

1985

EC 85-872 Estimated Crop and Livestock Production Costs Nebraska

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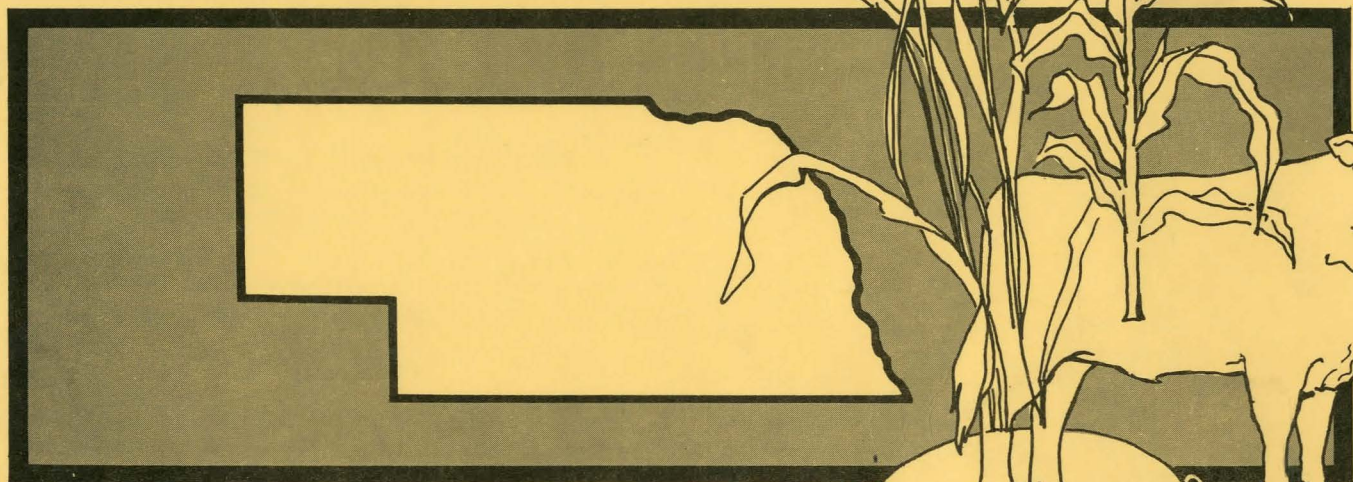
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NEBRASKA COOPERATIVE EXTENSION SERVICE

EC 85-872
(Revised 1985)

ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA



1985

By

University of Nebraska – Lincoln
Agricultural Economics Extension Staff

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ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA - 1985

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, lender, and farm advisors in formulating and evaluating production and financial plans for 1985. These budgets were prepared in the winter of 1984 using estimates of input costs which are most likely to occur in 1985. Due to many uncertainties, especially relating to energy costs, the actual costs which will be incurred by producers in 1985 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: Budgets were prepared for 1984 by Robert Perry and were revised for 1985.

Central: Paul E. Miller, Extension Farm Management Specialist (Retired)

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: Budgets were prepared for 1984 by Robert E. Perry and were revised for 1985.

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 date. 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, consultations with Extension specialists in other disciplines, and the judgement of the farm management specialist. All practices specified may not be utilized by an individual farmer. The cost of those not used can be easily deleted from the cost summary.

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

Machinery Costs

Current prices for the machinery used on each benchmark farm were collected from selected dealers. Costing factors, based largely on information in the Ag. Engineer's Yearbook were applied to determine repair rates, annual fixed costs and accomplishment rates. Fuel consumption factors were based on Nebraska tractor test data. The costing factors and fuel consumption rates are stored in the CROPBUDGET program. The amount each machine was used annually on

the benchmark farm determined the fixed machinery cost per acre.

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

Labor and Interest Costs

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

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

Overhead and Management Charges

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

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

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

Land Charges

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

Using the Budget to Evaluate Lease Arrangements

If the crop budgets in this publication are used in evaluating the equity of crop-share leases using the returns-based on contributions approach, the land charge will need to be adjusted in most cases. The land charge, which is calculated at 6% of land value, may be overstated for leasing purposes. There are two components of current land values--annual earnings and appreciation or capital gains. The landlord's contribution to a crop-share leasing arrangement should be based on the portion of land value attributable to annual earnings only. This may be hard to determine, however. An alternative approach would be to use the current market value, but a lower interest rate, such as 4% which is approximately the long term average return to investments in farm real estate.

Livestock Budgeting Procedures

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

Input costs used were expected to prevail for 1985. 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 1985 Crop and Livestock Budgets
(Estimated in January, 1985)

INPUTS

Fertilizer

N-Anhyrous 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	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)*	\$ 12.30 per acre
	Corn Borer	9.60 per acre
	Cutworms	9.95 per acre
	Spider Mites	7.20 per acre
	Rootworm Adults	3.10 per acre
	Grasshopper	3.55 per acre
	Western Bean Cutworms	9.00 per acre
<u>Sorghum</u>	Green Bugs	3.10 per acre
<u>Soybeans</u>	Bean Leaf Beetles, Wooly Bear	
	Caterpillars, Clover Worm	6.00 per acre
	Spider Mites	7.00 per acre
<u>Alfalfa</u>	Weevil	4.15 per acre
	Grasshoppers	4.15 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)	\$ 16.10 per acre
Corn - Pre-emergence (sandy soils)	13.90 per acre
Sorghum - Pre-emergence	13.00 per acre
Soybeans	19.00 per acre
Potatoes	14.90 per acre
Edible Beans	12.70 per acre

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

Seed

Corn - Single Cross (Appr. 80,000 kernels)	\$ 67.50 per 50 lb. bag
- Three-way Cross	60.00 per 50 lb. bag
Sorghum	36.50 per 50 lb. bag
Alfalfa	2.50 per lb.
Wheat	4.00 per bushel
Soybeans	13.45 per 50 lb. bag
Oats	1.85 per bushel
Dry Edible Beans - Pinto	34.30 per cwt.
- Northern	51.00 per cwt.

Energy

Diesel	\$.90 per gal. (w/o tax)
Propane	.55 per gal. (w/o tax)
Gasoline	1.00 per gal. (w/o tax)
Natural Gas	3.30 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 1985)

Soybean Meal (44% bulk)	165.00 per ton
Corn	2.75 per bushel
Grain Sorghum	2.45 per bushel
Oats	1.60 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 cents/pt for 5 pts .15 per bushel

PRODUCTS

Crops*

	<u>Average</u>	<u>Range**</u>
Corn	2.65	2.35 - 2.80
Grain Sorghum	2.35	2.10 - 2.50
Wheat	3.20	3.00 - 3.50
Oats	1.50	1.35 - 1.75
Soybeans	5.70	5.25 - 6.00
*Sugar Beets -	36.00/Ton	
*Dry Edible Beans - Pinto -	16.50/cwt	
- Northern -	14.00/cwt	
Alfalfa Hay (baled)	45.00/ton	
Prairie Hay (baled)	45.00/ton	
Cane Hay	40.00/Ton	
Corn Silage (in silo) -	20.00/Ton	
Millet -	3.80/cwt	
Grazing - summer	13.50/cow-calf 1 month	
- winter (crop residue)	.22/cow/day	

Livestock***

Cattle

400# Choice Steer Calves	(\$/cwt)
Going into feeding program, fall, 1984	64.00
When sold after weaning, fall, 1985	70.00
600# Choice Yearling Steers	
Going into feeding program, fall, 1984	62.00
Coming out backgrounding programs in 1985	65.00
1,100# Slaughter Steers	65.00
Beef Cows - In Herd	550.00/head
- Cull	42.00

Hogs

220-240# Barrows & Gilts	50.00
40# Feeder Pigs	45.00/head
Bred Gilts	220.00

Sheep

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 1985 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 1985.

DESCRIPTION OF THE GRAVITY IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

These budgets are 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"	11,700
Alfalfa acres	45	Sprayer (pull type)	1,250
		Roller packer 15'	7,100
		*Planter 6 row 30"	16,500
		Subsoiler 7 shank	3,460
		Bean rod	2,150
		Rotary hoe 15'	3,300
		Cultivator, ditcher 6 row	5,315
		Bean cutter	4,450
		**Combine 18'-3 row corn hd and platform with pickup	90,462
		**Defoliator 6 row 30"	14,335
		**Beet lifter 4 row 30"	32,035
		**Forage harvester	22,500
		3 trucks with beet box and side hoist	
		New	24,500
		8 years old	11,030
		12 years old	4,400
		Pickup	10,000

*Budgets for this year include a transition to all crops planted in 30" rows.

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

ESTIMATED 1985 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			0.79	0.56	1.73	3.08
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		100.00	0.14				14.00
BROADCAST SPREADER	16.04			0.23	0.22	0.69	1.15
MACHINE RENTAL FEE							0.0
PHOS (LBS. P205)		50.00	0.31				15.50
MOLDBOARD PLOW	3.47			1.75	4.16	10.41	16.32
ROLLER OR PACKER	6.55			0.93	0.69	6.20	7.81
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE (BRDCST)		4.00	5.35				21.40
PLANTER (SEED ONLY)	6.01			0.61	5.32	11.62	17.55
SEED (LBS.)		2.50	13.00				32.50
ROTARY HOE	13.44			0.27	0.41	2.76	3.44
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
MANUAL LABOR	CUSTOM						0.0
THIN LABOR		1.00	33.00				33.00
WEED LABOR		1.00	19.00				19.00
WEED LABOR		1.00	16.00				16.00
IRRIGATION, GRAVITY							
20.0 IN. APPLIED	240.00*			0.52	0.40	2.58	3.50
WATER TAX		1.00	15.42				15.42
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	12.55				12.55
DEFOLIATOR	4.20			0.88	5.98	18.11	24.96
BEET LIFTER	2.80			2.17	9.10	39.34	50.60
TRUCK ALLOWANCE	65.00*			8.03	11.35	76.39	95.77
SUBSOILER	6.58			0.92	4.20	8.10	13.22
TOTALS				19.89	49.74	194.62	558.17

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	284.67
FUEL AND LUBE	19.89
REPAIRS AND MAINTANANCE	49.74
CUSTOM HIRE AND MACHINE RENTAL	9.25
INTEREST ON OPERATING EXPENSE	31.51
(363.55 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	395.06

LABOR

DIRECT LABOR	49.24
(7.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	444.30

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	194.62
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	300.72
TOTAL COST, EXCEPT OVERHEAD AND MGT.	745.02

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	19.75
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	46.00
TOTAL OVERHEAD AND MANAGEMENT	65.75
TOTAL COST PER ACRE	810.77
TOTAL COST PER UNIT OF PRODUCTION	35.25
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, NEBRASKA PANHANDLE
 DRY EDIBLE BEANS, 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			0.57	1.74	6.17	8.48
BROADCAST SPREADER	16.04			0.23	0.22	0.69	1.15
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			0.57	1.74	6.17	8.48
MOLDBOARD PLOW	3.47			1.75	4.33	10.79	16.87
ROLLER OR PACKER	6.55			0.93	0.69	6.20	7.81
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE		3.00	4.80				14.40
PLANTER (FERT., HERB., ETC)	4.90			0.75	5.46	12.04	18.25
SEED (CWT.)		0.50	34.30				17.15
ROTARY HOE	13.44			0.27	0.41	2.76	3.44
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
MANUAL LABOR	CUSTOM						0.0
WEED LABOR		1.00	9.00				9.00
IRRIGATION, GRAVITY							
10.0 IN. APPLIED	240.00*			0.52	0.40	2.19	3.11
WATER TAX		1.00	15.42				15.42
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	8.10				8.10
BEANCUTTER	5.73			0.64	2.98	9.95	13.58
BEAN ROD	6.36			0.58	2.08	5.57	8.23
COMBINE, PICKUP ATTAC	3.82			1.17	5.31	26.15	32.62
TRUCK ALLOWANCE	8.00*			0.72	1.01	4.85	6.58
TANDEM DISC	10.63			0.57	1.74	6.17	8.48
TOTALS				11.37	33.66	112.42	236.52

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	79.07
FUEL AND LUBE	11.37
REPAIRS AND MAINTANANCE	33.66
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	10.75
(124.10 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	134.85

LABOR

DIRECT LABOR	41.97
(6.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	176.82

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	112.42
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	218.52
TOTAL COST, EXCEPT OVERHEAD AND MGT.	395.34

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.74
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	31.74
TOTAL COST PER ACRE	427.09
TOTAL COST PER UNIT OF PRODUCTION	21.35
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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	10.63			0.57	1.74	6.17	8.48
ANHYDROUS APPLICATOR	7.73			0.79	0.56	1.73	3.08
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		160.00	0.14				22.40
MOLDBOARD PLOW	3.47			1.75	4.33	10.79	16.87
ROLLER OR PACKER	6.55			0.93	0.69	6.20	7.81
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			0.75	5.46	12.04	18.25
SEED (50 LB.)		0.38	66.00				25.08
10-34-0 W/ZN		100.00	0.14				14.00
INSECTICIDES		1.00	14.40				14.40
ROTARY HOE	13.44			0.27	0.41	2.76	3.44
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
WATER TAX		1.00	15.42				15.42
COMBINE, 3-ROW	1.59			2.96	5.91	26.77	35.64
TRUCK ALLOWANCE	30.00*			1.85	2.60	9.46	13.91
TOTALS				12.48	27.63	90.84	236.79

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	105.85
FUEL AND LUBE	12.48
REPAIRS AND MAINTANANCE	27.63
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	12.65
(145.96 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	158.61

LABOR

DIRECT LABOR	33.92
(5.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	192.53

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	90.84
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	196.94
TOTAL COST, EXCEPT OVERHEAD AND MGT.	389.46

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.93
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	21.93
TOTAL COST PER ACRE	411.39
TOTAL COST PER UNIT OF PRODUCTION	2.94
(BASED ON ESTIMATED YIELD)	

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			0.57	1.74	6.17	8.48
ANHYDROUS APPLICATOR	7.73			0.79	0.56	1.73	3.08
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		160.00	0.14				22.40
MOLDBOARD PLOW	3.47			1.75	4.33	10.79	16.87
ROLLER OR PACKER	6.55			0.93	0.69	6.20	7.81
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			0.75	5.46	12.04	18.25
SEED (50 LB.)		0.38	66.00				25.08
10-34-0 W/ZN		100.00	0.14				14.00
INSECTICIDES		1.00	14.40				14.40
ROTARY HOE	13.44			0.27	0.41	2.76	3.44
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
ROW CROP CULTIVATOR	5.29			0.70	1.82	3.97	6.48
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
WATER TAX		1.00	15.42				15.42
FORAGE CHOPPER	1.38			4.39	6.94	22.33	33.67
TRUCK & PACK	*****			4.15	5.86	16.66	26.67
TOTALS				16.22	31.92	93.60	247.58

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	105.85
FUEL AND LUBE	16.22
REPAIRS AND MAINTANANCE	31.92
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	13.35
(153.98 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	167.33

LABOR

DIRECT LABOR	44.45
(6.7 HRS X 5.50/HR. X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	211.78

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	93.60
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	199.70
TOTAL COST, EXCEPT OVERHEAD AND MGT.	411.48

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.37
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.37
TOTAL COST PER ACRE	431.84
TOTAL COST PER UNIT OF PRODUCTION	21.59
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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	3.47			1.75	4.33	10.79	16.87
BROADCAST SPREADER	16.04			0.23	0.22	0.69	1.15
MACHINE RENTAL FEE, PHOS (LBS. P205)		50.00	0.31				15.50
ROLLER OR PACKER	6.55			0.93	0.69	6.20	7.81
ROLLER OR PACKER	6.55			0.93	0.69	6.20	7.81
GRAIN DRILL	4.70			0.78	0.77	2.37	3.92
MACHINE RENTAL FEE ALFALFA SEED (LB.)		12.00	2.75				33.00
OAT SEED (BU.)		0.50	1.85				0.93
WINDROWER	CUSTOM						8.04
FORAGE CHOPPER	2.07			2.93	8.18	26.71	37.82
WINDROWER	CUSTOM						8.04
BALER, REGULAR	CUSTOM						23.33
LOAD & STACK (2 T)		1.00	17.33				17.33
IRRIGATION, GRAVITY							
25.0 IN. APPLIED	120.00*			0.52	0.40	2.19	3.11
WATER TAX		1.00	15.42				15.42
HAUL HAYLAGE	60.00*			2.06	1.94	6.88	10.88
TOTALS				10.13	17.22	62.02	214.59

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	82.17
FUEL AND LUBE	10.13
REPAIRS AND MAINTANANCE	17.22
CUSTOM HIRE AND MACHINE RENTAL	43.05
INTEREST ON OPERATING EXPENSE	13.22
(152.57 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	165.79

LABOR

DIRECT LABOR	28.72
(4.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	194.51

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	62.02
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	168.12
TOTAL COST, EXCEPT OVERHEAD AND MGT.	362.64

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.29
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	15.29
TOTAL COST PER ACRE	377.93
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	107.98

ESTIMATED 1985 COSTS PER ACRE, NEBRASKA PANHANDLE
ALFALFA HAY, GRAVITY IRRIGATED

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			0.38	0.27	0.84	1.48
MACHINE RENTAL FEE							0.0
PHOS (LBS. P205)		60.00	0.31				18.60
WINDROWER	CUSTOM						8.04
BALER, REGULAR	CUSTOM						23.28
LOAD & STACK (2.5 T)		1.00	21.67				21.67
WINDROWER	CUSTOM						8.04
BALER, REGULAR	CUSTOM						18.28
LOAD & STACK (2 T)		1.00	17.33				17.33
WINDROWER	CUSTOM						8.04
BALER, REGULAR	CUSTOM						13.91
LOAD & STACK (1.5 T)		1.00	13.00				13.00
IRRIGATION, GRAVITY							
25.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
WATER TAX		1.00	15.42				15.42
TOTALS				0.90	0.67	3.03	170.20

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	86.02
FUEL AND LUBE	0.90
REPAIRS AND MAINTANANCE	0.67
CUSTOM HIRE AND MACHINE RENTAL	79.59
INTEREST ON OPERATING EXPENSE	14.49
(167.18 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	181.67

LABOR

DIRECT LABOR	16.91
(2.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	198.58

ESTABLISHMENT CHARGE/YEAR

32.42

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	3.03
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	109.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.	340.12

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.08
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.08
TOTAL COST PER ACRE	361.21
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	60.20

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, potatoes*, and alfalfa.**

<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 21'	13,250
		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
		Beet lifter 4 row 30"	37,000
		Drill 24'	11,814
		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

*Potato budgets assume cash rented land.

