*			2.00	1.25	3.25	6.50
TOTALS				79.09	35.56	152.66	364.60

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	92.30
FUEL AND LUBE	79.09
REPAIRS AND MAINTANANCE	35.56
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	13.78
(211.95 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	225.72

LABOR

DIRECT LABOR	15.18
(2.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	240.91

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	152.66
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	192.06
TOTAL COST, EXCEPT OVERHEAD AND MGT.	432.96

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.29
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	23.89
TOTAL COST PER ACRE	456.85
TOTAL COST PER UNIT OF PRODUCTION	25.38
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
PINTO BEANS, CENTER-PIVOT IRRIGATED, DIESEL, 325 FT. HD.

B7

TOTAL CROPLAND ACRES	1480.0	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	
BROADCAST SPREADER	8.00			0.45	0.32	0.98	1.75
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	135.00				6.75
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
BROADCAST SPREADER	8.00			0.45	0.32	0.98	1.75
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	12.30				12.30
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.38	5.46	8.57
SEED		60.00	0.44				26.40
10 34 0		0.05	265.00				13.25
ZINC SUL.		4.00	1.00				4.00
ROTARY HOE	17.92			0.20	0.21	1.37	1.78
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
IRRIGATION, CENTER PIVOT							
9.0 IN. APPLIED	20.00*			32.16	8.25	81.00	121.41
BEANCUTTER	5.73			1.02	1.13	3.73	5.88
WINDROWER	3.82			0.94	1.31	4.20	6.44
COMBINE, JD	4.00			2.09	2.63	12.99	17.71
TRUCK				1.30	0.26	1.04	2.60
TOTALS				41.78	19.98	121.08	250.54

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	62.70
FUEL AND LUBE	41.78
REPAIRS AND MAINTANANCE	19.98
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	5.61
(129.46 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	135.07

LABOR

DIRECT LABOR	13.84
(2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	148.90

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	121.08
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	160.48
TOTAL COST, EXCEPT OVERHEAD AND MGT.	309.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.75
MANAGEMENT CHARGE (\$ 0.75 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	21.75
TOTAL COST PER ACRE	331.14
TOTAL COST PER UNIT OF PRODUCTION	16.56
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
SOYBEANS, CENTER PIVOT IRRIGATED, DIESEL, 325 FT. HD.

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	45.0
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			0.55	0.73	2.57	3.85
SPRAYER	CUSTOM						3.50
PREPLANT HERBICIDE		1.00	17.50				17.50
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.38	5.46	8.57
SEED		1.00	10.50				10.50
INOCULANT		1.00	0.30				0.30
10 34 0		0.03	265.00				7.95
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			35.73	9.17	81.00	125.90
COMBINE, JD	4.00			2.09	2.61	12.96	17.66
TRUCK				2.92	0.58	2.34	5.85
AUGER	10.00*			0.35	0.12	0.35	0.82
TOTALS				43.60	17.18	109.34	209.87

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	36.25
FUEL AND LUBE	43.60
REPAIRS AND MAINTANANCE	17.18
CUSTOM HIRE AND MACHINE RENTAL	3.50
INTEREST ON OPERATING EXPENSE	5.45
(100.53 X 13.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	105.98

LABOR

DIRECT LABOR	8.79
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	114.76

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	109.34
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	148.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	263.50

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.30
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	18.80
TOTAL COST PER ACRE	282.30
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.27

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
FALL SEED ALFALFA, CENTER-PIVOT IRRIG. DIESEL 325 FT. HEAD

B9

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			0.55	0.73	2.57	3.85
BROADCAST SPREADER	CUSTOM						3.50
P205		60.00	0.31				18.60
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
SPIKE TOOTH HARROW	12.33			0.29	0.21	0.92	1.42
SPIKE TOOTH HARROW	12.33			0.29	0.21	0.92	1.42
ROLLER OR PACKER	6.55			0.55	0.40	3.28	4.23
PLANTER (SEED ONLY)	CUSTOM						7.00
SEED		12.00	2.75				33.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			14.30	3.67	0.0	17.97
TOTALS				16.53	5.95	10.25	94.83

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	51.60
FUEL AND LUBE	16.53
REPAIRS AND MAINTANANCE	5.95
CUSTOM HIRE AND MACHINE RENTAL	10.50
INTEREST ON OPERATING EXPENSE	3.67
(84.58 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	88.24

LABOR

DIRECT LABOR	4.97
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	93.21

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	10.25
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 540.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	10.25
TOTAL COST, EXCEPT OVERHEAD AND MGT.	103.47

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.41
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.41
TOTAL COST PER ACRE	107.88
TOTAL COST PER UNIT OF PRODUCTION	107.88
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
ALFALFA HAY, CENTER-PIVOT IRRIGATED, DIESEL, 325 FT.HD.

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	
BROADCAST SPREADER	CUSTOM						3.50
P205		40.00	0.31				12.40
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						16.80
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						14.40
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						12.00
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						9.60
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	40.00*			64.27	16.60	81.00	161.87
REMOVEBALES(4CUTTING		8.50	2.00				17.00
TOTALS				64.27	16.60	81.00	272.57

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	29.40
FUEL AND LUBE	64.27
REPAIRS AND MAINTANANCE	16.60
CUSTOM HIRE AND MACHINE RENTAL	81.30
INTEREST ON OPERATING EXPENSE	20.75
(191.57 X 13.00% FOR 10.0 MONTHS)	
TOTAL CASH COSTS	212.32

LABOR

DIRECT LABOR	4.40
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	216.72

ESTABLISHMENT CHARGE/YEAR

17.98

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	81.00
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	120.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	355.10

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.62
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	12.37
TOTAL OVERHEAD AND MANAGEMENT	22.99
TOTAL COST PER ACRE	378.09
TOTAL COST PER UNIT OF PRODUCTION	68.74
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
SUB-IRRIGATED ALFALFA, PLATTE VALLEY

B11

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	CUSTOM						6.25
BALER, REGULAR	7.00			0.51	1.08	4.34	5.93
TWINE		66.00	0.03				2.31
BALE WAGON AND STACKER	14.00			0.26	0.93	3.88	5.07
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, REGULAR	7.00			0.51	1.08	4.34	5.93
TWINE		50.00	0.03				1.75
BALE WAGON AND STACKER	14.00			0.26	0.93	3.88	5.07
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, REGULAR	7.00			0.51	1.08	4.34	5.93
TWINE		50.00	0.03				1.75
BALE WAGON AND STACKER	14.00			0.26	0.93	3.88	5.07
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, REGULAR	7.00			0.51	1.08	4.34	5.93
TWINE		33.00	0.03				1.15
BALE WAGON AND STACKER	14.00			0.26	0.93	3.88	5.07
TOTALS				3.06	8.03	32.88	75.94

CASH COSTS

PURCHASED MATERIALS	6.96
FUEL AND LUBE	3.06
REPAIRS AND MAINTANANCE	8.03
CUSTOM HIRE AND MACHINE RENTAL	25.00
INTEREST ON OPERATING EXPENSE	2.80
(43.06 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	45.86

LABOR

DIRECT LABOR	5.66
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	51.52

ESTABLISHMENT CHARGE/YEAR 17.50

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	32.88
REAL ESTATE TAXES	18.00
INTEREST ON LAND (\$1800.00 VALUE/A X 6.00% X 1.0)	108.00
TOTAL FIXED COSTS	158.88
TOTAL COST, EXCEPT OVERHEAD AND MGT.	227.90

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.29
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	15.79
TOTAL COST PER ACRE	243.69
TOTAL COST PER UNIT OF PRODUCTION	40.62
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
FALL SEED IRRIG. GRASS, C P IRRIG., ELECTRIC, 325 FT. HD.

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			0.55	0.73	2.57	3.85
BROADCAST SPREADER	CUSTOM						3.50
18 46 0		0.05	265.00				13.25
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
ROLLER OR PACKER	6.98			0.51	0.38	3.20	4.09
PLANTER (SEED ONLY)	CUSTOM						7.00
SEED		20.00	1.00				20.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			14.30	3.67	0.0	17.97
TOTALS				15.92	5.51	8.33	73.51

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.25
FUEL AND LUBE	15.92
REPAIRS AND MAINTANANCE	5.51
CUSTOM HIRE AND MACHINE RENTAL	10.50
INTEREST ON OPERATING EXPENSE	2.82
(65.17 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	68.00

LABOR

DIRECT LABOR	3.84
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	71.84

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	8.33
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 540.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	8.33
TOTAL COST, EXCEPT OVERHEAD AND MGT.	80.17

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.40
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.40
TOTAL COST PER ACRE	83.57
TOTAL COST PER UNIT OF PRODUCTION	83.57
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
IRRIGATED PASTURE, C P IRRIGATED, ELECTRIC, 325 FT. HEAD

B13

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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	40.00*			64.27	16.60	81.00	161.87
LIQUID N		220.00	0.27				59.40
FENCING		1.00	1.00				1.00
MOVE CATTLE		1.00	0.25				0.25
TOTALS				64.27	16.60	81.00	222.52

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	60.65
FUEL AND LUBE	64.27
REPAIRS AND MAINTANANCE	16.60
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	9.20
(141.52 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	150.72

LABOR

DIRECT LABOR	4.40
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	155.12

ESTABLISHMENT CHARGE/YEAR

12.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	81.00
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	120.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	287.66

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.54
MANAGEMENT CHARGE (\$ 1.10 X ESTIMATED YIELD)	13.20
TOTAL OVERHEAD AND MANAGEMENT	20.74
TOTAL COST PER ACRE	308.39
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	25.70

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
IRRIGATED WHEAT, C P IRRIGATED, ELECTRIC, 325 FT. HEAD

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	65.0
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			0.55	0.73	2.57	3.85
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
ANHYDROUS APPLICATOR	4.91			1.19	1.00	3.79	5.98
NH3		82.00	0.14				11.48
ROD WEEDER	17.45			0.34	0.43	1.15	1.92
GRAIN DRILL	8.44			0.42	0.55	1.96	2.94
SEED		1.25	4.00				5.00
18 46 0		0.04	265.00				10.60
IRRIGATION, CENTER PIVOT							
6.0 IN. APPLIED	10.00*			23.80	4.30	70.00	98.10
COMBINE, 110HP	4.12			2.03	2.99	14.85	19.87
TRUCK				4.22	0.84	3.38	8.45
AUGER	10.00*			0.35	0.12	0.35	0.82
TOTALS				33.46	11.70	100.61	172.85

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.08
FUEL AND LUBE	33.46
REPAIRS AND MAINTANANCE	11.70
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	4.70
(72.24 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	76.94

LABOR

DIRECT LABOR	7.55
(1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	84.49

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	100.61
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	140.01
TOTAL COST, EXCEPT OVERHEAD AND MGT.	224.49

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.85
MANAGEMENT CHARGE (\$ 0.20 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	16.85
TOTAL COST PER ACRE	241.34
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.71

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
WHEAT STUBBLE MULCH FALLOW VIA TILLAGE

B15

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	9.76			0.60	0.47	1.11	2.18
CHISEL	9.76			0.60	0.47	1.11	2.18
CHISEL	9.76			0.60	0.47	1.11	2.18
CHISEL	9.76			0.60	0.47	1.11	2.18
ROD WEEDER	17.45			0.34	0.43	1.15	1.92
ROD WEEDER	17.45			0.34	0.43	1.15	1.92
ANHYDROUS APPLICATOR	4.91			1.19	1.01	3.80	6.00
NH3 NITROGEN		40.00	0.14				5.60
GRAIN DRILL	8.44			0.42	0.98	3.69	5.09
SEED		1.00	4.00				4.00
18 46 0		0.02	265.00				5.30
COMBINE, 110HP	4.12			2.03	2.61	12.96	17.60
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				9.70	7.95	29.74	62.30

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	14.90
FUEL AND LUBE	9.70
REPAIRS AND MAINTANANCE	7.95
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.53
(32.55 X 13.00% FOR 10.0 MONTHS)	
TOTAL CASH COSTS	36.08

LABOR

DIRECT LABOR	8.29
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	44.37

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	29.74
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 2.0)	54.00
TOTAL FIXED COSTS	92.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	137.11

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.80
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	8.10
TOTAL COST PER ACRE	145.21
TOTAL COST PER UNIT OF PRODUCTION	3.46
(BASED ON ESTIMATED YIELD)	

B16

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
WHEAT, CLEAN-TILL FALLOW

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			0.61	0.93	3.28	4.82
CHISEL	9.25			0.63	0.56	1.29	2.49
CHISEL	9.25			0.63	0.56	1.29	2.49
CHISEL	9.25			0.63	0.56	1.29	2.49
ROD WEEDER	14.55			0.40	0.45	1.23	2.09
ROD WEEDER	14.55			0.40	0.45	1.23	2.09
ANHYDROUS APPLICATOR	18.00			0.33	0.68	2.79	3.80
NH3 NITROGEN		40.00	0.14				5.60
GRAIN DRILL	8.44			0.42	0.98	3.69	5.09
SEED		1.00	4.00				4.00
18 46 0		0.02	265.00				5.30
COMBINE, 110HP	4.12			2.03	2.61	12.96	17.60
TRUCK				2.40	0.48	1.92	4.81
AUGER	10.00*			0.20	0.07	0.35	0.62
TOTALS				8.70	8.34	31.33	63.28

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	14.90
FUEL AND LUBE	8.70
REPAIRS AND MAINTANANCE	8.34
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	4.15
(31.94 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	36.10

LABOR

DIRECT LABOR	7.59
(1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	43.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	31.33
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 2.0)	54.00
TOTAL FIXED COSTS	94.33
TOTAL COST, EXCEPT OVERHEAD AND MGT.	138.02

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.80
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.55
TOTAL OVERHEAD AND MANAGEMENT	7.35
TOTAL COST PER ACRE	145.37
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.93

B17

ESTIMATED 1984 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						3.00
PAR. AND BLADEx		1.00	16.60				16.60
GRAIN DRILL	8.44			0.42	0.76	2.79	3.98
SEED		1.00	4.00				4.00
18 46 0		0.02	265.00				5.30
BROADCAST SPREADER	CUSTOM						3.00
DRY NITROGEN		25.00	0.26				6.50
COMBINE, 110HP	4.12			2.03	2.22	11.00	15.25
TRUCK				1.95	0.39	1.56	3.90
AUGER	10.00*			0.16	0.06	0.35	0.57
TOTALS				4.56	3.42	15.71	62.09

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	32.40
FUEL AND LUBE	4.56
REPAIRS AND MAINTANANCE	3.42
CUSTOM HIRE AND MACHINE RENTAL	6.00
INTEREST ON OPERATING EXPENSE	3.02
(46.39 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	49.40

LABOR

DIRECT LABOR	3.48
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.89

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	15.71
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	47.21
TOTAL COST, EXCEPT OVERHEAD AND MGT.	100.09

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.47
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	4.50
TOTAL OVERHEAD AND MANAGEMENT	6.97
TOTAL COST PER ACRE	107.06
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.57

B18

ESTIMATED 1984 COSTS PER CROP ACRE, SOUTHWEST NEBR.
ECO-FALLOW WHEAT FOLLOWED BY CORN IN THREE-YEAR SYSTEM

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			0.63	0.65	1.45	2.73
CHISEL	9.25			0.63	0.65	1.45	2.73
CHISEL	9.25			0.63	0.65	1.45	2.73
ANHYDROUS APPLICATOR	4.91			1.19	1.01	3.80	6.00
NH3 NITROGEN		50.00	0.14				7.00
ROD WEEDER	14.55			0.40	0.74	1.94	3.08
ROD WEEDER	14.55			0.40	0.74	1.94	3.08
GRAIN DRILL	8.44			0.42	0.98	3.69	5.09
SEED		1.00	4.00				4.00
18 46 0		0.02	265.00				5.30
COMBINE, 110HP	4.12			2.03	2.99	14.85	19.87
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				9.33	9.03	33.09	67.75

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 16.30
FUEL AND LUBE 9.33
REPAIRS AND MAINTANANCE 9.03
CUSTOM HIRE AND MACHINE RENTAL 0.0
INTEREST ON OPERATING EXPENSE 4.51
(34.66 X 13.00% FOR 12.0 MONTHS)
TOTAL CASH COSTS 39.17

LABOR

DIRECT LABOR 7.88
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 47.05

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 33.09
REAL ESTATE TAXES 6.75
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.5) 40.50
TOTAL FIXED COSTS 80.34
TOTAL COST, EXCEPT OVERHEAD AND MGT. 127.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 1.96
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD) 6.30
TOTAL OVERHEAD AND MANAGEMENT 8.26
TOTAL COST PER ACRE 135.64
TOTAL COST PER UNIT OF PRODUCTION 3.23
(BASED ON ESTIMATED YIELD)

B19

ESTIMATED 1984 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						3.50
ATR. AND PAR.		1.00	14.25				14.25
ANHYDROUS APPLICATOR	4.91			0.73	1.08	4.02	5.82
NH3 NITROGEN		65.00	0.14				9.10
SPRAYER	CUSTOM						3.50
BLADEX		1.00	6.15				6.15
PLANTER (FERT., HERB., ETC)	4.90			0.73	2.38	5.46	8.57
SEED		0.20	70.00				14.00
10 34 0		0.03	265.00				7.95
COMBINE, 110HP	3.18			2.96	4.26	17.82	25.04
TRUCK				4.22	0.84	3.38	8.45
AUGER	2.00*			0.35	0.12	0.35	0.82
TOTALS				8.99	8.68	31.03	107.15

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 51.45
FUEL AND LUBE 8.99
REPAIRS AND MAINTANANCE 8.68
CUSTOM HIRE AND MACHINE RENTAL ~~7.00~~
INTEREST ON OPERATING EXPENSE 5.77
(76.12 X 13.00% FOR 7.0 MONTHS)
TOTAL CASH COSTS 81.89

LABOR

DIRECT LABOR 4.99
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 86.88

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 31.03
REAL ESTATE TAXES 6.75
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.5) 40.50
TOTAL FIXED COSTS 78.28
TOTAL COST, EXCEPT OVERHEAD AND MGT. 165.16

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 4.09
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD) 6.50
TOTAL OVERHEAD AND MANAGEMENT 10.59
TOTAL COST PER ACRE 175.75
TOTAL COST PER UNIT OF PRODUCTION 2.70
(BASED ON ESTIMATED YIELD)

(5) 10.

ESTIMATED 1984 COSTS PER CROP ACRE SOUTHWEST NEBR.
GRAIN SORGHUM NON-IRRIGATED

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			0.55	0.73	2.57	3.85
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
SPRING TOOTH HARROW	7.85			0.45	0.34	2.04	2.83
ANHYDROUS APPLICATOR	4.91			1.19	1.01	3.79	5.98
NH3 NITROGEN		40.00	0.14				5.60
PLANTER (FERT.,HERB.,ETC)	4.90			0.73	2.38	5.46	8.57
SEED		5.00	0.76				3.80
HERB. BAND		1.00	6.20				6.20
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
ROW CROP CULTIVATOR	5.29			0.68	0.85	2.10	3.62
SPRAYER	CUSTOM						3.25
GREENBUG AERIAL		1.00	2.65				2.65
COMBINE, 110HP	4.12			2.03	2.99	14.85	19.87
TRUCK				2.60	0.52	2.08	5.20
AUGER	4.00*			0.22	0.07	0.35	0.64
TOTALS				9.68	10.47	37.88	79.53

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.25
FUEL AND LUBE	9.68
REPAIRS AND MAINTANANCE	10.47
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	2.26
(41.65 X 13.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	43.90

LABOR

DIRECT LABOR	9.31
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.22

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	37.88
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	69.38
TOTAL COST, EXCEPT OVERHEAD AND MGT.	122.60

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.20
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	4.00
TOTAL OVERHEAD AND MANAGEMENT	6.20
TOTAL COST PER ACRE	128.80
TOTAL COST PER UNIT OF PRODUCTION	3.22
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER CROP ACRE SOUTHWEST NEBR.
NO-TILL CONTINUOUS NONIRRIGATED GRAIN SORGHUM

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	60.0
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	CUSTOM						3.25
LIQUID N		80.00	0.27				21.60
PARAQUAT(1PT.)		1.00	5.70				5.70
DUAL-ATR.(1QT.EA.)		1.00	12.60				12.60
PLANTER (FERT.,HERB.,ETC)	4.90			0.73	1.68	4.01	6.41
SEED		4.00	0.72				2.88
10 34 0		0.03	265.00				7.95
SPRAYER	CUSTOM						3.25
AERIAL GREENBUG		1.00	2.65				2.65
COMBINE, 110HP	4.12			2.03	2.99	14.85	19.87
TRUCK				3.90	0.78	3.12	7.80
AUGER	4.00*			0.25	0.07	0.35	0.67
TOTALS				6.91	5.52	22.32	94.63

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	53.38
FUEL AND LUBE	6.91
REPAIRS AND MAINTANANCE	5.52
CUSTOM HIRE AND MACHINE RENTAL	6.50
INTEREST ON OPERATING EXPENSE	3.92
(72.31 X 13.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	76.22

LABOR

DIRECT LABOR	3.39
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	79.61

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	22.32
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	53.82
TOTAL COST, EXCEPT OVERHEAD AND MGT.	133.44

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.81
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	9.81
TOTAL COST PER ACRE	143.25
TOTAL COST PER UNIT OF PRODUCTION	2.39
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
TANDEM DISC	10.63			0.55	0.73	2.57	3.85
SPRING TOOTH HARROW	10.47			0.34	0.26	1.79	2.39
ANHYDROUS APPLICATOR	4.91			1.19	1.01	3.79	5.98
NH3 NITROGEN		40.00	0.14				5.60
GRAIN DRILL	8.44			0.42	0.98	3.69	5.09
SEED		15.00	0.40				6.00
SELF-PROPELLED WINDROWER	CUSTOM						12.00
BALER, GIANT	3.92			0.91	1.31	5.35	7.57
TWINE		6.00	0.35				2.10
MOVE BALES		6.00	1.00				6.00
TOTALS				3.97	5.01	19.74	60.43
CASH COSTS							
PURCHASED MATERIALS						19.70	
FUEL AND LUBE						3.97	
REPAIRS AND MAINTANANCE						5.01	
CUSTOM HIRE AND MACHINE RENTAL						12.00	
INTEREST ON OPERATING EXPENSE						2.64	
(40.68 X 13.00% FOR 6.0 MONTHS)							
TOTAL CASH COSTS							43.33
LABOR							
DIRECT LABOR						5.68	
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							49.01
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)						19.74	
REAL ESTATE TAXES						4.50	
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)						27.00	
TOTAL FIXED COSTS							51.24
TOTAL COST, EXCEPT OVERHEAD AND MGT.							100.26
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)						2.17	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)						6.00	
TOTAL OVERHEAD AND MANAGEMENT							8.17
TOTAL COST PER ACRE							108.42
TOTAL COST PER UNIT OF PRODUCTION							36.14
(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.

"Typical" Ranch	Machinery	1983 Price
Irrigated Acreages:	78 hp tractor, diesel	\$34,000
	120-130 hp tractor, diesel	49,000
Corn, grain 390	21' heavy duty disk	13,000
Corn, silage 60	6-row, 30" planter	13,000
Alfalfa 130	Anhydrous applicator with tank	8,100
Pasture 260	Combine, 95 hp diesel with	
	3-row cornhead	56,000
Wet Meadow Acreages:	3/4 ton pickup	9,350
	Single axle truck,	
Nature Hay 320	350 bu grain box	23,600
	Giant round baler	
Dryland Hayland:	(800-900 lb. bales)	11,000
	14' self-propelled swather	
Native Hay 400	with conditioner	21,000

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.

B24

ESTIMATED 1984 COSTS PER CROP ACRE, NORTHERN NEBR.
CORN GRAIN, CENTER PIVOT IRRIGATED, DIESEL, 225 FT. HD.

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			0.36	0.22	0.68	1.25
MACHINE RENTAL FEE							1.50
SUL PO MAG		0.05	135.00				6.75
P205		20.00	0.31				6.20
HERBICIDE		1.00	13.50				13.50
ANHYDROUS APPLICATOR	4.91			1.19	1.48	5.45	8.12
NH3 NITROGEN		100.00	0.14				14.00
TANDEM DISC	10.63			0.55	1.03	3.58	5.17
TANDEM DISC	10.63			0.55	1.03	3.58	5.17
PLANTER (FERT.,HERB.,ETC)	4.90			1.20	3.18	7.35	11.73
SEED		0.33	70.00				23.10
10 34 0		0.02	265.00				5.30
ZINC SUL.		4.00	1.00				4.00
IRRIGATION,CENTER PIVOT							
15.0 IN. APPLIED	30.00*			37.09	13.59	62.52	113.20
LIQUID NITROGEN		50.00	0.27				13.50
COMBINE, 95HP	1.60			5.23	4.04	18.73	27.99
TRUCK				8.45	1.69	6.76	16.90
AUGER	4.00*			0.60	0.25	0.30	1.15
TOTALS				55.21	26.51	108.95	278.52

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	86.35
FUEL AND LUBE	55.21
REPAIRS AND MAINTANANCE	26.51
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	11.02
(169.57 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	180.59

LABOR

DIRECT LABOR	12.46
(1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	193.05

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	108.95
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	133.45
TOTAL COST, EXCEPT OVERHEAD AND MGT.	326.50

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.03
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	22.03
TOTAL COST PER ACRE	348.53
TOTAL COST PER UNIT OF PRODUCTION	2.68
(BASED ON ESTIMATED YIELD)	

B25

ESTIMATED 1984 COSTS PER ACRE, NORTHERN NEBRASKA
CORN SILAGE, CENTER PIVOT IRRIGATED, DIESEL, 225 FT. HEAD

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			0.36	0.22	0.68	1.25
MACHINE RENTAL FEE							1.50
SUL PO MAG		0.05	135.00				6.75
P205		20.00	0.31				6.20
HERBICIDE		1.00	13.50				13.50
ANHYDROUS APPLICATOR	4.91			1.19	1.48	5.45	8.12
NH3 NITROGEN		100.00	0.14				14.00
TANDEM DISC	10.63			0.55	1.03	3.58	5.17
TANDEM DISC	10.63			0.55	1.03	3.58	5.17
PLANTER (FERT.,HERB.,ETC)	4.90			1.20	3.18	7.35	11.73
SEED		0.33	70.00				23.10
10 34 0		0.02	265.00				5.30
ZINC SUL.		4.00	1.00				4.00
IRRIGATION,CENTER PIVOT							
15.0 IN. APPLIED	30.00*			37.09	13.59	62.52	113.20
LIQUID N		50.00	0.27				13.50
FORAGE CHOPPER	CUSTOM			18.00	3.60	14.40	40.00
TRUCK				2.25	1.40	4.00	7.65
PACK SILAGE	20.00*						
TOTALS				61.19	25.53	101.56	316.13

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	86.35
FUEL AND LUBE	61.19
REPAIRS AND MAINTANANCE	25.53
CUSTOM HIRE AND MACHINE RENTAL	41.50
INTEREST ON OPERATING EXPENSE	13.95
(214.56 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	228.51

LABOR

DIRECT LABOR	10.09
(1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	238.60

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	101.56
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	126.06
TOTAL COST, EXCEPT OVERHEAD AND MGT.	364.67

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.43
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	24.03
TOTAL COST PER ACRE	388.69
TOTAL COST PER UNIT OF PRODUCTION	21.59
(BASED ON ESTIMATED YIELD)	

B26

ESTIMATED 1984 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	8.42			0.42	0.26	0.80	1.49
MACHINE RENTAL FEE							1.50
P205		60.00	0.31				18.60
AMM. SUL.		0.04	165.00				6.60
TANDEM DISC	9.11			0.64	0.93	3.26	4.83
PLANTER (SEED ONLY)	6.00			0.60	0.36	1.13	2.08
MACHINE RENTAL FEE							3.00
SEED		12.00	2.75				33.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	10.00*			9.89	3.62	0.0	13.51
TOTALS				11.55	5.17	5.19	84.61

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 58.20
FUEL AND LUBE 11.55
REPAIRS AND MAINTANANCE 5.17
CUSTOM HIRE AND MACHINE RENTAL 4.50
INTEREST ON OPERATING EXPENSE 3.44
(79.42 X 13.00% FOR 4.0 MONTHS)
TOTAL CASH COSTS 82.86

LABOR

DIRECT LABOR 3.71
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 86.57

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 5.19
REAL ESTATE TAXES 0.0
INTEREST ON LAND (\$ 1.00 VALUE/A X 0.0 % X 1.0) 0.0
TOTAL FIXED COSTS 5.19
TOTAL COST, EXCEPT OVERHEAD AND MGT. 91.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 4.14
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD) 0.0
TOTAL OVERHEAD AND MANAGEMENT 4.14
TOTAL COST PER ACRE 95.91
TOTAL COST PER UNIT OF PRODUCTION 95.91
(BASED ON ESTIMATED YIELD)

B27

ESTIMATED 1984 COSTS PER CROP ACRE, NORTHERN NEBR.
ALFALFA HAY, CENTER PIVOT IRRIGATED, DIESEL, 225 FT. HD.

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	5.07			0.82	0.85	2.86	4.53
BALER, GIANT	4.20			1.16	0.82	3.10	5.09
TWINE		4.00	0.35				1.40
SELF-PROPELLED WINDROWER	5.07			0.82	0.85	2.86	4.53
BALER, GIANT	4.20			1.16	0.82	3.10	5.09
TWINE		3.00	0.35				1.05
SELF-PROPELLED WINDROWER	5.07			0.82	0.85	2.86	4.53
BALER, GIANT	4.20			1.16	0.82	3.10	5.09
TWINE		3.00	0.35				1.05
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			44.50	16.30	74.62	135.42
MOVE BALES		10.00	1.25				12.50
TOTALS				50.47	21.31	92.50	180.28

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 16.00
FUEL AND LUBE 50.47
REPAIRS AND MAINTANANCE 21.31
CUSTOM HIRE AND MACHINE RENTAL 0.0
INTEREST ON OPERATING EXPENSE 5.71
(87.77 X 13.00% FOR 6.0 MONTHS)
TOTAL CASH COSTS 93.48

LABOR

DIRECT LABOR 11.92
(1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 105.40

ESTABLISHMENT CHARGE/YEAR

13.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 92.50
REAL ESTATE TAXES 3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0) 21.00
TOTAL FIXED COSTS 117.00
TOTAL COST, EXCEPT OVERHEAD AND MGT. 236.08

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 4.67
MANAGEMENT CHARGE (\$ 2.50 X ESTIMATED YIELD) 12.50
TOTAL OVERHEAD AND MANAGEMENT 17.17
TOTAL COST PER ACRE 253.25
TOTAL COST PER UNIT OF PRODUCTION 50.65
(BASED ON ESTIMATED YIELD)

B28 ESTIMATED 1984 COSTS PER CROP ACRE, NORTHERN NEBR
ESTABLISH IRRIG. GRASS IN FALL, 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 AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	8.42			0.42	0.26	0.80
MACHINE RENTAL FEE						1.49
P205		50.00	0.31			15.50
TANDEM DISC	9.11			0.64	0.93	3.26
SPIKE TOOTH HARROW	9.25			0.39	0.24	0.92
PLANter (SEED ONLY)	6.00			0.60	0.36	1.13
MACHINE RENTAL FEE						3.00
SEED		20.00	1.15			23.00
IRRIGATION, CENTER PIVOT						
4.0 IN. APPLIED	10.00*			9.89	3.62	0.0
10 34 0		0.10	265.00			26.50
TOTALS				11.94	5.41	6.11

* - MINUTES OF LABOR/ACRE

CASH COSTS	
PURCHASED MATERIALS	65.00
FUEL AND LUBE	11.94
REPAIRS AND MAINTANANCE	5.41
CUSTOM HIRE AND MACHINE RENTAL	4.50
INTEREST ON OPERATING EXPENSE	3.76
(86.84 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	90.61

LABOR	
DIRECT LABOR	4.42
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	95.03

FIXED COSTS	
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.11
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 1.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	6.11
TOTAL COST, EXCEPT OVERHEAD AND MGT.	101.14

OVERHEAD AND MANAGEMENT	
OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.53
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.53
TOTAL COST PER ACRE	105.67
TOTAL COST PER UNIT OF PRODUCTION	105.67
(BASED ON ESTIMATED YIELD)	

B29 ESTIMATED 1984 COSTS PER CROP ACRE, NORTHERN NEBR.
IRRIGATED PASTURE, CENTER PIVOT IRRIG. DIESEL, 225 FT. HD.

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 AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE REPAIR AND MAINT.	FIXED	TOTAL COSTS
IRRIGATION, CENTER PIVOT						
18.0 IN. APPLIED	30.00*			44.50	16.30	74.62
LIQUID N.		175.00	0.27			47.25
FENCING		1.00	1.00			1.00
ROTATE CATTLE		1.00	0.25			0.25
TOTALS				44.50	16.30	74.62

* - MINUTES OF LABOR/ACRE

CASH COSTS	
PURCHASED MATERIALS	48.50
FUEL AND LUBE	44.50
REPAIRS AND MAINTANANCE	16.30
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	8.29
(109.30 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	117.59

LABOR	
DIRECT LABOR	3.30
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	120.89

ESTABLISHMENT CHARGE/YEAR	15.12
---------------------------	-------

FIXED COSTS	
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	74.62
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	99.12
TOTAL COST, EXCEPT OVERHEAD AND MGT.	235.13

OVERHEAD AND MANAGEMENT	
OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.88
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	20.00
TOTAL OVERHEAD AND MANAGEMENT	25.88
TOTAL COST PER ACRE	261.01
TOTAL COST PER UNIT OF PRODUCTION	26.10
(BASED ON ESTIMATED YIELD)	

B30

ESTIMATED 1984 COSTS PER CROP ACRE, NORTHERN NEBRASKA
NATIVE WET MEADOW HAY, LARGE ROUND BALES

TOTAL CROPLAND ACRES	390.0	EXPECTED YIELD PER ACRE	1.2
ACRES THIS CROP BUDGET	320.0	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.	
SELF-PROPELLED WINDROWER	5.92			0.71	0.85	2.86
BALER, GIANT	3.92			0.91	0.85	3.22
TWINE		2.00	0.35			
MOVE BALES		2.00	1.00			
TOTALS				1.62	1.71	6.08

CASH COSTS

PURCHASED MATERIALS	2.70
FUEL AND LUBE	1.62
REPAIRS AND MAINTANANCE	1.71
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	0.20
(6.02 X 13.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	6.22

LABOR

DIRECT LABOR	2.80
(0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	9.02

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.08
REAL ESTATE TAXES	3.00
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	27.08
TOTAL COST, EXCEPT OVERHEAD AND MGT.	36.09

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	0.31
MANAGEMENT CHARGE (\$ 1.00 X ESTIMATED YIELD)	1.25
TOTAL OVERHEAD AND MANAGEMENT	1.56
TOTAL COST PER ACRE	37.65
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	30.12

ESTIMATED 1984 COSTS PER CROP ACRE, NORTHERN NEBR.
NATIVE UPLAND HAY IN BIG BALE

B31

TOTAL CROPLAND ACRES	390.0	EXPECTED YIELD PER ACRE	0.7
ACRES THIS CROP BUDGET	400.0	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.	
MOWER	3.80			0.94	0.70	2.18
SIDE DELIVERY RAKE	4.69			0.76	0.58	1.83
BALER, GIANT	5.04			0.71	0.73	2.84
TWINE		1.00	0.35			
TOTALS				2.41	2.00	6.85

CASH COSTS

PURCHASED MATERIALS	0.35
FUEL AND LUBE	2.41
REPAIRS AND MAINTANANCE	2.00
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	0.15
(4.76 X 13.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	4.92

LABOR

DIRECT LABOR	4.45
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	9.37

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.85
REAL ESTATE TAXES	1.25
INTEREST ON LAND (\$ 125.00 VALUE/A X 6.00% X 1.0)	7.50
TOTAL FIXED COSTS	15.60
TOTAL COST, EXCEPT OVERHEAD AND MGT.	24.97

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	0.25
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	1.40
TOTAL OVERHEAD AND MANAGEMENT	1.65
TOTAL COST PER ACRE	26.62
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	38.03

DESCRIPTION OF CENTRAL NEBRASKA BENCHMARK FARM 1984

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 drying will be necessary. An average of 5 points of moisture will be removed from crops dried.

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

Benchmark Farm		Machinery Inventory	Cost
Total Acres	880	130 hp diesel tractor	\$ 52,000
		80 hp diesel tractor	34,000
Irr. Cropland,		Old 40 hp tractor for odd jobs	-
gravity	280	Truck, single axle	24,500
Irr. Cropland,		Pickup, 3/4 T	10,200
pivot	132	Tandem disc, 21'	13,300
Non-Irr. Cropland	340	Corn machinery, 30" spacing	
Pasture	80	Shredder, 6-row	6,500
Roads, farmstead etc	48	Anhydrous Applicator, 21'	4,350
		Planter, 6-row	13,800
		Cultivator-hiller, 6-row	4,300
		Sprayer, pull type, 40'	3,225
		Combine, 6-row cornhead	
		20' grain platform	100,300
		Wagon, 425 bu. PTO Auger	7,960
		Auger, 66'8", PTO	3,600
		Dryer, cont. flow, 400 bu/hr	29,295
		Wet corn handling bin, 3700 bu.	
		drying & storing capability	6,900
		Chisel sweeps, 19'	5,300
		Field cultivator, 30'	4,680
		Spike tooth harrow, 24'	1,040
		Grain drill, 16'	7,000
		Bale loader	3,000
		Irrigation equipment	
		Pivot sprinkler system, diesel	
		Gravity wells, 3, diesel	
		Gates and conveyor pipe, pipe	
		wagon, reuse pits, pumps, and	
		return pipe	

C2

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL, 300 FT HEAD

TOTAL CROPLAND ACRES 752.0 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			0.77	1.17	4.01	5.96
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		145.00	0.14				20.30
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT., HERB., ETC)	4.90			0.75	1.73	4.11	6.59
SEED 80,000/BAG		0.33	70.00				23.10
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	7.80				7.80
INSECTICIDE		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	20.00*			39.55	10.87	77.95	128.37
COMBINE,	3.50			1.49	3.27	13.84	18.60
TRUCK	17.00*			0.95	1.60	5.23	7.78
AUGER	0.0 *			0.18	0.10	0.63	0.91
DRYER	8.00*			7.94	2.02	6.04	16.00
TOTALS				55.00	24.72	123.80	278.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	75.20
FUEL AND LUBE	55.00
REPAIRS AND MAINTANANCE	24.72
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	13.43
(154.92 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	168.35

LABOR

DIRECT LABOR	13.73
(2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	182.08

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	123.80
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	182.60
TOTAL COST, EXCEPT OVERHEAD AND MGT.	364.68

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.42
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	21.92
TOTAL COST PER ACRE	386.59
TOTAL COST PER UNIT OF PRODUCTION	2.86
(BASED ON ESTIMATED YIELD)	

C3

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE CENTER PIVOT IRRIGATED, DIESEL 300 FT HEAD

TOTAL CROPLAND ACRES 752.0 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			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		150.00	0.14				21.00
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT., HERB., ETC)	4.90			0.75	1.73	4.11	6.59
SEED 80,000/BAG		0.33	70.00				23.10
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	7.80				7.80
INSECTICIDE		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	30.00*			39.55	10.87	77.95	128.37
FORAGE CHOPPER	CUSTOM						33.00
TRUCK	CUSTOM						26.00
PACK SILAGE, TRACTOR & BLADE	35.00*			0.64	2.50	6.89	10.03
TOTALS				44.30	19.06	100.94	299.20

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	75.90
FUEL AND LUBE	44.30
REPAIRS AND MAINTANANCE	19.06
CUSTOM HIRE AND MACHINE RENTAL	59.00
INTEREST ON OPERATING EXPENSE	17.18
(198.26 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	215.45

LABOR

DIRECT LABOR	13.19
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	228.64

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	100.94
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	159.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	388.38

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.77
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	22.77
TOTAL COST PER ACRE	411.15
TOTAL COST PER UNIT OF PRODUCTION	20.56
(BASED ON ESTIMATED YIELD)	

C4

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM FOR GRAIN, LIMITED IRR C.P. DIESEL 300 FT HEAD

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 115.0
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			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		120.00	0.14				16.80
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FFRT.,HERB.,ETC)	4.90			0.75	1.73	4.11	6.59
SEED		10.00	0.72				7.20
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	6.33				6.33
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
IRRIGATION,CENTER PIVOT							
6.0 IN. APPLIED	15.00*			19.77	5.43	77.95	103.15
COMBINE,	4.00			1.31	2.18	10.84	14.33
TRUCK	15.00*			0.95	1.60	5.23	7.78
AUGER	0.0 *			0.22	0.16	0.53	0.91
DRYER	6.00*			7.12	1.66	4.98	13.76
TOTALS				33.48	16.72	115.63	209.16

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	43.33
FUEL AND LUBE	33.48
REPAIRS AND MAINTANANCE	16.72
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	8.11
(93.53 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	101.64

LABOR

DIRECT LABOR	11.65
(1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	113.29

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	115.63
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	174.43
TOTAL COST, EXCEPT OVERHEAD AND MGT.	287.72

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.08
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	11.50
TOTAL OVERHEAD AND MANAGEMENT	16.58
TOTAL COST PER ACRE	304.31
TOTAL COST PER UNIT OF PRODUCTION	2.65
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA C5
CORN FOR GRAIN, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 145.0
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			0.77	1.17	4.01	5.96
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		155.00	0.14				21.70
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT.,HERB.,ETC)	4.90			0.75	1.73	4.11	6.59
SEED 80,000/BAG		0.33	70.00				23.10
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	7.80				7.80
INSECTICIDE		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
IRRIGATION,GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			24.38	5.76	90.38	120.52
COMBINE,	3.50			1.49	3.27	13.84	18.60
TRUCK	17.00*			0.95	1.60	5.23	7.78
AUGER	0.0 *			0.18	0.10	0.63	0.91
DRYER	8.00*			7.94	2.02	6.04	16.00
TOTALS				39.83	19.61	136.23	272.27

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.60
FUEL AND LUBE	39.83
REPAIRS AND MAINTANANCE	19.61
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	11.79
(136.04 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	147.83

LABOR

DIRECT LABOR	18.46
(2.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	166.29

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	136.23
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	232.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.	398.42

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.39
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	21.89
TOTAL COST PER ACRE	420.31
TOTAL COST PER UNIT OF PRODUCTION	2.90
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES 752.0 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			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		155.00	0.14				21.70
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT.,HERB.,ETC)	4.90			0.75	1.73	4.11	6.59
SEED 80,000/BAG		0.33	70.00				23.10
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	7.80				7.80
INSECTICIDE		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			1.12	1.18	3.22	5.52
ROW CROP CULTIVATOR	5.29			1.12	1.18	3.22	5.52
IRRIGATION,GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			24.38	5.76	90.38	120.52
FORAGE CHOPPER	CUSTOM						32.00
TRUCK	CUSTOM						24.00
PACK SILAGE, TRACTOR & BLADE	35.00*			0.64	2.50	6.89	10.03
TOTALS				30.00	14.76	115.86	293.21

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.60
FUEL AND LUBE	30.00
REPAIRS AND MAINTANANCE	14.76
CUSTOM HIRE AND MACHINE RENTAL	56.00
INTEREST ON OPERATING EXPENSE	15.37
(177.36 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	192.73

LABOR

DIRECT LABOR	16.82
(2.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	209.55

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	115.86
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	211.76
TOTAL COST, EXCEPT OVERHEAD AND MGT.	421.31

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.64
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.64
TOTAL COST PER ACRE	442.94
TOTAL COST PER UNIT OF PRODUCTION	22.15
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
SOYBEANS, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 47.0
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	
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT.,HERB.,ETC)	4.90			0.75	1.73	4.11	6.59
SEED		1.00	10.50				10.50
HERBICIDE, BAND		1.00	9.30				9.30
18-46-0 STARTER		50.00	0.13				6.50
HANDWEED		1.00	4.25				4.25
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
IRRIGATION,GATED PIPE SYSTEM							
8.0 IN. APPLIED	33.00*			13.00	3.07	90.38	106.45
COMBINE,	3.50			1.49	2.18	10.84	14.52
TRUCK	17.00*			0.40	0.69	2.08	3.17
AUGER	0.0 *			0.07	0.10	0.63	0.80
TOTALS				18.21	10.87	117.14	176.77

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	30.55
FUEL AND LUBE	18.21
REPAIRS AND MAINTANANCE	10.87
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.17
(59.63 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	64.80

LABOR

DIRECT LABOR	12.47
(1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	77.27

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	117.14
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	213.04
TOTAL COST, EXCEPT OVERHEAD AND MGT.	290.30

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.24
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	14.10
TOTAL OVERHEAD AND MANAGEMENT	17.34
TOTAL COST PER ACRE	307.64
TOTAL COST PER UNIT OF PRODUCTION	6.55
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
ESTABLISH ALFALFA, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES 752.0 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			0.56	0.77	2.57	3.90
BROADCAST SPREADER	6.50			0.56	0.39	1.21	2.17
MACHINE RENTAL FEE P205		40.00	0.31				12.40
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
SPIKE TOOTH HARROW	12.33			0.30	0.21	1.19	1.70
SPIKE TOOTH HARROW	12.33			0.30	0.21	1.19	1.70
ROLLER OR PACKER	6.50			0.56	0.39	1.21	2.17
MACHINE RENTAL FEE							1.75
GRAIN DRILL	5.62			0.65	1.14	4.22	6.02
SEED		12.00	2.75				33.00
IRRIGATION, GATED PIPE SYSTEM 6.0 IN. APPLIED	33.00*			9.76	2.31	0.0	12.07
TOTALS				13.25	6.20	14.18	82.52

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 45.40
FUEL AND LUBE 13.25
REPAIRS AND MAINTANANCE 6.20
CUSTOM HIRE AND MACHINE RENTAL 3.50
INTEREST ON OPERATING EXPENSE 5.92
(68.35 X 13.00% FOR 8.0 MONTHS)
TOTAL CASH COSTS 74.27

LABOR

DIRECT LABOR 9.15
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 83.42

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 14.18
REAL ESTATE TAXES 0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0) 0.0
TOTAL FIXED COSTS 14.18
TOTAL COST, EXCEPT OVERHEAD AND MGT. 97.59

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 3.71
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD) 0.0
TOTAL OVERHEAD AND MANAGEMENT 3.71
TOTAL COST PER ACRE 101.31
TOTAL COST PER UNIT OF PRODUCTION *****
(BASED ON ESTIMATED YIELD)

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
ALFALFA FOR HAY, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 7.0
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	
SPIKE TOOTH HARROW	12.33			0.30	0.21	1.19	1.70
BROADCAST SPREADER	6.50			0.56	0.39	1.21	2.17
MACHINE RENTAL FEE P205		40.00	0.31				12.40
WINDROWER	CUSTOM						6.00
BALER, REGULAR	CUSTOM						17.50
STACK BALES, LABOR		0.40	4.75				1.90
HAUL & STACK BALES	20.00*			0.36	1.05	3.25	4.66
WINDROWER	CUSTOM						6.00
BALER, REGULAR	CUSTOM						17.50
STACK BALES, LABOR		0.40	4.75				1.90
HAUL & STACK BALES	20.00*			0.36	1.05	3.25	4.66
WINDROWER	CUSTOM						6.00
BALER, REGULAR	CUSTOM						17.50
STACK BALES, LABOR		0.40	4.75				1.90
HAUL & STACK BALES	20.00*			0.36	1.05	3.25	4.66
WINDROWER	CUSTOM						6.00
BALER, REGULAR	CUSTOM						17.50
STACK BALES, LABOR		0.40	4.75				1.90
HAUL & STACK BALES	20.00*			0.36	1.05	3.25	4.66
IRRIGATION, GATED PIPE SYSTEM 16.0 IN. APPLIED	60.00*			25.95	6.13	90.38	122.46
TOTALS				28.25	10.93	105.79	260.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 20.00
FUEL AND LUBE 28.25
REPAIRS AND MAINTANANCE 10.93
CUSTOM HIRE AND MACHINE RENTAL 95.75
INTEREST ON OPERATING EXPENSE 13.43
(154.93 X 13.00% FOR 8.0 MONTHS)
TOTAL CASH COSTS 168.36