**Alfalfa equipment list prices: Windrower (pull type) \$14,371
Baler (wire tie) 12,500

***Machines used on some additional acres for custom work.

ESTIMATED 1985 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.67	0.84	2.85	4.36
ANHYDROUS APPLICATOR	6.87			1.04	0.62	1.91	3.57
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		100.00	0.14				14.00
BROADCAST SPREADER	16.04			0.30	0.20	0.61	1.10
MACHINE RENTAL FEE							1.30
PHOS. (LBS. P205)		50.00	0.31				15.50
MOLDBOARD PLOW	3.47			2.06	2.73	7.18	11.97
ROLLER OR PACKER	9.16			0.52	0.36	3.59	4.47
ROLLER OR PACKER	9.16			0.52	0.36	3.59	4.47
SPRAYER	IN TANDEM			0.0	0.05	0.53	0.57
HERBICIDE, BRDCST.		4.00	5.25				21.00
PLANTER (SEED ONLY)	8.02			0.59	3.20	7.02	10.82
SEED (LBS.)		2.50	13.00				32.50
THIN LABOR		1.00	33.00				33.00
WEED LABOR		1.00	19.00				19.00
WEED LABOR		1.00	16.00				16.00
ROTARY HOE	17.92			0.21	0.28	1.88	2.37
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
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			0.66	3.88	11.75	16.28
BEET LIFTER	2.80			2.56	10.91	47.66	61.12
TRUCK ALLOWANCE	80.00*			6.50	9.19	48.11	63.80
SUBSOILER	8.48			0.84	1.95	4.03	6.82
TOTALS				74.09	51.68	216.29	504.16

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	159.50
FUEL AND LUBE	74.09
REPAIRS AND MAINTANANCE	51.68
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE	24.95
(287.87 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	312.82

LABOR

DIRECT LABOR	25.75
(3.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	338.58

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	216.29
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	275.29
TOTAL COST, EXCEPT OVERHEAD AND MGT.	613.86

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	15.64
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	40.00
TOTAL OVERHEAD AND MANAGEMENT	55.64
TOTAL COST PER ACRE	669.51
TOTAL COST PER UNIT OF PRODUCTION	33.48
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.67	0.84	2.85	4.36
BROADCAST SPREADER	15.00			0.32	0.21	0.65	1.18
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			2.06	2.73	7.18	11.97
ROLLER OR PACKER	9.16			0.52	0.36	3.59	4.47
ROLLER OR PACKER	9.16			0.52	0.36	3.59	4.47
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			0.73	3.29	7.30	11.32
SEED (CWT.)		0.50	34.30				17.15
ROTARY HOE	17.92			0.21	0.28	1.88	2.37
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
MANUAL LABOR	CUSTOM						0.0
WEED LABOR		1.00	9.00				9.00
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			0.62	2.07	6.92	9.62
BEAN ROD	8.48			0.43	2.40	6.26	9.09
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			0.67	0.84	2.85	4.36
TOTALS				37.91	27.74	139.45	270.01

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	63.60
FUEL AND LUBE	37.91
REPAIRS AND MAINTANANCE	27.74
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	11.31
(130.55 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	141.87

LABOR

DIRECT LABOR	15.45
(2.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	157.32

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	139.45
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	198.45
TOTAL COST, EXCEPT OVERHEAD AND MGT.	355.78

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.09
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	32.09
TOTAL COST PER ACRE	387.87
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	19.39

ESTIMATED 1985 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			0.67	0.84	2.85	4.36
BROADCAST SPREADER	13.60			0.35	0.23	0.72	1.30
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			2.06	2.73	7.18	11.97
ROLLER OR PACKER	9.16			0.52	0.36	3.59	4.47
POTATO PLANTER	4.07			1.17	5.76	38.28	45.22
CERT. SEED (CWT.)		25.00	8.50				212.50
CUT & TREAT		1.00	12.50				12.50
ADD'TL LABOR		1.00	12.50				12.50
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			50.70	0.0	0.0	50.70
HERBICIDE		1.00	12.50				12.50
AERIAL SPRAY	CUSTOM						18.00
3X BLIGHT SPRAY		3.00	9.30				27.90
2X VINE KILLER		2.00	11.55				23.10
WINDROWER	1.27			3.75	5.27	17.02	26.04
POTATO DIGGER	3.39			2.11	12.09	24.07	38.27
CHISEL	9.76			0.73	2.21	4.38	7.32
TRUCK ALLOWANCE	*****			9.60	13.60	20.42	43.62
TOTALS				73.24	46.13	125.59	646.11

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	381.85
FUEL AND LUBE	73.24
REPAIRS AND MAINTANANCE	46.13
CUSTOM HIRE AND MACHINE RENTAL	19.30
INTEREST ON OPERATING EXPENSE	45.11
(520.52 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	565.63

LABOR

DIRECT LABOR	35.77
(5.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	601.40

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	125.59
CASH RENT (\$ 150.00 X 1.0)	150.00
TOTAL FIXED COSTS	275.59
TOTAL COST, EXCEPT OVERHEAD AND MGT.	876.98

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	28.28
MANAGEMENT CHARGE (\$ 0.25 X ESTIMATED YIELD)	66.25
TOTAL OVERHEAD AND MANAGEMENT	94.53
TOTAL COST PER ACRE	971.52
TOTAL COST PER UNIT OF PRODUCTION	3.67
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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			0.67	0.84	2.85	4.36
ANHYDROUS APPLICATOR	11.50			0.62	0.37	1.14	2.13
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		150.00	0.14				21.00
MOLDBOARD PLOW	3.47			2.06	2.73	7.18	11.97
ROLLER OR PACKER	9.16			0.52	0.36	3.59	4.47
SPRAYER	IN TANDEM			0.0	0.05	0.53	0.57
HERBICIDE, BRDCST		3.00	4.50				13.50
PLANTER (FERT., HERB., ETC)	6.53			0.73	3.29	7.30	11.32
SEED (50 LB.)		0.38	66.00				25.08
INSECTICIDE		1.00	12.00				12.00
10-34-0 W/ZN		100.00	0.14				14.00
ROTARY HOE	17.92			0.21	0.28	1.88	2.37
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
ROW CROP CULTIVATOR	7.05			0.52	1.01	2.36	3.90
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				60.04	32.28	127.69	306.89

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	85.58
FUEL AND LUBE	60.04
REPAIRS AND MAINTANANCE	32.28
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	15.53
(179.20 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	194.73

LABOR

DIRECT LABOR	13.59
(2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	208.32

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	127.69
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	186.69
TOTAL COST, EXCEPT OVERHEAD AND MGT.	395.01

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.74
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.74
TOTAL COST PER ACRE	416.74
TOTAL COST PER UNIT OF PRODUCTION	3.47
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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			2.06	2.73	7.18	11.97
TANDEM DISC	10.63			0.67	0.84	2.85	4.36
ANHYDROUS APPLICATOR	11.50			0.62	0.37	1.14	2.13
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		90.00	0.14				12.60
BROADCAST SPREADER	12.70			0.38	0.25	0.77	1.39
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		40.00	0.31				12.40
SPRING TOOTH HARROW	13.53			0.35	0.27	3.41	4.03
SPRING TOOTH HARROW	13.53			0.35	0.27	3.41	4.03
GRAIN DRILL	8.44			0.44	1.84	7.09	9.37
SEED (BU.)		1.50	4.00				6.00
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				35.02	18.44	119.43	206.49

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	31.00
FUEL AND LUBE	35.02
REPAIRS AND MAINTANANCE	18.44
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE	7.54
(87.06 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	94.60

LABOR

DIRECT LABOR	9.90
(1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	104.50

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	119.43
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	178.43
TOTAL COST, EXCEPT OVERHEAD AND MGT.	282.93

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.73
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	16.73
TOTAL COST PER ACRE	299.66
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.75

ESTIMATED 1985 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			0.56	0.33	1.03	1.93
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		60.00	0.31				18.60
WINDROWER	3.56			2.01	2.43	7.85	12.29
BALER, REGULAR	3.92			1.83	2.17	8.25	12.25
WIRE		1.00	4.53				4.53
HAUL & STACK		1.00	18.33				18.33
WINDROWER	3.56			2.01	2.43	7.85	12.29
BALER, REGULAR	3.92			1.83	2.17	8.25	12.25
WIRE		1.00	3.61				3.61
HAUL & STACK		1.00	14.73				14.73
WINDROWER	3.56			2.01	2.43	7.85	12.29
BALER, REGULAR	3.92			1.83	2.17	8.25	12.25
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				82.47	31.82	117.85	307.04

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	73.60
FUEL AND LUBE	82.47
REPAIRS AND MAINTANANCE	31.82
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE (189.20 X 13.00% FOR 8.0 MONTHS)	16.40
TOTAL CASH COSTS	205.59

LABOR

DIRECT LABOR	15.53
(2.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	221.12

ESTABLISHMENT CHARGE/YEAR 36.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	117.85
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 850.00 VALUE/A X 6.00% X 1.0)	51.00
TOTAL FIXED COSTS	176.85
TOTAL COST, EXCEPT OVERHEAD AND MGT.	434.77

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.28
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	22.28
TOTAL COST PER ACRE	457.05
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	76.17

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'	13,800
		Tandem disc 27.5'	17,000
		Truck 350 bu capacity	24,500
		Pickup	10,250

ESTIMATED 1985 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			0.72	0.81	2.63	4.16
CHISEL	10.79			0.76	1.25	3.00	5.02
CHISEL	10.79			0.76	1.25	3.00	5.02
ANHYDROUS APPLICATOR	11.50			0.45	0.43	1.32	2.19
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.14				5.60
BROADCAST SPREADER	16.00			0.33	0.31	0.95	1.58
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		30.00	0.31				9.30
ROD WEEDER	17.45			0.47	0.66	1.87	3.00
ROD WEEDER	17.45			0.47	0.66	1.87	3.00
GRAIN DRILL	8.44			0.62	1.13	4.02	5.77
SEED (BU.)		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				5.81	9.70	34.37	74.79

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.90
FUEL AND LUBE	5.81
REPAIRS AND MAINTANANCE	9.70
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	3.50
(40.41 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	43.92

LABOR

DIRECT LABOR	6.00
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.91

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.	143.09

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.20
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	7.45
TOTAL COST PER ACRE	150.53
TOTAL COST PER UNIT OF PRODUCTION	4.30
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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			1.19	2.28	5.95	9.42
TANDEM DISC	13.92			0.59	1.36	4.71	6.66
FIELD CULTIVATOR	14.05			0.59	1.00	2.77	4.35
ANHYDROUS APPLICATOR	11.50			0.45	0.43	1.32	2.19
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.14				5.60
BROADCAST SPREADER	16.00			0.33	0.31	0.95	1.58
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		30.00	0.31				9.30
FIELD CULTIVATOR	14.05			0.59	1.00	2.77	4.35
ROD WEEDER	17.45			0.47	0.66	1.87	3.00
ROD WEEDER	17.45			0.47	0.66	1.87	3.00
GRAIN DRILL	8.44			0.62	1.13	4.02	5.77
SEED (BU.)		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				6.52	12.02	41.93	85.38

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.90
FUEL AND LUBE	6.52
REPAIRS AND MAINTANANCE	12.02
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	3.77
(43.45 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	47.21

LABOR

DIRECT LABOR	6.57
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.78

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.	154.51

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.36
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	7.61
TOTAL COST PER ACRE	162.12
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.63

ESTIMATED 1985 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
NOBLE BLADE	9.60			0.86	0.95	3.30	5.11
BROADCAST SPREADER	16.00			0.33	0.31	0.95	1.58
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		70.00	0.26				18.20
CHISEL	10.79			0.76	1.25	3.00	5.02
GRAIN DRILL	8.44			0.62	1.13	4.02	5.77
SEED (BU)		0.75	4.00				3.00
SPRAYER	CUSTOM						2.88
RESIDUAL		1.00	2.50				2.50
CONTACT CHEM.		1.00	12.35				12.35
X 77 SURFACTANT		1.00	0.40				0.40
COMBINE, GRAIN HEAD	CUSTOM						15.18
TRUCK	CUSTOM						4.41
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				2.74	3.78	11.70	78.44

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	36.45
FUEL AND LUBE	2.74
REPAIRS AND MAINTANANCE	3.78
CUSTOM HIRE AND MACHINE RENTAL	23.77
INTEREST ON OPERATING EXPENSE	5.78
(66.74 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	72.52

LABOR

DIRECT LABOR	3.15
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	75.68

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.	146.18

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.63
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	8.88
TOTAL COST PER ACRE	155.05
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.43

ESTIMATED 1985 COSTS PER ACRE, NEBRASKA PANHANDLE
MILLET

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			1.19	2.28	5.95	9.42
SPRING TOOTH HARROW	13.53			0.61	0.51	2.48	3.60
BROADCAST SPREADER	16.00			0.33	0.31	0.95	1.58
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.26				10.40
SPRING TOOTH HARROW	13.53			0.61	0.51	2.48	3.60
GRAIN DRILL	8.44			0.62	1.13	4.02	5.77
CERT. SEED (LBS.)		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				5.47	9.22	38.06	72.26

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	11.75
FUEL AND LUBE	5.47
REPAIRS AND MAINTANANCE	9.22
CUSTOM HIRE AND MACHINE RENTAL	7.76
INTEREST ON OPERATING EXPENSE	2.96
(34.20 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	37.17

LABOR

DIRECT LABOR	5.10
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	42.27

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.	109.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.86
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	2.77
TOTAL OVERHEAD AND MANAGEMENT	4.63
TOTAL COST PER ACRE	114.36
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.18

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>1985 Cost</u>
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Power Equipment:

85 hp tractor	\$ 35,020
120 hp tractor	50,300
110 hp diesel combine	77,408
18' platform	8,416
6 row 30" cornhead	17,334
3/4 ton pickup	10,605
14' self-propelled swather with hydrostat	40,950

"Typical" Acres of Irrigated:

Corn, grain	260
Corn, silage	60
Grain sorghum	80
Sugar beets	215
Dry beans	110
Alfalfa	60

Other Machinery

"Typical" acres of Dryland Crops:

Wheat	475
Fallow	475
Grain Sorghum	120
Alfalfa	50
Sorghum silage	120

18' one-way	\$ 8,736
14' flail stalk-shredder	7,140
21' heavy duty tandem disk	13,972
6-row 30" cornplanter	13,538
6-row 30" cultivator	4,238
12-row sprayer with 500 gal. tank	3,389
8" auger, 54' long	3,100
10" drill-16'	8,085
giant round baler	11,802
19' chisel	5,559

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
STALK SHREDDER	7.21			0.51	0.92	3.24	4.67
TANDEM DISC	10.63			0.49	0.77	2.73	3.99
TANDEM DISC	10.63			0.49	0.77	2.73	3.99
ANHYDROUS APPLICATOR	4.91			1.06	1.04	3.94	6.05
NH 3 NITROGEN		140.00	0.14				19.60
PLANTER (FERT.,HERB.,ETC)	4.90			0.75	2.47	5.66	8.89
SEED		0.33	67.50				22.27
LIQUID 10 34 0		0.05	265.00				13.25
ZINC SULPHATE		4.00	1.00				4.00
HERBICIDE		1.00	13.90				13.90
ROOTWORM		1.00	12.30				12.30
ROW CROP CULTIVATOR	5.29			0.70	0.87	2.15	3.72
ROW CROP CULTIVATOR	5.29			0.70	0.87	2.15	3.72
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			23.06	3.79	49.65	76.50
COMBINE, 110 HP	3.44			2.59	4.54	19.23	26.36
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				37.70	17.67	97.18	258.12

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	85.32
FUEL AND LUBE	37.70
REPAIRS AND MAINTENANCE	17.67
CUSTOM HIRE AND MACHINE RENTAL	20.25
INTEREST ON OPERATING EXPENSE	10.46
(160.94 x 13.00% for 6.0 months)	
TOTAL CASH COSTS	171.40

LABOR

DIRECT LABOR	19.60
(3.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	191.00

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	97.18
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$54.00 VALUE/A X 6.00% X 1.0)	39.24
TOTAL FIXED COSTS	144.42
TOTAL COST, EXCEPT OVERHEAD AND MGT.	335.42

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.57
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	22.07
TOTAL COST PER ACRE	357.49
TOTAL COST PER UNIT OF PRODUCTION	2.65
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
CORN SILAGE, GRAVITY IRRIGATED, ELECTRICITY, 225 FT. HEAD.

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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
STALK SHREDDER	7.21			0.47	0.92	3.24	4.63
TANDEM DISC	10.63			0.52	0.77	2.73	4.02
TANDEM DISC	10.63			0.52	0.77	2.73	4.02
ANHYDROUS APPLICATOR	6.87			0.81	0.91	3.54	5.26
NH3 NITROGEN		140.00	0.14				19.60
PLANTER (FERT.,HERB.,ETC)	4.90			0.69	2.47	5.66	8.83
SEED		0.33	67.50				22.27
LIQUID 10-34-0		0.05	265.00				13.25
ZINC SUL.		4.00	1.00				4.00
HERBICIDE		1.00	13.90				13.90
ROOTWORM		1.00	12.30				12.30
ROW CROP CULTIVATOR	5.29			0.64	0.87	2.15	3.67
ROW CROP CULTIVATOR	5.29			0.64	0.87	2.15	3.67
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			23.06	3.79	49.65	76.50
FORAGE CHOPPER	2.07			2.68	8.24	27.14	38.06
TRUCK				16.50	3.30	13.20	33.00
PACK SILAGE	20.00*			2.00	1.25	3.25	6.50
TOTALS				48.54	24.19	115.44	273.49

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	85.32
FUEL AND LUBE	48.54
REPAIRS AND MAINTENANCE	24.19
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	10.27
(158.05 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	168.32

LABOR

DIRECT LABOR	22.25
(3.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	190.57

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	115.44
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$654.00 VALUE/A X 6.00% X 1.0)	39.24
TOTAL FIXED COSTS	162.68
TOTAL COST, EXCEPT OVERHEAD AND MGT.	353.25

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.42
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.42
TOTAL COST PER ACRE	375.67
TOTAL COST PER UNIT OF PRODUCTION	18.78
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
STALK SHREDDER	7.21			1.24	1.03	3.67	5.93
ANHYDROUS APPLICATOR	6.87			1.30	1.07	4.23	6.60
NH 3 NITROGEN		200.00	0.14				28.00
ONE-WAY DISC	8.53			1.04	1.16	4.11	6.31
BROADCAST SPREADER	8.42			0.40	0.31	0.96	1.68
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.04	135.00				5.40
CHISEL	76.17			0.12	0.87	1.54	2.53
FIELD CULTIVATOR	7.53			1.18	1.00	2.66	4.83
PLANTER (FERT.,HERB.,ETC)	4.90			0.69	3.01	6.77	10.46
SEED		0.33	67.50				22.27
10 34 0		0.05	265.00				13.25
HERBICIDE		1.00	13.90				13.90
ZINC		4.00	1.00				4.00
ROOTWORM		1.00	12.30				12.30
ROTARY HOE	13.44			0.25	0.31	2.21	2.77
ROW CROP CULTIVATOR	5.29			0.64	0.82	2.06	3.52
ROW CROP CULTIVATOR	5.29			0.64	0.82	2.06	3.52
ROW CROP CULTIVATOR	5.29			0.64	0.82	2.06	3.52
COMBINE, 110 HP	3.44			2.59	4.14	18.82	25.55
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				17.53	20.60	63.99	235.95

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	99.12
FUEL AND LUBE	17.53
REPAIRS AND MAINTENANCE	20.60
CUSTOM HIRE AND MACHINE RENTAL	34.70
INTEREST ON OPERATING EXP. (171.96 X 13.00% FOR 6.0 MONTHS)	11.18
TOTAL CASH COSTS	183.14

LABOR

DIRECT LABOR	22.24
(3.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	205.37

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	63.99
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$1600.00 VALUE/A X 6.00% X 1.0)	96.00
TOTAL FIXED COSTS	179.99
TOTAL COST, EXCEPT OVERHEAD AND MGT.	385.36

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.16
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	23.16
TOTAL COST PER ACRE	408.52
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.92

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
STALK SHREDDER	7.21			0.47	0.92	3.24	4.63
BROADCAST SPREADER	8.42			0.40	0.31	0.96	1.68
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			0.52	0.77	2.73	4.02
BROADCAST SPREADER	8.42			0.40	0.31	0.96	1.68
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	16.10				16.10
TANDEM DISC	10.63			0.52	0.77	2.73	4.02
ANHYDROUS APPLICATOR	4.91			1.13	1.04	3.94	6.12
NH 3 NITROGEN		100.00	0.14				14.00
PLANTER (FERT., HERB., ETC)	4.90			0.69	2.47	5.66	8.83
SEED		0.33	67.50				22.27
LIQUID 10 34 0		0.05	265.00				13.25
ZINC SUL.		4.00	1.00				4.00
ROOTWORM		1.00	12.30				12.30
IRRIGATION, CENTER PIVOT							
15.0 ON. APPLIED	30.00*			45.70	13.84	64.00	123.54
COMBINE, 110 HP	3.44			2.59	4.54	19.23	26.36
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				59.78	26.59	109.20	325.10

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	104.27
FUEL AND LUBE	59.78
REPAIRS AND MAINTENANCE	26.59
CUSTOM HIRE AND MACHINE RENTAL	25.25
INTEREST ON OPERATING EXPENSE	14.54
(223.75 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	229.93

LABOR

DIRECT LABOR	12.07
(1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	250.37

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	109.20
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	148.60
TOTAL COST, EXCEPT OVERHEAD AND MGT.	415.97

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.50
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	25.00
TOTAL COST PER ACRE	415.61
TOTAL COST PER UNIT OF PRODUCTION	3.08
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
CORN SILAGE, CENTER PIVOT IRRIGATED, DIESEL, 325 FT. HD.