LABOR

DIRECT LABOR 16.95
(2.6 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 185.31

ESTABLISHMENT CHARGE/YEAR

20.26

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 105.79
REAL ESTATE TAXES 13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0) 82.20
TOTAL FIXED COSTS 201.69
TOTAL COST, EXCEPT OVERHEAD AND MGT. 407.26

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 8.42
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD) 14.00
TOTAL OVERHEAD AND MANAGEMENT 22.42
TOTAL COST PER ACRE 429.68
TOTAL COST PER UNIT OF PRODUCTION 61.38
(BASED ON ESTIMATED YIELD)

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	65.0
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			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		70.00	0.14				9.80
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT.,HERB.,ETC)	4.90			0.75	1.73	4.11	6.59
SEED 80,000/BAG		0.17	70.00				11.90
18-46-0 STARTER		50.00	0.13				6.50
HERBICIDE, BAND		1.00	7.80				7.80
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
COMBINE,	4.50			1.16	3.27	13.84	18.27
TRUCK	13.00*			0.46	0.69	2.08	3.23
AUGER	0.0 *			0.07	0.10	0.63	0.80
DRYER	0.0 *			3.57	0.91	2.72	7.20
TOTALS				9.37	10.66	35.36	91.40

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	36.00
FUEL AND LUBE	9.37
REPAIRS AND MAINTANANCE	10.66
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (56.03 X 13.00% FOR 8.0 MONTHS)	4.86
TOTAL CASH COSTS	60.89

LABOR

DIRECT LABOR	8.94
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	69.83

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	35.36
REAL ESTATE TAXES	8.70
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	94.46
TOTAL COST, EXCEPT OVERHEAD AND MGT.	164.30

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.04
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	9.54
TOTAL COST PER ACRE	173.84
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.67

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, ECOFALLOW, FOLLOWS WHEAT IN 3 YEAR ROTATION

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	80.0
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			0.31	0.27	1.24	1.82
ATRAZINE-PARAQUAT		1.00	18.00				18.00
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		85.00	0.14				11.90
PLANTER (FERT.,HERB.,ETC)	4.90			1.21	2.17	5.45	8.83
SEED		0.17	70.00				11.90
10-46-0 STARTER		50.00	0.13				6.50
SPRAYER	11.82			0.31	0.27	1.24	1.82
DUAL-ATRAZINE		1.00	15.90				15.90
COMBINE,	4.50			1.16	3.27	13.84	18.27
TRUCK	13.00*			0.46	0.69	2.08	3.23
AUGER	0.0 *			0.07	0.10	0.63	0.80
DRYER	0.0 *			4.39	1.11	3.34	8.84
TOTALS				8.78	8.74	30.72	112.41

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	64.20
FUEL AND LUBE	8.78
REPAIRS AND MAINTANANCE	8.74
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (81.71 X 13.00% FOR 8.0 MONTHS)	7.08
TOTAL CASH COSTS	88.80

LABOR

DIRECT LABOR	6.32
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	95.12

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.72
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	118.92
TOTAL COST, EXCEPT OVERHEAD AND MGT.	214.04

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.44
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	12.44
TOTAL COST PER ACRE	226.48
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.83

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	9.0
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			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		70.00	0.14				9.80
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT.,HERB.,ETC)	4.90			0.75	1.73	4.11	6.59
SEED 80,000/BAG		0.17	70.00				11.90
18-46-0 STARTER		50.00	0.13				6.50
HERBICIDE, BAND		1.00	11.00				11.00
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
FORAGE CHOPPER	CUSTOM						18.00
TRUCK	CUSTOM						14.00
PACK SILAGE, TRACTOR & BLADE	21.00*			0.39	1.52	4.19	6.10
TOTALS				4.50	7.21	20.29	103.20

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	39.20
FUEL AND LUBE	4.50
REPAIRS AND MAINTANANCE	7.21
CUSTOM HIRE AND MACHINE RENTAL	32.00
INTEREST ON OPERATING EXPENSE	7.19
(82.91 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	90.10

LABOR

DIRECT LABOR	8.35
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	98.46

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	20.29
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	79.09
TOTAL COST, EXCEPT OVERHEAD AND MGT.	177.54

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.51
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	5.40
TOTAL OVERHEAD AND MANAGEMENT	9.91
TOTAL COST PER ACRE	187.45
TOTAL COST PER UNIT OF PRODUCTION	20.83
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	70.0
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			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		75.00	0.14				10.50
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT.,HERB.,ETC)	4.90			0.75	1.73	4.11	6.59
SEED		5.00	0.72				3.60
18-46-0 STARTER		50.00	0.13				6.50
HERBICIDE, BAND		1.00	6.33				6.33
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
SPRAYER	11.82			0.31	0.27	1.24	1.82
HERBICIDE, 2,4-D		1.00	0.65				0.65
COMBINE,	4.50			1.16	2.18	10.84	14.19
TRUCK	13.00*			0.46	0.69	2.08	3.23
AUGER	0.0 *			0.07	0.10	0.63	0.80
DRYER	0.0 *			3.57	0.91	2.72	7.20
TOTALS				8.99	9.06	31.64	77.27

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.58
FUEL AND LUBE	8.99
REPAIRS AND MAINTANANCE	9.06
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.96
(45.64 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	49.59

LABOR

DIRECT LABOR	8.25
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	57.84

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	31.64
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	90.44
TOTAL COST, EXCEPT OVERHEAD AND MGT.	148.28

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.48
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	9.48
TOTAL COST PER ACRE	157.76
TOTAL COST PER UNIT OF PRODUCTION	2.25
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM, ECO-FALLOW, FOLLOWS WHEAT IN 3-YEAR ROTATION

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 85.0
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			0.31	0.27	1.24	1.82
ATRAZINE PARAQUAT		1.00	18.00				18.00
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		80.00	0.14				11.20
PLANTER (FERT., HERB., ETC)	4.90			1.21	2.17	5.45	8.83
SEED		5.00	0.72				3.60
18-46-0 STARTER		50.00	0.13				6.50
SPRAYER	11.82			0.31	0.27	1.24	1.82
IGRAN-ATRAZINE		1.00	15.90				15.90
COMBINE,	4.50			1.16	2.18	10.84	14.18
TRUCK	13.00*			0.46	0.69	2.08	3.23
DRYER	0.0 *			3.57	0.91	2.72	7.20
AUGER	0.0 *			0.07	0.10	0.63	0.80
TOTALS				7.96	7.45	27.11	97.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	55.20
FUEL AND LUBE	7.96
REPAIRS AND MAINTANANCE	7.45
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.12
(70.61 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	76.73

LABOR

DIRECT LABOR	6.32
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	83.05

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	27.11
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	115.31
TOTAL COST, EXCEPT OVERHEAD AND MGT.	198.36

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.84
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	12.34
TOTAL COST PER ACRE	210.69
TOTAL COST PER UNIT OF PRODUCTION	2.48
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 30.0
ACRES THIS CROP BUDGET 80.0 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			0.56	0.77	2.57	3.90
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
PLANTER (FERT., HERB., ETC)	4.90			0.75	1.73	4.11	6.59
SEED		0.90	10.50				9.45
HERBICIDE, BAND		1.00	9.30				9.30
HANDWEED		1.00	3.50				3.50
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
ROW CROP CULTIVATOR	5.29			0.69	0.78	1.97	3.44
COMBINE,	4.00			1.31	2.18	10.84	14.33
TRUCK	15.00*			0.26	0.69	2.08	3.03
AUGER	0.0 *			0.07	0.10	0.63	0.80
TOTALS				4.88	7.80	26.76	61.69

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	22.25
FUEL AND LUBE	4.88
REPAIRS AND MAINTANANCE	7.80
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.03
(34.93 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	37.96

LABOR

DIRECT LABOR	8.38
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	46.35

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.76
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	85.56
TOTAL COST, EXCEPT OVERHEAD AND MGT.	131.90

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.90
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	9.00
TOTAL OVERHEAD AND MANAGEMENT	10.90
TOTAL COST PER ACRE	142.80
TOTAL COST PER UNIT OF PRODUCTION	4.76
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
WHEAT FOR GRAIN CONTINUOUS CROPPED NON-IRRIGATED

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 39.0
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			0.61	1.16	2.64	4.41
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		40.00	0.14				5.60
FIELD CULTIVATOR	12.22			0.49	0.86	2.37	3.72
GRAIN DRILL	5.62			0.65	1.14	4.22	6.02
SEED		1.00	4.00				4.00
18-46-0		50.00	0.13				6.50
COMBINE,	5.00			1.05	2.18	10.84	14.07
TRUCK	12.00*			0.40	0.69	2.08	3.17
AUGER	0.0 *			0.07	0.10	0.63	0.80
TOTALS				4.69	7.77	28.25	56.81

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 16.10
FUEL AND LUBE 4.69
REPAIRS AND MAINTANANCE 7.77
CUSTOM HIRE AND MACHINE RENTAL 0.0
INTEREST ON OPERATING EXPENSE 2.47
(28.56 X 13.00% FOR 8.0 MONTHS)
TOTAL CASH COSTS 31.03

LABOR

DIRECT LABOR 6.61
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 37.64

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 28.25
REAL ESTATE TAXES 8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0) 50.40
TOTAL FIXED COSTS 87.05
TOTAL COST, EXCEPT OVERHEAD AND MGT. 124.70

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 1.55
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD) 5.85
TOTAL OVERHEAD AND MANAGEMENT 7.40
TOTAL COST PER ACRE 132.10
TOTAL COST PER UNIT OF PRODUCTION 3.39
(BASED ON ESTIMATED YIELD)

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
WHEAT FOR GRAIN, FALLOW EVERY THIRD YEAR

TOTAL CROPLAND ACRES 752.0 EXPECTED YIELD PER ACRE 49.0
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			0.56	0.77	2.57	3.90
CHISEL	9.76			0.61	1.16	2.64	4.41
CHISEL	9.76			0.61	1.16	2.64	4.41
FIELD CULTIVATOR	12.22			0.49	0.86	2.37	3.72
ANHYDROUS APPLICATOR	6.87			0.87	0.86	2.89	4.62
ANHY NITROGEN		50.00	0.14				7.00
FIELD CULTIVATOR	12.22			0.49	0.86	2.37	3.72
GRAIN DRILL	5.62			0.65	1.14	4.22	6.02
SEED		1.00	4.00				4.00
18-46-0		50.00	0.13				6.50
COMBINE,	5.00			1.05	2.18	10.84	14.07
TRUCK	12.00*			0.40	0.69	2.08	3.17
AUGER	0.0 *			0.08	0.16	0.53	0.77
TOTALS				5.79	9.85	33.17	66.3

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 17.50
FUEL AND LUBE 5.79
REPAIRS AND MAINTANANCE 9.85
CUSTOM HIRE AND MACHINE RENTAL 0.0
INTEREST ON OPERATING EXPENSE 2.87
(33.14 X 13.00% FOR 8.0 MONTHS)
TOTAL CASH COSTS 36.01

LABOR

DIRECT LABOR 7.83
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 43.84

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 33.17
REAL ESTATE TAXES 12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5) 75.60
TOTAL FIXED COSTS 121.37
TOTAL COST, EXCEPT OVERHEAD AND MGT. 165.21

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 1.80
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD) 7.35
TOTAL OVERHEAD AND MANAGEMENT 9.15
TOTAL COST PER ACRE 174.36
TOTAL COST PER UNIT OF PRODUCTION 3.56
(BASED ON ESTIMATED YIELD)

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
ESTABLISH ALFALFA, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	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	
TANDEM DISC	10.63			0.56	0.77	2.57	3.90
CHISEL	9.76			0.61	1.16	2.64	4.41
CHISEL	9.76			0.61	1.16	2.64	4.41
BROADCAST SPREADER	6.50			0.56	0.39	1.21	2.17
MACHINE RENTAL FEE P205		40.00	0.31				12.40
FIELD CULTIVATOR	12.22			0.49	0.86	2.37	3.72
SPIKE TOOTH HARROW	12.33			0.30	0.21	1.19	1.70
ROLLER OR PACKER	6.50			0.56	0.39	1.21	2.17
MACHINE RENTAL FEE							1.75
GRAIN DRILL	5.62			0.65	1.14	4.22	6.02
SEED		7.00	2.75				19.25
TOTALS				4.34	6.09	18.07	63.64

CASH COSTS

PURCHASED MATERIALS	31.65
FUEL AND LUBE	4.34
REPAIRS AND MAINTANANCE	6.09
CUSTOM HIRE AND MACHINE RENTAL	3.50
INTEREST ON OPERATING EXPENSE (45.57 X 13.00% FOR 8.0 MONTHS)	3.95
TOTAL CASH COSTS	49.52

LABOR

DIRECT LABOR	6.25
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	55.78

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	18.07
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)	0.0
TOTAL FIXED COSTS	18.07
TOTAL COST, EXCEPT OVERHEAD AND MGT.	73.84

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.48
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	2.48
TOTAL COST PER ACRE	76.32
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	*****

ESTIMATED 1984 COSTS PER ACRE, CENTRAL NEBRASKA
ALFALFA FOR HAY NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	3.5
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			0.30	0.21	1.19	1.70
WINDROWER	CUSTOM						6.00
BALER, REGULAR	CUSTOM						11.66
STACK BALES, LABOR		0.25	4.75				1.19
WINDROWER	15.00*			0.24	1.05	3.25	4.54
BALER, REGULAR	CUSTOM						6.00
STACK BALES, LABOR		0.25	4.75				11.66
WINDROWER	15.00*			0.24	1.05	3.25	1.19
BALER, REGULAR	CUSTOM						4.54
STACK BALES, LABOR		0.25	4.75				6.00
	15.00*			0.24	1.05	3.25	11.66
TOTALS				1.02	3.36	10.94	4.54

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	3.56
FUEL AND LUBE	1.02
REPAIRS AND MAINTANANCE	3.36
CUSTOM HIRE AND MACHINE RENTAL	52.98
INTEREST ON OPERATING EXPENSE (60.92 X 13.00% FOR 8.0 MONTHS)	5.28
TOTAL CASH COSTS	66.20

LABOR

DIRECT LABOR	5.49
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	71.68

ESTABLISHMENT CHARGE/YEAR

15.26

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	10.94
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	69.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	156.69

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.31
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	10.31
TOTAL COST PER ACRE	167.00
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	47.71

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 roguing of soybeans.

Typical Farm - Total Acres 400

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

The 1/4 section center pivots were budgeted on the sandy soils which is more typical west of Hwy. 81.

Machinery Inventory and Practices

Tractor #1 - 120 hp diesel w/cab, \$48,835, 600 hrs. annual use
 Tractor #2 - 85 hp diesel w/cab, \$34,000, 500 hrs. annual use
 Disc - 21' tandem, \$13,307, 875 acres annual use
 Plow - 5-16" assume 1/3 of corn land is plowed, 100% if continuous corn, \$4,000, 350 acres annual use
 Planter - 6-30" w/attachments, \$12,893, irrigated sandy land uses 12R-30", \$30,000, 600 acres annual use, minimum till planter 6R, \$13,542, 300 acres annual use
 Fertilizer applicator - use custom bulk floater spreader for dry or liquid materials; anhydrous ammonia applicator and supply tank are rented from fertilizer supplier
 Cultivator - 6R mounted, \$4,036, 6R for sandy soils, \$6,000, 700 acres annual use
 Rotary hoe - 6R, \$3,000, 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-35', \$1,719, w/300 gallon tank, 300 acres annual use
 Combine - base unit 4420 JD or equiv., \$55,033, 6R-30" cornhead, \$12,732, grain head w/reel 13', \$7,031; 8' pickup attachment, \$1,764; use floating cutter bar for soybeans; assumes that custom combining will be done in addition to own acreage (total of 650); a custom rate of \$25 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 1s valued at \$2,300; custom rates are used for hauling @ .10 per bushel in rolling hills to on-farm storage and .15 per bushel plus .02/bu/mile over seven miles from sandy land pivots (17 cents)
 Drying is done in bin; about 2/3 of crop (1/2 on sandy land) is typically dried with unheated air; rate charged is .04-.05/bu
 Endgate wagon seeder - \$500 for oats and alfalfa seeding
 Grain drill - 10', \$7,600, roller harrow packer, \$5,715
 Swather - 14' pull type hydraulic pivot tongue, \$14,391 or 14' self-propelled w/hydrostat and w/cab, \$39,000; assume additional custom work will be done for oats and hay
 Auger - w/PTO 8"-56", \$3,100
 Large round baler, 1500# bale - \$13,645, used on 450 acres per year, including some oat straw and custom work
 Stacker - 3 ton capacity, \$18,846, used on approximately 550 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' 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 sui-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 1984 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			0.52	0.97	3.36	4.85
ANHYDROUS APPLICATOR	6.87			0.80	0.53	1.65	2.98
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		130.00	0.14				18.20
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
PLANTER (FERT., HERB., ETC)	4.25			0.92	3.07	7.09	11.08
SEED-SINGLE X		0.33	70.00				23.10
10-34-0		125.00	0.13				16.56
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
IRRIGATION, CENTER PIVOT							
7.0 IN. APPLIED	20.00*			25.64	5.00	67.79	98.43
LIQ N THRU SYSTEM		30.00	0.27				8.10
SPRAYER	CUSTOM						2.00
BORER SPRAY (1/2 YR)		0.50	8.00				4.00
COMBINE, CORNHEAD	2.76			1.89	4.18	18.04	24.11
TRUCK	CUSTOM						13.00
GRAIN AUGER	10.00*			0.13	0.39	1.30	1.82
GRAIN DRYER (2/3 CROP)	10.00*			0.60	0.34	3.60	4.54
TOTALS				32.71	17.84	112.03	265.19

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	86.11
FUEL AND LUBE	32.71
REPAIRS AND MAINTANANCE	17.84
CUSTOM HIRE AND MACHINE RENTAL	16.50
INTEREST ON OPERATING EXPENSE	13.27
(153.16 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	166.43

LABOR

DIRECT LABOR	13.43
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	179.86

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	112.03
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	199.53
TOTAL COST, EXCEPT OVERHEAD AND MGT.	379.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.32
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	21.32
TOTAL COST PER ACRE	400.72
TOTAL COST PER UNIT OF PRODUCTION	3.08

D4

ESTIMATED 1984 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			0.80	0.53	1.65	2.98
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		80.00	0.14				11.20
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
MOLDBOARD PLOW	2.57			2.14	2.19	6.13	10.46
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
PLANTER (FERT.,HERB.,ETC)	4.25			0.92	3.07	7.09	11.08
SEED-SINGLE X		0.20	70.00				14.00
10-34-0 STRTR		125.00	0.13				16.56
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
COMBINE, CORNHEAD	2.76			1.89	4.18	18.04	24.11
TRUCK	CUSTOM						7.50
GRAIN AUGER	7.00*			0.07	0.23	1.30	1.60
GRAIN DRYER (2/3 CROP)	8.00*			0.35	0.20	3.60	4.15
TOTALS				8.90	14.73	50.37	144.88

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	60.55
FUEL AND LUBE	8.90
REPAIRS AND MAINTANANCE	14.73
CUSTOM HIRE AND MACHINE RENTAL	10.33
INTEREST ON OPERATING EXPENSE	8.19
(94.51 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	102.70

LABOR

DIRECT LABOR	13.25
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	115.95

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	50.37
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	120.37
TOTAL COST, EXCEPT OVERHEAD AND MGT.	236.32

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.14
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	12.63
TOTAL COST PER ACRE	248.95
TOTAL COST PER UNIT OF PRODUCTION	3.32
(BASED ON ESTIMATED YIELD)	

D5

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CONSERVATION TILLAGE (TILL-PLANT)

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			0.80	0.53	1.65	2.98
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		80.00	0.14				11.20
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
PLANTER (FERT.,HERB.,ETC)	4.90			1.12	4.04	9.13	14.29
SEED-SINGLE X		0.20	70.00				14.00
10-34-0 STRTR		125.00	0.13				16.56
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
SPRAYER	13.79			0.28	0.28	1.32	1.88
2,4-D		1.00	1.75				1.75
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
COMBINE, CORNHEAD	2.76			1.89	4.18	18.04	24.11
TRUCK	CUSTOM						7.50
GRAIN AUGER	7.00*			0.07	0.23	1.30	1.60
GRAIN DRYER (2/3 CROP)	8.00*			0.35	0.20	3.60	4.15
TOTALS				6.74	12.82	44.23	136.41

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	62.30
FUEL AND LUBE	6.74
REPAIRS AND MAINTANANCE	12.82
CUSTOM HIRE AND MACHINE RENTAL	10.33
INTEREST ON OPERATING EXPENSE	7.99
(92.18 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	100.17

LABOR

DIRECT LABOR	10.33
(1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	110.50

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	44.23
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	114.23
TOTAL COST, EXCEPT OVERHEAD AND MGT.	224.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.01
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	12.51
TOTAL COST PER ACRE	237.24
TOTAL COST PER UNIT OF PRODUCTION	3.16
(BASED ON ESTIMATED YIELD)	

D2

ESTIMATED 1984 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			0.60	0.90	3.11	4.61
ANHYDROUS APPLICATOR	6.87			0.93	0.57	1.76	3.26
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		140.00	0.14				19.60
TANDEM DISC	1.00			6.41	4.45	14.05	24.91
PLANTER (FERT., HERB., ETC)	9.80			0.65	4.05	8.78	13.49
SEED-SINGLE X		0.33	70.00				23.10
8-32-8-6-1		150.00	0.11				16.50
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	7.05			0.65	1.59	3.43	5.67
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	25.00*			24.73	8.57	74.62	107.92
LIQ N THRU SYSTEM		40.00	0.27				10.80
COMBINE, CORN HEAD	CUSTOM						25.00
GRAIN KART	10.00*			0.50	1.40	3.40	5.30
TRUCK	CUSTOM						21.00
GRAIN DRYER (2/3 CROP)	10.00*			0.95	0.36	3.60	4.91
TOTALS				35.43	21.89	112.75	303.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 86.15
FUEL AND LUBE 35.43
REPAIRS AND MAINTANANCE 21.89
CUSTOM HIRE AND MACHINE RENTAL 47.50
INTEREST ON OPERATING EXPENSE 16.55
(190.97 X 13.00% FOR 8.0 MONTHS)
TOTAL CASH COSTS 207.52

LABOR

DIRECT LABOR 14.74
(2.2 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 222.26

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 112.75
REAL ESTATE TAXES 10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0) 60.00
TOTAL FIXED COSTS 182.75
TOTAL COST, EXCEPT OVERHEAD AND MGT. 405.01

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 10.38
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD) 14.00
TOTAL OVERHEAD AND MANAGEMENT 24.38
TOTAL COST PER ACRE 429.38
TOTAL COST PER UNIT OF PRODUCTION 3.07
(BASED ON ESTIMATED YIELD)

D3

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIG., ELECT., ROLLING HILLS

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			0.52	0.97	3.36	4.85
ANHYDROUS APPLICATOR	6.87			0.80	0.53	1.65	2.98
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		130.00	0.14				18.20
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
PLANTER (FERT., HERB., ETC)	4.25			0.92	3.07	7.09	11.08
SEED-SINGLE X		0.33	70.00				23.10
10-34-0		125.00	0.13				16.56
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
IRRIGATION, CENTER PIVOT							
7.0 IN. APPLIED	20.00*			25.64	5.00	67.79	98.43
LIQ N THRU SYSTEM		30.00	0.27				8.10
SPRAYER	CUSTOM						2.00
BORER SPRAY (1/2 YR)		0.50	8.00				4.00
COMBINE, CORNHEAD	2.76			1.89	4.18	18.04	24.11
TRUCK	CUSTOM						13.00
GRAIN AUGER	10.00*			0.13	0.39	1.30	1.82
GRAIN DRYER (2/3 CROP)	10.00*			0.60	0.34	3.60	4.54
TOTALS				32.71	17.84	112.03	265.19

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 86.11
FUEL AND LUBE 32.71
REPAIRS AND MAINTANANCE 17.84
CUSTOM HIRE AND MACHINE RENTAL 16.50
INTEREST ON OPERATING EXPENSE 13.27
(153.16 X 13.00% FOR 8.0 MONTHS)
TOTAL CASH COSTS 166.43

LABOR

DIRECT LABOR 13.43
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 179.86

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 112.03
REAL ESTATE TAXES 12.50
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0) 75.00
TOTAL FIXED COSTS 199.53
TOTAL COST, EXCEPT OVERHEAD AND MGT. 379.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 8.32
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD) 13.00
TOTAL OVERHEAD AND MANAGEMENT 21.32
TOTAL COST PER ACRE 400.72
TOTAL COST PER UNIT OF PRODUCTION 3.08

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	30.0
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			0.52	0.97	3.36	4.85
MOLDBOARD PLOW	2.57			2.14	2.19	6.13	10.46
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
PLANTER (FERT., HERB., ETC)	4.25			0.92	2.43	5.09	8.43
SEED		1.00	10.50				10.50
HERBICIDE		0.33	18.60				6.14
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.85	0.59	1.07	2.51
ROW CROP CULTIVATOR	4.58			0.85	0.59	1.07	2.51
ROGUE LABOR		1.00	4.00				4.00
COMBINE, GRAINHEAD	2.98			1.51	3.71	18.44	23.66
TRUCK	CUSTOM						3.60
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				7.34	11.57	39.37	82.81

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	20.94
FUEL AND LUBE	7.34
REPAIRS AND MAINTANANCE	11.57
CUSTOM HIRE AND MACHINE RENTAL	3.60
INTEREST ON OPERATING EXPENSE	3.29
(43.44 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	46.74

LABOR

DIRECT LABOR	11.01
(1.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	57.75

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	39.37
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	109.37
TOTAL COST, EXCEPT OVERHEAD AND MGT.	167.12

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.34
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	9.00
TOTAL OVERHEAD AND MANAGEMENT	11.34
TOTAL COST PER ACRE	178.45
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.95

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
SOYBEANS, CENTER PIVOT IRRIGATED

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	45.0
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	
BROADCAST SPREADER	CUSTOM						3.00
PHOS-P205		30.00	0.31				9.30
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
MOLDBOARD PLOW	2.57			2.14	2.19	6.13	10.46
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
PLANTER (FERT., HERB., ETC)	4.25			0.92	3.07	7.09	11.08
HERBICIDE (BAND)		0.50	18.60				9.30
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.85	1.19	2.92	4.96
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			14.65	2.86	67.79	85.30
COMBINE, GRAINHEAD	2.98			1.51	3.71	18.44	23.66
TRUCK	CUSTOM						5.40
GRAIN AUGER	7.00*			0.05	0.13	0.86	1.04
TOTALS				21.15	15.10	109.95	177.49

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	22.90
FUEL AND LUBE	21.15
REPAIRS AND MAINTANANCE	15.10
CUSTOM HIRE AND MACHINE RENTAL	8.40
INTEREST ON OPERATING EXPENSE	5.12
(67.54 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	72.66

LABOR

DIRECT LABOR	11.44
(1.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	84.11

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	109.95
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	197.45
TOTAL COST, EXCEPT OVERHEAD AND MGT.	281.56

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.63
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	17.13
TOTAL COST PER ACRE	298.69
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.64

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
OATS, NON-IRRIGATED

D8

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						3.00
30-10-0		200.00	0.11				21.80
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
BROADCAST SEEDER	9.82			0.40	0.41	1.83	2.63
SEED		3.50	1.85				6.47
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.01	0.80	0.80
WINDROWER	CUSTOM						6.25
COMBINE, PICKUP HEAD	3.56			1.26	3.10	15.28	19.64
TRUCK	CUSTOM						8.00
GRAIN AUGER	10.00*			0.10	0.15	0.86	1.11
TOTALS				2.79	5.60	25.49	79.41

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	28.27
FUEL AND LUBE	2.79
REPAIRS AND MAINTANANCE	5.60
CUSTOM HIRE AND MACHINE RENTAL	17.25
INTEREST ON OPERATING EXPENSE	2.34
(53.92 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	56.25

LABOR

DIRECT LABOR	4.87
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	61.12

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	25.49
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	95.49
TOTAL COST, EXCEPT OVERHEAD AND MGT.	156.61

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.81
MANAGEMENT CHARGE (\$ 0.08 X ESTIMATED YIELD)	6.40
TOTAL OVERHEAD AND MANAGEMENT	9.21
TOTAL COST PER ACRE	165.82
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.07

ESTIMATED 1984 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						3.00
NITROGEN-DRY		60.00	0.26				15.60
P205-DRY		60.00	0.31				18.60
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
BROADCAST SEEDER	9.82			0.40	0.41	1.83	2.63
OAT SEED		3.50	1.85				6.47
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
BROADCAST SEEDER	9.82			0.40	0.41	1.83	2.63
ALFALFA SEED		12.00	2.75				33.00
SPIKE TOOTH HARROW	10.79			0.36	0.29	1.68	2.32
WINDROWER	CUSTOM						6.25
FORAGE CHOPPER	CUSTOM						30.00
TOTALS				2.19	3.04	12.06	130.21

CASH COSTS

PURCHASED MATERIALS	73.67
FUEL AND LUBE	2.19
REPAIRS AND MAINTANANCE	3.04
CUSTOM HIRE AND MACHINE RENTAL	39.25
INTEREST ON OPERATING EXPENSE	5.12
(118.15 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	123.27

LABOR

DIRECT LABOR	3.20
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	126.47

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	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.	208.53

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.16
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	12.16
TOTAL COST PER ACRE	220.69
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	73.56

* OATS HARVESTED AS SILAGE

ESTIMATED 1984 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						3.00
PHOS-P205		40.00	0.31				12.40
SEEDER	17.00*			2.20	0.25	2.80	5.25
ALFALFA SEED		12.00	2.75				33.00
SPIKE TOOTH HARROW	10.79			0.36	0.29	2.15	2.81
TOTALS				2.56	0.54	4.95	56.46

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 45.40
FUEL AND LUBE 2.56
REPAIRS AND MAINTANANCE 0.54
CUSTOM HIRE AND MACHINE RENTAL 3.00
INTEREST ON OPERATING EXPENSE 6.70
(51.50 X 13.00% FOR 12.0 MONTHS)
TOTAL CASH COSTS 58.20

LABOR

DIRECT LABOR 2.48
(0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 60.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 4.95
REAL ESTATE TAXES 0.0
INTEREST ON LAND (\$1000.00 VALUE/A X 0.0 % X 1.0) 0.0
TOTAL FIXED COSTS 4.95
TOTAL COST, EXCEPT OVERHEAD AND MGT. 65.63

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 2.91
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD) 0.00
TOTAL OVERHEAD AND MANAGEMENT 2.91
TOTAL COST PER ACRE 68.54
TOTAL COST PER UNIT OF PRODUCTION *****
(BASED ON ESTIMATED YIELD)

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
ALFALFA ESTABLISHMENT, SANDY SOILS, FALL SEEDING

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						3.00
18-46-0		100.00	0.13				13.25
SULFUR		0.30	1.00				0.30
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
TANDEM DISC	10.63			0.52	0.97	3.36	4.85
SEEDER	17.00*			2.20	0.25	2.80	5.25
SEED		12.00	2.75				33.00
ROLLER OR PACKER	4.36			0.89	0.73	5.74	7.36
TOTALS				4.13	2.91	15.26	71.85

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 46.55
FUEL AND LUBE 4.13
REPAIRS AND MAINTANANCE 2.91
CUSTOM HIRE AND MACHINE RENTAL 3.00
INTEREST ON OPERATING EXPENSE 3.68
(56.59 X 13.00% FOR 6.0 MONTHS)
TOTAL CASH COSTS 60.26

LABOR

DIRECT LABOR 4.62
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 64.89

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 15.26
REAL ESTATE TAXES 0.0
INTEREST ON LAND (\$ 950.00 VALUE/A X 0.0 % X 1.0) 0.0
TOTAL FIXED COSTS 15.26
TOTAL COST, EXCEPT OVERHEAD AND MGT. 80.15

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 3.01
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD) 0.00
TOTAL OVERHEAD AND MANAGEMENT 3.01
TOTAL COST PER ACRE 83.17
TOTAL COST PER UNIT OF PRODUCTION *****
(BASED ON ESTIMATED YIELD)

D12

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
ALFALFA HAY, LARGE ROUND BALER

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						3.00
P205 (1/2 YR)		20.00	0.31				6.20
WINDROWER	3.56			1.09	1.52	5.09	7.71
BALER, GIANT	3.92			0.99	0.99	4.82	6.80
TWINE		1.34	0.15				0.20
BALE MOVING 4/AC.	40.00*			0.50	0.30	3.30	4.10
WINDROWER	3.56			1.09	1.52	5.09	7.71
BALER, GIANT	3.92			0.99	0.99	4.82	6.80
TWINE		1.34	0.15				0.20
BALE MOVING	40.00*			0.55	0.25	3.25	4.05
WINDROWER	3.56			1.09	1.52	5.09	7.71
BALER, GIANT	3.92			0.99	0.99	4.82	6.80
TWINE		1.34	0.15				0.20
BALE MOVING	40.00*			0.55	0.25	3.25	4.05
TOTALS				7.85	8.34	39.54	65.54

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 6.80
FUEL AND LUBE 7.85
REPAIRS AND MAINTANANCE 8.34
CUSTOM HIRE AND MACHINE RENTAL 3.00
INTEREST ON OPERATING EXPENSE 3.38
(25.99 X 13.00% FOR 12.0 MONTHS)
TOTAL CASH COSTS 29.37

LABOR

DIRECT LABOR 23.81
(3.6 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 53.18

ESTABLISHMENT CHARGE/YEAR

17.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 39.54
REAL ESTATE TAXES 10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0) 60.00
TOTAL FIXED COSTS 109.54
TOTAL COST, EXCEPT OVERHEAD AND MGT. 179.86

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 1.47
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD) 6.00
TOTAL OVERHEAD AND MANAGEMENT 7.47
TOTAL COST PER ACRE 187.33
TOTAL COST PER UNIT OF PRODUCTION 62.44
(BASED ON ESTIMATED YIELD)

ESTIMATED 1984 COSTS PER ACRE, NORTHEAST NEBRASKA
ALFALFA HAY, FIELD STACKER

D13

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						3.00
P205 (1/2 YR)		20.00	0.31				6.20
WINDROWER	3.56			1.09	2.30	7.48	10.87
FIELD LOAF STACKER, 3 TON	3.92			0.99	2.22	7.59	10.80
STACK MOVER	CUSTOM						3.00
WINDROWER	3.56			1.09	2.30	7.48	10.87
FIELD LOAF STACKER, 3 TON	3.92			0.99	2.22	7.59	10.80
STACK MOVER	CUSTOM						3.00
WINDROWER	3.56			1.09	2.30	7.48	10.87
FIELD LOAF STACKER, 3 TON	3.92			0.99	2.22	7.59	10.80
STACK MOVER	CUSTOM						3.00
TOTALS				6.25	13.55	45.20	83.21

CASH COSTS

PURCHASED MATERIALS 6.20
FUEL AND LUBE 6.25
REPAIRS AND MAINTANANCE 13.55
CUSTOM HIRE AND MACHINE RENTAL 12.00
INTEREST ON OPERATING EXPENSE 4.94
(38.01 X 13.00% FOR 12.0 MONTHS)
TOTAL CASH COSTS 42.95

LABOR

DIRECT LABOR 10.61
(1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))
TOTAL CASH COSTS AND LABOR 53.56

ESTABLISHMENT CHARGE/YEAR

17.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 45.20
REAL ESTATE TAXES 10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0) 60.00
TOTAL FIXED COSTS 115.20
TOTAL COST, EXCEPT OVERHEAD AND MGT. 185.90

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 2.15
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD) 6.00
TOTAL OVERHEAD AND MANAGEMENT 8.15
TOTAL COST PER ACRE 194.04
TOTAL COST PER UNIT OF PRODUCTION 64.68
(BASED ON ESTIMATED YIELD)

Most farms in this area have only 3-4 crop enterprises depending upon soils, machinery, grain or feed storage, livestock program, labor available or off-farm interests. The acreage listed is considered typical of each enterprise. Not all of these crops would be grown on every farm every year. Thus, the list of crop acres totals more than the acres on the farm.

The soils in this region are flat to rolling glaciated of Sharpsburg-Marshall-Shelby with loess parent material.

Labor is usually supplied by operator and family. Some seasonal hired labor may be required such as hauling grain, roguing soybeans or handling hay.

Typical Farm - Total Tillable Acres 600

Corn	250	New seeding alfalfa	25
Soybeans	200	Alfalfa	25
Wheat	75	Sudex	10
Grain Sorghum	50	Pasture, farmstead, roads and waste	20

Some acres may be interchanged with corn

A budget for 130 acres of center pivot irrigation is included for 1984. Assume 125' lift and a total of 300 head.

Machinery Inventory and Practices

Tractor #1 - 130-140 hp diesel w/cab, \$52,153, 600 hrs. annual use
 Tractor #2 - 100-110 hp diesel w/cab, \$44,200, 500 hrs. annual use
 Moldboard plow - 5-16", \$4,980 (1/3 shared ownership) used only on wheat land, 200 acres annual use
 Chisel plow - 14', \$3,100, 350 acres annual use
 Anhydrous ammonia applicator - rented from fertilizer supplier @ \$1.50 per acre fertilized
 Tandem disc - 19', \$13,005, 850 acres annual use
 Field Cultivar - 25' pull type w/harrow, \$10,840
 Rotary Hoe - 15', \$3,002
 Spiketooth harrow - 4-section 24', \$1,040; may be used in same operation and pulled with disc on second time prior to wheat planting; may have harrow mounted
 Planter - lister 6R-30" w/attachments, \$12,893; 560 acres annual use
 Row crop cultivator - 6R030" \$4,036, 550 acres annual use
 Combine - base unit 6620 JD or equiv. w/cab, \$75,153, cornhead 6R-30", \$16,829; small grain platform 13' w/pickup reel, \$7,031; assume that custom combining will be done in addition to own acreage (total of 900 acres)
 Grain bin drying, without heat, expect to dry 1/2 of corn and milo crop @.055/bu.
 Grain auger 2/PTO - 56'-8", \$3,100
 Ground sprayer - 10R, 3pt. hitch, w/300 gal. tank, \$1,719; rope wick chemical applicators could be substituted for rogue labor; 6 row recirculating sprayers, \$5,098
 Highboy or aerial spraying for cornborer - custom hired
 Grain hauling is done by truck owned with hired driver, or with use of two 250 bu wagons @ \$2,200; custom rate used for charge in budgets @ .10/bu.
 Swather - 12' pull type w/crimper, \$12,597 estimated annual use 550 acres including custom
 Baler - 1500 # round bale, \$13,645; estimated annual use, 550 acres including custom
 Baler mover - 4 bale capacity, \$6,991 estimated annual use, 650 acres including custom

D15

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, ELECTRIC

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	145.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	3.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			0.93	0.57	1.76	3.26
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		180.00	0.14				25.20
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.49	5.98	9.41
SEED		0.33	70.00				23.10
18-46-0		100.00	0.13				13.25
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	20.00*			43.95	8.57	67.79	120.31
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
COMBINE, CORNHEAD	3.18			1.64	4.40	18.71	24.75
TRUCK	CUSTOM						14.50
GRAIN AUGER	12.00*			0.14	0.40	1.30	1.84
GRAIN DRYER (1/2 CROP)	12.00*			0.66	0.34	3.60	4.60
TOTALS				51.32	21.68	113.11	283.78

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	80.34
FUEL AND LUBE	51.32
REPAIRS AND MAINTENANCE	21.68
CUSTOM HIRE AND MACHINE RENTAL	17.33
INTEREST ON OPERATING EXPENSE	14.79
(170.67 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	185.46

LABOR

DIRECT LABOR	13.09
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	198.55

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	113.11
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	218.11
TOTAL COST, EXCEPT OVERHEAD AND MGT.	416.67

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.27
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	23.77
TOTAL COST PER ACRE	440.44
TOTAL COST PER UNIT OF PRODUCTION	3.04
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1954 COSTS PER ACRE, EAST CENTRAL NEBRASKA
SOYBEANS, CENTER PIVOT IRRIGATED, ELECTRIC

D16

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	50.0
ACRES THIS CROP BUDGET	65.0	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			0.67	1.03	3.57	5.27
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.49	5.98	9.41
SEED		1.00	10.50				10.50
HERBICIDE		0.50	18.60				9.30
INNOCULANT		1.00	0.35				0.35
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION, CENTER PIVOT							
6.0 IN. APPLIED	10.00*			21.98	4.29	67.79	94.06
COMBINE, GRAINHEAD	3.44			1.52	3.03	15.06	19.61
TRUCK	CUSTOM						6.00
GRAIN AUGER	6.00*			0.05	0.13	0.86	1.04
TOTALS				27.55	14.85	103.67	176.22

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	24.15
FUEL AND LUBE	27.55
REPAIRS AND MAINTANANCE	14.85
CUSTOM HIRE AND MACHINE RENTAL	6.00
INTEREST ON OPERATING EXPENSE	5.50
(72.55 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	78.05

LABOR

DIRECT LABOR	8.90
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	86.95

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	103.67
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	208.67
TOTAL COST, EXCEPT OVERHEAD AND MGT.	295.62

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.90
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	18.90
TOTAL COST PER ACRE	314.52
TOTAL COST PER UNIT OF PRODUCTION	6.29
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	85.0
ACRES THIS CROP BUDGET	250.0	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	9.62			0.67	1.03	3.57	5.27
ANHYDROUS APPLICATOR	6.87			0.93	0.57	1.76	3.26
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		100.00	0.14				14.00
FIELD CULTIVATOR	10.18			0.63	1.68	4.42	6.73
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.49	5.98	9.41
SEED		0.23	70.00				16.10
18-46-0		43.50	0.13				5.76
INSECTICIDE		1.00	11.00				11.00
HERBICIDE		0.33	15.60				5.15
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
COMBINE, CORNHEAD	3.18			1.64	4.40	18.71	24.75
TRUCK	CUSTOM						8.50
GRAIN AUGER	8.00*			0.08	0.24	0.86	1.18
GRAIN DRYER (1/2 CROP)	8.00*			0.43	0.29	2.35	3.07
TOTALS				6.19	12.13	41.06	125.36

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	54.65
FUEL AND LUBE	6.19
REPAIRS AND MAINTANANCE	12.13
CUSTOM HIRE AND MACHINE RENTAL	11.33
INTEREST ON OPERATING EXPENSE	7.31
(84.30 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	91.60

LABOR

DIRECT LABOR	8.72
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	100.33

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	41.06
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	134.06
TOTAL COST, EXCEPT OVERHEAD AND MGT.	234.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.58
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	13.08
TOTAL COST PER ACRE	247.47
TOTAL COST PER UNIT OF PRODUCTION	2.91
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
GRAIN SORGHUM, NON-IRRIGATED

D18

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	50.0	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			0.67	1.03	3.57	5.27
ANHYDROUS APPLICATOR	6.87			0.93	0.57	1.76	3.26
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		80.00	0.14				11.20
FIELD CULTIVATOR	10.18			0.63	1.68	4.42	6.73
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.49	5.98	9.41
SEED		5.00	0.72				3.60
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
SPRAYER	11.82			0.39	0.45	2.30	3.14
HERBICIDE (POST)		1.00	2.25				2.25
COMBINE, GRAINHEAD	3.44			1.52	3.03	15.06	19.61
TRUCK	CUSTOM						8.00
GRAIN AUGER	8.00*			0.08	0.24	0.86	1.18
GRAIN DRYER (1/2 CROP)	8.00*			0.43	0.29	2.35	3.07
TOTALS				6.45	11.21	39.72	83.93

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.05
FUEL AND LUBE	6.45
REPAIRS AND MAINTANANCE	11.21
CUSTOM HIRE AND MACHINE RENTAL	9.50
INTEREST ON OPERATING EXPENSE	3.35
(44.22 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	47.57

LABOR

DIRECT LABOR	9.13
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	56.70

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	39.72
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	132.72
TOTAL COST, EXCEPT OVERHEAD AND MGT.	189.41

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.38
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	10.38
TOTAL COST PER ACRE	199.79
TOTAL COST PER UNIT OF PRODUCTION	2.50
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	35.0
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	
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
FIELD CULTIVATOR	10.18			0.63	1.68	4.42	6.73
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.49	5.98	9.41
SEED		1.00	10.50				10.50
HERBICIDE		0.33	18.60				6.14
INNOCULANT		1.00	0.35				0.35
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
ROW CROP CULTIVATOR	5.29			0.87	1.42	3.42	5.70
ROGUE LABOR		1.00	4.50				4.50
COMBINE, GRAINHEAD	3.44			1.52	3.03	15.06	19.61
TRUCK	CUSTOM						4.20
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				5.52	11.20	36.73	79.14

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	21.49
FUEL AND LUBE	5.52
REPAIRS AND MAINTANANCE	11.20
CUSTOM HIRE AND MACHINE RENTAL	4.20
INTEREST ON OPERATING EXPENSE	3.22
(42.42 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	45.63

LABOR

DIRECT LABOR	7.65
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.28

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	36.73
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	129.73
TOTAL COST, EXCEPT OVERHEAD AND MGT.	183.01

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.28
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	10.50
TOTAL OVERHEAD AND MANAGEMENT	12.78
TOTAL COST PER ACRE	195.79
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.59

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
WHEAT, CONTINUOUS

D20

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	45.0
ACRES THIS CROP BUDGET	75.0	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			0.67	1.03	3.57	5.27
BROADCAST SPREADER	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
18-46-0		75.00	0.13				9.97
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.01	1.28	1.29
GRAIN DRILL	3.52			1.30	1.41	4.65	7.37
SEED, TREATED		1.25	4.00				5.00
BROADCAST SPREADER	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
NITROGEN NO4		30.00	0.26				7.80
COMBINE, GRAINHEAD	3.44			1.52	3.03	15.06	19.61
TRUCK	CUSTOM						4.50
GRAIN AUGER	6.00*			0.04	0.12	0.86	1.02
TOTALS				4.77	7.14	30.52	72.70

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	22.77
FUEL AND LUBE	4.77
REPAIRS AND MAINTANANCE	7.14
CUSTOM HIRE AND MACHINE RENTAL	7.50
INTEREST ON OPERATING EXPENSE	3.66
(42.18 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	45.84

LABOR

DIRECT LABOR	6.65
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.49

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.52
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	123.52
TOTAL COST, EXCEPT OVERHEAD AND MGT.	176.01

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.29
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.75
TOTAL OVERHEAD AND MANAGEMENT	9.04
TOTAL COST PER ACRE	185.05
TOTAL COST PER UNIT OF PRODUCTION	4.11
(BASED ON ESTIMATED YIELD)	

D21

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA ESTABLISHMENT, FALL SEEDED

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	0.0
ACRES THIS CROP BUDGET	25.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
BROADCAST SPREADER	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
PHOS-P205		60.00	0.31				18.60
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.01	1.28	1.29
BROADCAST SEEDER	3.93			1.17	1.24	5.25	7.66
SEED		12.00	2.75				33.00
INNOCULANT		1.00	0.50				0.50
ROLLER OR PACKER	4.36			1.05	0.92	3.86	5.83
TOTALS				3.83	4.49	18.29	80.21

CASH COSTS

PURCHASED MATERIALS	52.10
FUEL AND LUBE	3.83
REPAIRS AND MAINTANANCE	4.49
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	4.02
(61.92 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	65.94

LABOR

DIRECT LABOR	4.98
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	70.92

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	18.29
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)	0.0
TOTAL FIXED COSTS	18.29
TOTAL COST, EXCEPT OVERHEAD AND MGT.	89.21

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.30
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	3.30
TOTAL COST PER ACRE	92.51
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA ESTABLISHMENT, SPRING, W/HERBICIDE