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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
STALK SHREDDER	7.21			0.51	0.92	3.24	4.67
BROADCAST SPREADER	8.00			0.46	0.33	1.01	1.80
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			0.49	0.77	2.73	3.99
BROADCAST SPREADER	8.00			0.46	0.33	1.01	1.80
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	16.10				16.10
TANDEM DISC	10.63			0.49	0.77	2.73	3.99
ANHYDROUS APPLICATOR	4.91			1.06	1.04	3.94	6.05
		100.00	0.14				14.00
PLANTER (FERT., HERB., ETC)	4.90			0.75	2.47	5.66	8.89
SEED		0.33	67.50				22.27
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*			47.50	13.84	69.00	123.54
FORAGE CHOPPER	2.07			2.51	11.81	39.02	53.35
TRUCK				14.85	2.97	11.88	29.70
SILAGE	20.00*			2.00	1.25	3.25	6.50
TOTALS				69.29	36.52	138.48	341.26

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	91.97
FUEL AND LUBE	69.29
REPAIRS AND MAINTENANCE	36.52
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	13.18
(211.99 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	215.96

LABOR

DIRECT LABOR	15.19
(2.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	231.15

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	138.48
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	177.88
TOTAL COST, EXCEPT OVERHEAD AND MGT.	409.03

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.80
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	23.40
TOTAL COST PER ACRE	432.43
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	24.02

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ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
PINTO BEANS, CENTER-PIVOT IRRIGATED, DIESEL, 325 FT. HD.

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 AMOUNT /ACRE COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	8.00		0.43	0.33	1.01	1.78
MACHINE RENTAL FEE						2.50
SUL PO MAG		0.05 135.00				6.75
TANDEM DISC	10.63		0.49	0.77	2.72	3.99
BROADCAST SPREADER	8.00		0.43	0.33	1.01	1.78
MACHINE RENTAL FEE						2.50
HERBICIDE		1.00 12.70				12.70
TANDEM DISC	10.63		0.49	0.77	2.73	3.99
PLANTER (FERT.,HERB.,ETC)	4.90		0.71	2.47	5.66	8.85
SEED		60.00 0.50				30.00
10 34 0		0.05 265.00				13.25
ZINC SUL.		4.00 1.00				4.00
ROTARY HOE	17.92		0.19	0.22	1.43	1.85
ROW CROP CULTIVATOR	5.29		0.66	0.87	2.15	3.68
ROW CROP CULTIVATOR	5.29		0.66	0.87	2.15	3.68
IRRIGATION, CENTER PIVOT						
9.0 IN. APPLIED	20.00*		28.50	8.25	64.00	100.75
BEANCUTTER	5.73		0.91	1.18	3.89	5.97
WINDROWER	3.82		0.91	1.36	4.37	6.64
COMBINE, JD	4.00		1.98	2.71	13.35	18.03
TRUCK			1.30	0.26	1.04	2.60
TOTALS			41.32	20.40	122.53	255.94

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	66.70
FUEL AND LUBE	37.66
REPAIRS AND MAINTENANCE	20.40
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	5.62
(133.42 X 13.00% FOR 4.0MONTHS)	
TOTAL CASH COSTS	135.38

LABOR

DIRECT LABOR	13.83
(2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	149.21

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	105.53
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	144.93
TOTAL COST, EXCEPT OVERHEAD AND MGT.	294.14

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.77
MANAGEMENT CHARGE (\$ 0.75 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	21.77
TOTAL COST PER ACRE	315.90
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	15.80

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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	AMOUNT /ACRE	PURCHASED MATERIALS COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.52	0.77	2.73	4.02
SPRAYER	CUSTOM						3.50
PREPLANT HERBICIDE		1.00	17.50				17.50
TANDEM DISC	10.63			0.52	0.77	2.73	4.02
PLANTER (FERT., HERB., ETC)	4.90			0.69	2.47	5.66	8.83
SEED		1.00	13.45				13.45
INNOCULANT		1.00	0.30				0.30
10 34 0		0.03	265.00				7.95
ROW CROP CULTIVATOR	5.29			0.64	0.87	2.15	3.67
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			31.50	9.17	64.00	104.67
COMBINE, 110 HP	4.00			1.98	2.68	13.32	17.98
TRUCK				2.92	0.58	2.34	5.85
AUGER	10.00*			0.35	0.82	12.35	0.82
TOTALS				39.13	17.45	93.28	192.57

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	39.20
FUEL AND LUBE	39.13
REPAIRS AND MAINTENANCE	17.45
CUSTOM HIRE AND MACHINE RENTAL	3.50
INTEREST ON OPERATING EXP. (103.52 X 13.00% FOR 5.0 MONTHS)	5.38
TOTAL CASH COSTS	104.66

LABOR

DIRECT LABOR	8.79
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	113.45

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	93.28
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	132.68
TOTAL COST, EXCEPT OVERHEAD AND MGT.	246.13

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.23
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	18.73
TOTAL COST PER ACRE	264.86
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.89

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
FALL SEED ALFALFA, CENTER-PIVOT IRRIG. DIESEL 325 FT. HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			.52	.77	2.73	4.02
BROADCAST SPREADER P205	CUSTOM	60.00	0.31				3.50
TANDEM DISC	10.63			.52	.77	2.73	4.02
SPIKE TOOTH HARROW	12.33			.27	.22	.96	1.45
SPIKE TOOTH HARROW	12.33			.27	.22	.96	1.45
ROLLER OR PACKER	6.55			.52	.42	3.42	4.35
PLANTER (SEED ONLY)	CUSTOM						7.00
SEED		12.00	2.50				30.00
IRRIGATION, CENTER PIVOT 4.0 IN. APPLIED	15.00*			12.50	3.67	0.00	16.17
TOTALS				14.61	6.07	10.78	90.56

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	48.60
FUEL AND LUBE	14.61
REPAIRS AND MAINTENANCE	6.07
CUSTOM HIRE AND MACHINE RENTAL	10.50
INTEREST ON OPERATING EXPENSE (84.58 X 13.00% FOR 4.0 MONTHS)	3.46
TOTAL CASH COSTS	83.23

LABOR

DIRECT LABOR	4.97
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	88.20

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	10.78
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$540.00 VALUE/A X 0.0% X 1.0)	0.00
TOTAL FIXED COSTS	10.78
TOTAL COST, EXCEPT OVERHEAD AND MGT	98.98

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.16
MANAGEMENT CHARGE (\$0.0 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	4.16
TOTAL COST PER ACRE	103.14
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	103.14

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ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 FUEL REPAIR AND AND LUBE MAINT. FIXED			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT				
BROADCAST SPREADER P205	CUSTOM	40.00	0.31				3.50
SELF-PROPELLED WINDROWER	CUSTOM						12.40
BALER, GIANT	CUSTOM						6.25
SELF-PROPELLED WINDROWER	CUSTOM						16.80
BALER, GIANT	CUSTOM						6.25
SELF-PROPELLED WINDROWER	CUSTOM						14.40
BALER, GIANT	CUSTOM						6.25
SELF-PROPELLED WINDROWER	CUSTOM						12.00
BALER, GIANT	CUSTOM						6.25
IRRIGATION, CENTER PIVOT 18.0 IN. APPLIED	40.00*			55.20	16.60	64.00	135.80
REMOVEBALES(4CUTTING)		8.50	2.00				17.00
TOTALS				55.20	16.60	64.00	246.50

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	29.40
FUEL AND LUBE	55.20
REPAIRS AND MAINTENANCE	16.60
CUSTOM HIRE AND MACHINE RENTAL	81.30
INTEREST ON OPERATING EXPENSE (191.57 X 13.00% FOR 10.0 MONTHS)	19.77
TOTAL CASH COSTS	202.27

LABOR

DIRECT LABOR (0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	4.40
TOTAL CASH COSTS AND LABOR	206.67

ESTABLISHMENT CHARGE/YEAR

17.98

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	64.00
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	103.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	328.05

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.11
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	12.37
TOTAL OVERHEAD AND MANAGEMENT	22.49
TOTAL COST PER ACRE	350.54
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	63.73

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
ALFALFA HAY, SUB-IRRIGATED, PLATTE VALLEY

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, REGULAR	7.00			.48	1.13	4.53	6.14
TWINE		66.00	0.03				2.31
BALE WAGON AND STACKER	14.00			.24	.97	4.07	5.28
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, REGULAR	7.00			.48	1.13	4.53	6.14
TWINE		50.00	0.03				1.75
BALE WAGON AND STACKER	14.00			.24	.97	4.07	5.28
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, REGULAR	7.00			.48	1.13	4.53	6.14
TWINE		50.00	0.03				1.75
BALE WAGON AND STACKER	14.00			.24	.97	4.07	5.28
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, REGULAR	7.00			.48	1.13	4.53	6.14
TWINE		33.00	0.03				1.15
BALE WAGON AND STACKER	14.00			.24	.97	4.07	5.28
TOTALS				2.90	8.39	34.41	77.67

CASH COSTS

PURCHASED MATERIALS	6.96
FUEL AND LUBE	2.90
REPAIRS AND MAINTENANCE	8.39
CUSTOM HIRE AND MACHINE RENTAL	25.00
INTEREST ON OPERATING EXPENSE	2.81
(43.06 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	46.07

LABOR

DIRECT LABOR	5.66
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	51.73

ESTABLISHMENT CHARGE/YEAR

17.50

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.41
REAL ESTATE TAXES	18.00
INTEREST ON LAND (\$1,800.00 VALUE/A X 6.00% X 1.0)	108.00
TOTAL FIXED COSTS	160.41
TOTAL COST, EXCEPT OVERHEAD AND MGT.	229.64

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.30
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	15.80
TOTAL COST PER ACRE	245.45
TOTAL COST PER UNIT OF PRODUCTION	40.91
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			.52	.77	2.73	4.02
BROADCAST SPREADER	CUSTOM						3.50
18 46 0		0.05	265.00				13.25
TANDEM DISC	10.63			.52	.77	2.73	4.02
ROLLER OR PACKER	6.98			.49	.39	3.34	4.22
PLANTER (SEED ONLY)	CUSTOM						7.00
SEED		20.00	1.00				20.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			12.50	3.67	0.00	16.17
TOTALS				14.03	5.61	8.79	72.18

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.25
FUEL AND LUBE	14.03
REPAIRS AND MAINTENANCE	5.61
CUSTOM HIRE AND MACHINE RENTAL	10.50
INTEREST ON OPERATING EXP.	2.75
(65.17 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	66.14

LABOR

DIRECT LABOR	3.84
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	69.97

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	8.79
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$540.00 VALUE/A X 0.0 % X 1.0)	0.00
TOTAL FIXED COSTS	8.79
TOTAL COST, EXCEPT OVERHEAD AND MGT.	78.77

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.31
MANAGEMENT CHARGE (\$ 0.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	3.31
TOTAL COST PER ACRE	82.07
TOTAL COST PER UNIT OF PRODUCTION	82.07
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
IRRIGATED PASTURE, C P IRRIGATED, ELECTRIC, 325 FT. HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	40.00*			55.20	16.60	64.00	135.80
LIQUID N		220.00	0.27				59.50
FENCING		1.00	1.00				1.00
MOVE CATTLE		1.00	0.25				0.25
TOTALS				55.20	16.60	64.00	196.45

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	60.65
FUEL AND LUBE	55.20
REPAIRS AND MAINTENANCE	16.60
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	8.61
(141.52 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	141.06

LABOR

DIRECT LABOR	4.40
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	145.46

ESTABLISHMENT CHARGE/YEAR

12.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12/00%)	64.00
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	103.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	261.00

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.05
MANAGEMENT CHARGE (\$ 1.10 X ESTIMATED YIELD)	13.20
TOTAL OVERHEAD AND MANAGEMENT	20.25
TOTAL COST PER ACRE	281.25
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	23.44

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.52	0.77	2.73	4.02
TANDEM DISC	10.63			0.52	0.77	2.73	4.02
ANHYDROUS APPLICATOR	4.91			1.13	1.04	3.99	6.12
NH3		82.00	0.14				11.48
ROD WEEDER	17.45			0.32	0.45	1.20	1.97
GRAIN DRILL	8.44			0.40	0.58	2.04	3.02
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*			17.50	4.30	60.50	82.30
COMBINE, 110 HP	4.12			1.92	3.08	15.32	20.33
TRUCK				4.22	0.84	3.38	8.45
AUGER	10.00*			0.35	0.12	0.35	0.82
TOTALS				26.89	11.97	92.18	158.12

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.08
FUEL AND LUBE	26.89
REPAIRS AND MAINTENANCE	11.97
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXP.	4.29
(72.24 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	70.22

LABOR

DIRECT LABOR	7.55
(1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	97.77

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	92.18
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	131.58
TOTAL COST, EXCEPT OVERHEAD AND MGT.	209.36

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.51
MANAGEMENT CHARGE (\$ 0.20 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	16.51
TOTAL COST PER ACRE	225.87
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.47

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
WHEAT STUBBLE MULCH FALLOW VIA TILLAGE

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.76			0.57	0.49	1.15	2.21
CHISEL	9.76			0.57	0.49	1.15	2.21
CHISEL	9.76			0.57	0.49	1.15	2.21
CHISEL	9.76			0.57	0.49	1.15	2.21
ROD WEEDER	17.45			0.32	0.45	1.20	1.97
ROD WEEDER	17.45			0.32	0.45	1.20	1.97
ANHYDROUS APPLICATOR	4.91			1.13	1.04	3.94	6.12
NH 3 NITROGEN		40.00	0.14				5.60
GRAIN DRILL	8.44			0.40	1.02	3.85	5.27
SEED		1.00	4.00				4.00
18 46 0		0.02	265.00				5.30
COMBINE	4.12			1.92	2.69	13.38	17.99
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				9.35	8.22	30.71	63.18

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	14.90
FUEL AND LUBE	9.35
REPAIRS AND MAINTENANCE	8.22
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	3.52
(32.55 X 13.00% FOR 10.0 MONTHS)	
TOTAL CASH COSTS	35.99

LABOR

DIRECT LABOR	8.29
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	44.28

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.71
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$450.00 VALUE/A X 6.00% X 1.0)	54.00
TOTAL FIXED COSTS	93.71
TOTAL COST, EXCEPT OVERHEAD AND MGT.	137.99

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	146.09
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.48

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
ONE-WAY DISC	9.60			0.58	0.97	3.43	4.98
CHISEL	9.25			0.60	0.58	1.34	2.52
CHISEL	9.25			0.60	0.58	1.34	2.52
CHISEL	9.25			0.60	0.58	1.34	2.52
ROD WEEDER	14.55			0.38	0.47	1.28	2.13
ROD WEEDER	14.55			0.38	0.47	1.28	2.13
ANHYDROUS APPLICATOR	18.00			0.31	0.71	2.91	3.92
NH3 NITROGEN		40.00	0.14				5.60
GRAIN DRILL	8.44			0.40	1.02	3.85	5.27
SEED		1.00	4.00				4.00
18 46 0		0.02	265.00				5.30
COMBINE, 110 HP	4.12			1.92	2.69	13.38	17.99
TRUCK				2.40	0.48	1.92	4.81
AIGER	10.00*			0.20	0.07	0.35	0.62
TOTALS				8.38	8.64	32.41	64.33

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	14.90
FUEL AND LUBE	8.38
REPAIRS AND MAINTENANCE	8.64
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	4.15
(31.94 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	36.07

LABOR

DIRECT LABOR	7.59
(1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	43.66

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	32.41
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$450.00 VALUE/A X 6.00% X 1.0)	54.00
TOTAL FIXED COSTS	95.41
TOTAL COST, EXCEPT OVERHEAD AND MGT.	139.07

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	146.42
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.96

**ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 FUEL REPAIR AND AND LUBE MAINT. FIXED			TOTAL COSTS
		AMOUNT	COST				
SPRAYER	CUSTOM						3.00
PAR. AND BLADEX		1.00	16.60				16.60
GRAIN DRILL	8.44			0.40	0.79	2.92	4.11
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, 110 HP	4.12			1.92	2.29	11.35	15.56
TRUCK				1.95	0.39	1.56	3.90
AUGER	10.00*			0.16	0.06	0.35	0.57
TOTALS				4.43	3.53	16.18	62.54

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	32.40
FUEL AND LUBE	4.43
REPAIRS AND MAINTENANCE	3.53
CUSTOM HIRE AND MACHINE RENTAL	6.00
INTEREST ON OPERATING EXPENSE	3.01
(46.39 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	49.37

LABOR

DIRECT LABOR	3.48
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.86

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	16.18
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	47.68
TOTAL COST, EXCEPT OVERHEAD AND MGT.	100.54

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	107.50
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.58

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
CHISEL	9.25			0.60	0.68	1.50	2.78
CHISEL	9.25			0.60	0.68	1.50	2.78
CHISEL	9.25			0.60	0.68	1.50	2.78
ANHYDROUS APPLICATOR	4.91			1.13	1.04	3.94	6.12
NH 3 NITROGEN		50.00*	0.14				7.00
ROD WEEDER	14.55			0.38	0.77	2.02	3.17
ROD WEEDER	14.55			0.38	0.77	2.02	3.17
GRAIN DRILL	8.44			0.40	1.02	3.85	5.27
SEED		1.00	4.00				4.00
18 46 0		0.02	265.00				5.30
COMBINE, 110 HP	4.12			1.92	3.08	15.32	20.33
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				9.00	9.35	34.19	68.84

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	16.30
FUEL AND LUBE	9.00
REPAIRS AND MAINTENANCE	9.35
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	4.50
(34.66 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	39.15

LABOR

DIRECT LABOR	7.88
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	47.03

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.19
REAL ESTATE TAXES	6.75
INTEREST ON LAND (\$450.0 VALUE/A X 6.00% X 1.0)	40.50
TOTAL FIXED COSTS	81.44
TOTAL COST, EXCEPT OVERHEAD AND MGT.	128.00

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	136.73
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.26

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
SPRAYER	CUSTOM						3.50
ATR. AND PAR.		1.00	14.25				14.25
ANHYDROUS APPLICATOR	4.91			0.69	1.12	4.17	5.98
NH 3 NITROGEN		65.00	0.14				9.10
SPRAYER	CUSTOM						3.50
BLADEx		1.00	6.15				6.15
PLANTER (FERT.,HERB.,ETC)	4.90			0.69	2.47	5.66	8.83
SEED		0.20	70.00				14.00
10 34 0		0.03	265.00				7.95
COMBINE, 110 HP	3.18			2.80	4.39	18.38	25.57
TRUCK				4.22	0.84	3.38	8.45
AUGER	2.00*			0.35	0.12	0.35	0.82
TOTALS				8.76	8.95	31.95	108.10

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	51.45
FUEL AND LUBE	8.76
REPAIRS AND MAINTENANCE	8.95
CUSTOM HIRE AND MACHINE RENTAL	7.00
INTEREST ON OPERATING EXPENSE	5.78
(76.12 X 13.00% FOR 7/0 MONTHS)	
TOTAL CASH COSTS	81.93

LABOR

DIRECT LABOR	4.99
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	86.92

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	31.95
REAL ESTATE TAXES	6.75
INTEREST ON LAND (\$450.00 VALUE/A X 6/00% X 1.0)	40.50
TOTAL FIXED COSTS	79.20
TOTAL COST, EXCEPT OVERHEAD AND MGT.	166.11

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5/00%)	4.10
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	10.60
TOTAL COST PER ACRE	176.71
TOTAL COST PER UNIT OF PRODUCTION	2.72
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.49	0.77	2.73	3.99
TANDEM DISC	10.63			0.49	0.77	2.73	3.99
SPRING TOOTH HARROW	7.85			0.44	0.35	2.12	2.91
ANHYDROUS APPLICATOR	4.91			1.06	1.04	3.94	6.05
NH 3 NITROGEN		40.00	0.14				5.60
PLANTER (FERT.,HERB.,ETC)	4.90			0.71	2.47	5.66	8.85
SEED		5.00	0.76				3.80
HERB.BAND		1.00	6.20				6.20
ROW CROP CULTIVATOR	5.29			0.66	0.88	2.15	3.69
ROW CROP CULTIVATOR	5.29			0.66	0.87	2.15	3.68
SPRAYER	CUSTOM						3.25
GREENBUG AERIAL		1.00	2.65				2.65
COMBINE, 110 HP	4.12			1.92	3.08	15.32	20.33
TRUCK				2.60	0.52	2.08	5.20
AUGER	4.00*			0.22	0.07	0.35	0.64
TOTALS				9.24	10.84	39.24	80.82

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.25
FUEL AND LUBE	9.24
REPAIRS AND MAINTENANCE	10.84
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	2.25
(41.65 X 13/00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	43.84

LABOR

DIRECT LABOR	9.31
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.15

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	39.24
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$450.00 VALUE/A X 6/00% X 1.0)	27.00
TOTAL FIXED COSTS	70.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	123.88

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.19
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	4.00
TOTAL OVERHEAD AND MANAGEMENT	6.19
TOTAL COST PER ACRE	130.08
TOTAL COST PER UNIT OF PRODUCTION	3.25
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
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 FUEL AND LUBE			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	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			0.71	2.47	5.66	8.85
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, 110 HP	4.12			1.92	3.08	15.32	20.33
TRUCK				3.90	0.78	3.12	7.80
AUGER	4.00*			0.25	0.07	0.35	0.67
TOTALS				6.78	6.41	24.45	97.52

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	53.38
FUEL AND LUBE	6.78
REPAIRS AND MAINTENANCE	6.41
CUSTOM HIRE AND MACHINE RENTAL	6.50
INTEREST ON OPERATING EXPENSE	3.96
(72.31 X 13.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	77.03

LABOR

DIRECT LABOR	3.39
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	80.42

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	24.45
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	55.95
TOTAL COST, EXCEPT OVERHEAD AND MGT.	136.37

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.85
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	9.85
TOTAL COST PER ACRE	146.22
TOTAL COST PER UNIT OF PRODUCTION	2.44
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHWEST NEBRASKA
CANE HAY, NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.49	0.77	2.73	3.99
TANDEM DISC	10.63			0.49	0.77	2.73	3.99
SPRING TOOTH HARROW	10.47			0.33	0.27	1.86	2.46
ANHYDROUS APPLICATOR	4.91			1.06	1.04	3.94	6.05
NH 3 NITROGEN		40.00	0.14				5.60
GRAIN DRILL	8.44			0.41	1.02	3.85	5.28
SEED		15.00	0.40				6.00
SELF-PROPELLED WINDROWER	CUSTOM						12.00
BALER, GIANT	3.92			0.89	1.37	5.58	7.83
TWINE		6.00	0.35				2.10
MOVE BALES		6.00	1.00				6.00
TOTALS				3.67	5.01	19.74	61.30

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	19.70
FUEL AND LUBE	3.67
REPAIRS AND MAINTENANCE	5.25
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	43.25

LABOR

DIRECT LABOR	5.68
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	48.94

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	20.69
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	52.19
TOTAL COST, EXCEPT OVERHEAD AND MGT.	101.12

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.16
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.16
TOTAL COST PER ACRE	109.29
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	36.43

DESCRIPTION OF THE BASIS FOR CROP BUDGETS IN

NORTHERN NEBRASKA

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

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

<u>"Typical" Ranch</u>	<u>Machinery</u>	<u>1983 Price</u>
Irrigated Acreages:	80 hp tractor, diesel	\$35,020
	120-130 hp tractor, diesel	50,300
Corn, Grain 390	21' heavy duty disk	13,972
Corn, Silage 60	6-row, 30" planter	13,650
Alfalfa 130	Anhydrous applicator with tank	8,505
Pasture 260	Combine, 95 hp diesel with	
	3-row cornhead	57,680
Wet Meadow Acreages:	3/4 ton pickup	9,631
	Single axle truck,	
Native Hay 320	3 bu. grain box	25,830
	Giant round baler	
Dryland Hayland:	(800-900 lb. bales)	11,550
	14' self-propelled swather	
Native 400	with conditioner	22,050

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

ESTIMATED 1985 COSTS PER ACRE, NORTHERN NEBRASKA
CORN GRAIN, CENTERPIVOT 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	10.00			0.35	0.23	0.70	1.27
MACHINE RENTAL FEE							1.50
SUL PO MAG		0.05	135.00				6.75
P 205		20.00	0.31				6.20
HERBICIDE		1.00	13.90				13.90
ANHYDROUS APPLICATOR	4.91			1.06	1.53	5.67	8.26
NH 3 NITROGEN		100.00	0.14				14.00
TANDEM DISC	10.63			0.49	1.09	3.80	5.38
TANDEM DISC	10.63			0.49	1.09	3.80	5.38
PLANTER (FERT.,HERB.,EGC)	4.90			1.06	3.32	7.66	12.05
SEED		0.33	67.50				22.27
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*			32.97	13.59	48.33	99.89
LIQUID NITROGEN		50.00	0.27				13.50
COMBINE, 95 HP	1.60			4.95	4.16	19.29	28.40
TRUCK				8.45	1.69	6.76	16.90
AUGER	4.00*			0.60	0.25	0.30	1.15
TOTALS				50.42	26.95	96.31	261.10

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	85.92
FUEL AND LUBE	50.42
REPAIRS AND MAINTENANCE	26.95
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	10.71
(169.57 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	175.51

LABOR

DIRECT LABOR	12.46
(1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	187.96

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	96.31
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	120.81
TOTAL COST, EXCEPT OVERHEAD AND MGT.	308.77

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5/100)	8.78
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	21.78
TOTAL COST PER ACRE	330.54
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.54

ESTIMATED 1985 COSTS PER ACRE, NORTHERN NEBRASKA
CORN SILAGE, CENGER 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	10.00			0.35	0.23	0.70	1.27
MACHINE RENTAL FEE							1.50
SUL PO MAG		0.05	135.00				6.75
P 205		20.00	0.31				6.20
HERBICIDE		1.00	13.90				13.90
ANHYDROUS APPLICATOR	4.91			1.06	1.53	5.67	8.26
NH 3 NITROGEN		100.00	0.14				14.00
TANDEM DISC	10.63			0.49	1.09	3.80	5.38
TANDEM DISC	10.63			0.49	1.09	3.80	5.38
PLANTER (FERT.,HERB.,ETC)	4.90			1.06	3.32	7.66	12.05
SEED		0.33	67.50				22.27
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*			32.97	13.59	48.33	94.89
LIQUID N		50.00	0.27				13.50
FORAGE CHOPPER	CUSTOM						40.00
TRUCK				18.00	3.60	14.40	36.00
PACK SILAGE	20.00*			2.25	1.40	4.00	7.65
TOTALS				56.67	25.85	88.36	298.30

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	85.92
FUEL AND LUBE	56.67
REPAIRS AND MAINTENANCE	25.85
CUSTOM HIRE AND MACHINE RENTAL	41.50
INTEREST ON OPERATING EXPENSE	13.65
(214.56 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	223.59

LABOR

DIRECT LABOR	10.09
(1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	233.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	80.36
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	112.86
TOTAL COST, EXCEPT OVERHEAD AND MGT.	346.54

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.18
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	23.78
TOTAL COST PER ACRE	370.32
TOTAL COST PER UNIT OF PRODUCTION	20.57
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, NORTHERN NEBRASKA
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	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	8.42			0.41	0.27	0.83	1.51
MACHINE RENTAL FEE							1.50
P 205		60.00	0.31				18.60
AMM. SUL.		0.04	165.00				6.60
TANDEM DISC	9.11			0.57	0.93	3.28	4.79
PLANTER (SEED ONLY)	6.00			0.58	0.38	1.16	2.11
MACHINE RENTAL FEE							3.00
SEED		12.00	2.75				30.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	10.00*			7.60	3.62	0.00	
11.22							
TOTALS				11.45	5.19	5.27	81.62

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	55.20
FUEL AND LUBE	9.16
REPAIRS AND MAINTENANCE	5.19
CUSTOM HIRE AND MACHINE RENTAL	4.50
INTEREST ON OPERATING EXPENSE	3.21
(79.42 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	77.26

LABOR

DIRECT LABOR	3.71
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	80.97

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.27
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$ 1.00 VALUE/A X 0.00% X 1.0)	0.00
TOTAL FIXED COSTS	5.27
TOTAL COST, EXCEPT OVERHEAD AND MGT.	86.24

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.86
MANAGEMENT CHARGE (\$ 0.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	3.86
TOTAL COST PER ACRE	90.11
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	90.11

ESTIMATED 1985 COSTS PER ACRE, NORTHERN NEBRASKA
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
SELF-PROPELLED WINDROWER	5.07			0.78	0.89	3.00	4.67
BALER, GIANT	4.20			1.13	0.85	3.23	5.21
TWINE		4.00	0.35				1.40
SELF-PROPELLED WINDROWER	5.07			0.78	0.89	3.00	4.67
BALER, GIANT	4.20			1.13	0.85	3.23	5.21
TWINE		3.00	0.35				1.05
SELF-PROPELLED WINDROWER	5.07			0.78	0.89	3.00	4.67
BALER, GIANT	4.20			1.13	0.85	3.23	5.21
TWINE		3.00	0.35				1.05
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			40.00	16.30	53.00	109.30
MOVE BALES		10.00	1.25				12.50
TOTALS				45.74	21.53	71.68	154.94

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	16.00
FUEL AND LUBE	45.74
REPAIRS AND MAINTENANCE	21.53
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	5.41
(87.77 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	88.68

LABOR

DIRECT LABOR	11.92
(1.8 HRS X 5/50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	100.60

ESTABLISHED CHARGE/YEAR 13.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	71.68
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	96.18
TOTAL COST, EXCEPT OVERHEAD AND MGT.	210.45

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.43
MANAGEMENT CHARGE (\$ 2.50 X ESTIMATED YIELD)	12.50
TOTAL OVERHEAD AND MANAGEMENT	16.93
TOTAL COST PER ACRE	227.39
TOTAL COST PER UNIT OF PRODUCTION	45.48
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, NORTHERN NEBRASKA
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	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	8.42			0.41	0.27	0.83	1.51
MACHINE RENTAL FEE							1.50
P 205		50.00	0.31				15.50
TANDEM DISC	9.11			0.57	0.98	3.47	5.03
SPIKE TOOTH HARROW	9.25			0.37	0.24	0.95	1.57
PLANTER (SEED ONLY)	6.00			0.58	0.38	1.16	2.11
MACHINE RENTAL FEE							3.00
SEED		20.00	1.15				23.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	10.00*			7.60	3.62	0.00	11.22
10 34 0		0.10	265.00				26.50
TOTALS				9.53	5.49	6.40	90.94

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	65.00
FUEL AND LUBE	9.54
REPAIRS AND MAINTENANCE	5.49
CUSTOM HIRE AND MACHINE RENTAL	4.50
INTEREST ON OPERATING EXPENSE	3.66
(86.84 X 13.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	88.19

LABOR

DIRECT LABOR	4.42
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	92.61

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.40
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$1.00 VALUE/A X 0.0 % X 1.0)	0.00
TOTAL FIXED COSTS	6.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	99.01

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.41
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	4.41
TOTAL COST PER ACRE	103.42
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	103.42

ESTIMATED 1985 COSTS PER ACRE, NORTHERN NEBRASKA
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 FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			40.00	16.30	53.00	109.30
LIQUID N		175.00	0.27				47.25
FENCING		1.00	1.00				1.00
ROTATE CATTLE		1.00	0.25				0.25
TOTALS				40.00	16.30	53.00	157.80

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	48.50
FUEL AND LUBE	40.00
REPAIRS AND MAINTENANCE	16.30
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	7.95
(109.30 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	112.75

LABOR

DIRECT LABOR	3.30
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	116.05

ESTABLISHMENT CHARGE/YEAR

15.12

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	53.00
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	77.50
TOTAL COST, EXCEPT OVERHEAD AND MGT.	208.67

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.64
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	20.00
TOTAL OVERHEAD AND MANAGEMENT	25.64
TOTAL COST PER ACRE	234.30
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	23.43

ESTIMATED 1985 COSTS PER 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
SELF-PROPELLED WINDROWER	5.92			0.67	0.89	3.00	4.56
BALER, GIANT	3.92			0.89	0.89	3.35	5.12
TWINE		2.00	0.35				0.70
MOVE BALES		2.00	1.00				2.00
TOTALS				1.55	1.78	6.35	12.38

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	2.70
FUEL AND LUBE	1.55
REPAIRS AND MAINTENANCE	1.78
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	0.20
(6.02 X 13.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	6.23

LABOR

DIRECT LABOR	2.80
(0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	9.03

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.35
REAL ESTATE TAXES	3.00
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	27.35
TOTAL COST, EXCEPT OVERHEAD AND MGT.	36.37

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	37.94
TOTAL COST PER UNIT OF PRODUCTION	30.35
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, NORTHERN NEBRASKA
NATIVE UPLAND HAY IN BIG BALE

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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
MOWER	3.80			0.91	0.72	2.26	3.89
SIDE DELIVERY RAKE	4.69			0.74	0.64	1.90	3.23
BALER, GIANT	5.04			0.69	0.76	2.95	4.40
TWINE		1.00	0.35				0.35
TOTALS				2.34	2.07	7.11	11.87

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	0.35
FUEL AND LUBE	2.34
REPAIRS AND MAINTENANCE	2.07
CUSTOM HIRE AND MACHINE RENTAL	0.00
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%)	7.11
REAL ESTATE TAXES	1.25
INTEREST ON LAND (\$125.00 VALUE/A X 6.00% X 1.0)	7.50
TOTAL FIXED COSTS	15.86
TOTAL COST, EXCEPT OVERHEAD AND MGT.	24.23

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	26.88
TOTAL COST PER UNIT OF PRODUCTION	38.39
(BASED ON ESTIMATED YIELD)	

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. Alfalfa will be wire baled and sold as dairy quality hay.

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	140 hp diesel tractor	\$ 53,700
		85 hp diesel tractor	35,000
Irr. Cropland,		Old 40 hp tractor for odd jobs	- - -
gravity	280	Truck, single axle	25,600
Irr. Cropland,		Pickup, 3/4 T	10,600
pivot	132	Tandem disc, 21'	13,970
Non-Irr. Cropland	340	Corn machinery, 30" spacing	
Pasture	80	Shredder, 6-row	6,800
Roads, farmstead		Anhydrous Applicator, 21'	4,570
etc.	48	Planter, 6-row	14,220
		Cultivator-tiller, 6-row	4,800
		Sprayer, pull type, 42'	3,388
		Combine, 6-row cornhead	
		20' grain platform	103,500
		Wagon, 425 bu. PTO Auger	8,300
		Auger, 66'8", PTO	3,780
		Dryer, cont. flow, 400 bu/hr	30,760
		Wet corn handling bin, 3700 bu.	
		drying & storing capability	7,100
		Chisel sweeps, 19'	5,565
		Field cultivator, 30'	5,150
		Spike tooth harrow, 24'	1,092
		Grain drill, 16'	8,500
		Bale loader	3,200
		Irrigation equipment	
		Center Pivot sprinkler system,	
		diesel, 35 lbs. P.S.I.	
		Gravity wells, 3, diesel	
		Gates and conveyor pipe, pipe	
		wagon, reuse pits, pumps, and	
		return pipe	

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
STALK SHREDDER	7.73			0.73	1.22	4.17	6.12
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		145.00	0.14				20.30
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED 80,000/BAG		0.33	67.50				22.27
18 46 0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	8.05				8.05
INSECTICIDE		1.00	9.60				9.60
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
IRRIGATION, CENTER PIVOT 12.0 IN. APPLIED	30.00*			26.24	10.33	59.67	96.24
COMBINE	3.50			1.41	3.37	14.27	19.06
TRUCK	17.00*			0.86	1.66	5.43	7.95
AUGER	0.00*			0.16	0.15	0.78	1.09
DRYER	8.00*			6.82	2.12	6.35	15.29
TOTALS				40.12	24.78	107.41	245.54

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	73.22
FUEL AND LUBE	40.12
REPAIRS AND MAINTENANCE	24.78
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE (154.92 X 13.00% FOR 8.0 MONTHS)	11.97
TOTAL CASH COSTS	150.10

LABOR

DIRECT LABOR	14.83
(2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	164.93

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	107.41
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	166.21
TOTAL COST, EXCEPT OVERHEAD AND MGT.	331.15

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.51
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	21.01
TOTAL COST PER ACRE	352.15
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.61

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		150.00	0.14				21.00
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED 80,000/BAG		0.33	67.50				22.27
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	8.05				8.05
INSECTICIDE		1.00	9.60				9.60
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
IRRIGATION, CENTER PIVOT 12.0 IN. APPLIED	30.00*			26.24	10.33	59.67	96.24
FORAGE CHOPPER	CUSTOM						33.00
TRUCK	CUSTOM						24.50
PACK SILAGE, TRACTOR & BLADE	35.00*			0.76	2.58	7.12	10.46
TOTALS				30.90	18.84	83.53	264.70

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	73.92
FUEL AND LUBE	30.90
REPAIRS AND MAINTENANCE	18.84
CUSTOM HIRE AND MACHINE RENTAL	57.50
INTEREST ON OPERATING EXPENSE (198.26 X 13.00% FOR 8.0 MONTHS)	15.70
TOTAL CASH COSTS	196.87

LABOR

DIRECT LABOR	13.19
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	210.06

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	83.53
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	142.33
TOTAL COST, EXCEPT OVERHEAD AND MGT.	352.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.84
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.84
TOTAL COST PER ACRE	374.24
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	18.71

ESTIMATED 1985 COSTS PER ACRE, CENTRAL NEBRASKA
CORN 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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		120.00	0.14				16.80
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED		10.00	0.73				7.30
18-46-0 STARTER		100.00	0.13				13.00
HERBICEDE, BAND		1.00	6.50				6.50
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
IRRIGATION, CENTER PIVOT							
6.0 IN. APPLIED	15.00*			13.12	5.17	5.96	77.96
COMBINE	4.00			1.24	2.25	11.19	14.68
TRUCK	15.00*			0.86	1.66	5.43	7.95
AUGER	0.00			0.16	0.15	0.78	1.09
DRYER	6.00*			5.40	1.67	5.02	12.09
TOTALS				24.67	16.84	98.83	183.95

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	43.60
FUEL AND LUBE	24.67
REPAIRS AND MAINTENANCE	16.84
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	7.38
(93.53 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	92.49

LABOR

DIRECT LABOR	11.65
(1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	104.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	98.83
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	157.63
TOTAL COST, EXCEPT OVERHEAD AND MGT.	261.78

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.62
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	11.50
TOTAL OVERHEAD AND MANAGEMENT	16.12
TOTAL COST PER ACRE	272.90
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.42

ESTIMATED 1985 COSTS PER ACRE, CENTRAL NEBRASKA
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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.73			0.73	1.22	4.17	6.12
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		155.00	0.14				21.70
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED 80,000/BAG		0.33	67.50				22.27
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	8.05				8.05
INSECTICIDE		1.00	9.60				9.60
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			21.33	5.76	56.80	83.89
COMBINE	3.50			1.41	3.37	14.27	19.06
TRUCK	17.00*			0.86	1.66	5.43	7.95
AUGER	0.00*			0.16	0.15	0.78	1.09
DRYER	8.00*			7.94	2.02	6.04	16.00
TOTALS				36.33	20.11	104.23	235.30

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	74.62
FUEL AND LUBE	36.33
REPAIRS AND MAINTENANCE	20.11
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	11.36
(136.04 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	142.43

LABOR

DIRECT LABOR	18.46
(2.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	160.89

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	104.23
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1,370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	200.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.	361.03

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.12
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	21.62
TOTAL COST PER ACRE	382.65
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.64

ESTIMATED 1985 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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.57	0.80	2.68	4.05
ANHYDROUS APPLICATOR	6.87			0.88	0.90	3.00	4.28
ANHY NITROGEN		155.00	0.14				21.70
TANDEM DISC	10.63			0.57	0.80	2.68	4.05
PLANTER (FER., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED 80,000/BAG		0.33	67.50				22.27
18-46-0 STARTER		100.00	0.13				13.00
HERBICIDE, BAND		1.00	8.05				8.05
INSECTICIDE		1.00	9.60				9.60
ROW CROP CULTIVATOR	5.29			1.15	1.24	3.36	5.76
ROW CROP CULTIVATOR	5.29			1.15	1.24	3.36	5.76
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			21.33	5.76	56.80	83.89
FORAGE CHOPPER	CUSTOM						33.00
TRUCK	CUSTOM						24.50
PACK SILAGE, TRACTOR & BLADE	35.00*			0.76	2.58	7.12	10.46
TOTALS				27.12	15.11	83.24	257.59

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	74.62
FUEL AND LUBE	27.12
REPAIRS AND MAINTENANCE	15.11
CUSTOM HIRE AND MACHINE RENTAL	57.50
INTEREST ON OPERATING EXPENSE	15.11
(177.36 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	189.46

LABOR

DIRECT LABOR	16.82
(2.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	206.29

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	83.24
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1,370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	179.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	385.43