D22

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	2.0
ACRES THIS CROP BUDGET	25.0	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	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
PHOS-P205		60.00	0.31				18.60
SPRAYER	11.82			0.39	0.45	2.30	3.14
HERBICIDE		1.00	5.50				5.50
TANDEM DISC	9.62			0.67	1.03	3.57	5.27
FIELD CULTIVATOR	10.18			0.63	1.68	4.42	6.73
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.00	0.26	0.26
BROADCAST SEEDER	3.93			1.17	1.24	5.25	7.66
SEED		12.00	2.75				33.00
INNOCULANT		1.00	0.50				0.50
ROLLER OR PACKER	4.36			1.05	0.92	3.86	5.83
TOTALS				4.18	5.58	20.42	89.28

CASH COSTS

PURCHASED MATERIALS	57.60
FUEL AND LUBE	4.18
REPAIRS AND MAINTANANCE	5.58
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	8.95
(68.86 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	77.82

LABOR

DIRECT LABOR	5.50
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	83.31

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	20.42
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	113.42
TOTAL COST, EXCEPT OVERHEAD AND MGT.	196.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.89
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	4.00
TOTAL OVERHEAD AND MANAGEMENT	7.89
TOTAL COST PER ACRE	204.62
TOTAL COST PER UNIT OF PRODUCTION	102.31
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA HAY, LARGE ROUND BALER

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	3.5
ACRES THIS CROP BUDGET	25.0	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	16.04			0.40	0.24	0.75	1.40
MACHINE RENTAL FEE							0.75
PHOS-P205 (ALT.YRS)		20.00	0.31				6.20
WINDROWER	3.05			1.50	2.33	7.48	11.31
BALER, GIANT	1.68			2.73	3.11	11.06	16.90
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.46	0.72	2.85	4.03
WINDROWER	3.05			1.50	2.33	7.48	11.31
BALER, GIANT	1.68			2.73	3.11	11.06	16.90
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.46	0.72	2.85	4.03
WINDROWER	3.05			1.50	2.33	7.48	11.31
BALER, GIANT	1.68			2.73	3.11	11.06	16.90
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.46	0.72	2.85	4.03
TOTALS				14.44	18.74	64.94	105.80

CASH COSTS

PURCHASED MATERIALS	6.92	
FUEL AND LUBE	14.44	
REPAIRS AND MAINTANANCE	18.74	
CUSTOM HIRE AND MACHINE RENTAL	0.75	
INTEREST ON OPERATING EXPENSE	5.31	
(40.86 X 13.00% FOR 12.0 MONTHS)		
TOTAL CASH COSTS		46.17

LABOR

DIRECT LABOR	20.66	
(3.1 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		66.83

ESTABLISHMENT CHARGE/YEAR

23.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	64.94	
REAL ESTATE TAXES	13.00	
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00	
TOTAL FIXED COSTS		157.94
TOTAL COST, EXCEPT OVERHEAD AND MGT.		247.90

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.31	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00	
TOTAL OVERHEAD AND MANAGEMENT		9.31
TOTAL COST PER ACRE		257.21
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		73.49

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA HAY, FIELD STACKER

D24

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	3.5
ACRES THIS CROP BUDGET	25.0	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	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							0.75
PHOS-P205 (ALT.YRS)		20.00	0.31				6.20
WINDROWER	6.82			0.67	1.61	5.26	7.55
FIELD LOAF STACKER, 3 TON	CUSTOM						12.00
WINDROWER	6.82			0.67	1.61	5.26	7.55
FIELD LOAF STACKER, 3 TON	CUSTOM						12.00
WINDROWER	6.82			0.67	1.61	5.26	7.55
FIELD LOAF STACKER, 3 TON	CUSTOM						12.00
STACK MOVER	CUSTOM						11.00
TOTALS				2.30	5.09	16.55	77.89

CASH COSTS

PURCHASED MATERIALS	6.20
FUEL AND LUBE	2.30
REPAIRS AND MAINTANANCE	5.09
CUSTOM HIRE AND MACHINE RENTAL	47.75
INTEREST ON OPERATING EXPENSE	7.97
(61.34 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	69.31

LABOR

DIRECT LABOR	3.31
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	72.63

ESTABLISHMENT CHARGE/YEAR

23.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	16.55
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	109.55
TOTAL COST, EXCEPT OVERHEAD AND MGT.	205.30

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.47
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	10.47
TOTAL COST PER ACRE	215.77
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	61.65

D25

ESTIMATED 1984 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA HAY, CONVENTIONAL BALER, CUSTOM HIRE

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	3.5
ACRES THIS CROP BUDGET	25.0	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	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							0.75
PHOS-P205 (ALT.YRS)		20.00	0.31				6.20
WINDROWER	CUSTOM						7.50
BALER, REGULAR	CUSTOM						12.75
BALE LOADER	CUSTOM						8.50
WINDROWER	CUSTOM						7.50
BALER, REGULAR	CUSTOM						12.75
BALE LOADER	CUSTOM						8.50
WINDROWER	CUSTOM						7.50
BALER, REGULAR	CUSTOM						12.75
BALE LOADER	CUSTOM						8.50
TOTALS				0.29	0.25	0.77	94.50

CASH COSTS

PURCHASED MATERIALS	6.20
FUEL AND LUBE	0.29
REPAIRS AND MAINTANANCE	0.25
CUSTOM HIRE AND MACHINE RENTAL	87.00
INTEREST ON OPERATING EXPENSE	12.19
(93.73 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	105.92

LABOR

DIRECT LABOR	0.41
(0.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	106.33

ESTABLISHMENT CHARGE/YEAR

23.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	0.77
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	93.77
TOTAL COST, EXCEPT OVERHEAD AND MGT.	223.23

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.30
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	12.30
TOTAL COST PER ACRE	235.52
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	67.29

Most farms in this area have only 3-4 crop enterprises depending on soils, machinery, grain or feed storage, livestock program or labor available. The acreage listed is typical for those who produce that crop. One hundred and thirty-three acres of irrigated corn by center-pivot would replace the acres of grain sorghum or wheat. Not all crops would be grown on every farm every year. Thus the list of crop acres may total more than the acres in the farm.

The soils in this region are flat to rolling hills of loess and shale parent materials, consisting of Crete, Fillmore, Wymore and Pawnee soil associations.

Labor is usually supplied by operator and family. Some seasonal hired labor may be required such as hauling grain either by truck or wagons from fields.

Some tillage field work, disking or chiseling, may be done in fall after the last crop is harvested in preparation for the following year's crop.

Typical Farm - Total Acres 650

Grain Sorghum	350	Alfalfa	20
Wheat	120	Forage Sorghum	20
Oats	30	Farmstead, Roads, Pasture	30
Soybeans	80	and Waterways	

Machinery Inventory and Practices

Tractor #1 - 135-140 hp diesel w/cab, \$52,153, 650 hrs. annual use
 Tractor #2 - 100 hp diesel w/cab, \$44,200, 500 hrs. annual use
 Tractor #3 - 30-40 hp quite used, for loader & PTO use only
 Tandem disc - 21'; \$13,307, 700 acres annual use
 Moldboard plow - 5-16", \$8,135, annual use only on terrace and max of 1/2 wheat land
 Anhydrous ammonia applicator - 21', 3 pt. hitch, 9 shanks, \$4,356, tank rented from fertilizer supplier; dry fertilizer spreader rented from supplier
 Field cultivator - 22' pull-type w/harrow and lift cyl, \$10,238, 420 acres annual use
 Spiketooth harrow - 24' 4-section, \$1,040
 Planter - 6R-30" w/furrow openers and attachments, \$12,893, 450 acres annual use
 Field sprayer - 10R-30" boom, 3 pt. hitch w/300 gal. tank, \$1,719
 Row crop cultivator - 6R-30", \$4,036, 500 acres annual use
 Grain drill - 10'-7" spacing, 18 hole, \$7,648 (1/2 shared ownership) 700 acres annual use
 Combine - base unit - 6620 JD or equiv. w/cab, \$75,153; grain head, 13' w/pickup reel, \$7,031; cornhead - 6R-30", \$16,829; row crop header - 6R-30" JD, \$16,552; assume that some custom work will be done in addition to own acreage (total of 950 acres)
 Hauling grain will be done by owned truck, 18' box, 350 bu box single axle, typically 3-4 years old, new cost, \$24,400; use custom truck hauling charge of .10/bu including driver for corn, milo, wheat & soybeans @ .12/bu
 Grain drying in bin without heat @ .04-.07 per bushel; assume that 50% of grain will be dried
 Forage harvester - field chopper and hauling of silage will be charged at prevailing custom rates

Irrigation is limited in extreme southeast Nebraska. Center pivots are more typical. Assume 800 gpm with 150' lift at 65 psi or equivalent to 300' head.

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	130.0
ACRES THIS CROP BUDGET	132.0	ANIMAL UNITS OF GRAZING	3.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
ANHYDROUS APPLICATOR	6.87			0.93	0.91	3.27	5.11
NITROGEN-NH3		150.00	0.14				21.00
NH3 SUPPLY TANK		150.00	0.01				1.50
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.90	6.83	10.67
SEED-SINGLE X		0.30	70.00				21.00
18-46-0		50.00	0.13				6.65
INSECTICIDE		1.00	11.00				11.00
HERBICIDE		0.33	15.60				5.15
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
IRRIGATION, CENTER PIVOT							
8.0 IN. APPLIED	16.00*			26.37	7.25	77.95	111.57
COMBINE, CORNHEAD	3.18			1.97	4.54	18.95	25.46
TRUCK	CUSTOM						13.00
GRAIN AUGER	12.00*			0.13	0.39	1.30	1.82
GRAIN DRYER (1/2 CROP)	10.00*			4.22	1.30	5.40	10.92
TOTALS				38.21	24.37	133.47	279.32

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	68.94
FUEL AND LUBE	38.21
REPAIRS AND MAINTANANCE	24.37
CUSTOM HIRE AND MACHINE RENTAL	14.33
INTEREST ON OPERATING EXPENSE	12.64
(145.84 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	158.48

LABOR

DIRECT LABOR	13.04
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	171.52

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	133.47
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	215.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	386.66

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.92
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	20.92
TOTAL COST PER ACRE	407.59
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.14

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
SILAGE FROM IRRIGATED CORN

D28

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	30.0	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			0.60	1.12	3.92	5.64
ANHYDROUS APPLICATOR	6.87			0.93	0.91	3.27	5.11
NITROGEN-NH3		150.00	0.14				21.00
NH3 SUPPLY TANK		150.00	0.01				1.50
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.90	6.83	10.67
SEED 3X		0.30	60.00				18.00
18-46-0 SIRIR		30.00	0.13				3.99
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (1/3 BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
IRRIGATION, CENTER PIVOT							
8.0 IN. APPLIED	16.00*			26.37	7.25	77.95	111.57
FORAGE CHOPPER	CUSTOM						50.00
TRUCK	CUSTOM						40.00
ENSILAGE BLOWER	20.00*			3.76	0.86	8.65	13.27
TOTALS				35.65	19.00	116.47	325.73

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	63.28
FUEL AND LUBE	35.65
REPAIRS AND MAINTANANCE	19.00
CUSTOM HIRE AND MACHINE RENTAL	91.33
INTEREST ON OPERATING EXPENSE	13.60
(209.26 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	222.86

LABOR

DIRECT LABOR	10.74
(1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	233.60

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	116.47
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	198.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	431.74

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.14
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	40.00
TOTAL OVERHEAD AND MANAGEMENT	51.14
TOTAL COST PER ACRE	482.89
TOTAL COST PER UNIT OF PRODUCTION	24.14
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	620.0	EXPECIED YIELD PER ACRE	85.0
ACRES THIS CROP BUDGET	100.0	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	10.63			0.60	1.12	3.92	5.64
ANHYDROUS APPLICATOR	6.87			0.93	0.91	3.27	5.11
NITROGEN-NH3		100.00	0.14				14.00
NH3 SUPPLY TANK		100.00	0.01				1.00
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
PLANTER (FERT., HERR., ETC)	4.90			0.93	2.90	6.83	10.67
SEED-3X		0.17	60.00				10.20
18-46-0 STIR		30.00	0.13				3.99
INSECTICIDE		1.00	11.00				11.00
HERBICIDE (1/3 BAND)		0.33	15.60				5.15
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
SPRAYER	11.82			0.39	0.38	1.57	2.34
POST EMERG 2,4-D		1.00	2.50				2.50
COMBINE, CORNHEAD	3.50			1.79	4.54	18.95	25.28
TRUCK	CUSTOM						8.50
GRAIN AUGER	8.00*			0.08	0.24	0.86	1.18
GRAIN DRYER (1/2 CROP)	8.00*			2.82	0.43	3.52	6.77
TOTALS				9.74	14.99	51.24	132.31

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	47.84
FUEL AND LUBE	9.74
REPAIRS AND MAINTANANCE	14.99
CUSTOM HIRE AND MACHINE RENTAL	8.50
INTEREST ON OPERATING EXPENSE	7.03
(81.07 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	88.09

LABOR

DIRECT LABOR	9.74
(1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	97.83

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	51.24
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	132.91
TOTAL COST, EXCEPT OVERHEAD AND MGT.	230.75

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.40
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	12.90
TOTAL COST PER ACRE	243.65
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.87

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
GRAIN SORGHUM, NON-IRRIGATED

D30

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	70.0
ACRES THIS CROP BUDGET	350.0	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	10.63			0.60	1.12	3.92	5.64
ANHYDROUS APPLICATOR	6.87			0.93	0.91	3.27	5.11
NITROGEN-NH ₃		80.00	0.14				11.20
NH ₃ SUPPLY TANK		80.00	0.01				0.80
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.90	6.83	10.67
SEED		5.00	0.72				3.60
HERBICIDE (BAND)		0.30	12.65				3.79
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
SPRAYER	11.82			0.39	0.38	1.57	2.34
2,4-D		1.00	2.25				2.25
COMBINE, GRAINHEAD	3.44			1.82	2.70	13.40	17.92
TRUCK	CUSTOM						7.00
GRAIN AUGER	6.00*			0.08	0.24	0.86	1.18
GRN DRYR (1/4 CROP, W/HT)	8.00*			1.41	0.22	3.52	5.15
TOTALS				7.76	11.82	41.77	90.00

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	21.64
FUEL AND LUBE	7.76
REPAIRS AND MAINTANANCE	11.82
CUSTOM HIRE AND MACHINE RENTAL	7.00
INTEREST ON OPERATING EXPENSE	3.66
(48.23 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	51.88

LABOR

DIRECT LABOR	8.93
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	60.82

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	41.77
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	123.44
TOTAL COST, EXCEPT OVERHEAD AND MGT.	184.26

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.59
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	9.59
TOTAL COST PER ACRE	193.85
TOTAL COST PER UNIT OF PRODUCTION	2.77
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
SILAGE FROM DRYLAND FORAGE SORGHUM

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	14.0
ACRES THIS CROP BUDGET	30.0	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			0.60	1.12	3.92	5.64
ANHYDROUS APPLICATOR	6.87			0.93	0.91	3.27	5.11
NITROGEN-NH3		80.00	0.14				11.20
NH3 SUPPLY TANK		80.00	0.01				0.80
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
PLANTER (FERT., HERB., ETC)	3.92			1.17	3.11	7.46	11.73
SEED		5.00	0.72				3.60
HERBICIDE		0.30	12.65				3.79
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
FORAGE CHOPPER	CUSTOM						35.00
TRUCK	CUSTOM						28.00
PACKING W/TRACTR & BLADE	20.00*			1.50	1.30	3.60	6.40
TOTALS				6.39	10.90	30.57	130.26

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	19.39
FUEL AND LUBE	6.39
REPAIRS AND MAINTANANCE	10.90
CUSTOM HIRE AND MACHINE RENTAL	63.00
INTEREST ON OPERATING EXPENSE	5.98
(99.69 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	105.67

LABOR

DIRECT LABOR	8.07
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	113.74

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.57
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	112.24
TOTAL COST, EXCEPT OVERHEAD AND MGT.	225.98

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.28
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	28.00
TOTAL OVERHEAD AND MANAGEMENT	33.28
TOTAL COST PER ACRE	259.26
TOTAL COST PER UNIT OF PRODUCTION	18.52
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
SOYBEANS, NON-IRRIGATED

D32

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	35.0
ACRES THIS CROP BUDGET	80.0	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			0.60	1.12	3.92	5.64
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
SPRAYER	8.27			0.55	0.53	2.01	3.09
HERBICIDE		1.00	18.60				18.60
PLANTER (FERT., HERB., ETC)	4.90			0.93	2.90	6.83	10.67
SEED		1.00	10.50				10.50
ROW CROP CULTIVATOR	5.29			0.87	1.49	3.53	5.88
ROGUE LABOR		1.00	4.00				4.00
COMBINE, GRAINHEAD	3.44			1.82	2.70	13.40	17.92
TRUCK	CUSTOM						7.00
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				6.14	11.84	39.35	97.43

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.10
FUEL AND LUBE	6.14
REPAIRS AND MAINTANANCE	11.84
CUSTOM HIRE AND MACHINE RENTAL	7.00
INTEREST ON OPERATING EXPENSE	4.40
(58.08 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	62.49

LABOR

DIRECT LABOR	7.84
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	70.33

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	39.35
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	121.02
TOTAL COST, EXCEPT OVERHEAD AND MGT.	191.35

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.12
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	10.50
TOTAL OVERHEAD AND MANAGEMENT	13.62
TOTAL COST PER ACRE	204.97
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.86

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
WHEAT, CONTINUOUS

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	40.0
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			0.60	1.12	3.92	5.64
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
BROADCAST SPREADER	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
18-46-0		70.00	0.13				9.31
GRAIN DRILL	3.52			1.30	1.54	5.15	7.98
SEED		1.25	4.00				5.00
BROADCAST SPREADER	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
NITROGEN LIQUID		40.00	0.27				10.80
W/2, 4-D		1.00	2.25				2.25
COMBINE, GRAINHEAD	3.44			1.82	2.70	13.40	17.92
TRUCK	CUSTOM						3.50
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				5.66	8.95	33.65	82.13

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.36
FUEL AND LUBE	5.66
REPAIRS AND MAINTANANCE	8.95
CUSTOM HIRE AND MACHINE RENTAL	6.50
INTEREST ON OPERATING EXPENSE	5.04
(48.47 X 13.00% FOR 9.6 MONTHS)	
TOTAL CASH COSTS	53.52

LABOR

DIRECT LABOR	7.15
(1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	60.67

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	33.65
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	115.32
TOTAL COST, EXCEPT OVERHEAD AND MGT.	175.99

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.68
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.68
TOTAL COST PER ACRE	184.66
TOTAL COST PER UNIT OF PRODUCTION	4.62
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
OATS, NON-IRRIGATED

D34

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	70.0
ACRES THIS CROP BUDGET	30.0	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			0.60	1.12	3.92	5.64
TANDEM DISC	10.63			0.60	1.12	3.92	5.64
BROADCAST SPREADER	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
50#N & 30#P205		80.00	0.28				22.32
FIELD CULTIVATOR	8.96			0.72	1.87	4.88	7.46
GRAIN DRILL	3.52			1.30	1.54	5.15	7.98
SEED		2.00	1.85				3.70
COMBINE, GRAINHEAD	3.44			1.82	2.70	13.40	17.92
TRUCK	CUSTOM						7.00
GRAIN AUGER	6.00*			0.08	0.24	0.86	1.18
TOTALS				5.42	8.83	32.89	81.65

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	26.02
FUEL AND LUBE	5.42
REPAIRS AND MAINTANANCE	8.83
CUSTOM HIRE AND MACHINE RENTAL	8.50
INTEREST ON OPERATING EXPENSE	1.90
(48.76 X 13.00% FOR 3.6 MONTHS)	
TOTAL CASH COSTS	50.67

LABOR

DIRECT LABOR	6.85
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	57.51

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	32.89
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	114.56
TOTAL COST, EXCEPT OVERHEAD AND MGT.	172.07

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.53
MANAGEMENT CHARGE (\$ 0.08 X ESTIMATED YIELD)	5.60
TOTAL OVERHEAD AND MANAGEMENT	8.13
TOTAL COST PER ACRE	180.20
TOTAL COST PER UNIT OF PRODUCTION	2.57
(BASED ON ESTIMATED YIELD)	

D35

ESTIMATED 1984 COSTS PER ACRE, SOUTHEAST NEBRASKA
ALFALFA HAY, LARGE ROUND BALER

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	3.0
ACRES THIS CROP BUDGET	20.0	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
BROADCAST SPREADER	16.04			0.29	0.25	0.77	1.30
MACHINE RENTAL FEE							1.50
PHOS-P2O5 (ALT YRS)		20.00	0.31				6.20
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALER, GIANT	CUSTOM						9.10
BALE MOVING	10.00*			0.50	0.50	1.50	2.50
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALER, GIANT	CUSTOM						9.10
BALE MOVING	10.00*			0.50	0.50	1.50	2.50
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALER, GIANT	CUSTOM						9.10
BALE MOVING	10.00*			0.50	0.50	1.50	2.50
TOTALS				1.79	1.75	5.27	64.80

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	6.20
FUEL AND LUBE	1.79
REPAIRS AND MAINTANANCE	1.75
CUSTOM HIRE AND MACHINE RENTAL	49.80
INTEREST ON OPERATING EXPENSE	7.74
(59.53 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	67.27

LABOR

DIRECT LABOR	3.71
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	70.98

ESTABLISHMENT CHARGE/YEAR

23.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.27
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	86.94
TOTAL COST, EXCEPT OVERHEAD AND MGT.	181.05

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.36
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	9.36
TOTAL COST PER ACRE	190.41
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	63.47

SHEEP BUDGETING

Basic Assumptions

A listing of the basic assumptions is necessary for understanding how the figures were obtained in order to relate them to any operation. The budgets were developed on a per head basis, followed by the development of 100 ewe farm flock costs.

The assumptions are as follows:

1. The prices used are shown on the budget sheet.
2. All minor costs were allocated to the ewe.
3. Overhead was charged at 5 percent of costs.
4. \$2.00 per head was allocated as a management charge.
5. A 2 percent death charge was allocated to the cost of the ram.
6. The 2 percent death rate was considered as a loss of revenue when culled ewes were sold.
7. A 20 percent replacement was assumed.
8. It was assumed that at sale time, cull ewes were sold and the replacement stock went directly into the flock.
9. It was assumed that all replacement ewes would be acceptable and no additional animals would be kept.
10. Three rams per 100 ewes was assumed.
11. It was assumed that animals would be grazed from May 1 to December 1 and then would be placed in a dry lot.
12. The average age of the lamb at marketing was 120 days.
13. It was assumed the lamb grazed for 2 months.
14. The ration for the lamb was a pelleted feed consisting of 40 percent alfalfa, 55 percent corn, and 5 percent oats.