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.47
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.47
TOTAL COST PER ACRE	406.90
TOTAL COST PER UNIT OF PRODUCTION	20.34
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED		1.00	13.45				13.45
HERBICIDE, BAND		1.00	9.50				9.50
18-46-0 STARTER		50.00	0.13				6.50
HANDWEED		1.00	3.70				3.70
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
IRRIGATION, GATED PIPE SYSTEM							
8.0 IN. APPLIED	33.00*			8.53	2.31	56.80	67.64
COMBINE	4.00			1.24	2.25	11.19	14.68
TRUCK	17.00*			0.49	0.72	2.18	3.39
AUGER	0.00*			0.07	0.15	0.78	1.00
TOTALS				13.40	10.47	84.69	141.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.15
FUEL AND LUBE	13.40
REPAIRS AND MAINTENANCE	10.47
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	4.94
(59.63 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	61.97

LABOR

DIRECT LABOR	12.23
(1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	74.20

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	84.69
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1,370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	180.59
TOTAL COST, EXCEPT OVERHEAD AND MGT.	254.79

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.10
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	14.10
TOTAL OVERHEAD AND MANAGEMENT	17.20
TOTAL COST PER ACRE	271.99
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.79

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
BROADCAST SPREADER	12.00			0.29	0.22	0.68	1.18
MACHINE RENTAL FEE							1.50
0 205		40.00	0.31				12.40
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
SPIKE TOOTH HARROW	12.33			0.28	0.22	1.24	1.74
SPIKE TOOTH HARROW	12.33			0.28	0.22	1.24	1.74
ROLLER OR PACKER	8.00			0.43	0.33	1.01	1.77
MACHINE RENTAL FEE							1.75
GRAIN DRILL	5.62			0.62	1.17	4.29	6.08
SEED		12.00	2.50				30.00
IRRIGATION, GATED PIPE SYSTEM							
6.0 IN. APPLIED	33.00*			8.53	2.21	0.00	10.74
TOTALS				11.49	5.96	13.82	76.92

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	42.40
FUEL AND LUBE	11.49
REPAIRS AND MAINTENANCE	5.96
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	5.47
(68.35 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	68.57

LABOR

DIRECT LABOR	8.49
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	77.06

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	13.82
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$0.0 VALUE/A X 6.00% X 1.0)	0.00
TOTAL FIXED COSTS	13.82
TOTAL COST, EXCEPT OVERHEAD AND MGT.	90.88

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.43
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.43
TOTAL COST PER ACRE	94.31
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
SPIKE TOOTH HARROW	12.33			0.28	0.22	1.24	1.74
BROADCAST SPREADER	12.00			0.29	0.22	0.68	1.18
MACHINE RENTAL FEE P 205		40.00	0.31				1.50
WINDROWER	CUSTOM						12.40
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR		0.33	4.75				18.25
HAUL & STACK BALES	20.00*			0.43	1.31	4.00	1.57
WINDROWER	CUSTOM						5.74
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR		0.33	4.75				18.25
HAUL & STACK BALES	20.00*			0.43	1.31	4.00	1.57
WINDROWER	CUSTOM						5.74
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR		0.33	4.75				18.25
HAUL & STACK BALES	20.00*			0.43	1.31	4.00	1.57
WINDROWER	CUSTOM						5.74
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR		0.33	4.75				18.25
HAUL & STACK BALES	20.00*			0.43	1.31	4.00	1.57
IRRIGATION, GATED PIPE SYSTEM 16. IN. APPLIED	60.00*			22.68	6.13	56.80	5.74
TOTALS				24.97	11.81	74.72	85.61
							229.66

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.67
FUEL AND LUBE	24.97
REPAIRS AND MAINTENANCE	11.81
CUSTOM HIRE AND MACHINE RENTAL	99.50
INTEREST ON OPERATING EXPENSE (154.93 X 13.00% FOR 8.0 MONTHS)	13.43
TOTAL CASH COSTS	168.37

LABOR

DIRECT LABOR	16.49
(2.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	184.86

ESTABLISHMENT CHARGE/YEAR

18.86

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	74.72
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1,370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	170.62
TOTAL COST, EXCEPT OVERHEAD AND MGT.	374.34

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	396.76
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	56.68

ESTIMATED 1985 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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		70.00	0.14				9.80
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FER., HERB., ETC)	4.90			0.71	1.76	4.19	6.66
SEED 80,000/BAG		0.17	67.50				11.48
18-46-0		50.00	0.13				6.50
HERBICIDE, BAND		1.00	8.05				8.05
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
COMBINE	4.50			1.10	3.37	14.27	18.74
TRUCK	13.00*			0.44	0.72	2.18	3.34
AUGER	0.00*			0.06	0.15	0.78	0.99
DRYER	0.00*			3.07	0.95	2.86	6.88
TOTALS				8.57	11.10	36.79	92.28

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	35.82
FUEL AND LUBE	8.57
REPAIRS AND MAINTENANCE	11.10
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	4.81
(56.03 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	60.30

LABOR

DIRECT LABOR	8.94
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	69.25

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	36.79
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	95.59
TOTAL COST, EXCEPT OVERHEAD AND MGT.	164.83

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.02
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	9.52
TOTAL COST PER ACRE	174.35
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.68

ESTIMATED 1985 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		FUEL AND LUBE	MACHINERY REPAIR AND MAINT. FIXED		TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT				
SPRAYER	11.82			0.29	0.28	1.29	1.86
ATRAZINE-PARAQUAT		1.00	14.00				19.00
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		85.00	0.14				11.90
PLANTER (FERT.,HERB.,ETC)	4.90			1.15	2.23	5.63	9.01
SEED		0.17	67.50				11.48
10-46-0 STARTER		50.00	0.13				6.50
SPRAYER	11.82			0.29	0.28	1.29	1.86
DUAL-ATRAZINE		1.00	15.90				15.90
COMBINE	4.50			1.10	3.37	14.27	18.74
TRUCK	13.00*			0.44	0.72	2.18	3.34
AUGER	0.00*			0.06	0.15	0.78	0.99
DRYER	0.00*			3.77	1.17	3.51	8.45
TOTALS				7.93	9.10	31.95	108.75

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	59.77
FUEL AND LUBE	7.93
REPAIRS AND MAINTENANCE	9.10
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE	6.66
(81.71 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	83.45

LABOR

DIRECT LABOR	6.32
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	89.77

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	31.95
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	120.15
TOTAL COST, EXCEPT OVERHEAD AND MGT.	209.93

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.17
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	12.17
TOTAL COST PER ACRE	222.10
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.78

ESTIMATED 1985 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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		70.00	0.14				9.80
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED 80,000/BAG		0.17	67.50				11.48
18-46-0 STARTER		50.00	0.13				6.50
HERBICIDE, BAND		1.00	8.05				11.48
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
FORAGE CHOPPER	CUSTOM						19.00
TRUCK	CUSTOM						14.00
PACK SILAGE, TRACTOR & BLADE	21.00*			0.46	1.57	4.32	6.35
TOTALS				4.36	7.50	21.06	101.75

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	35.82
FUEL AND LUBE	4.36
REPAIRS AND MAINTENANCE	7.50
CUSTOM HIRE AND MACHINE RENTAL	33.00
INTEREST ON OPERATING EXPENSE	6.99
(82.91 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	87.68

LABOR

DIRECT LABOR	8.35
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	96.03

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	21.06
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6/00% X 1.0)	50.40
TOTAL FIXED COSTS	79.86
TOTAL COST, EXCEPT OVERHEAD AND MGT.	175.89

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.38
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	5.40
TOTAL OVERHEAD AND MANAGEMENT	9.78
TOTAL COST PER ACRE	185.68
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	20.63

ESTIMATED 1985 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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		75.00	0.14				10.50
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED		5.00	0.73				3.65
18-46-0 STARTER		50.00	0.13				6.50
HERBICIDE, BAND		1.00	6.50				6.50
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
SPRAYER	11.82			0.29	0.28	1.29	1.86
HERBICIDE, 2,4-D		1.00	0.65				0.65
COMBINE	4.50			1.10	2.25	11.19	14.55
TRUCK	13.00*			0.44	0.72	2.18	3.34
AUGER	0.00*			0.06	0.15	0.78	0.99
DRYER	0.00*			3.07	0.95	2.86	6.88
TOTALS				8.21	9.46	32.97	78.43

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.80
FUEL AND LUBE	8.21
REPAIRS AND MAINTENANCE	9.46
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE (45.64 X 13.00% FOR 8.0 MONTHS)	3.94
TOTAL CASH COSTS	49.40

LABOR

DIRECT LABOR	8.25
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	57.65

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	32.97
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	91.77
TOTAL COST, EXCEPT OVERHEAD AND MGT.	149.43

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.47
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	9.47
TOTAL COST PER ACRE	158.90
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.27

ESTIMATED 1985 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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	11.82			0.29	0.28	1.29	1.86
ATRAZINE PARAQUAT		1.00	14.00				14.00
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		80.00	0.14				11.20
PLANTER (FERT., HERB., ETC)	4.90			1.15	2.23	5.63	9.01
SEED		5.00	0.73				3.65
18-46-0 STARTER		50.00	0.13				6.50
SPRAYER	11.82			0.29	0.28	1.29	1.86
IGRAN-ATRAZINE		1.00	11.10				11.10
COMBINE	4.50			1.10	2.25	11.19	14.55
TRUCK	13.00*			0.44	0.72	2.18	3.34
DRYER	0.00*			3.77	1.17	3.51	8.45
AUGER	0.00*			0.06	0.15	0.78	0.99
TOTALS				7.93	7.98	28.88	91.23

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	46.45
FUEL AND LUBE	7.93
REPAIRS AND MAINTENANCE	7.98
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXPENSE (70.61 X 13.00% FOR 8.0 MONTHS)	5.40
TOTAL CASH COSTS	67.76

LABOR

DIRECT LABOR	6.32
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	74.08

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	28.88
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	75.60
TOTAL FIXED COSTS	117.08
TOTAL COST, EXCEPT OVERHEAD AND MGT.	191.16

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.39
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	11.89
TOTAL COST PER ACRE	203.04
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.39

ESTIMATED 1985 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM FOR GRAIN, CONTINUOUS, NO TILL, NON-IRRIGATED

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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.25
LIQ. NITROGEN		90.00	0.27				24.30
PLANTER (FERT., HERB., ETC)	4.90			1.15	2.23	5.63	9.01
SEED		5.00	0.73				3.65
18-46-0 STARTER		50.00	0.13				6.50
SPRAYER	CUSTOM						4.00
IGRAN-ATRAZINE		1.00	13.00				13.00
COMBINE	4.50			1.10	2.25	11.19	14.55
TRUCK	13.00*			0.44	0.72	2.18	3.34
DRYER	0.00*			3.77	1.17	3.51	8.45
AUGER	0.00*			0.06	0.15	0.78	0.99
TOTALS				6.52	6.53	23.29	91.04

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	47.45
FUEL AND LUBE	6.52
REPAIRS AND MAINTENANCE	6.53
CUSTOM HIRE AND MACHINE RENTAL	7.25
INTEREST ON OPERATING EXPENSE	5.87
(67.75 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	73.62

LABOR

DIRECT LABOR	4.24
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	77.86

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	23.29
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	82.09
TOTAL COST, EXCEPT OVERHEAD AND MGT.	159.95

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.68
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	12.18
TOTAL COST PER ACRE	172.13
TOTAL COST PER UNIT OF PRODUCTION	2.03
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.57	0.80	2.68	4.05
TANDEM DISC	10.63			0.57	0.80	2.68	4.05
PLANTER (FERT., HERB., ETC)	4.90			0.71	1.78	4.24	6.73
SEED		0.90	13.45				12.10
HERBICIDE, BAND		1.00	9.50				9.50
HANDWEED		1.00	2.50				2.50
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
ROW CROP CULTIVATOR	5.29			0.66	0.83	2.07	3.56
COMBINE,	4.00			1.24	2.25	11.19	14.68
TRUCK	15.00*			0.25	0.72	2.18	3.15
AUGER	0.00*			0.06	0.15	0.78	0.99
TOTALS				4.71	8.16	27.89	64.87

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	24.10	
FUEL AND LUBE	4.71	
REPAIRS AND MAINTENANCE	8.16	
CUSTOM HIRE AND MACHINE RENTAL	0.00	
INTEREST ON OPERATING EXP. (34.93 X 13.00% FOR 8.0 MONTHS)	3.20	
TOTAL CASH COSTS		40.18

LABOR

DIRECT LABOR	8.38	
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		48.56

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	27.89	
REAL ESTATE TAXES	8.40	
INTEREST ON LAND (\$840.00 VALUE/A X 6/00% X 1.0)	50.40	
TOTAL FIXED COSTS		86.69
TOTAL COST, EXCEPT OVERHEAD AND MGT.		135.25

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.01	
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	9.00	
TOTAL OVERHEAD AND MANAGEMENT		11.01
TOTAL COST PER ACRE		146.26
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		4.88

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
CHISEL	9.76			0.58	1.21	2.75	4.53
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
ANHYDROUS APPLICATOR	6.87			0.82	0.96	3.00	4.72
ANHY NITROGEN		40.00	0.14				5.60
FIELD CULTIVATOR	12.22			0.46	0.87	2.41	3.75
GRAIN DRILL	5.62			0.62	1.17	4.29	6.08
SEED		1.00	4.00				4.00
18-46-0		50.00	0.13				6.50
COMBINE,	5.50			0.90	2.25	11.19	14.35
TRUCK	12.00*			0.25	0.72	2.18	3.15
AUGER	0.00*			0.06	0.15	0.78	0.99
TOTALS				4.21	8.07	29.29	57.67

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	16.10
FUEL AND LUBE	4.21
REPAIRS AND MAINTENANCE	8.07
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXP. (28.56 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	30.84

LABOR

DIRECT LABOR	6.49
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	37.33

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	29.29
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	88.09
TOTAL COST, EXCEPT OVERHEAD AND MGT.	125.42

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.54
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.85
TOTAL OVERHEAD AND MANAGEMENT	7.39
TOTAL COST PER ACRE	132.81
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.41

ESTIMATED 1985 COSTS PER ACRE, CENTRAL NEBRASKA
WHEAT FOR GRAIN, CONTINUOUS CROPPED, NO TILL, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	50.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
SPRAYER	16.55			0.22	0.21	1.10	1.53
BLADEX		1.00	8.00				8.00
BROADCAST SPREADER	12.00			0.31	0.22	0.68	1.20
MACHINE RENTAL FEE							1.50
DRY NITROGEN		50.00	0.26				13.00
GRAIN DRILL	5.62			0.66	1.17	4.29	6.11
SEED		1.00	4.00				4.00
18-46-0		50.00	0.13				6.50
COMBINE,	5.50			0.90	2.25	11.19	14.35
TRUCK	11.00*			0.44	0.72	2.18	3.34
AUGER	0.00*			0.06	0.15	0.78	0.99
TOTALS				2.59	4.72	20.22	60.53

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	31.50
FUEL AND LUBE	2.59
REPAIRS AND MAINTENANCE	4.72
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	3.49
(40.31 X 13.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	43.80

LABOR

DIRECT LABOR	4.53
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	48.33

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	20.22
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	79.02
TOTAL COST, EXCEPT OVERHEAD AND MGT.	127.35

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.19
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	9.69
TOTAL COST PER ACRE	137.04
TOTAL COST PER UNIT OF PRODUCTION	2.74
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
CHISEL	9.76			0.58	1.21	2.75	4.53
CHISEL	9.76			0.58	1.21	2.75	4.53
FIELD CULTIVATOR	12.22			0.46	0.87	2.41	3.75
ANHYDROUS APPLICATOR	6.87			0.82	0.90	3.00	4.72
ANHY NITROGEN		50.00	0.14				7.00
FIELD CULTIVATOR	12.22			0.46	0.87	2.41	3.75
GRAIN DRILL	5.62			0.62	1.17	4.29	6.08
SEED		1.00	4.00				4.00
18-46-0		50.00	0.13				6.50
COMBINE,	5.00			0.90	2.25	11.19	14.35
TRUCK	11.00*			0.44	0.72	2.18	3.34
AUGER	0.00*			0.06	0.15	0.78	0.99
TOTALS				5.44	10.15	34.45	67.54

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.50
FUEL AND LUBE	5.44
REPAIRS AND MAINTENANCE	10.95
CUSTOM HIRE AND MACHINE RENTAL	0.00
INTEREST ON OPERATING EXP. (33.14 X 13.00% FOR 8.0 MONTHS)	2.87
TOTAL CASH COSTS	35.96

LABOR

DIRECT LABOR	7.60
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	43.56

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.45
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	75.60
TOTAL FIXED COSTS	122.65
TOTAL COST, EXCEPT OVERHEAD AND MGT.	166.21

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	175.35
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.58

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.53	0.80	2.68	4.01
CHISEL	9.76			0.58	1.21	2.75	4.53
CHISEL	9.76			0.58	1.21	2.75	4.53
BROADCAST SPREADER	6.50			0.53	0.40	1.25	2.18
MACHINE RENTAL FEE							1.50
P205		40.00	0.31				12.40
FIELD CULTIVATOR	12.22			0.46	0.87	2.41	3.75
SPIKE TOOTH HARROW	12.33			0.28	0.22	1.24	1.74
ROLLER OR PACKER	8.00			0.43	0.33	1.01	1.77
MACHINE RENTAL FEE							1.75
GRAIN DRILL	5.62			0.62	1.17	4.29	6.08
SEED		7.00	2.50				17.50
TOTALS				4.01	6.20	18.38	61.75

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	29.90
FUEL AND LUBE	4.01
REPAIRS AND MAINTENANCE	6.20
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXP. (45.57 X 13.00% FOR 8.0 MONTHS)	3.76
TOTAL CASH COSTS	47.12

LABOR

DIRECT LABOR	6.06
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.18

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	18.38
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$0.0 VALUE/A X 6.00% X 1.0)	0.00
TOTAL FIXED COSTS	18.38
TOTAL COST, EXCEPT OVERHEAD AND MGT.	71.57

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.36
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	2.36
TOTAL COST PER ACRE	73.92
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	*****

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
SPIKE TOOTH HARROW	12.33			0.28	0.22	1.24	1.74
WINDROWER	CUSTOM						6.25
BALER, REGULAR	CUSTOM						12.00
STACK BALES, LABOR		0.22	4.75				1.05
WINDROWER	15.00*			0.29	1.04	3.25	4.58
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR	CUSTOM						12.00
		0.22	4.75				1.05
WINDROWER	15.00*			0.29	1.04	3.25	4.58
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR	CUSTOM						12.00
		0.22	4.75				1.05
	15.00*			0.29	1.04	3.25	4.59
TOTALS				1.15	3.35	10.99	73.37

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	3.14
FUEL AND LUBE	1.15
REPAIRS AND MAINTENANCE	3.35
CUSTOM HIRE AND MACHINE RENTAL	54.75
INTEREST ON OPERATING EXP. (60.92 X 13.00% FOR 8.0 MONTHS)	5.41
TOTAL CASH COSTS	67.79

LABOR	
DIRECT LABOR	5.49
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	73.27

ESTABLISHMENT CHARGE/YEAR 14.78

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	10.99
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	69.79
TOTAL COST, EXCEPT OVERHEAD AND MGT.	157.85

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.39
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	10.39
TOTAL COST PER ACRE	168.24
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	48.07

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 bench mark 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 480

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, \$50,300, 600 hrs. annual use
 Tractor #2, - 85 hp diesel w/cab, \$35,020, 500 hrs. annual use
 Disc - 21' tandem, \$13,972, 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", \$31,500, 600 acres annual use, minimum till planter 6R, \$13,650, 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, \$4,238, 6R for sandy soils, \$6,300, 700 acres annual use
 Rotary hoe - 6R, \$3,152, 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', \$1,805, w/300 gallon tank, 300 acres annual use
 Combine - base unit 4420 JD or equiv., \$56,884, 6R-30" cornhead, \$13,114, grain head w/reel 13', \$7,242; 8' pickup attachment, \$1,817; 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 is 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', \$8,030, roller harrow packer, \$6,001
 Swather - 14' pull type hydraulic pivot tongue, \$15,111 or 14' self-propelled w/hydrostat and w/cab, \$40,950; assume additional custom work will be done for oats and hay
 Auger - w/PTO 8"-56", \$3,255
 Large round baler, 1500# bale - \$14,327, used on 450 acres per year, including some oat straw and custom work
 Stacker - 3 ton capacity, \$19,788, 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 sul-po-mag on irrigated corn after cultivation. This practice has been included on sandy land in prior years but not this year. Thirty pounds of liquid nitrogen is pumped through irrigation system on sandy land.

**ESTIMATED 1985 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			0.49	0.92	3.16	4.57
ANHYDROUS APPLICATOR	6.87			0.76	0.55	1.70	3.00
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		140.00	0.14				19.60
TANDEM DISC	1.00			5.21	4.33	13.72	23.26
PLANTER (FERT., HERB. ETC)	9.80			0.53	2.03	4.60	7.16
SEED-SINGLE X		0.33	67.50				22.27
8-32-8-6-1		150.00	0.11				16.50
HERBICIDE (BAND)							
INSECTICIDE		1.00	12.30				12.30
HERBICIDE		0.33	16.10				5.31
ROW CROP CULTIVATOR	7.05			0.52	1.17	2.57	4.27
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	25.00*			19.35	8.57	55.64	83.56
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				28.31	19.34	88.39	270.32

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	86.79
FUEL AND LUBE	28.31
REPAIRS AND MAINTENANCE	19.34
CUSTOM HIRE AND MACHINE RENTAL	47.50
INTEREST ON OPERATING EXP. (190.97 X 13.00% FOR 8.0 MONTHS)	15.77
TOTAL CASH COSTS	197.70

LABOR

DIRECT LABOR (2.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	14.74
TOTAL CASH COSTS	212.44

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	88.39
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1,000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	158.39
TOTAL COST, EXCEPT OVERHEAD AND MGT.	370.83

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.89
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	23.89
TOTAL COST PER ACRE	394.72
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.82

ESTIMATED 1985 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIG., ELECT., ROLLING HILLS

TOTAL CROPLAND ACRES	480.00	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			0.49	1.01	3.51	5.01
ANHYDROUS APPLICATOR	6.87			0.76	0.55	1.70	3.00
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		130.00	0.14				18.20
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
PLANTER (FERT., HERB. ETC)	4.25			1.23	3.36	7.85	12.44
SEED-SINGLE X		0.33	67.50				22.27
10-34-0		125.00	0.13				16.56
INSECTICIDE		1.00	12.30				12.30
HERBICIDE (RAND)		0.33	16.10				5.31
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
IRRIGATION, CENTER PIVOT							
7.0 IN. APPLIED	25.00*			39.24	8.57	54.64	102.45
LIQ N THRU SYSTEM		30.00	0.27				8.10
SPRAYER	CUSTOM						2.00
BORER SPRAY (a/2 YR)		0.50	8.00				4.00
COMBINE, CORNHEAD	2.76			1.79	4.30	18.58	24.67
TRUCK	CUSTOM						13.00
GRAIN AUGER	10.00*			0.13	0.39	3.60	1.30
GRAIN DRYER (2/3 CROP)	10.00*			0.60	0.34	3.60	4.54
TOTALS				46.33	22.01	100.73	272.33

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	86.75
FUEL AND LUBE	46.33
REPAIRS AND MAINTENANCE	22.01
CUSTOM HIRE AND MACHINE RENTAL	16.50
INTEREST ON OPERATING EXP. (153.16 X 13.00% for 8.0 MONTHS)	14.87
TOTAL CASH COSTS	186.46

LABOR

DIRECT LABOR (2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	13.98
TOTAL CASH COSTS AND LABOR	200.44

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	100.73
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1,250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	188.23
TOTAL COST, EXCEPT OVERHEAD AND MGT.	388.68

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.32
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	22.32
TOTAL COST PER ACRE	411.00
TOTAL COST PER UNIT OF PRODUCTION	3.16

ESTIMATED 1985 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			0.76	0.55	1.70	3.00
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		80.00	0.14				11.20
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
MOLDBOARD PLOW	2.57			2.02	3.73	9.62	15.38
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
PLANTER (FERT., HERB. ETC)	4.25			0.87	3.21	7.40	11.48
SEED-SINGLE X		0.20	67.50				13.50
10-34-0 STRTR		125.00	0.13				16.56
INSECTICIDE		1.00	12.30				12.30
HERBICIDE		0.33	16.10				5.31
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
COMBINE, CORNHEAD	2.76			1.79	4.30	18.58	24.67
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				8.45	16.72	55.27	152.28

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	61.52	
FUEL AND LUBE	8.45	
REPAIRS AND MAINTENANCE	16.72	
CUSTOM HIRE AND MACHINE RENTAL	10.33	
INTEREST ON OPERATING EXP. (94.51% X 13.00% for 8.0 MONTHS)	8.41	
TOTAL CASH COSTS		105.42

LABOR

DIRECT LABOR (2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	13.25	
TOTAL CASH COSTS AND LABOR		118.67

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	55.27	
REAL ESTATE TAXES	10.00	
INTEREST ON LAND (\$1,000.00 VALUE/A X 6.00% X 1.0)	60.00	
TOTAL FIXED COSTS		125.27
TOTAL COST, EXCEPT OVERHEAD AND MGT.		243.94

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.27	
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	7.50	
TOTAL OVERHEAD AND MANAGEMENT		12.77
TOTAL COST PER ACRE		256.71
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		3.42

ESTIMATED 1985 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CONSERVATION TILLAGE (TILL-PLANT)

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	75.00
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			0.76	0.55	1.70	3.00
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		80.00	0.14				11.20
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
PLANTER (FERT., HERB. ETC)	4.90			1.06	4.06	9.19	14.32
SEED-SINGLE X		0.20	67.50				13.50
10-34-0 STRIR		125.00	0.13				16.56
INSECTICIDE		1.00	12.30				12.30
HERBICIDE (BAND)		0.33	16.10				5.31
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
SPRAYER	13.79			0.27	0.29	1.37	1.92
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			1.79	4.30	18.58	24.67
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				6.40	13.12	45.29	138.41

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	63.27
FUEL AND LUBE	6.40
REPAIRS AND MAINTENANCE	13.12
CUSTOM HIRE AND MACHINE RENTAL	10.33
INTEREST ON OPERATING EXP. (92.18 X 13.00% FOR 8.0 MONTHS)	8.07
TOTAL CASH COSTS	101.19

LABOR: DIRECT LABOR (1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	10.33
TOTAL CASH COSTS AND LABOR	111.52

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	45.29
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1,000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	115.29
TOTAL COST, EXCEPT OVERHEAD AND MGT.	226.81

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.06
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	12.56
TOTAL COST PER ACRE	239.37
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.16

ESTIMATED 1985 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			0.49	1.01	3.51	5.01
MOLDBOARD PLOW	2.57			2.02	3.73	9.62	15.38
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
PLANTER (FERT., HERB. ETC)	4.25			0.87	3.21	7.40	11.48
SEED		1.00	13.45				13.45
HERBICIDE		0.33	13.00				4.29
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
ROW CROP CULTIVATOR	4.58			0.80	1.29	3.03	5.07
ROGUE LABOR		1.00	4.00				4.00
COMBINE, GRAINHEAD	2.98			1.43	3.82	18.99	24.24
TRUCK	CUSTOM						3.60
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				6.95	15.38	49.94	97.91

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	22.04
FUEL AND LUBE	6.95
REPAIRS AND MAINTENANCE	15.38
CUSTOM HIRE AND MACHINE RENTAL	3.60
INTEREST ON OPERATING EXP. (43.44 x 13.00% for 7.0 MONTHS)	3.64
TOTAL CASH COSTS	51.61

LABOR

DIRECT LABOR (1.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	11.01
TOTAL CASH COSTS AND LABOR	62.62

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	49.94
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1,000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	119.37
TOTAL COST, EXCEPT OVERHEAD AND MGT.	182.56

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.58
MANAGEMENT CHARGE (\$0.30 X ESTIMATED YIELD)	9.00
TOTAL OVERHEAD AND MANAGEMENT	11.58
TOTAL COST PER ACRE	194.14
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.47

ESTIMATED 1985 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			0.49	1.01	3.51	5.01
MOLDBOARD PLOW	2.57			2.02	3.73	9.62	15.38
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
PLANTER (FERT., HERB. ETC)	4.25			0.87	3.21	7.40	11.48
HERBICIDE (BAND)		0.50	19.00				9.50
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.80	1.24	3.03	5.07
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			14.50	2.86	54.64	72.00
COMBINE, GRAINHEAD	2.98			1.43	3.82	18.99	24.24
TRUCK	CUSTOM						5.40
GRAIN AUGER	7.00*			0.05	0.13	0.86	1.04
TOTALS				20.65	17.01	101.56	170.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	23.10
FUEL AND LUBE	20.65
REPAIRS AND MAINTENANCE	17.01
CUSTOM HIRE AND MACHINE RENTAL	8.40
INTEREST ON OPERATING EXP. (67.54 X 13.00% FOR 7.0 MONTHS)	5.24
TOTAL CASH COSTS	74.41

LABOR

DIRECT LABOR (1.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	11.44
TOTAL CASH COSTS AND LABOR	85.85

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	101.56
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1,250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	189.06
TOTAL COST, EXCEPT OVERHEAD AND MGT.	274.90

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.72
MANAGEMENT CHARGE (\$0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	17.22
TOTAL COST PER ACRE	292.12
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.49

ESTIMATED 1985 COSTS PER ACRE, NORTHEAST NEBRASKA
OATS, NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						3.00
30-10-0		200.00	0.11				21.80
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
BROADCAST SEEDER	9.82			0.38	0.41	1.86	2.65
SEED		3.50	1.85				6.47
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
SPIKE TOOTH HARROW	IN TANDEM			0.00	0.01	0.84	0.85
WINDROWER	CUSTOM						6.25
COMBINE, PICKUP HEAD	3.56			1.20	3.20	15.74	20.13
TRUCK	CUSTOM						8.00
GRAIN AUGER	10.00*			0.10	0.15	0.86	1.11
TOTALS				2.65	5.79	26.31	80.28

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	28.27
FUEL AND LUBE	2.65
REPAIRS AND MAINTENANCE	5.79
CUSTOM HIRE AND MACHINE RENTAL	17.25
INTEREST ON OPERATING EXP. (53.92 X 13.00% FOR 4.0 MONTHS)	2.34
TOTAL CASH COSTS	56.30

LABOR

DIRECT LABOR (0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	4.87
TOTAL CASH COSTS AND LABOR	61.17

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.31
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1,000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	96.31
TOTAL COST, EXCEPT OVERHEAD AND MGT.	157.48

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.82
MANAGEMENT CHARGE (\$0.08 X ESTIMATED YIELD)	6.40
TOTAL OVERHEAD AND MANAGEMENT	9.22
TOTAL COST PER ACRE	166.70
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.08

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ESTIMATED 1985 COSTS PER ACRE, NORTHEAST NEBRASKA
OATS CHOP WITH SPRING ALFALFA SEEDING*

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
P 205-DRY		60.00	0.31				18.60
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
BROADCAST SEEDER	9.82			0.38	0.41	1.86	2.65
OAT SEED		3.50	1.85				6.47
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
BROADCAST SEEDER	9.82			0.38	0.41	1.86	2.65
ALFALFA SEED		12.00	2.50				30.00
SPIKE TOO HARROW	10.79			0.34	0.30	1.74	2.38
WINDROWER	CUSTOM						6.25
FORAGE CHOPPER	CUSTOM						30.00
TOTALS				2.07	3.15	12.48	127.62
CASH COSTS							
PURCHASED MATERIALS						70.67	
FUEL AND LUBE						2.07	
REPAIRS AND MAINTENANCE						3.15	
CUSTOM HIRE AND MACHINE RENTAL						39.25	
INTEREST ON OPERATING EXPENSE						4.99	
(118.15 X 13.00% FOR 4.0 MONTHS)							
TOTAL CASH COSTS							120.13
LABOR							
DIRECT LABOR						3.20	
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							123.33
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)						12.48	
REAL ESTATE TAXES						10.00	
INTEREST ON LAND (\$1,000.00 VALUE/A X 6.00% X 1.0)						60.00	
TOTAL FIXED COSTS							82.48
TOTAL COST, EXCEPT OVERHEAD AND MGT.							205.81
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)						6.01	
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)						6.00	
TOTAL OVERHEAD AND MANAGEMENT							12.01
TOTAL COST PER ACRE							217.81
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)							72.60

* OATS HARVESTED AS SILAGE

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
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	2.50				30.00
SPIKE TOOTH HARROW	10.79			0.34	0.30	2.25	2.89
TOTALS				2.54	0.55	5.05	53.54

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	42.40
FUEL AND LUBE	2.54
REPAIRS AND MAINTENANCE	0.55
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	6.30
(51.50 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	54.80

LABOR

DIRECT LABOR	2.48
(0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	57.28

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.05
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$1,000.00 VALUE/a X 0.0% X 1.0)	0.00
TOTAL FIXED COSTS	5.05
TOTAL COST, EXCEPT OVERHEAD AND MGT.	62.32

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.74
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	2.74
TOTAL COST PER ACRE	65.06
TOTAL COST PER UNIT OF PRODUCTION	****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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
SULPHUR		0.30	1.00				0.30
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
TANDEM DISC	10.63			0.49	1.01	3.51	5.01
SEEDER	17.00*			2.20	0.25	2.80	5.25
SEED		12.00	2.50				30.00
ROLLER OR PACKER	4.36			0.84	0.75	5.81	7.40
TOTALS				4.02	3.02	15.62	69.21

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	43.55
FUEL AND LUBE	4.02
REPAIRS AND MAINTENANCE	3.02
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	3.48
(56.59 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	57.07

LABOR

DIRECT LABOR	4.62
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
	61.70

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	15.62
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$950.00 VALUE/A X 0.0% X 1.0)	0.00
TOTAL FIXED COSTS	15.62
TOTAL COST, EXCEPT OVERHEAD AND MGT.	77.32

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.85
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	2.85
TOTAL COST PER ACRE	80.17
TOTAL COST PER UNIT OF PRODUCTION	****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 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 /UNIT	PURCHASED MATERIALS		MACHINERY COSTS			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			1.04	2.40	7.81	11.24
BALER, GIANT	3.92			0.94	1.76	7.29	9.99
TWINE		1.34	0.15				0.20
BALE MOVING 4/AC.	40.00*			0.50	0.30	3.30	4.10
WINDROWER	3.56			1.04	2.40	7.81	11.24
BALER, GIANT	3.92			0.94	1.76	7.29	9.99
TWINE		1.34	0.15				0.20
BALE MOVING	40.00*			0.55	0.25	3.25	4.05
WINDROWER	3.56			1.04	2.40	7.81	11.24
BALER, GIANT	3.92			0.94	1.76	7.29	9.99
TWINE		1.34	0.15				0.20
BALE MOVING	40.00*			0.55	0.25	3.25	4.05
TOTALS				7.35	13.27	55.09	85.69

* -MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	6.80
FUEL AND LUBE	7.53
REPAIRS AND MAINTENANCE	13.27
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE (25.99 X 13.00% FOR 12.0 MONTHS)	3.98
TOTAL CASH COSTS	34.57

LABOR

DIRECT LABOR	23.81
(3.6 HRS X 5.5/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	58.39

ESTABLISHMENT CHARGE/YEAR

17.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	55.09
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1,000.00 value/a x 6.00% x 1.0)	60.00
TOTAL FIXED COSTS	125.09
TOTAL COST, EXCEPT OVERHEAD AND MGT.	200.62

OVERHEAD MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.73
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	7.73
TOTAL COST PER ACRE	208.34
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	69.45

ESTIMATED 1985 COSTS PER ACRE, NORTHEAST NEBRASKA
ALFALFA HAY, FIELD STACKER

TOTAL CROPLAND ACRES	480.0	EXPECTED YIELD PER ACRE	3.0
ACRES THIS CROP BUDGET	40.	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			1.03	2.40	7.81	11.24
FIELD LOAD STACKER, 3 TON	3.92			0.94	2.32	7.92	11.17
STACK MOVER	CUSTOM						3.00
WINDROWER	3.56			1.03	2.40	7.81	11.24
FIELD LOAF STACKER, 3 RON	3.92			0.94	2.32	7.92	11.17
STACK MOVER	CUSTOM						3.00
WINDROWER	3.56			1.03	2.40	7.81	11.24
FIELD LOAF STACKER, 3 TON	3.92			0.94	2.32	7.92	11.17
STACK MOVER	CUSTOM						3.00
TOTALS				5.92	14.13	47.16	85.42

CASH COSTS

PURCHASED MATERIALS	6.20
FUEL AND LUBE	5.92
REPAIRS AND MAINTENANCE	14.13
CUSTOM HIRE AND MACHINE RENTAL	12.00
INTEREST ON OPERATING EXPENSE	4.97
(38.01 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	43.23

LABOR

DIRECT LABOR	10.61
(1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.84

ESTABLISHMENT CHARGE/YEAR

17.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	47.16
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1,000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	117.16
TOTAL COST, EXCEPT OVERHEAD AND MGT.	188.15

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.16
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.16
TOTAL COST PER ACRE	196.31
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	65.44

DESCRIPTION OF EAST CENTRAL NEBRASKA BENCHMARK FARM

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	20

Some acres may be interchanged with corn.

A budget for 130 acres of center pivot irrigation is included for 1985. Assume 125' lift and a total of 300 head.

Machinery Inventory and Practices

Tractor #1 - 130-140 hp diesel w/cab, \$53,718, 600 hrs. annual use

Tractor #2 - 100-110 hp diesel w/cab, \$45,526, 500 hrs. annual use

Moldboard plow - 5-16", \$5,229 (1/3 shared ownership) used only on wheat land, 200 acres annual use.

Chisel plow - 14', \$3,255, 350 acres annual use

Anhydrous ammonia applicator - rented from fertilizer supplier @ \$1.50 per acre fertilized

Tandem disc - 19', \$13,655, 850 acres annual use

Field Cultivator - 25' pull type w/harrow, \$11,382

Rotary Hoe - 15', \$3,152.

Spiketooth harrow - 4-section 24', \$1,092; 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, \$13,538; 560 acres annual use

Row crop cultivator - 6R-30" \$4,238, 550 acres annual use

Combine - base unit 6620 JD or equiv. w/cab, \$9,452, cornhead 6R-30", \$17,334; small grain platform 13' w/pickup reel, \$8,416; 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 or corn and milo crop @ .055/bu.