SHEEP BUDGET PER HEAD

	Cost Per Head		
	Ewe	Lamb	Ram
Corn (\$3.25/bu)			
Ewe .6#/day Jan 15-May 1	\$ 3.45		
Ram .5#/day Dec 1 -May 1			\$ 4.12
Lamb Pellets @ \$235/ton			
1.5#/day 110 days		\$19.39	
Alfalfa Hay (\$45/ton)			
Ewe 3.8#/day Dec 1-Feb 15	6.58		
Ewe 5.2#/day Feb 15-May 1	8.78		
Ram 4#/day Dec 1-May 1			13.68
Depreciation on Ram (including death loss)			76.00
Other Charges			
Shearing	2.00		54.00
Vet & Drugs	1.90		3.15
Bldg. (Repair, Impvt, Taxes, Deprec)	.70		
Equip. (Repair, Impvt, Taxes, Deprec)	1.05		
Marketing & Transportation	1.90		
Supplies	2.33		
Interest on Variable Costs	3.73	2.52	2.98
Interest on Ewes	8.40		
Interest on Ram			12.00
Land Charges (\$13/aum/month)			
Ewe 0.2 Aum, 7 mo.	18.20		
Ram 0.3 Aum, 7 mo.			27.30
Lamb 0.1 Aum, 2 mo.		2.60	
Subtotal	59.02	24.51	193.23
Overhead Charge	2.95	1.23	9.66
Management Charge	2.00		
TOTAL COSTS	\$ 63.97	\$25.74	\$202.89

COSTS AND BREAK-EVEN PRICE FOR 100 EWE OPERATION
AT DIFFERENT PERCENTAGES OF FAT LAMBS SOLD*

	115% Fat Lambs Sold	130% Fat Lambs Sold	145% Fat Lambs Sold	160% Fat Lambs Sold
<u>Non Land Costs</u>				
Ewes	\$4082.00	\$4082.00	\$4082.00	\$4082.00
Lambs	2519.65	2848.30	3176.95	3505.60
Rams	497.79	497.79	497.79	497.79
Subtotal	<u>\$7099.44</u>	<u>\$7428.09</u>	<u>\$7756.74</u>	<u>\$8085.39</u>
<u>Land Cost</u>				
Ewes	\$1820.00	\$1820.00	\$1820.00	\$1820.00
Lambs	299.00	338.00	377.00	416.00
Rams	81.90	81.90	81.90	81.90
	<u>\$2200.90</u>	<u>\$2239.90</u>	<u>\$2278.90</u>	<u>\$2317.90</u>
<u>Overhead & Management</u>				
Ewes	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00
Lambs	141.45	159.90	178.35	196.80
Rams	28.98	28.98	28.98	28.98
	<u>\$ 665.43</u>	<u>\$ 683.88</u>	<u>\$ 702.33</u>	<u>\$ 720.78</u>
Total Costs	\$9965.77	\$10351.87	\$10737.97	\$11124.07
Additional Revenue**	2608.50	2683.50	2758.50	2833.50
Estimated Breakdown Price/cwt Lambs	\$ 77.44	\$ 69.71	\$ 63.84	\$ 59.22

* 20 percent replacement, 2 percent death loss.

** Estimated revenue from the sale of such things as wool, cull ewes and rams etc.

ASSUMPTIONS FOR ESTIMATED 1984 DAIRY PRODUCTION COSTS

1. A 60 cow herd is the base unit with per cow replacements consisting of .39 dairy heifer and .39 of a replacement calf. Livestock investment per cow and replacements are represented at \$1,617 for 10,000, \$2,108 for 13,000 and \$2,701 for 16,000 pounds of annual milk production.
2. Feed concentrate is valued at \$7.14 per hundredweight and alfalfa hay or equivalent at \$50.00 per ton.
3. Milk hauling is estimated to be 100 miles of travel at a projected rate of .65 per hundredweight plus \$1.50 stop charge.
4. Interest on feed and operating expenses are calculated at 13% for one-half year.
5. Various levels of insurance coverage can be purchased, but the budget uses a maximum of \$1,200 per cow for the 16,000 pound producing level. Other cows are insured at \$1,000 and \$800 respectively for 13,000 and 10,000 pounds. Rate is \$3.50 per \$1,000 coverage under a blanket farm policy.
6. Facility, machinery and equipment investment represents a book or undepreciated (not replacement) value of \$746 per cow with annual fixed costs at 17%.
7. For the calculation of a management charge, Grade A milk was valued at \$12.60 per hundredweight for 3.67% B.F. A 50¢ per hundred weight assessment is law at the time this budget is prepared. Another 15¢ assessment was added for promotion and advertising.
8. No credit was given for manure. However, the machinery inventory could include manure handling equipment. Fifteen dollars per cow for manure would be a reasonable value if used.

-- D. Duey

ESTIMATED COSTS OF MAINTAINING DAIRY HERDS ^{1/}
PER COW, EASTERN NEBRASKA, 1984
(60 COWS, INCLUDING REPLACEMENTS, DRYLOT SYSTEM)

E5

COSTS	Milk Production Level					
	10,000 lbs/Cow		13,000 lbs/Cow		16,000 lbs/Cow	
	Quantity	Dollars	Quantity	Dollars	Quantity	Dollars
Feed Concentratè-Cows	4,000 lbs	\$285.60	5,000 lbs	\$357.00	6,000 lbs	\$428.40
Hfrs	400 lbs	28.56	400 lbs	28.56	400 lbs	28.56
Hay Equivalent-Cow	4.8 tons	240.00	4.6 tons	230.00	4.4 tons	220.00
Hfrs	1.3 tons	65.00	1.3 tons	65.00	1.3 tons	65.00
Total Feed Costs		\$619.16		\$680.56		\$741.96
Bedding		\$ 20.00		\$ 20.00		\$ 20.00
Milk Hauling @ .65 Cwt.		69.56		89.06		108.56
Breeding Fees		13.00		17.00		21.00
Fuel & Oil - Tractor & Mach		38.12		38.12		38.12
Interest on Feed & Operating Exp.		65.15		72.18		79.14
DHIA Fee & Other Records		19.00		19.00		21.00
Veterinary & Medicine		31.00		34.00		34.00
Utilities		50.00		51.00		52.00
Supplies		32.00		32.00		32.00
Repairs-Building, Machinery & Equip.		42.67		41.65		40.63
Insurance on Cattle @ .35/\$100		2.80		3.50		4.20
USDA Production Assessment		50.00		65.00		80.00
USDA Assessment for Promotion & Adv.		15.00		19.50		24.00
Total "Cash" Costs		\$448.30		\$502.01		\$554.65
Death Loss @ 3%		\$ 48.51		\$ 63.24		\$ 81.03
Labor - 55 hrs @ \$5.50		302.50		302.50		302.50
Total Feed, "Cash" Costs, Death Loss and Labor		\$1,418.47		\$1,548.31		\$1,680.14
Interest on Cattle @ 12%		194.04		252.96		324.12
Fixed Costs on Facilities & Equip.		126.84		126.84		126.84
Total Costs Except Overhead and Mangement		\$1,739.35		\$1,928.11		\$2,131.10
Overhead - 5% of Cash Cost		22.42		25.10		27.73
Management - 4% of Total Receipts		57.60		73.38		89.16
Total All Costs		\$1,819.37		\$2,026.59		\$2,247.99
Credit for Sale of:						
.3 Cull Cows		105.00		115.50		126.00
.05 Cull Heifers		40.00		46.00		52.00
.53 Day-Old Calves		35.00		35.00		35.00
Net Cost of Producing Milk/Cow						
Total		\$1,639.37		\$1,830.09		\$2,034.99
Per Cwt.		16.39		14.08		12.72
Net Cost of Milk Production/Cwt. When Overhead, Management and Labor are Excluded		\$ 12.57		\$ 10.99		\$ 10.10

^{1/}The basic dairy production costs were obtained from data collected from Extension Dairy Specialists together with commercial feed companies and dairy producers. Don Kubik, Extension Dairyman, Northeast Station represented the Nebraska staff.

EXPLANATION OF 1984 ESTIMATED SWINE PRODUCTION COSTS

1. Feed requirements reflect an average feed conversion rate of 4.1 pounds of feed per pound of hog sold for the farrow-to-finish operation, and 3.8 pounds of feed per pound of gain in the finishing operation.

A 16% protein ration is fed to pigs from 20-60#, and a 14% protein ration is fed from 60-225#.

A feed processing charge of \$6.00/ton is used.

2. Buildings & equipment--

- a. An environment-regulated farrowing house with farrowing crates and slotted floor, used 6 times per year.
- b. An environment-regulated nursery with slotted floor.
- c. A modified-open-front finishing facility, used for 3 batches per year.
- d. Modest sow shelters.

Costs used for these facilities represent something less than 1983-1984 turn-key prices, as the average producer probably has a mixture of new and older facilities. Investment costs used in these budgets were:

Farrowing house \$2,000 per sow space; Nursery \$600 per sow unit; Finishing facility \$90 per pig space; and Sow facility \$70 per sow.

Building and equipment investment costs are the same as those used for 1983-1984. Competition among contractors and lower lumber prices are among the reasons for the relatively stable situation.

3. Labor--Considering the automated facilities, labor requirements of 17.5 hrs. per sow and 2 litters to 40#, and 0.65 per pig for finishing were used.

A trade-off exists between building costs and labor. A producer with modest facilities would no doubt have a significantly higher labor requirement. Thus, the total costs of production here might not be greatly different for different systems of production.

4. A reproduction rate of 15 pigs per sow per year was utilized in calculating costs.

ESTIMATED 1984 SWINE PRODUCTION COSTS

		<u>Sow & 2 Litters to 225#</u>	<u>Sow & 2 Litters to 40#</u>	<u>Feeder Pig 40-225#</u>
Feed				
Corn (\$3.25/bu)	(198 bu)	\$643.50	(48 bu) \$156.00	(10 bu) \$ 32.50
Soybean Meal (\$250/T)	(2312#)	289.00	(640#) 80.00	(111#) 13.90
Vit., Min., Salt etc.	(541#)	63.10	(132#) 15.40	(27#) 3.15
Baby Pig Feed	(186#)	34.30	(186#) 34.30	---
<u>Total Feed Cost</u>		<u>\$1,029.90</u>	<u>\$285.70</u>	<u>\$ 49.55</u>
Feed Cost per Unit Produced		29.85/cwt	19.05/pig	26.78/cwt gain
Buildings and Equipment		316.75	215.50	6.75
Labor (\$5.50/hr)		149.85	96.25	3.55
Depreciation & Death Loss on Breeding Stock		28.00	28.00	---
Veterinary & Medicine		27.75	23.95	.35
Utilities		43.10	26.70	1.05
Marketing & Transportation		62.50	3.80	3.90
Interest, 13%		57.55	31.55	3.10
Feed Processing (\$6/T)		42.40	10.95	2.10
Death Loss--Feeder Pigs		19.75	---	1.40
Miscellaneous		8.20	2.85	.40
<u>Total Non-Feed Cost</u>		<u>\$755.85</u>	<u>\$439.55</u>	<u>\$22.60</u>
Non-Feed Cost per Unit Produced		\$ 21.90/cwt	\$ 29.30/pig	\$12.22/cwt gain
Cost of Feeder Pig		---	---	<u>45.00</u>
Total Costs, Except Overhead & Management		\$1,785.75	\$725.25	\$117.15
Overhead		31.40	11.50	1.40
Management		<u>67.50</u>	<u>52.50</u>	<u>1.00</u>
Total Costs		\$1,884.65	\$789.25	\$119.55
Total Costs Per Unit		\$ 54.63/cwt	\$ 52.62/pig	\$ 53.13/cwt

EXPLANATION OF ESTIMATED BEEF PRODUCTION COSTS

COW UNIT BUDGETS:

The first four beef budgets are on a "cow unit" basis. Two budgets are for the ranching area and two for the farming area of Nebraska. A cow unit includes the cow, her calf until weaning, and her proportionate share of replacement heifer and bull. Therefore, costs per cow unit reflect those for all animals contributing to calf production. "Costs per calf produced" are dependent upon the number of calves produced per cow unit. "Costs per calf sold" are dependent upon the number of calves sold per cow unit.

It is assumed that replacement heifers are selected from the calf crop and grown. Sales of cull cows and excess heifers are credited against total costs/cow unit and no depreciation is charged against cows. Bulls are assumed purchased. Annual cash sales of cull bulls are less than cash purchase of bulls. There is a net cost for bulls. Therefore, depreciation for bulls (difference between purchase cost and salvage value) is charged to the cow unit.

Other assumptions in the cow unit budgets are:

Spring calving cow herds.

Heifers calve as 2's.

Sixteen percent annual replacement rate.

Twenty heifer calves retained for 16 replacements.

Bulls retained for 4 years and serve 25 cows per year on ranch -
3 years and 30/year on farm.

Six months each for summer and winter seasons.

Land costs are not charged directly but are reflected in the
rates for pasture and hay.

One percent death loss is charged on the value of all animals in the cow unit. Therefore, when cull sales are credited against total cost, death loss is not counted again by reducing numbers.

Labor and management may not be cash costs to the cow-calf enterprise. However, family living costs have to be covered by enterprises of the farm or ranch. In budget E-10, \$28.87 is charged for labor and \$12 for management. The sum of these, \$40.87 per cow unit will provide a family living income of \$16,000/year if there are 390 cow units in the herd.

For those who prefer to use land costs of taxes and interest rather than the hay and grazing costs used in budgets E-10 and E-11, the following illustration may be useful for estimating acreage requirements per cow unit.

AUM^{1/} REQUIREMENTS/COW UNIT

Winter: 6 Months

	<u>No./Cow Unit</u>		<u>AU Equiv.</u>		<u>No. Mos.</u>		<u>AUM Needs</u>
Cow:	0.84	x	1.0	x	6		5.04
Bred Heifer:	0.16	x	1.0	x	6	=	0.96
Heifer Calf:	0.20	x	0.55	x	6	=	0.66
Bull:	0.04	x	1.25	x	6	=	0.30
Winter Needs/Cow Unit							6.96 AUM's

Summer: 6 Months

Cow-calf pair:	1.0	x	1.25	x	6	=	7.5
Heifer:	0.2	x	0.65	x	6	=	0.78
Bull:	0.04	x	1.25	x	6	=	0.66
Summer Needs/Cow Unit							8.94 AUM's

FORAGE PRODUCTION PER ACRE (varies with site and condition)

Example: Range 0.7 AUM/A summer or winter
 Wet Meadow 1 T hay per acre + 0.5 AUM of winter grazing
 Upland hay: 0.5 T/A

ACRES REQUIRED/COW UNIT

Example: Budget E-10 - 0.5 T hay + 14.4 AUM's needed
 1 A native hay = 0.5 T hay
 $20.57 \text{ A range} = 14.4 \text{ AUM's grazing} (14.4 \div .7)$
 21.57 A required/cow unit

Example: Budget E-11 (wet meadow assumed)
 $1.8 \text{ A} \div 1 \text{ T/A} = 1.8 \text{ acres/cow unit}$
 1.5 AUM's winter requirement - .05 from meadow aftergrowth =
 1 AUM winter range
 $1 \text{ AUM winter} + 9 \text{ AUM's summer} = 10 \text{ AUM's}$
 $10 \div 0.7 = 14.3 \text{ A grazing needed}$
 $14.3 \text{ grazing} + 1.8 \text{ meadow} = 16.1 \text{ A/cow unit}$

OTHER BEEF BUDGETS

Beef budgets other than the cow-unit budgets are on a per head basis. The "replacement heifer" and "bull" budgets attempt to separate these animals from the cow unit budgets and look at them as separate enterprises.

Items purchased from off the ranch or farm are charged interest at a 13 percent rate. Breeding livestock are charged 12 percent. Grazing and hay are assumed "home-grown" in the growing budgets and are not charged interest. All feeds are charged interest in the finishing programs.

^{1/}AUM: Animal Unit Month or the forage requirement for maintenance of a mature cow for one month.

ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD,
RANCH AREA 1984

Winter Grazing with Minimum Hay:

	Quantity	Price	Cost/Cow
Feed:			
Hay (native-stacked)	0.5 ton	\$40.00/T	\$ 20.00
Winter grazing	5.5 cow months	10.00	55.00
Summer grazing	8.9 cow months	13.00	115.70
*Protein	2.25 cwt	12.60	28.35
*Grain (1 hfr/5 cows)	1.6 bu/cow	3.25	5.20
*Salt and mineral	50 lbs	.06	3.00
Feed cost			\$227.25

Other cash costs:

*Veterinary and medicine		\$ 6.00
Marketing (culls only-calves sold on ranch) 2.0 cwt x \$1.50		3.00
*Cash cost buildings and equipment		2.50
Int. on animals (ave. value over life) \$550 x .12		66.00
**Int. on purchased feed, etc. \$45.05 x .13 x .5 yr		2.93
Miscellaneous cash costs		5.00
Cash cost other than feed		\$ 85.43

Depreciation on bull (\$1,500 - 560) ÷ 100 cows bred	9.40
Death Loss - breeding animals \$550 x .01	5.50
Labor 5.25 hrs. x \$5.50	28.87

Total: Feed, cash, depreciation, death loss, labor	\$356.45
Fixed costs building and equipment	5.00
Overhead \$45.05 x .05	2.25
Management	12.00

Total: All costs	\$375.70
------------------	----------

Credits:

Cull cow sales	.16/cow x 950# x \$.45	\$68.40
Cull heifer	.04/cow x 700# x \$.55	15.40
Cull bull	.0125 x 1400# x .50	8.75

Total credits:	92.55
----------------	-------

Net cost/cow unit	\$283.15
-------------------	----------

Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$333.12	\$314.61	\$298.05	\$283.15
Cost/calf sold (22% retained)	435.61	404.50	377.53	353.94

Ave. wt. calves sold	Cost/cwt. calves sold			
400	\$108.90	\$101.12	\$ 94.38	\$ 88.49
450	96.80	89.89	83.90	78.65
500	87.12	80.90	75.51	70.79
550	79.20	73.55	68.64	64.35
600	72.60	67.42	62.92	58.99

*Items charged interest**

ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD,
RANCH AREA 1984

Winter Haying & Aftergrowth Grazing:

	Quantity	Price	Cost
Feed:			
Hay (stacked)	1.8	\$40.00	\$ 72.00
Winter grazing	1.5 cow months	10.00	15.00
Summer grazing	9.0 cow months	13.00	117.00
*Protein	1 cwt	12.60	12.60
*Grain (1 hfr/15 cows)	1.6 bu	3.25	5.20
*Salt and mineral	50 lbs	.06	3.00
Feed cost			<u>\$224.80</u>

Other cash costs:

*Veterinary and medicine		\$ 6.00
Marketing (culls only - calves sold on ranch) 2.0 cwt x \$1.50		3.00
*Cash costs buildings and equipment		5.00
Interest on animals (average value) \$550 x .12		66.00
**Interest on purchased feed, etc. \$29.85 (.5 yr) x .13		1.94
Miscellaneous cash costs		5.00
Cash costs other than feed		<u>\$ 86.94</u>

Depreciation on bull (\$1500 - 560) ÷ 100 cows bred	\$ 9.40
Death loss \$550 x .01	5.50
Labor 6 hrs x \$5.50	33.00

Total: Feed, cash, depreciation, death loss and labor	\$359.64
Fixed costs buildings and equipment	6.50
Overhead \$29.85 x .05	1.50
Management	<u>12.00</u>

Total: All costs	\$379.64
------------------	----------

Credits:

Cull cows	.16 cow x 950# x \$.45	\$68.40
Cull heifer	.04 hfr x 700# x .55	15.40
Cull bull	.0125 bull x 1400# x .50	8.75

Total credits:	<u>92.55</u>
----------------	--------------

Net cost/cow unit	\$287.09
-------------------	----------

Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$337.75	\$318.99	\$302.20	\$287.09
Cost/calf sold (20% retained)	441.67	410.13	382.79	358.86

Ave. wt. calves sold	Cost/cwt of calves sold			
400	\$110.42	\$102.53	\$ 95.70	\$ 89.71
450	98.15	91.14	85.06	79.75
500	88.33	82.03	76.56	71.77
550	80.30	74.57	69.60	65.25
600	73.61	68.35	63.80	59.81

*Items charged interest**

ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD
FARMING AREA 1984

Wintered on Corn Stalks and Alfalfa Hay:

	Quantity	Price	Cost/cow
Feed:			
Alfalfa hay (60# bale)	1.35 ton	\$45.00	\$ 60.75
Stalk pasture	90 days	.20/day	18.00
Summer pasture	9 cow months	16.00	144.00
*Grain for heifer (1 hfr/5 cows)	1.6 bu.	3.25	5.20
*Salt and mineral			3.00
Feed cost			<u>\$230.95</u>

Other cash costs:

*Veterinary and medicine		\$ 7.50
Marketing	5.6 cwt x \$1.50	8.40
*Cash costs on buildings and equipment		6.50
Interest on animals	\$550 x .12	66.00
*Interest on purchased feed, etc.	\$22.20 x .13 x .5 yr	1.44
Miscellaneous cash costs		6.00
Cash costs other than feed		<u>\$ 95.84</u>

Depreciation, bull (1500 - 560) ÷ 90 cows bred	\$ 10.44
Death loss	\$550 x .01
Labor	8 hrs. x \$5.50
	<u>44.00</u>

Total: Feed, cash, depreciation, death & labor	\$386.73
Fixed costs buildings and equipment	10.50
Overhead	22.20 x .05
Management	1.11
	<u>12.00</u>

Total: All costs	\$410.34
------------------	----------

Credits:

Cull cow 0.16 x 950 lbs. x \$.45	\$68.40
Cull heifers 0.04 x 700 lbs. x .55	15.40
Cull bull 0.015 x 1400 lbs. x .50	10.50

Total credits:	<u>94.30</u>
----------------	--------------

Net cost/cow unit	\$316.04
-------------------	----------

Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$371.81	\$351.16	\$332.67	\$316.04
Cost/calf sold	486.22	451.49	421.39	395.05

Ave. wt. calves sold	Cost/cwt. calves sold			
400	\$121.55	\$112.87	\$105.34	\$ 98.76
450	108.05	100.33	93.64	87.79
500	97.24	90.30	84.28	79.01
550	88.40	82.09	76.62	71.83
600	81.04	75.25	70.23	65.84

*Items charged interest

ESTIMATED COSTS PER COW UNIT, BEEF COW HERD
FARMING AREA 1984

Wintered on Stalks, Stalklage, Supp., Corn:			
	Quantity	Price	Cost/cow
Feed:			
Stalklage	1.9 ton	\$18.00	\$ 34.20
Stalk pasture	90 days	.20	18.00
*Protein	150 lbs.	12.60/cwt.	18.90
*Grain for heifer	1.6 bu.	3.25	5.20
*Grain for cow	6.4 bu.	3.25	20.80
Summer grazing	9 cow months	16.00	144.00
*Salt and mineral			3.00
Feed Cost			<u>\$244.10</u>
Other cash costs:			
*Veterinary and medicine			\$ 7.50
Marketing	5.6 cwt. x \$1.50		8.40
*Cash costs building and equipment			6.50
Interest on ave. cow in herd	\$550 x 0.12		66.00
*Interest on purchased feed, etc.	\$61.90 x 0.13 x .5 yr		4.02
Miscellaneous cash costs			6.00
Cash cost other than feed			<u>\$ 98.42</u>
Depreciation Bull (\$1,500 - 560) ÷ 90 cows bred			\$ 10.44
Death loss	\$550 x .01		5.50
Labor	7.25 x \$5.50		<u>39.87</u>
Total: Feed, cash, depreciation, death, labor			\$398.33
Fixed cost, building and equipment			10.50
Overhead 61.90 x .05			3.10
Management			<u>12.00</u>
Total: All costs			<u>\$423.93</u>
Credits:			
Cull cows	0.16 cow x 950 lbs. x \$0.45	\$68.40	
Cull heifer	0.04/cow x 700 lbs. x 0.55	15.40	
Cull bull	0.015 cow x 1400 lbs. x .50	<u>10.50</u>	
Total credits:			<u>94.30</u>
Net cost/cow unit			<u>\$329.63</u>

Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$387.80	\$366.26	\$346.98	\$329.63
Cost/calf sold	507.12	470.90	439.51	412.04

Ave. wt. calves sold	Cost/cwt. calves sold			
400	\$126.78	\$117.72	\$109.90	\$103.01
450	112.69	104.64	97.67	91.56
500	101.42	94.18	87.90	82.41
550	92.20	85.62	79.91	74.92
600	84.52	78.48	73.25	68.67

*Items charged interest.