Grain auger 2/PTO - 56'-8", \$3,255

Ground sprayer - 10R, 3pt. hitch, w/300 gal tank \$1,805; rope wick chemical applicators could be substituted for rogue labor; 6 row recirculating sprayers, \$5,353

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, \$13,227 estimated annual use 550 acres including custom

Baler - 1500 # round bale, \$14,327; estimated annual use, 550 acres including custom

Baler mover - 4 bale capacity, \$7,341 estimated annual use, 650 acres including custom

ESTIMATED 1985 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			0.88	0.59	1.81	3.28
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		180.00	0.14				25.20
TANDEM DISC	9.62			0.63	1.08	3.72	5.43
TANDEM DISC	9.62			0.63	1.08	3.72	5.43
PLANTER (FERT., HERB., ETC)	4.90			0.88	2.60	6.23	9.72
SEED		0.33	67.50				22.27
18-46-0		100.00	0.13				13.25
INSECTICIDE		1.00	12.30				12.30
HERBICIDE (BAND)		0.33	16.10				5.31
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	20.00*			39.24	8.57	54.64	102.45
SPRAYER	CUSTOM						1.33
BORER SPRAY (13 yr)		0.33	8.00				2.64
COMBINE, CORNHEAD	3.18			1.56	5.00	21.61	28.17
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				46.72	22.60	103.72	270.89

* - MINUTES OF LABOR/ACRE

CASH COSTS: PURCHASED MATERIALS	80.98
FUEL AND LUBE	46.27
REPAIRS AND MAINTENANCE	22.60
CUSTOM HIRE AND MACHINE RENTAL	17.33
INT. ON OPERATING EXP (170.67 X 13.00% FOR 8.0 MONTHS)	14.49
TOTAL CASH COSTS	181.67
LABOR	
DIRECT LABOR (2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	13.09
TOTAL CASH COSTS	194.76

FIXED COSTS	
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	103.72
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$1,500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	208.72
TOTAL COST, EXCEPT OVERHEAD AND MGT.	403.47

OVERHEAD AND MANAGEMENT	
OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.08
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	23.58
TOTAL COST PER ACRE	427.06
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.95

ESTIMATED 1985 COSTS PER ACRE, EAST CENTRAL NEBRASKA
SOYBEANS, CENTER PIVOT IRRIGATED, ELECTRIC

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			0.63	1.08	3.72	5.43
TANDEM DISC	9.62			0.63	1.08	3.72	5.43
PLANTER (FERT., HERB., ETC)	4.90			0.88	2.60	6.23	9.72
SEED		1.00	13.45				13.45
HERBICIDE		0.50	19.00				9.50
INNOCULANT		1.00	0.35				0.35
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION CENTER PIVOT 6.0 IN., APPLIED	10.00*			19.62	4.29	54.64	78.55
COMBINE, GRAINHEAD	3.44			1.44	3.68	18.29	23.41
TRUCK	CUSTOM						6.00
GRAIN AUGER	6.00*			0.05	0.13	0.86	1.04
TOTALS				24.89	15.81	94.54	168.55

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.30
FUEL AND LUBE	24.89
REPAIRS AND MAINTENANCE	15.81
CUSTOM HIRE AND MACHINE RENTAL	6.00
INTEREST ON OPERATING EXP. (72.55 X 13.00% FOR 7.0 MONTHS)	5.61
TOTAL CASH COSTS	79.62

LABOR

DIRECT LABOR (1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	8.89
TOTAL CASH COSTS AND LABOR	88.51

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00F%)	94.54
REAL ESTATE TAXED	15.00
INTEREST ON LAND (\$1,500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	199.54
TOTAL COST, EXCEPT OVERHEAD AND MGT.	288.05

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.98
MANAGEMENT CHARGE (\$0.30 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	18.98
TOTAL COST PER ACRE	307.03
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.14

ESTIMATED 1985 COSTS PER ACRE, EAST CENTRAL NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

D17

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			0.63	1.08	3.72	5.43
ANHYDROUS APPLICATOR	6.87			0.88	0.59	1.81	3.28
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		100.00	0.14				14.00
FIELD CULTIVATOR	10.18			0.60	1.76	4.61	6.97
PLANTER (FERT.,HERB.,ETC)	4.90			0.88	2.60	6.23	9.72
SEED		.23	36.50				8.40
18-46-0		43.50	0.13				5.76
INSECTICIDE		1.00	12.30				12.30
HERBICIDE		0.33	16.10				5.31
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
COMBINE, CORNHEAD	3.18			1.56	5.00	21.61	28.17
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				5.89	13.03	44.74	123.40

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	48.41
FUEL AND LUBE	5.89
REPAIRS AND MAINTENANCE	13.03
CUSTOM HIRE AND MACHINE RENTAL	11.33
INTEREST ON OPERATING EXP.(84.30 X 13.00% FOR 8.0 MONTHS)	6.82
TOTAL CASH COSTS	85.48

LABOR

DIRECT LABOR	8.72
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	94.20

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	44.74
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	137.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	231.94

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.27
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	12.77
TOTAL COST PER ACRE	244.72
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.88

ESTIMATED 1985 COSTS PER ACRE, EAST CENTRAL NEBRASKA
GRAIN SORGHUM, NON-IRRIGATED

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			0.63	1.08	3.72	5.43
ANHYDROUS APPLICATOR	6.87			0.88	0.59	1.81	3.28
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		80.00	0.14				11.20
FIELD CULTIVATOR	10.18			0.60	1.76	4.61	6.97
PLANTER (FERT.,HERB.,ETC)	4.90			0.88	2.60	6.23	9.72
SEED		5.00	0.73				3.65
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
SPRAYER	11.82			0.37	0.47	2.39	3.23
HERBICIDE (POST)		1.00	2.25				2.25
COMBINE, GRAINHEAD	3.44			1.44	3.68	18.29	23.41
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				6.14	12.18	43.81	88.73

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.10
FUEL AND LUBE	6.14
REPAIRS AND MAINTENANCE	12.18
CUSTOM HIRE AND MACHINE RENTAL	9.50
INTEREST ON OPERATING EXP. (44.22 X 13.00% FOR 7.0 MONTHS)	3.41
TOTAL CASH COSTS	48.32

LABOR

DIRECTOR LABOR (1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	9.13
TOTAL CASH COSTS AND LABOR	57.45

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	43.81
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	136.81
TOTAL COST, EXCEPT OVERHEAD AND MGT.	194.26

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.42
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	10.42
TOTAL COST PER ACRE	204.68
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.56

ESTIMATED 1985 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			0.63	1.08	3.72	5.43
FIELD CULTIVATOR	10.18			0.60	1.76	4.61	6.97
PLANTER (FERT., HERB., ETC)	4.90			0.88	2.60	6.23	9.72
SEED		1.00	13.45				13.45
HERBICIDE		0.33	19.00				6.27
INNOCULANT		1.00	0.35				0.35
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
ROW CROP CULTIVATOR	5.29			0.82	1.48	3.54	5.84
ROGUE LABOR		1.00	4.50				4.50
COMBINE, GRAINHEAD	3.44			1.44	3.68	18.29	23.41
TRUCK	CUSTOM						4.20
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				5.23	12.19	40.80	86.99

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	24.57
FUEL AND LUBE	5.23
REPAIRS AND MAINTENANCE	12.19
CUSTOM HIRE AND MACHINE RENTAL	4.20
INTEREST ON OPERATING EXPENSE	3.50
(42.42 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	49.70

LABOR

DIRECT LABOR (1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	7.65
TOTAL CASH COSTS AND LABOR	57.34

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	40.80
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	133.80
TOTAL COST, EXCEPT OVERHEAD AND MGT.	191.14

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.48
MANAGEMENT CHARGE (\$0.30 X ESTIMATED YIELD)	10.50
TOTAL OVERHEAD AND MANAGEMENT	12.98
TOTAL COST PER ACRE	204.13
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.83

ESTIMATED 1985 COSTS PER ACRE, EAST CENTRAL NEBRASKA
WHEAT, CONTINUOUS

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			0.63	1.08	3.72	5.43
BROADCAST SPREADER	16.04			0.27	0.26	0.79	1.32
MACHINE RENTAL FEE 18-46-0		75.00	0.13				1.50
TANDEM DISC	9.62			0.63	1.08	3.72	5.43
SPIKE TOOTH HARROW	IN TANDEM			0.00	0.01	1.34	1.35
GRAIN DRILL	3.52			1.23	1.45	4.75	7.43
SEED, TREATED		1.25	4.00				5.00
BROADCAST SPREADER	16.04			0.27	0.26	0.79	1.32
MACHINE RENTAL FEE							1.50
NITROGEN NO4		30.00	0.26				7.80
COMBINE, GRAINHEAD	3.44			1.44	3.68	18.29	23.41
TRUCK	CUSTOM						4.50
GRAIN AUGER	6.00*			0.04	0.12	0.86	1.02
TOTALS				4.52	7.93	34.26	76.98

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	22.77
FUEL AND LUBE	4.52
REPAIRS AND MAINTENANCE	7.93
CUSTOM HIRE AND MACHINE RENTAL	7.50
INTEREST ON OPERATING EXPENSE (42.18 X 13.00% FOR 8.0 MONTHS)	3.70
TOTAL CASH COSTS	46.42

LABOR

DIRECT LABOR	6.65
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.07

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.26
REAL ESTATE TAXED	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	127.26
TOTAL COST, EXCEPT OVERHEAD AND MGT.	180.33

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.32
MANAGEMENT CHARGE (\$0.15 X ESTIMATED YIELD)	6.75
TOTAL OVERHEAD AND MANAGEMENT	9.07
TOTAL COST PER ACRE	189.40
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.21

ESTIMATED 1985 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA ESTABLISHMENT, FALL SEED

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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.63	1.08	3.72	5.43
BROADCAST SPREADER	16.04			0.29	0.26	0.79	1.31
MACHINE RENTAL FEE							1.50
PHOS-P205		60.00	0.31				18.60
TANDEM DISC	9.62			0.63	1.08	3.72	5.43
SPIKE TOOTH HARROW	IN TANDEM			0.00	0.01	1.34	1.35
BROADCAST SEEDER	3.93			1.10	1.27	5.35	7.73
SEED		12.00	2.50				30.00
INNOCULANT		1.00	0.50				0.50
ROLLER OR PACKER	4.36			0.99	0.95	3.95	5.89
TOTALS				3.63	54.64	218.87	77.74

CASH COSTS

PURCHASED MATERIALS	49.10
FUEL AND LUBE	3.63
REPAIRS AND MAINTENANCE	4.64
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	3.83
(61.92 X 13.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	62.70

LABOR

DIRECT LABOR	4.98
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL COST, EXCEPT OVERHEAD AND MANAGEMENT	67.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	18.87
REAL ESTATE TAXES	0.00
INTEREST ON LAND (\$0.0 VALUE/A X 6.00% 1.0)	0.00
TOTAL FIXED COSTS	18.87
TOTAL COST, EXCEPT OVERHEAD AND MGT	86.54

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.13
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	3.13
TOTAL COST PER ACRE	89.68
TOTAL COST PER UNIT OF PRODUCTION	****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA ESTABLISHMENT, SPRING, W/HERBICIDE

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			0.27	0.26	0.79	1.32
MACHINE RENTAL FEE							1.50
PHOS-P205		60.00	0.31				18.60
SPRAYER	11.82			0.37	0.47	2.39	3.23
HERBICIDE		1.00	5.50				5.50
TANDEM DISC	9.62			0.63	1.08	3.72	5.43
FIELD CULTIVATOR	10.18			0.60	1.76	4.61	6.97
SPIKE TOOTH HARROW	IN TANDEM			0.00	0.00	1.27	.27
BROADCAST SEEDER	3.93			1.10	1.27	5.35	7.73
SEED		12.00	2.50				30.00
INNOCULANT		1.00	0.50				0.50
ROLLER OR PACKER	4.36			0.99	0.95	3.94	5.88
TOTALS				3.96	5.78	21.08	86.92

CASH COSTS

PURCHASED MATERIALS	54.60
FUEL AND LUBE	3.96
REPAIRS AND MAINTENANCE	5.78
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	8.56
(68.86 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	74.40

LABOR

DIRECT LABOR	5.50
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	79.90

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	21.08
REAL ESTATE TAXED	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	114.08
TOTAL COST, EXCEPT OVERHEAD AND MGT.	193.98

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.72
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	4.00
TOTAL OVERHEAD AND MANAGEMENT	7.72
TOTAL COST PER ACRE	201.70
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	100.85

ESTIMATED 1985 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	25.00	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			0.38	0.25	0.78	1.41
MACHINE RENTAL FEE							0.75
PHOS-P205 (ALT.YRS)		20.00	0.31				6.20
WINDROWER	3.05			1.42	2.43	7.78	11.63
BALER, GIANT	1.68			2.58	3.22	11.47	17.27
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.43	0.75	2.97	4.15
WINDROWER	3.05			1.42	2.43	7.78	11.63
BALER, GIANT	1.68			2.58	3.22	11.47	17.27
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.43	0.75	2.97	4.15
WINDROWER	3.05			1.42	2.43	7.78	11.63
BALER, GIANT	1.68			2.58	3.22	11.47	17.27
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.43	0.75	2.97	4.15
TOTALS				13.69	19.43	67.43	108.22

CASH COSTS

PURCHASED MATERIALS	6.92
FUEL AND LUBE	13.69
REPAIRS AND MAINTENANCE	19.43
CUSTOM HIRE AND MACHINE RENTAL	0.75
INTEREST ON OPERATING EXPENSE	5.30
(40.86 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	46.10

LABOR

DIRECT LABOR	20.67
(3.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	66.76

ESTABLISHMENT CHARGE/YEAR

23.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	67.43
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	160.43
TOTAL COST, EXCEPT OVERHEAD AND MGT.	250.33

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.30
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	9.30
TOTAL COST PER ACRE	259.63
TOTAL COST PER UNIT OF PRODUCTION	74.18
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA HAY, FIELD STACKER

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			0.27	0.26	0.79	1.32
MACHINE RENTAL FEE							0.75
PHOS-P205 (ALT.YRS)		20.00	0.31				6.20
WINDROWER	6.82			0.64	1.68	5.49	7.81
FIELD LOAF STACKER, 3 TON	CUSTOM						12.00
WINDROWER	6.82			0.64	1.68	5.49	7.81
FIELD LOAF STACKER, 3 TON	CUSTOM						12.00
WINDROWER	6.82			0.64	1.68	5.49	7.81
FIELD LOAF STACKER, 3 TON	CUSTOM						12.00
STACK MOVER	CUSTOM						11.00
TOTALS				2.18	5.30	17.25	78.68

CASH COSTS

PURCHASED MATERIALS	6.20
FUEL AND LUBE	2.18
REPAIRS AND MAINTENANCE	5.30
CUSTOM HIRE AND MACHINE RENTAL	47.75
INTEREST ON OPERATING EXPENSE	7.99
(61.34 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	69.42

LABOR

DIRECT LABOR	3.31
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	72.73

ESTABLISHMENT CHARGE/YEAR

23.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	17.25
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	110.25
TOTAL COST, EXCEPT OVERHEAD AND MGT.	206.11

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	216.58
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	61.88

ESTIMATED 1985 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 FUEL REPAIR AND AND			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	LUBE	MAINT.	FIXED	
BROADCAST SPREADER	16.04			0.27	0.26	0.79	1.32
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				0.27	0.26	0.79	94.51

CASH COSTS

PURCHASED MATERIALS	6.20
FUEL AND LUBE	0.27
REPAIRS AND MAINTENANCE	0.26
CUSTOM HIRE AND MACHINE RENTAL	87.00
INTEREST ON OPERATING EXPENSE	12.18
(93.73 X 13.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	105.91

LABOR

DIRECT LABOR	0.41
(0.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	106.32

ESTABLISHMENT CHARGE/YR

23.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	0.79
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1,333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	93.79
TOTAL COST, EXCEPT OVERHEAD AND MGT.	223.24

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	235.54
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	67.30

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 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		

Machinery Inventory and Practices

Tractor #1 - 135-140 hp diesel w/cab, \$53,718, 650 hrs. annual use

Tractor #2 - 100 hp diesel w/cab, \$45,526, 500 hrs. annual use

Tractor #3 - 30-40 hp quite used, for loader & PTO use only

Tandem disc - 21'; \$13,655, 700 acres annual use

Moldboard plow - 5-16", \$8,542, annual use only on terrace and max of 1/2 wheat land

Anhydrous ammonia applicator - 21', 3 pt. hitch, 9 shanks, \$4,574, tank rented from fertilizer supplier, dry fertilizer spreader rented from supplier

Field cultivator - 22' pull-type w/harrow and lift cyl, \$11,382, 420 acres annual use

Spiketooth harrow - 24' 4-section, \$1,092

Planter - 6R-30" w/furrow openers and attachments, \$13,538, 450 acres annual use

Field sprayer - 10R-30" boom, 3 pt. hitch w/300 gal. tank, \$1,805

Row crop cultivator - 6R-30" \$4,238, 500 acres annual use

Grain drill - 10'-7" spacing, 18 hole, \$8,030 (1/2 shared ownership) 700 acres annual use

Combine - base unit - 6620 JD or equiv. w/cab, \$91,542; grain head, 13' w/pickup reel, \$7,242; cornhead - 6R-30", \$17,344; row crop header - 6R-30" JD, \$17,049; 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 pivot are more typical. Assume 800 gpm with 150' lift at 65 psi pr equivalent to 300' head.

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
ANHYDROUS APPLICATOR	6.87			0.88	0.94	3.40	5.22
NITROGEN--NH3		150.00	0.14				21.00
NH3 SUPPLY TANK		150.00	0.01				1.50
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
PLANTER (FERT.,HERB.,ETC)	4.90			0.88	3.03	7.13	11.04
SEED-SINGLE X		0.30	67.50				20.25
18-46-0		50.00	0.13				6.65
INSECTICIDE		1.00	12.30				12.30
HERBICIDE		0.33	16.10				5.31
ROW CROP CULTIVATOR	5.29			0.82	1.55	3.66	6.02
ROW CROP CULTIVATOR	5.29			0.82	1.55	3.66	6.02
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
IRR.CENTER PIVOT,8.0 APPLIED	16.00*			22.32	7.25	62.34	91.91
COMBINE, CORNHEAD	3.18			1.87	5.12	21.74	28.72
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				33.76	25.47	121.98	265.20

* - MINUTES OF LABOR/ACRE

CASH COSTS: PURCHASED MATERIALS	69.65	
FUEL AND LUBE	33.76	
REPAIRS AND MAINTENANCE	25.47	
CUSTOM HIRE AND MACHINE RENTAL	14.33	
INTEREST ON OPERATING EXP.(145.84 X 13.00% FOR 8.0 MONTHS)	12.41	
TOTAL CASH COSTS		155.62

LABOR: DIRECT LABOR (2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	13.04	
TOTAL CASH COSTS AND LABOR		168.66

FIXED COSTS		
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	121.98	
REAL ESTATE TAXES	11.67	
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00	
TOTAL FIXED COSTS		203.65
TOTAL COST, EXCEPT OVERHEAD AND MGT.		372.32

OVERHEAD AND MANAGEMENT		
OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.78	
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	13.00	
TOTAL OVERHEAD AND MANAGEMENT		20.78
TOTAL COST PER ACRE		393.10
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		3.14

ESTIMATED 1985 COSTS PER ACRE, SOUTHEAST NEBRASKA
SILAGE FROM IRRIGATED CORN

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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
ANHYDROUS APPLICATOR	6.87			0.88	0.94	3.40	5.22
NITROGEN-NH3		150.00	0.14				21.00
NH3 SUPPLY TANK		150.00	0.01				1.50
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
PLANTER OFERT.,HERB.,ETC)	4.90			0.88	3.04	7.14	11.07
SEED 3X		0.30	60.00				18.00
18-46-0 STRTR		30.00	0.13				3.99
INSECTICIDE		1.00	12.30				12.30
HERBICIDE (1/3 BAND)		0.33	16.10				5.31
ROW CROP CULTIVATOR	5.29			0.82	1.55	3.66	6.02
ROW CROP CULTIVATOR	5.29			0.82	1.55	3.66	6.02
SPRAYER	CUSTOM						1.33
BORER SPRAY (1/3 YR)		0.33	8.00				2.64
IRRIGATION, CENTER PIVOT							
8.0 IN. APPLIED	16.00*			22.32	7.25	62.34	91.91
FORAGE CHOPPER	CUSTOM						50.00
TRUCK	CUSTOM						40.00
ENSILAGE BLOWER	20.00*			3.76	0.86	8.65	13.27
TOTALS				31.31	19.52	102.21	309.12

* - MINUTES OF LABOR/ACRE

CASH COSTS: PURCHASED MATERIALS	64.74
FUEL AND LUBE	31.31
REPAIRS AND MAINTENANCE	19.52
CUSTOM HIRE AND MACHINE RENTAL	91.33
INTEREST ON OPERATING EXP. (209.26 X 13.00% FOR 6.0 MONTHS)	13.45
TOTAL CASH COSTS	220.35

LABOR	
DIRECT LABOR (1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	10.74
TOTAL CASH COSTS AND LABOR	231.09

FIXED COSTS	
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	102.21
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	183.88
TOTAL COST, EXCEPT OVERHEAD AND MGT.	414.98

OVERHEAD AND MANAGEMENT	
OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.02
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	40.00
TOTAL OVERHEAD AND MANAGEMENT	51.02
TOTAL COST PER ACRE	465.49
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	23.30

ESTIMATED 1985 COSTS PER ACRE, SOUTHEAST NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	85.0
ACRES THIS CROP BUDGET	100.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
ANHYDROUS APPLICATOR	6.87			0.88	0.94	3.40	5.22
NITROGEN-NH3		100.00	0.14				14.00
NH3 SUPPLY TANK		100.00	0.01				1.00
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
PLANTER (FERT.,HERB.,ETC)	4.90			0.88	3.03	7.13	11.04
SEED-3X		0.17	60.00				10.20
18-46-0 STRTR		30.00	0.13				3.99
INSECTICIDE		1.00	12.30				12.30
HERBICIDE (1.3 BAND)		0.33	16.10				5.31
ROW CROP CULTIVATOR	5.29			0.82	1.51	3.60	5.93
SPRAYER	11.82			0.37	0.40	1.62	2.39
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				9.47	15.43	52.45	135.15

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	49.30
FUEL AND LUBE	9.47
REPAIRS AND MAINTENANCE	15.43
CUSTOM HIRE AND MACHINE RENTAL	8.50
INTEREST ON OPERATING EXP. (81.07 X 13.00% FOR 8.0 MONTHS)	7.17
TOTAL CASH COSTS	89.87

LABOR

DIRECT LABOR (1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	9.74
TOTAL CASH COSTS AND LABOR	99.61