ESTIMATED COSTS OF GROWING REPLACEMENT
HEIFER FROM WEANING TO CALVING
1983-84

Costs	Calved As			
	2 Year Old		3 Year Old	
	(17 mos)		(29 mos)	
	Quantity	Value	Quantity	Value
Feed: Alfalfa hay @ \$40 stacked	1.75 ton	\$ 70.00	3 ton	\$120.00
Stalk pasture @ \$.12/day & .18/day	150 days	18.00	240 days	34.20
*Grain @ \$3.00	8 bu.	24.00		
Summer pasture \$13/cow month	3.6	46.80	9.1	118.30
*Salt and mineral		2.50		5.00
Total feed		\$161.30		\$277.50
Cash costs other than feed:				
*Veterinary and medicine		\$ 4.20		\$ 5.00
*Cash costs building and equipment		6.75		9.80
*Interest on purchased items @ 13% (.5 yr.)		2.43	(1.5 yr.)	3.86
Interest on ave. value of hfr @ weaning				
\$250 x .12 x 17 ÷ 12 (17 mos)		42.50	(29 mos)	72.50
Miscellaneous cash costs		5.00		8.00
Cash costs other than feed		\$ 60.88		\$ 99.16
Fixed costs:				
Bull charge		10.00		10.00
Death loss 1.5% average value (375)		5.62		5.64
Fixed costs buildings and equipment		7.35		11.00
Labor @ \$5.50/hr.	9.5 hrs.	52.25	14 hrs.	77.00
Total fixed costs		\$ 75.22		\$103.64
Total except overhead and management		\$297.40		\$480.30
Overhead (cash costs x .05)		2.00		2.40
Management		5.50		8.00
Total all costs		\$304.90		\$490.70
Value of heifer at weaning		250.00		250.00
Total		\$554.90		\$740.70

ESTIMATED ANNUAL COST OF KEEPING A BULL - 1984

Costs	3 Years ^{1/}		4 Years ^{1/}	
	Quantity	Value	Quantity	Value
Feed costs:				
Alfalfa hay @ \$40/ton stacked	1.5 ton	\$ 60.00		
Prairie hay @ \$40/ton stacked			1.5 ton	\$ 60.00
Winter pasture, stalks @ \$.25/day	90 days	22.50	90 days	22.50
Protein @ 1.5 lb./day x .125/lb.			100 days	18.75
Salt and mineral		5.00		5.00
Summer pasture @ \$20/mo.	5.0 mos.	100.00		100.00
Total feed costs		\$187.50		\$206.25
Other cash costs:				
Veterinary and medicine		\$ 13.20		\$ 13.20
Cash costs buildings and equipment		3.75		2.90
Interest on animal (\$1,030 ave. x 12%)		123.60		123.60
Interest on feed @ 13% for ½ year		12.19		13.40
Miscellaneous cash costs		7.00		7.00
Total cash costs		\$159.74		\$160.10
Fixed costs:				
Death loss @ ½% ave. value		\$ 5.15		\$ 5.15
Depreciation (1500 - 560 ÷ 3 or 4 years)		313.33		235.00
Labor @ \$5.50/hr	10 hrs	55.00	7.5 hrs	41.25
Fixed costs buildings and equipment		14.40		5.80
Total fixed costs except overhead and management		\$387.88		\$287.20
Overhead		1.50		1.50
Management		11.00		11.00
Total all costs		\$747.62		\$666.05
Total cost/cow	30 cows	\$ 24.92	25 cows	\$ 26.64

^{1/} General farming area^{2/} Ranching area

ESTIMATED COSTS OF WINTERING STEER CALVES TO GAIN .5 LB/DAY
RANCH AREA - 1983-84

Costs	Prairie Hay		Alfalfa and Stalks	
	Quantity	Value	Quantity	Value
Feed: *Corn @ \$3.25/bu	5.36 bu	\$ 17.42 ^{1/}		
Stacked hay @ \$40 alfalfa;\$40 prairie	1 ton	40.00 ^{1/}	.9 ton	\$ 36.00
Stalk pasture @ \$.12/day			60 days	7.20
*Protein	100 cwt	12.50		
*Salt and mineral		1.35		1.35
Feed costs		\$ 71.27		\$ 44.55
Other cash costs:				
*Veterinary and medicine		5.00		5.00
Marketing (sold on ranch or kept to graze)		0.00		0.00
*Cash costs, buildings and equipment		2.25		2.25
Interest on animal 200 day @ 12% x \$295		19.40		19.40
*Interest @ 13% for ½ year		2.50		.56
Miscellaneous cash costs		5.10		5.10
Total of other than feed cash costs		\$ 34.25		\$ 32.31
Fixed costs:				
Death loss 1.5% x \$292.50		\$ 4.39		\$ 4.39
Labor @ \$5.50/hr.	2.6 hrs	14.30	2 hrs	11.00
Fixed costs on facilities		5.00		5.00
Total growing costs except overhead and management		\$129.21		\$ 97.25
Overhead 5% cash costs		1.93		0.46
Management		5.50		5.50
Total growing cost		\$136.64		\$103.21
Steer value (in @ \$0.65/lb) ^{2/}	450	292.50		292.50
Total all costs		\$429.14		\$395.71
Feed cost/cwt gain (100 lbs.)		\$ 71.27		\$ 44.55
Cost/cwt gain w/o overhead and management		\$129.21		\$ 97.25
Cost/cwt gain, total costs		\$136.64		\$103.21
Break-even selling price/cwt @ 550 lbs.		\$ 78.02		\$ 71.95

^{1/}A \$10 per ton change in the prairie hay price, changes the feed cost by \$10/cwt. and total cost gain by \$10.65. A \$10 per ton change in alfalfa changes the feed cost by \$9 and total cost by \$9.60.

^{2/}A \$1 per cwt change in the fall steer calf price changes the break-even selling price by about 81 cents. The cost of gain is changed by about 30 cents/cwt. by a \$1/cwt change in steer cost.

*Items charged interest.

ESTIMATED COSTS FOR WINTERING STEER CALVES
TO GAIN 1.0 LB./DAY, RANCH AREA - 1983-84

Costs	Prairie Hay		Corn Silage	
	Quantity	Value	Quantity	Value
Feed: Prairie hay @ \$40 ^{1/}	1.3 ton	\$ 52.00		
Silage @ \$24 as fed ^{2/}			2.8 ton	\$ 67.20
*Corn @ \$3.25	10.7 bu.	34.77		
*Soybean meal @ \$.125/lb.	200 lb	25.00	200 lb	25.00
Stalk pasture @ 12¢/day			60 days	7.20
*Salt and mineral		1.60		1.60
Feed costs		\$113.37		\$101.00
Other cash costs:				
*Veterinary and medicine		\$ 5.10		\$ 5.10
Marketing (sold on ranch or kept)		0.00		0.00
*Cash building and equipment costs		4.75		4.75
Interest on animals				
12% x \$292.50 x .55 yr.		19.30		19.30
*Interest @ 13% for ½ year		4.63		2.37
Miscellaneous cash costs		5.25		5.25
Cash cost other than feed		\$ 39.03		\$ 36.77
Fixed costs:				
Death loss 1.5% x \$292.50		\$ 4.39		\$ 4.39
Fixed costs building and improvements		6.00		7.00
Labor @ \$5.50/hr.	2.6 hrs	14.30	2.6 hrs	14.30
Total growing costs except overhead and management		\$177.09		\$163.46
Overhead 5% cash costs		3.56		0.70
Management		5.00		5.00
Total growing cost		\$185.65		\$169.16
Steer calf value @ \$0.65/lb ^{3/}	450 lbs	292.50		292.50
Total all costs		\$478.15		\$461.66
Feed cost/cwt. gain (200#)		\$ 56.68		\$ 50.50
Cost/cwt. gain except overhead and management		88.54		81.73
Total cost/cwt. gain		92.82		84.58
Break-even price, all costs @ 650 lbs.		\$ 73.56		\$ 71.02

*Items charged interest

^{1/} A \$10 change in hay price per tone changes the feed cost of gain by \$6.50/cwt., the total cost of gain by \$6.92/cwt. and the break-even price/cwt. by \$2.35/cwt.

^{2/} A \$1 change in silage cost changes the feed cost by \$1.40/cwt., the total cost of gain by \$1.49 and the break-even price by \$0.48.

^{3/} A \$1 change in the "in" steer calf price changes the cost of gain by about \$.15/cwt. and the break-even price by about \$.72.

ESTIMATED COSTS FOR WINTERING AND GRAZING STEER CALVES
RANCH AREA - 1983-84

Costs	Wintered to Gain			
	1 lb/day		0.5 lb/day	
	Quantity	Value	Quantity	Value
Feed: Prairie hay @ \$40 ^{1/} (stacked)	1.3 ton	\$ 52.00		
Alfalfa hay @ \$40 ^{1/} (stacked)			.9 ton	\$ 36.00
*Corn @ \$3.25	10.7 bu	34.77		
*Protein @ \$.125/lb.	200 lb	25.00		
Stalk pasture @ 12¢/day			60 days	7.20
Summer pasture @ \$9/mo.	5 mos	45.00		45.00
*Salt and mineral		3.25		3.00
Feed costs		\$160.02		\$ 91.20
Other cash costs:				
*Veterinary and medicine		\$ 5.60		\$ 5.60
Marketing @ 1.1¢/lb		8.80		7.80
*Miscellaneous cash costs		6.00		6.00
*Cash costs, buildings and equipment		6.00		3.00
Interest on animals @ 12%	320 days	29.96	320 days	29.96
Interest on * items @ 13%	.5 yr	5.24		1.14
Cash costs other than feed		\$ 61.60		\$ 53.50
Fixed costs:				
Death loss 1.5% x \$284.75		4.27		4.27
Fixed cost on facilities		6.00		6.00
Labor @ \$5.50	3.6 hrs	19.80	3.0 hrs	16.50
Growing cost without overhead and management		\$251.69		\$171.47
Overhead 5% x * items		4.02		0.88
Management		6.00		6.00
Total growing cost		\$261.71		\$178.35
Steer cost @ \$.67/lb ^{2/}	425 lbs	284.75		284.75
Total all costs		\$546.46		\$463.10
Feed cost per cwt. gain (375# & 285#)		\$ 42.67		\$ 32.00
Cost per cwt. gain except overhead and management		67.12		60.16
Cost per cwt. gain, total cost		\$ 69.79		\$ 62.58
Break-even	800 lbs	\$ 68.31	710 lbs	\$ 65.23

*Items charged interest

^{1/} A \$10/T change in hay price changes the break-even prices about \$1.73 for the 800 lb steer of \$1.35 for the 710 lb steer.

^{2/} A \$1/cwt. price change per cwt., changes the break-even price by \$0.59 for the 800 lb steer and by \$0.66 for the 710 lb steer (cost plus interest and death loss).

ESTIMATED COSTS OF GROWING CALVES TO GAIN 250 LBS.
IN 200 DAY WINTERING PERIOD, USING CORNSTALKS AND ALFALFA HAY
GENERAL FARMING AREA - 1983-84

	Quantity	Value
Feed: Alfalfa hay @ \$45 (baled)	1 ton	\$ 45.00
Corn stalk pasture @ 12¢/day	2 mos	7.20
*Corn @ \$3.25	12.1 bu	39.32
*Salt and mineral		2.50
Feed cost		<u>\$ 94.02</u>
Other cash costs:		
*Veterinary and medicine		\$ 7.00
Marketing		8.10
*Cash costs buildings and equipment		6.00
Interest on animals		
@ 12% x \$292.50	200 days	19.23
Interest @ 13% on * items	200 days	3.90
Miscellaneous		5.00
Total cash cost		<u>\$ 49.23</u>
Fixed costs:		
Death loss 1.5%	\$292.50	\$ 4.39
Fixed cost facilities		12.00
Labor @ \$5.50	\$ 2.65	14.57
Growing cost except overhead and management		<u>\$174.21</u>
Overhead 5% * items		\$ 2.74
Management		5.50
Total growing cost		<u>\$182.45</u>
Steer cost @ \$0.65/lb. ^{1/}	450 lbs.	292.50
Total all cost		<u>\$474.95</u>
Feed cost per cwt. gain	250 lbs.	\$ 37.61
Growing cost per cwt. gain except overhead and management		\$ 69.68
Total cost per cwt. gain		\$ 72.98
Break-even price (all costs)	700 lbs.	\$ 67.85

*Items charged interest

^{1/}A change of \$1/cwt. in the steer calf costs, changes the cost per cwt. gain by \$.11 and break-even price by \$.72 per cwt.

ESTIMATED COSTS OF BUYING A 550 LB. CALF IN SPRING
AND SELLING OFF GRASS IN FALL, RANCH AREA - 1984

Costs	Quantity	Price	Cost
Feed: Pasture ^{1/}	4 mos	\$11/steer/mo	\$ 44.00
*Salt and mineral			1.50
Feed cost			<u>\$ 45.50</u>
Other cash costs:			
*Veterinary and medicine			\$ 3.50
*Miscellaneous cash costs			3.50
Marketing	730 lbs.	.013/lb	9.50
*Cash costs of equipment			2.50
Interest on animal 1/3 year	\$357.50	0.12	14.30
Interest on * items 1/3 year	11.00	0.13	0.50
Total other cash costs			<u>\$ 33.80</u>
Death loss	\$357.50	.01	3.58
Labor	1.25 hrs.	\$ 5.50	<u>6.87</u>
Growing costs without overhead and management			\$ 89.75
Overhead 5% * items			0.55
Management			6.00
Total growing cost			<u>\$ 96.30</u>
Steer cost ^{2/}	550 lbs.	.65	\$357.50
Total all costs			\$453.80
Feed cost per cwt. gain ^{1/} (180 lbs.)			\$ 25.28
Growing cost without overhead and management ^{1/}			\$ 49.86
Total growing cost per cwt. ^{1/}			<u>\$ 53.50</u>
Break-even price @ 730 lbs. ^{1/}			\$ 62.16

*Items charged interest

^{1/} A change of \$1/mo/steer in pasture rates changes the feed cost by \$2.22 cwt. gain, the growing costs by \$2.35 and the break-even price by \$0.57.

^{2/} A \$1/cwt, change in the steer cost changes the growing costs by \$0.26/cwt. and the break-even by \$0.79 per cwt.

ESTIMATED COSTS OF BACKGROUNDING A 425 LB. STEER
TO 750 LB. IN 145 DAYS - 1983-84

Costs	Price	Amount
Feed:		
*Corn, 19 bu. \	\$3.25/bu	\$ 61.75
Alfalfa hay baled, 0.26T	\$45/T	11.70
Silage, 1.4T	\$24/T	33.60
*Supplement, 76 lbs.	\$.125/lb	9.50
*Salt and mineral		1.50
Total feed cost		<u>\$118.05</u>
Other cash costs:		
*Veterinary and medicine		\$ 5.25
Marketing @ \$0.012/lb.		9.00
*Miscellaneous cash costs		3.25
*Cash costs on buildings and equipment		8.55
Interest on animals 12% x .397 yr.		13.16
**Interest on feed and cash costs @ 13% x .4 yr.		4.67
Total of other cash costs		<u>\$ 43.88</u>
Death Loss 1.75% x 276.25		4.83
Fixed cost of facilities		12.50
Labor @ \$5.50/hr x 2.00 hrs.		<u>11.00</u>
Cost of growing except overhead and management		\$190.26
Overhead @ 5% * items		4.50
Management		<u>10.00</u>
Total Cost of Gain		\$204.76
Steer Cost: 425 x \$65		<u>276.25</u>
TOTAL COST OF 750 LB. FEEDER		\$481.01
Feed cost/cwt. gain (325)		\$ 36.32
Cost Gain w/o Overhead and Management		58.54
Total Cost Gain		63.00
Break-even selling price @ 750 lb.		\$ 64.13

*Items charged interest

ESTIMATED COSTS OF FEEDING OUT

400 lb. Steer Calf and a 650 lb. Yearling on Silage

		<u>400 lb. Calf</u>	<u>650 lb. Yearling</u>
Feed:			
Silage @ \$24/ton	8.5 ton	204.00	6.75 ton 162.00
Protein @ .13/lb.	365 lb.	47.45	225 lb. 29.25
Salt & Mineral		2.55	2.55
Total Feed Costs		<u>254.00</u>	<u>193.80</u>
Other Cash Costs:			
Vet & Medicine		5.50	4.42
Marketing		17.81	17.81
Misc. Cash Costs		8.00	7.45
Cash Costs on Building & Equip.		21.50	18.15
Interest on Animal Costs @ 12%	365 days	31.20	225 days 29.02
Int. on ½ Feed & Opr. Costs @12%	365 days	20.28	225 days 10.07
Total Other Cash Costs		<u>104.29</u>	<u>86.92</u>
Total Feed & Cash Costs		358.29	280.72
Death Loss	2%	5.20	.75% 2.93
Fixed Costs on Facilities		26.71	26.71
Labor @ \$5.50	4.8 hrs.	26.40	3.95 hrs. 16.25
Cost of Gain Exp. Ovrhd. & Mngmt.		416.60	326.61
Overhead		3.95	2.75
Management		<u>10.00</u>	<u>10.00</u>
Total Cost of Gain		430.55	339.36
Steer Cost	65¢/lb.	<u>260.00</u>	60¢/lb. <u>390.00</u>
Total Cost of Mkt. Wt. Steer	1050 lb.	690.55	1100 lb. 729.36
Change for each \$/cwt			
Change in Purchase Price		4.50	7.40
Feed Cost/cwt. Gain	6.5 cwt	39.08	4.5 cwt 43.07
Cost/cwt. Gain w/o Ovhd. & Mngmt.	6.5 cwt	64.09	4.5 cwt 72.58
Total Cost/cwt. Gain	6.5 cwt	66.24	4.5 cwt 75.41
Breakeven Selling Point	10.5 cwt	65.77	11 cwt 66.31
Change in Breakeven Point for each:			
\$1/cwt. Change in Purchase Price		.43	.67
1% change in interest rate		.41	.30

ESTIMATED COSTS OF FEEDING OUT
500 POUND STEER CALF ON HIGH CONCENTRATION RATION

	Quantity	Corn Cost			
		2.75	3.00	3.25	3.50
Feed:					
Corn	70 bu.	192.50	210.00	227.50	245.00
Hay @ \$45	.45 ton	20.25			
Protein @ 13¢	210 lb.	27.30	48.85	48.85	48.85
Salt & Mineral		1.30			
Total Feed Costs		241.35	258.85	276.35	293.85
Other Cash Costs:					
Vet & Medicine		5.85			
Marketing		17.80			
Misc. Cash Costs		6.05	68.69	68.69	68.69
Cash Cost of Building & Equip.		15.55			
Interest on Animal @ 12%	.63 yr.	23.44			
Interest on Feed & Opr. Costs @ 12%	.63yr.	10.73	11.39	12.05	12.71
Total Other Cash Costs		79.42	80.08	80.74	81.40
Total Feed and Cash Costs		320.77	338.93	357.09	375.25
Death Loss	2%	6.20			
Fixed Costs on Facilities		26.70	49.40	49.40	49.40
Labor @ \$5.50	3 hrs.	16.50			
Cost of Gain w/o Ovhd & Mgmt.		370.17	388.33	406.49	424.65
Overhead		2.55	12.55	12.55	12.55
Management		10.00			
Total Cost of Gain		382.72	400.88	419.04	437.20
Cost of Steer, @ 62¢	500 lb.	310.00	310.00	310.00	310.00
Total Cost of 1100 lb. Steer		692.72	710.88	729.04	747.20
Change in Total Cost For Each \$1/cwt change in purchase price		5.60	5.60	5.60	5.60
Feed Cost/cwt. Gain	6 cwt	40.23	43.14	46.06	48.98
Cost/cwt. gain w/o ovhd & Mgmt	6 cwt	61.70	64.72	67.75	70.78
Total Cost/cwt. gain	6 cwt	63.79	66.81	69.84	72.87
Breakeven Selling Price	11 cwt	69.97	64.63	66.28	67.93
Change in Breakeven Point for each:					
\$1/cwt. change in feeder price		.51	.51	.51	.51
1% change in interest rate		.26	.26	.27	.27

ESTIMATED COSTS OF FEEDING OUT
700 POUND YEARLING STEER ON HIGH CONCENTRATION RATION

		Corn Cost			
		\$2.75	\$3.00	\$3.25	\$3.50
Quantity					
Feed:					
Corn	53 bu.	145.75	159.00	172.25	185.50
Hay @ \$45	.22 Ton	9.90			
Protein @ 13¢	155 lb.	20.15	31.35	31.35	31.35
Salt & Mineral		1.30			
Total Feed Costs		177.10	190.35	203.60	216.85
Other Cash Costs:					
Vet & Medicine		4.45			
Marketing		17.80			
Misc. Cash Costs		6.05	65.17	65.17	65.17
Cash Costs on Bldg. & Equip		15.80			
Interest on Animal @ 12% .38 yr.		21.07			
Int. on Feed & Opr. Costs		5.16	5.46	5.77	6.07
Total Cash Costs		70.33	70.63	70.94	71.24
Total Feed and Cash Costs		247.43	260.98	274.54	288.09
Death Loss 1%		4.62			
Fixed Costs on Facilities		10.18	27.20	27.20	27.20
Labor @ \$5.50	2.25 hr.	12.40			
Cost of Gain Expt. Ovhd & Mgmt.		274.63	288.18	301.74	315.29
Overhead		2.25	12.55	12.55	12.55
Management		10.00			
Total Cost of Gain		287.18	300.73	314.29	327.84
Cost of Steer @ 66¢	700 lb.	462.00	462.00	462.00	462.00
TOTAL COST OF 1100 LB STEER		749.18	762.73	776.29	789.84
Change in Total Cost for Each:					
\$1/cwt Change in Purchase Price		7.84	7.84	7.84	7.84
Feed Cost/cwt. Gain	4 cwt	44.28	45.59	50.90	54.21
Cost/cwt Gain w/o ovhd. & mgmt.	4 cwt	68.66	72.04	75.44	78.82
Total Cost/cwt Gain	4 cwt	71.80	75.18	78.57	81.96
Breakeven Selling Price/cwt 11 cwt		68.11	69.34	70.57	71.80
Change in breakeven for each:					
\$1/cwt. change in Purchase Price		.71	.71	.71	.71
1% Change in Interest Rate		.20	.20	.20	.21

APPENDIX I
ESTIMATED 1984 IRRIGATION COSTS

APPENDIX I
ESTIMATED IRRIGATION COSTS, 1984

F1

Irrigation costs were estimated with the aid of the AGNET "Pump" computer program. Energy prices used in the cost computations are those which were expected to occur in 1984. Irrigation equipment, well drilling, and land shaping costs which were collected by personal visits or with a telephone survey of selected dealers in September 1983, were used.

Costs were calculated for four well depths for a gravity system which has an output of 1,000 gpm and irrigates 100 acres. Costs of both high pressure (65 psi) and low pressure (35 psi) center pivot systems with outputs of 800 gpm and coverages of 130 acres were also calculated for four well depths. The investments required for three example systems are shown below.

	Gravity System 1,000 gpm, 100 ac 150' hd, diesel 60 continuous brake hp	High Pressure Center Pivot System 800 gpm, 130 ac 325' hd, diesel 100 continuous brake hp	Low Pressure Center Pivot System 800 gpm, 130 ac 230' hd, diesel 80 continuous brake hp
Well (250')	\$8,750	\$8,750	\$8,750
Reservoir (sump pit)	5,000	-----	-----
Pump (150' column)	8,500	9,450	9,075
Power Unit (Diesel Engine)	7,425	9,770	8,450
Gearhead & Spicer Shaft	1,650	2,150	1,820
Fuel Tank, Filter & Line 2,000 gal	1,200	1,200	1,200
Pipe and Fittings	8,595	-----	-----
Sprinkler System (9tower electric)	-----	33,000	35,700
Electric Generator	-----	1,780	1,780
Leveling or Land Shaping	20,000	4,000	4,000
Reuse System (Elec. Motor Pump & Buried PVC Pipe & Risers)	8,500	-----	-----
Total Investment	\$69,620	\$70,100	\$70,775

*Includes 3 hp electric-powered booster pump to provide proper pressure for end gun, and base flow regulators under spray nozzles for uneven terrain.

Fixed irrigation costs (depreciation, interest on the investment, and insurance) were calculated from the investment costs using the following factors.
Depreciation rates:

Wells	4%	(25 yr life)
Reservoirs	4%	(25 yr life)
Pumps	5.56%	(18 yr life)
Power Units		
Nat. Gas or Propane	16.67%	(6 yr life)
Diesel	8.33%	(12 yr lift)
Electric	5%	(20 yr life)
Gearhead	6.67%	(15 yr life)
Fuel Tanks & Lines	5%	(20 yr life)
Pipe	6.67%	(15 yr life)
Sprinkler System	6.67%	(15 yr lift)
Reuse System	4%	(25 yr lift)

Interest was figured at 7.0% of original investment on all items except leveling. (This is equivalent to 14.0% on the average undepreciated balance). Interest and taxes on the investment in leveling were figured at 9.0%

Variable irrigation costs (energy, lubrication, repairs, and service labor) were calculated using engineering formulas and anticipated 1984 energy prices. Power units were assumed to be operating at 85% of the Nebraska performance standards. Labor for operating irrigation systems was not included here. It is shown as a separate item in each of the individual crop budgets. Energy prices used in the calculations were as follows:

Electricity	8.0¢ per kwh
Natural Gas	\$2.95 per 1,000 cu. ft.
Propane	.65¢ per gallon
Diesel	.95¢ per gallon

The resulting fixed and variable irrigation costs are presented on a per-acre basis in the tables below. The variable costs shown are for 12 inches of water pumped (10.2 net inches with center pivot, 8.4 net inches with gated pipe system with re-use). If more or less water is needed, the variable costs can be changed proportionately. The fixed costs per acre will not be affected by the annual volume pumped.

Gravity Irrigation (Gated pipe with reuse system, 1000 gpm, 10 psi, based on 100 acres.)

Head	73	148	223	298
Lift	50	125	200	275
Well Depth	200	250	300	400
Column Length	150	200	250	300

Fixed Costs (per acre):

Electric	70.55	78.68	86.35	101.01
Natural Gas	74.82	81.67	91.74	*
Propane	75.56	83.04	94.48	*
Diesel	81.20	90.38	100.33	108.29

Energy & lubrication (per acre ft.):

Electric	10.75	21.68	32.66	43.64
Natural Gas	6.22	12.60	18.98	*
Propane	11.68	23.66	35.64	*
Diesel	9.63	19.51	29.40	39.28

Repair & Maintenance Costs (per acre ft.):

Electric	2.82	3.03	3.19	3.34
Natural Gas	5.10	5.87	6.65	*
Propane	5.10	5.87	6.65	*
Diesel	3.65	4.61	5.57	6.53

Center Pivot Irrigation (high pressure, 800 gpm, 65 psi, based on 130 acres)

Head	225	300	375	450
Lift	75	150	225	300
Well Depth	200	250	300	400
Column Length	150	200	250	300

Fixed Costs (per acre):

Electric	62.52	67.79	77.14	82.70
Natural Gas	67.94	77.38	*	*
Propane	68.50	79.44	*	*
Diesel	74.62	77.95	88.42	94.75

Energy & Lubrication Costs (per acre ft.):

Electric	32.97	43.95	54.93	65.91
Natural Gas	19.16	25.54	*	*
Propane	35.96	47.94	*	*
Diesel	29.67	39.55	49.43	59.32

(continued)

Center Pivot Irrigation (high pressure, 800 gpm, 65 psi, based on 130 acres)

Head	225	300	375	450
Lift	75	150	225	300
Well Depth	200	250	300	400
Column Length	150	200	250	300
Repair & Maintenance Costs (per acre ft.):				
Electric	8.47	8.57	8.66	8.76
Natural Gas	11.91	12.39	*	*
Propane	11.91	12.39	*	*
Diesel	10.28	10.87	11.46	12.06

Center Pivot Irrigation (low pressure, 800 gpm, 35 psi, based on 130 acres)

Head	155	230	305	380
Lift	75	150	225	300
Well Depth	200	250	300	400
Column Length	150	200	250	300
Fixed Costs (per acre):				
Electric	63.95	68.52	75.38	84.61
Natural Gas	67.76	73.95	84.99	*
Propane	68.25	74.44	85.48	*
Diesel	74.39	78.27	85.48	91.62
Energy & Lubrication Costs (per acre ft.):				
Electric	22.82	33.80	44.78	55.76
Natural Gas	13.26	19.64	26.02	*
Propane	24.89	36.87	48.85	*
Diesel	20.54	30.42	40.30	50.18
Repair & Maintenance Costs (per acre ft.):				
Electric	8.38	8.48	8.57	8.67
Natural Gas	11.47	11.95	12.43	*
Propane	11.47	11.95	12.43	*
Diesel	9.74	10.33	10.92	11.51

APPENDIX II
SUMMARY OF 1984 ESTIMATED CROP PRODUCTION COSTS

Nebraska Panhandle

	Gravity Irrigated					
	Sugar Beets	Dry Edible Beans	Corn for Grain	Corn for Silage	Est. Alfalfa	Alfalfa Hay
Costs Per Acre	A2	A3	A4	A5	A6	A7
Total Cash Costs	\$399.04	\$146.60	\$158.79	\$177.60	\$145.33	\$152.24
Labor	53.95	41.54	34.89	44.45	33.22	22.47
Establishment Charge Per Yr.	----	----	----	----	----	36.80
Machinery Ownership	204.37	109.18	82.51	115.04	73.73	26.62
Land Charge & Land Taxes	136.10	136.10	136.10	136.10	136.10	136.10
Overhead	19.95	7.33	7.94	8.88	7.27	7.61
Management Charge	46.00	25.00	14.00	12.00	7.00	12.00
Total Cost	859.42	465.74	434.23	494.07	402.64	393.83
Expected Yield Per Acre	23 T	20 cwt	140 bu	20 T	3.5 T	6 T
Cost Per Unit For:						
Cost Per Unit For:						
Expected Yield	\$ 37.37	\$ 23.29	\$ 3.10	\$24.70	\$115.04	\$ 65.64
High Yield - 115% of Exp.	32.50	20.25	2.70	21.48	100.03	57.08
Low Yield - 85% of Exp.	43.96	27.40	3.65	29.06	135.34	77.22

Nebraska Panhandle

	Center Pivot Irrigated						Non-Irrigated			
	Sugar Beets	Dry Edible Beans	Potatoes	Corn for Grain	Winter Wheat	Alfalfa Hay	W.Wheat Stubble Mulch	W.Wheat Black Fallow	W.Wheat Chem & Till Combination	Millet
Costs Per Acre	A9	A10	A11	A12	A13	A14	A16	A17	A18	A19
Total Cash Costs	\$309.69	\$157.07	\$549.06	\$190.02	\$97.05	\$199.71	\$44.19	\$47.53	\$68.88	\$37.37
Labor	25.75	16.03	49.42	13.81	9.90	15.53	6.00	6.57	3.15	5.10
Establishment Charge Per Yr.	----	----	----	----	----	36.80	----	----	----	----
Machinery Ownership	216.24	137.90	114.63	127.08	119.95	112.16	34.37	41.93	11.70	38.06
Land Charge & Land Taxes	59.00	59.00	150.00	59.00	59.00	59.00	58.80	58.80	58.80	29.40
Overhead	15.48	7.85	27.45	9.50	4.85	9.99	2.21	2.38	3.44	1.87
Management Charge	40.00	25.00	66.25	12.00	12.00	12.00	5.25	5.25	5.25	2.77
Total Cost	\$666.16	\$402.85	\$956.82	\$411.41	\$302.74	\$445.18	\$150.82	\$162.45	\$151.22	\$114.57
Expected Yield Per Acre	20 T	20 cwt	265 cwt	120 bu	80 bu	6 T	35 bu	35 bu	35 bu	18.5 cwt
Cost Per Unit For:										
Expected Yield	\$ 33.31	\$ 20.14	\$ 3.61	\$ 3.43	\$ 3.78	\$ 74.20	\$ 4.31	\$ 4.64	\$ 4.32	\$ 6.19
High Yield - 115% of Exp.	28.97	17.51	3.14	2.98	3.29	64.52	3.75	4.03	3.76	5.38
Low Yield - 85% of Exp.	39.19	23.69	4.25	4.04	4.45	87.29	5.07	5.46	5.08	7.28

Southwest Nebraska

	Gravity Irr.		Center Pivot Irrigation								
	Corn for Grain	Corn Silage	Corn for Grain	Corn Silage	Pinto Beans	Soy- Beans	Alfalfa Fall- Seeded	Alfalfa Hay	Grass Fall- Seeded	Pasture	Wheat
Costs Per Acre	B2	B3	B5	B6	B7	B8	B9	B10	B12	B13	B14
Total Cash Costs	\$173.53	\$171.06	\$237.32	\$225.72	\$135.07	\$105.98	\$88.24	\$212.32	\$68.00	\$150.72	\$76.94
Labor	19.60	22.25	12.08	15.18	13.84	8.79	4.97	4.40	3.84	4.40	7.55
Establishment Charge Per Yr.	----	----	----	----	----	----	----	17.89	----	12.14	----
Machinery Ownership	122.38	142.26	125.09	152.66	121.08	109.34	10.25	81.00	8.33	81.00	100.61
Land Charge & Land Taxes	47.24	47.24	39.40	39.40	39.40	39.40	0	39.40	0	39.40	39.40
Overhead	8.68	8.55	11.87	11.29	6.75	5.30	4.41	10.62	3.40	7.54	3.85
Management	13.50	14.00	13.50	12.60	15.00	13.50	0	12.37	0	13.20	13.00
Total Cost	\$384.93	\$405.37	\$439.25	\$456.85	\$331.14	\$282.30	\$107.88	\$378.09	\$83.57	\$308.39	\$241.24
Expected Yield Per Acre	135 bu	20 T	135 bu	18 T	20 cwt	45 bu	1 T	5.5 T	1 T	12 AUM	65 bu
Cost Per Unit For:											
Expected Yield	\$ 2.85	\$20.27	\$ 3.25	\$25.38	\$16.56	\$6.27	\$107.88	\$68.74	\$83.57	\$25.70	\$3.71
High Yield - 115% of Exp.	2.48	17.63	2.83	22.07	14.40	5.45	93.81	59.77	72.67	22.35	3.23
Low Yield - 85% of Exp.	3.35	23.85	3.82	29.86	19.48	7.38	126.92	80.87	98.32	30.24	4.36

Southwest Nebraska

	Platte Valley		Non-Irrigated							
	Corn Grain Ditch Irr.	Alfalfa Sub- Irr.	Wheat Stubble Mulch	Wheat Clean Till	Wheat Cont. Chemicals	Wheat Fl.by Corn Eco-Fal.	Corn Fl.by Wheat Eco-Fal.	Grain Sorghum	Grain Sorghum No-Till	Cane Hay
Costs Per Acre	B4	B11	B15	B16	B17	B18	B19	B20	B21	B22
Total Cash Costs	\$177.94	\$45.86	\$36.08	\$36.10	\$49.40	\$39.17	\$81.89	\$43.90	\$76.22	\$43.31
Labor	23.22	5.66	8.29	7.59	3.48	7.88	4.99	9.31	3.39	5.68
Establishment Charge Per Yr.	-----	17.50	-----	-----	-----	-----	-----	-----	-----	-----
Machinery Ownership	62.92	32.88	29.74	31.33	15.71	33.09	31.03	37.88	22.32	19.74
Land Charge & Land Taxes	116.00	126.00	63.00	63.00	31.50	47.25	47.25	31.50	31.50	31.50
Overhead	8.90	2.29	1.80	1.80	2.47	1.96	4.09	2.20	3.81	2.17
Management Charge	14.00	13.50	6.30	5.55	4.50	6.30	6.50	4.00	6.00	6.00
Total Cost	\$402.98	\$243.69	\$ 145.21	\$145.37	\$107.06	\$135.64	\$175.75	\$128.80	\$143.25	\$108.42
Expected Yield Per Acre	140 bu	6 T	42 bu	37 bu	30 bu	42 bu	65bu	40 bu	60 bu	3 T
Cost Per Unit For:										
Expected Yield	\$ 2.88	\$40.62	\$ 3.46	\$ 3.93	\$ 3.57	\$ 3.23	\$ 2.70	\$ 3.22	\$ 2.39	\$ 36.14
High Yield - 115% of Exp.	2.50	35.32	3.01	3.42	3.10	2.81	2.35	2.80	2.08	31.43
Low Yield - 85% of Exp.	3.39	47.79	4.07	4.62	4.20	3.80	3.18	3.79	2.81	42.52

Northern Nebraska

	Center Pivot Irrigated						Wet	Upland
	Corn for Grain	Corn Silage	Estab. Alfalfa	Alfalfa Hay	Estab Grass	Pasture	Meadow Wild Hay	Wild Hay
Costs Per Acre	B24	B25	B26	B27	B28	B29	B30	B31
Total Cash Costs	\$180.59	\$228.51	\$82.86	\$93.48	\$90.61	\$117.59	\$ 6.22	\$ 4.92
Labor	12.46	10.09	3.71	11.92	4.42	3.30	2.80	4.45
Establishment Charge Per Yr.	----	----	----	13.68	----	15.12	----	----
Machinery Ownership	108.95	101.56	5.19	92.50	6.11	74.62	6.08	6.85
Land Charge & Land Taxes	24.50	24.50	0	24.50	0	24.50	21.00	8.75
Overhead	9.03	11.43	4.14	4.67	4.53	5.88	.31	.25
Management Charge	13.00	12.60	0	12.50	0	20.00	1.25	1.40
Total Cost	348.53	388.69	95.91	253.25	105.67	261.01	37.65	26.62
Expected Yield Per Acre	130 bu	18 ton	1 ton	5 ton	1 ton	10 ton	1.2 T	.7 T
Cost Per Unit For:								
Expected Yield	\$ 2.68	\$ 21.59	\$ 95.91	\$ 50.65	\$105.67	\$ 26.10	\$ 30.12	\$ 38.03
High Yield - 115% of Exp.	2.33	18.77		44.04		22.70	26.19	33.07
Low Yield - 85% of Exp.	3.15	25.40		59.59		30.71	35.44	44.74

Central Nebraska

	Center Pivot Irrigated							
	Corn for Grain C2	Corn Silage C3	Grain Sorghum C4	Corn for Grain C5	Corn Silage C6	Soy- Beans C7	Estab. Alfalfa C8	Alfalfa Hay C9
Costs Per Acre								
Total Cash Costs	\$168.35	\$215.45	\$101.64	\$147.83	\$192.73	\$ 64.50	\$ 74.27	\$168.36
Labor	13.73	13.19	11.65	18.46	16.82	12.47	9.15	16.95
Establishment Charge Per Yr.	----	----	----	----	----	----	----	20.26
Machinery Ownership	123.80	100.94	115.63	136.23	115.86	117.14	14.18	105.79
Land Charge & Land Taxes	58.80	58.80	58.40	95.90	95.90	95.90	0	95.90
Overhead	8.42	10.77	5.08	7.39	9.64	3.24	3.71	8.42
Management Charge	13.50	12.00	11.50	14.50	12.00	14.10	0	14.00
Total Cost	\$386.59	\$411.15	\$304.31	\$420.31	\$442.94	\$307.64	\$101.31	\$429.68
Expected Yield Per Acre	135 bu	20 ton	115 bu	145 bu	20 ton	47 bu	0	7.0 ton
Cost Per Unit For:								
Expected Yield	\$ 2.86	\$ 20.56	\$ 2.65	\$ 2.90	\$ 22.15	\$ 6.55	\$101.31	\$ 61.38
High Yield - 115% of Exp.	2.49	17.88	2.30	2.52	19.26	5.70		53.37
Low Yield - 85% of Exp.	3.36	24.19	3.12	3.41	26.06	7.71		72.21

Central Nebraska

Non-Irrigated

	Corn for Grain	Corn Grain Eco-Fal.	Corn Silage	Grain Sorghum	Grain Sorghum Eco-Fal.	Soy- Beans	Wheat Cont.	Wheat Fallow 3rd Yr.	Estab. Alfalfa	Alfalfa Hay
Costs Per Acre	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19
Total Cash Costs	\$ 60.89	\$ 88.80	\$ 90.10	\$ 49.59	\$ 76.73	\$ 37.96	\$ 31.03	\$ 36.01	\$49.52	\$ 66.20
Labor	8.94	6.32	8.35	8.25	6.32	8.38	6.61	7.83	6.25	5.49
Establishment Charge Per Yr.	----	----	----	----	----	----	----	----	----	15.26
Machinery Ownership	35.36	30.72	20.29	31.64	27.11	26.74	28.25	33.17	18.07	10.94
Land Charge & Land Taxes	59.10	88.20	58.80	58.80	88.20	58.40	58.40	88.20	0	58.80
Overhead	3.04	4.44	4.51	2.48	3.84	1.90	1.55	1.80	2.48	3.31
Management Charge	6.50	8.00	5.40	7.00	8.50	9.00	5.85	7.35	0	7.00
Total Cost	\$173.84	\$226.48	\$187.45	\$157.76	\$210.69	\$142.80	\$132.10	\$174.36	\$ 76.32	\$167.00
Expected Yield Per Acre	65 bu	80 bu	9 ton	70 bu	85 bu	30 bu	39 bu	49 bu	0	3.5 ton
Cost Per Unit For:										
Expected Yield	\$ 2.67	\$ 2.83	\$ 20.83	\$ 2.25	\$ 2.48	\$ 4.76	\$ 3.39	\$ 3.56	\$ 76.32	\$ 47.71
High Yield - 115% of Exp.	2.32	2.46	18.11	1.96	2.16	4.14	2.95	3.10		41.49
Low Yield - 85% of Exp.	3.14	3.33	24.51	2.65	2.92	5.60	3.99	4.19		56.13

Northeast Nebraska

	Center Pivot Irr.			Non-Irrigated			
	Corn for Sandy	Corn Grain Rolling	Soybeans	Corn for Grain	Corn Grain Cons.Til.	Soybeans	Oats
Costs Per Acre	D2	D3	D7	D4	D5	D6	D8
Total Cash Costs	\$207.52	\$166.43	\$ 72.66	\$102.70	\$100.17	\$ 46.74	\$ 56.25
Labor	14.74	13.43	11.44	13.25	10.33	11.01	4.87
Establishment Charge Per Yr.	-----	-----	-----	-----	-----	-----	-----
Machinery Ownership	112.75	112.03	109.95	50.37	44.23	39.37	25.49
Land Charge & Land Taxes	70.00	87.50	87.50	70.00	70.00	70.00	70.00
Overhead	10.38	8.32	3.63	5.14	5.01	2.34	2.81
Management Charge	14.00	13.00	13.50	7.50	7.50	9.00	6.40
Total Cost	\$429.38	\$400.72	\$298.69	\$248.95	\$237.24	\$178.45	\$165.82
Expected Yield Per Acre	140 bu	130 bu	45 bu	75 bu	75 bu	30 bu	80 bu
Cost Per Unit For:							
Expected Yield	\$ 3.07	\$ 3.08	\$ 6.64	\$ 3.32	\$ 3.16	\$ 5.95	\$ 2.07
High Yield - 115% of Exp.	2.67	2.68	5.77	2.89	2.75	5.17	1.80
Low Yield - 85% of Exp.	3.61	3.62	7.81	3.91	3.72	7.00	2.44

Northeast Nebraska

Non-Irrigated Cont.

	Oats Chop W. Alfalfa	Alfalfa Seeding W. Oats	Alfalfa Estab. Sandy	Alfalfa Hay Lg. Round	Alfalfa Hay Stacker
Costs Per Acre	D9	D10	D11	D12	D13
Total Cash Costs	\$123.27	\$ 58.20	\$ 60.26	\$ 29.37	\$ 42.95
Labor	3.20	2.48	4.62	23.81	10.61
Establishment Charge Per Yr.	----	----	----	17.14	17.14
Machinery Ownership	12.06	4.95	15.26	39.54	45.20
Land Charge & Land Taxes	70.00	0	0	70.00	70.00
Overhead	6.16	2.91	3.01	1.47	2.15
Management Charge	6.00	0	0	6.00	6.00
Total Cost	\$220.69	\$ 68.54	\$ 83.17	\$187.33	\$194.04
Expected Yield Per Acre	3 ton	0	0	3 ton	3 ton
Cost Per Unit For:					
Expected Yield	\$ 73.56	\$ 68.54	\$ 83.17	\$ 62.44	\$ 64.68
High Yield - 115% - of Exp.	63.97			54.30	56.24
Low Yield - 85% of Exp.	86.54			73.46	76.09

East Central Nebraska

	Center Pivot Irr.		Non-Irrigated								
	Corn for Grain	Soybeans	Corn for Grain	Grain Sorghum	Soybeans	Wheat Cont.	Estab. Alfalfa	Estab. Alfalfa Spring W/Herb.	Alfalfa Hay Lg.Round	Alfalfa Hay Stacker	Alfalfa Hay Baler
Costs Per Acre	D15	D16	D17	D18	D19	D20	D21	D22	D23	D24	D25
Total Cash Costs	\$185.46	\$ 78.06	\$ 91.60	\$ 47.57	\$ 45.63	\$ 45.48	\$ 65.94	\$ 77.82	\$ 46.17	\$ 69.31	\$105.92
Labor	13.09	8.90	8.72	9.13	7.65	6.65	4.98	5.50	20.66	3.31	.41
Establishment Charge per Yr.	----	----	----	----	----	----	----	----	23.13	23.13	----
Machinery Ownership	113.11	103.67	41.06	39.72	36.73	30.52	18.29	20.42	64.94	16.55	.77
Land Charge & Land Taxes	105.00	105.00	93.00	93.00	93.00	93.00	0	93.00	93.00	93.00	93.00
Overhead	9.27	3.90	4.58	2.38	2.28	2.29	3.30	3.89	2.31	3.47	5.30
Management Charge	14.50	15.00	8.50	8.00	10.50	6.75	0	4.00	7.00	7.00	7.00
Total Cost	\$440.44	\$314.52	\$247.47	\$199.79	\$195.79	\$185.05	\$ 95.51	\$204.62	\$257.21	\$215.77	\$235.52
Expected Yield Per Acre	145 bu	50 bu	85 bu	80 bu	35 bu	45 bu	0	2 ton	3.5 ton	3.5 ton	3.5 ton
Cost Per Unit For:											
Expected Yield	\$ 3.04	\$ 6.29	\$ 2.91	\$ 2.50	\$ 5.59	\$ 4.11	\$ 95.51	\$102.31	\$ 73.49	\$ 61.65	\$ 67.29
High Yield - 115% of Exp.	2.64	5.47	2.53	2.17	4.86	3.57		88.97	63.90	53.61	58.51
Low Yield - 85% of Exp.	3.58	7.40	3.42	2.94	6.58	4.84		120.36	86.46	72.53	79.16

Southeast Nebraska

	C.P. Irrig.		Non-Irrigated							
	Corn for Grain	Corn Silage	Corn for Grain	Grain Sorghum	Forage Sorghum Silage	Soybeans	Wheat Cont.	Oats	Alfalfa Hay Lg. Round	
Costs Per Acre	D27	D28	D29	D30	D31	D32	D33	D34	D35	
Total Cash Costs	\$158.48	\$222.86	\$ 88.09	\$ 51.88	\$105.67	\$ 62.49	\$ 53.52	\$ 50.67	\$ 67.27	
Labor	13.04	10.74	9.74	8.93	8.07	7.84	7.15	6.85	3.71	
Establishment Charge Per Yr.	----	----	----	----	----	----	----	----	23.13	
Machinery Ownership	133.47	116.47	51.24	41.77	30.57	39.35	33.65	32.89	5.27	
Land Charge & Land Taxes	81.67	81.67	81.67	81.67	81.67	81.67	81.67	81.67	81.67	
Overhead	7.92	11.14	4.40	2.59	5.28	3.12	2.68	2.53	3.36	
Management Charge	13.00	40.00	8.50	7.00	28.00	10.50	6.00	5.60	6.00	
Total Cost	\$407.59	\$482.89	\$243.65	\$193.85	\$259.26	\$204.97	\$184.66	\$180.20	\$190.41	
Expected Yield Per Acre	130 bu	20 ton	85 bu	70 bu	14 ton	35 bu	40 bu	70 bu	3 ton	
Cost Per Unit For:										
Expected Yield	\$ 3.14	\$ 24.14	\$ 2.87	\$ 2.77	\$ 18.52	\$ 5.86	\$ 4.62	\$ 2.57	\$ 63.47	
High Yield - 115% of Exp.	2.73	20.99	2.50	2.41	16.10	5.10	4.02	2.23	55.19	
Low Yield - 85% of Exp.	3.69	28.40	3.38	3.26	21.79	6.89	5.44	3.02	74.67	