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	52.45
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	134.12
TOTAL COST, EXCEPT OVERHEAD AND MGT.	233.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.49
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	12.99
TOTAL COST PER ACRE	246.72
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.90

ESTIMATED 1985 COSTS PER ACRE, SOUTHEAST NEBRASKA
GRAIN SORGHUM, NON-IRRIGATED

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	70.0
ACRES THIS CROP BUDGET	25.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
ANHYDROUS APPLICATOR	6.87			0.88	0.94	3.40	5.22
NITROGEN-NH3		80.00	0.14				11.20
NH3 SUPPLY TANK		80.00	0.01				0.80
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
PLANTER (FERT., HERB., ETC)	4.90			0.88	3.03	7.13	11.04
SEED		5.00	0.72				3.60
HERBICIDE (BAND)		0.30	13.00				3.90
ROW CROP CULTIVATOR	5.29			0.82	1.55	3.66	6.02
SPRAYER	11.82			0.37	0.40	1.62	2.39
2,4-D		1.00	2.25				2.25
COMBINE, GRAINHEAD	3.44			1.73	3.28	16.29	21.29
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				7.42	12.85	45.82	94.84

*-MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	21.75	
FUEL AND LUBE	7.42	
REPAIRS AND MAINTENANCE	12.85	
CUSTOM HIRE AND MACHINE RENTAL	7.00	
INTEREST ON OPERATING EXP. (48.23 X 13.00% FOR 7.0 MONTHS)	3.72	
TOTAL CASH COSTS		52.74

LABOR: DIRECT LABOR (1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	8.93
TOTAL CASH COSTS AND LABOR	61.67

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	45.82	
REAL ESTATE TAXES	11.67	
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00	
TOTAL FIXED COSTS		127.49
TOTAL COST, EXCEPT OVERHEAD AND MGT		189.15

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.64	
MANAGEMENT CHARGE (\$0.10 X ESTIMATED YIELD)	7.00	
TOTAL OVERHEAD AND MANAGEMENT		9.64
TOTAL COST PER ACRE		198.79
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		2.84

ESTIMATED 1985 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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
ANHYDROUS APPLICATOR	6.87			0.88	0.94	3.40	5.22
NITROGEN-NH3		80.00	0.14				11.20
NH3 SUPPLY TANK		80.00	0.01				0.80
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
PLANTER (FERT.,HERB.,ETC)	3.92			1.11	3.24	7.77	12.12
SEED		5.00	0.72				3.60
HERBICIDE		0.30	13.00				3.90
ROW CROP CULTIVATOR	5.29			0.82	1.55	3.66	6.02
FORAGE CHOPPER	CUSTOM						35.00
TRUCK	CUSTOM						28.00
PACKING W/TRACTOR & BLADE	20.00*			1.50	1.30	3.60	6.40
TOTALS				6.13	11.37	31.80	131.80

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	19.50
FUEL AND LUBE	6.13
REPAIRS AND MAINTENANCE	11.37
CUSTOM HIRE AND MACHINE RENTAL	63.00
INTEREST ON OPERATING EXPENSE	6.00
(99.69 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	106.00

LABOR

DIRECT LABOR	8.07
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	114.07

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	31.80
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	113.47
TOTAL COST, EXCEPT OVERHEAD AND MGT.	227.54

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.30
MANAGEMENT CHARGE (\$2.00 X ESTIMATED YIELD)	28.00
TOTAL OVERHEAD AND MANAGEMENT	33.30
TOTAL COST PER ACRE	260.84
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	18.63

ESTIMATED 1985 COSTS PER ACRE, SOUTHEAST NEBRASKA
SOYBEANS, NON-IRRIGATED

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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
SPRAYER	8.27			0.52	0.55	2.08	3.15
HERBICIDE		1.00	19.00				19.00
PLANTER (FERT., HERB., ETC)	4.90			0.88	3.03	7.13	11.04
SEED		1.00	13.45				13.45
ROW CROP CULTIVATOR	5.29			0.82	1.55	3.66	6.02
ROGUE LABOR		1.00	4.00				4.00
COMBINE, GRAINHEAD	3.44			1.73	3.28	16.29	21.29
TRUCK	CUSTOM						7.00
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				5.82	12.86	43.38	105.51

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	36.45
FUEL AND LUBE	5.82
REPAIRS AND MAINTENANCE	12.86
CUSTOM HIRE AND MACHINE RENTAL	7.00
INTEREST ON OPERATING EXPENSE	4.71
(58.08 X 13.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	66.84

LABOR

DIRECT LABOR	7.84
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	74.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	43.38
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	125.05
TOTAL COST, EXCEPT OVERHEAD AND MGT	199.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.34
MANAGEMENT CHARGE (\$0.30 X ESTIMATED YIELD)	10.50
TOTAL OVERHEAD AND MANAGEMENT	13.84
TOTAL COST PER ACRE	213.58
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.10

ESTIMATED 1985 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 AMOUNT /ACRE	COST /UNIT	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
BROADCAST SPREADER	16.04			0.27	0.26	0.79	1.31
MACHINE RENTAL FEE							1.50
18-46-0		70.00	0.13				9.31
GRAIN DRILL	3.52			1.32	1.57	5.25	8.05
SEED		1.25	4.00				5.00
BROADCAST SPREADER	16.04			0.27	0.26	0.79	1.31
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			1.73	3.28	16.29	21.29
TRUCK	CUSTOM						3.50
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				5.36	9.82	37.34	86.38

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.36
FUEL AND LUBE	5.36
REPAIRS AND MAINTENANCE	9.82
CUSTOM HIRE AND MACHINE RENTAL	6.50
INTEREST ON OPERATING EXPENSE	5.10
(48.47 X 13.00% FOR 9.6 MONTHS)	
TOTAL CASH COSTS	54.14

LABOR

DIRECT LABOR	7.14
(1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
	61.28

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	37.34
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	119.01
TOTAL COST, EXCEPT OVERHEAD AND MGT	180.30

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.71
MANAGEMENT CHARGE (\$0.15 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.71
TOTAL COST PER ACRE	189.00
TOTAL COST PER UNIT OF PRODUCTION	4.73
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHEAST NEBRASKA
OATS, NON-IRRIGATED

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			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
TANDEM DISC	10.63			0.57	1.15	4.03	5.75
BROADCAST SPREADER	16.04			0.27	0.26	0.79	1.31
MACHINE RENTAL FEE							1.50
50 LBS N & 30 LBS P 205		80.00	0.28				22.32
FIELD CULTIVATOR	8.96			0.68	2.04	5.32	8.04
GRAIN DRILL	3.52			1.23	1.57	5.25	8.05
SEED		2.00	1.85				3.70
COMBINE, GRAINHEAD	3.44			1.73	3.28	16.29	21.29
TRUCK	CUSTOM						7.00
GRAIN AUGER	6.00*			0.08	0.24	0.86	1.18
TOTALS				5.13	9.68	36.56	85.90

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	26.02
FUEL AND LUBE	5.13
REPAIRS AND MAINTENANCE	9.68
CUSTOM HIRE AND MACHINE RENTAL	8.50
INTEREST ON OPERATING EXPENSE	1.92
(48.76 X 13.00% FOR 3.6 MONTH)	
TOTAL CASH COSTS	51.26

LABOR

DIRECT LABOR	6.85
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	58.11

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	36.56
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	118.23
TOTAL COST, EXCEPT OVERHEAD AND MGT.	176.34

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.56
MANAGEMENT CHARGE (\$0.08 X ESTIMATED YIELD)	5.60
TOTAL OVERHEAD AND MANAGEMENT	8.16
TOTAL COST PER ACRE	184.50
TOTAL COST PER UNIT OF PRODUCTION	2.64
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1985 COSTS PER ACRE, SOUTHEAST NEBRASKA
ALFALFA HAY, LARGE ROUND BALER

D35

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	MACHINERY FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	16.04		0.27	0.26	0.79	1.31
MACHINE RENTAL FEE						1.50
PHOS-P205 (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			1.77	1.76	5.29	64.81

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	6.20
FUEL AND LUBE	1.77
REPAIRS AND MAINTENANCE	1.76
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	67.26

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%)	5.29
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1,166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	86.46
TOTAL COST, EXCEPT OVERHEAD AND MGT.	181.06

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	190.43
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	63.48

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 rate 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		\$ 4.12
Ram .5#/day	Dec 1 - May 1			
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 BREAKEVEN 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	<u>497.79</u>	<u>497.79</u>	<u>497.79</u>	<u>497.79</u>
Subtotal	\$ 7099.44	\$ 7428.09	\$ 7756.74	\$ 8085.39
<u>Land Cost</u>				
Ewes	\$ 1820.00	\$ 1820.00	\$ 1820.00	\$ 1820.00
Lambs	299.00	338.00	377.00	416.00
Rams	<u>81.90</u>	<u>81.90</u>	<u>81.90</u>	<u>81.90</u>
	\$ 2200.90	\$ 2239.90	\$ 2278.90	\$ 2317.90
<u>Overhead & Management</u>				
Ewes	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00
Lambs	141.45	159.90	178.35	196.80
Rams	<u>28.98</u>	<u>28.98</u>	<u>28.98</u>	<u>28.98</u>
	\$ 665.43	\$ 683.88	\$ 702.33	\$ 720.78
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.

Net Cost of Milk Production/Cwt.
When Overhead, Management
and Labor are Excluded

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.

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 \$ 5.57 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 \$11.60 per hundredweight for 3.67% B.F.
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.

-- Doug Duey

ESTIMATED COSTS OF MAINTAINING DAIRY HERDS¹
 PER COW, EASTERN NEBRASKA, 1985
 (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 Concentrate-Cows	4000 lbs	\$ 222.80	5000 lbs	\$ 278.50	6000 lbs	\$ 334.50
Hfrs	400 lbs	22.28	400 lbs	22.28	400 lbs	22.28
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		\$ 550.08		\$ 595.78		\$ 641.48
Bedding		\$ 20.00		\$ 20.00		\$ 20.00
Milk Hauling @ .65 Cwt.		72.34		92.62		112.90
Breeding Fees		13.50		17.70		21.80
Fuel & Oil - Tractor & Mach		39.64		39.64		39.64
Interest on Feed & Operating Exp.		67.76		75.07		82.31
DHIA Fee & Other Records		19.00		19.00		21.00
Veterinary & Medicine		32.24		35.36		35.36
Utilities		52.00		53.04		54.08
Supplies		33.28		33.28		33.28
Repairs-Bldg, Machinery & Equip.		44.38		43.32		42.26
Insurance on Cattle @ .35/\$100		2.80		3.50		4.20
USDA Assess. for Promotion & Adv.		15.00		19.50		24.00
Total "Cash" Costs		\$411.94		\$452.03		\$490.83
Death Loss @ 3%		\$ 48.51		\$ 63.24		\$ 81.03
Labor - 55 hrs @		302.50		302.50		302.50
Total Feed, "Cash" Costs,						
Death Loss and Labor		\$1313.03		\$1413.55		\$1515.84
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 Management		\$1633.91		\$1793.35		\$1966.80
Overhead - 5% of Cash Cost		20.60		22.60		24.54
Management - 4% of Total Receipts		53.60		68.18		82.76
Total All Costs		\$1708.11		\$1884.13		\$2074.10
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		\$1528.11		\$1687.63		\$1861.10
Per Cwt.		15.28		12.98		11.63
Net Cost of Milk Production/Cwt.						
When Overhead, Management						
and Labor are Excluded		\$ 11.51		\$ 9.96		\$ 9.07

¹The 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 1985 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 1984-1985 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 1984-1985. 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 1985 SWINE PRODUCTION COSTS

	SOW AND 2 LITTERS TO 225 LB		SOW AND 2 LITTERS TO 40 LB		FEEDER PIG FED OUT 40 TO 225 LB	
FEED						
CORN (\$2.75/BU)	198 BU	\$544.50	48 BU	\$132.00	10 BU	\$27.50
SOYBEAN MEAL (\$165.00/TON)	2312 LB	190.74	640 LB	52.80	111 LB	9.16
VIT,MIN,SALT	541 LB	63.10	132 LB	15.40	27 LB	3.15
BABY PIG FEED	186 LB	34.30	186 LB	34.30		
TOTAL FEED COST		\$832.64		\$234.50		\$39.81
FEED COST/UNIT PRODUCED		24.13		15.63/PIG		
BUILDINGS & EQUIPMENT		316.75		215.50		6.75
LABOR (\$5.50/HR)	27.25/HR	149.88	17.5/HR	96.25	0.65/HR	3.58
DEPR & DEATH LOSS ON BREEDING STOCK		28.00		28.00		
VETERINARY & MEDICINE		27.75		23.95		0.35
UTILITIES		43.10		26.70		1.05
MARKETING & TRANSPORTATION		62.50		3.80		3.90
INTEREST (13.00%)		57.55		31.55		3.10
FEED PROCESSING (\$6.00/TON)		42.36		10.95		2.10
DEATH LOSS ON FEEDER PIGS		19.75				1.40
MISCELLANEOUS		8.20		2.85		0.40
TOTAL NON-FEED COST		\$755.84		\$439.55		\$22.63
NON-FEED COST/UNIT PRODUCED		21.91/CWT		29.30/PIG		
COST OF FEEDER PIG						45.00
TOTAL COST, EXCEPT OVERHEAD & MGT		\$1,588.48		\$674.05		\$107.43
OVERHEAD (5.0%)		31.40		11.50		1.40
MANAGEMENT		67.50		52.50		1.00
TOTAL COST		\$1,687.38		\$738.05		\$109.83
TOTAL COST/UNIT PRODUCED		\$48.91/CWT		\$49.20/PIG		\$48.81

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.

AUM¹ REQUIREMENTS/COW UNITWinter: 6 Months

	No./Cow Unit		AU Equiv.		No. Mos.		AUM Needs
Cow:	0.84	x	1.00	x	6	=	5.04
Bred Heifer:	0.16	x	1.00	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:	1.00	x	1.25	x	6	=	7.50
Heifer:	0.20	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 A range = 14.4 AUM's grazing (14.4 divided by .7)

21.57 A required/cow unit

Example: Budget E-11 (wet meadow assumed)

1.8 A divided 1 T/A = 1.8 acres/cow unit

1.5 AUM's winter requirement - .05 from meadow aftergrowth =

1 AUM winter range

1 AUM winter + 9 AUM's summer = 10 AUM's

10 divided 0.7 = 14.3 A grazing needed

14.3 grazing + 1.8 meadow = 16.1 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.

¹AUM: 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 1985

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	12.00	106.80
*Protein	2.25 cwt	8.25	18.55
*Grain (1 hfr/5 cows)	1.6 bu/cow	2.75	4.40
*Salt and mineral	50 lbs	0.06	3.00
Feed Cost			\$ 207.75

Other Cash Costs:

*Veterinary and medicine		\$ 6.25
Marketing (culls only - calves sold on ranch) 2.0 cwt x \$1.50		3.00
*Cash cost buildings and equipment		2.60
Int. on animals (ave. value over life) \$550.00 x .12		66.00
**Int. on purchased feed; cash inputs \$ 34.80 x .13 x .5 yr		2.26
Miscellaneous cash costs		5.20
Cash cost other than feed		\$ 85.31

Depreciation on bull (\$ 1,500 - 560) ÷ 100 cows bred		9.40
Death Loss - breeding animals \$ 550.00 x .01		5.50
Labor 5.25 hrs. x \$ 5.50		28.87
Total: Feed, cash, depreciation, death loss, labor		\$ 336.83
Fixed costs building and equipment		5.00
Overhead \$ 45.05 x .05		2.25
Management		12.00

Total: All Costs \$ 356.08

Credit:

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 \$ 263.53

Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$ 310.03	\$ 292.81	\$ 277.40	\$ 263.53
Cost/calf sold (20% calves retained)	405.43	376.47	351.37	329.41

Ave. wt. calves sold	Cost/cwt. calves sold			
400	\$ 101.35	\$ 94.12	\$ 87.84	\$ 82.35
450	90.10	83.66	78.08	73.20
500	81.10	75.29	70.27	65.88
550	73.71	68.44	63.89	59.89
600	67.57	62.75	58.56	54.90

*Items charged interest**

ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD,
RANCH AREA 1985

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	12.00	108.00
*Protein	1 cwt	8.25	8.25
*Grain (1 hfr/15 cows)	1.6 bu	2.75	4.40
*Salt and mineral	50 lbs	.06	3.00
Feed cost			\$ 210.65

Other cash costs:

*Veterinary and medicine		\$ 6.25
Marketing (culls only - calves sold on ranch)		3.00
*Cash costs buildings and equipment		5.20
Interest on animals (average value)	\$ 550.00 × .12	66.00
**Interest on purchased feed etc.	27.10 (.5 yr) × .13	1.76
Miscellaneous cash costs		5.20
Cash costs other than feed		\$ 87.41

Depreciation on bull (\$1,500 - 560) ÷ 100 cows bred	\$ 9.40
Death loss	\$ 550.00 × .01
Labor	6 hrs × \$ 5.50

Total: Feed, cash, depreciation, death loss and labor	\$ 345.96
Fixed costs buildings and equipment	6.50
Overhead \$ 29.85 × .05	1.50
Management	12.00

Total: All costs	\$ 365.96
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Credits:

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

Total credits:	92.55
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Net cost/cow unit	\$ 273.41
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Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$ 321.66	\$ 303.79	\$ 287.80	\$ 273.41
Cost/calf sold (20% retained)	420.63	390.59	364.55	341.76

Ave. wt calves sold	Cost/cwt of calves sold			
400	\$ 105.16	\$ 97.65	\$ 91.14	\$ 85.44
450	93.47	86.80	81.01	75.95
500	84.13	78.12	72.91	68.35
550	76.48	71.02	66.28	62.14
600	70.11	65.10	60.75	56.96

*Items charged interest**

ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD
FARMING AREA 1985

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	13.50	121.50
*Grain for heifer (1 hfr/5 cows)	1.6 bu.	2.75	4.40
*Salt and mineral			3.00
Feed cost			\$ 207.65

Other cash costs:

*Veterinary and medicine		\$ 7.80
Marketing	5.6 cwt x \$ 1.50	8.40
*Cash costs on buildings and equipment		6.75
Interest on animals	\$ 550.00 x .12	66.00
*Interest on purchased feed etc.	\$ 21.95 x .13 x .5 yr	1.42
Miscellaneous cash costs		6.25
Cash costs other than feed		\$ 96.62

Depreciation, bull (1,500 - 560) ÷ 90 cows bred		\$ 10.44
Death loss	\$ 550.00 x .01	5.50
Labor	8 hrs. x \$ 5.50	44.00

Total: Feed, cash, depreciation, death & labor		\$ 364.21
Fixed costs buildings and equipment		10.50
Overhead	22.20 x .05	1.11
Management		12.00

Total: All costs		\$ 387.82
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Credits:

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

Top credits:	94.30
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Net cost/cow unit	\$ 293.56
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Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$ 345.32	\$ 326.13	\$ 308.97	\$ 293.51
Cost/calf sold (20% calves retained)	451.57	419.31	391.36	366.90

Ave. wt calves sold	Cost/cwt. calves sold			
400	\$ 112.89	\$ 104.83	\$ 97.84	\$ 91.72
450	100.35	93.18	86.97	81.53
500	90.31	83.86	78.27	73.38
550	82.10	76.24	71.15	66.70
600	75.26	69.89	65.23	61.15

*Items charged interest

ESTIMATED COSTS PER COW UNIT, BEEF COW HERD
FARMING AREA 1985

Wintered on Stalks, Stalkage, Supp., Corn:

	Quantity	Price	Cost/Cow
Feed:			
Stalkage	1.9 ton	\$ 18.00	\$ 34.20
Stalk pasture	90 days	.20	18.00
*Protein	150 lbs.	8.25/cwt	12.38
*Grain for heifer	1.6 bu.	2.75	4.40
*Grain for cow	6.4 bu.	2.75	17.60
Summer grazing	9 cow months	13.50	121.50
*Salt and mineral			3.00
Feed Cost			\$ 211.08
Other cash costs			
*Veterinary and medicine			\$ 7.80
Marketing	5.6 cwt. x \$ 1.50		8.40
*Cash costs building and equipment			6.75
Interest on ave. cow in herd	\$ 550.00 x 0.12		66.00
*Interest on purchased feed etc.	\$ 51.93 x 0.13 x .5 yr		3.38
Miscellaneous cash costs			6.25
Cash cost other than feed			\$ 98.58
Depreciation Bull (\$ 1,500 - 560) ÷ 90 cows bred			\$ 10.44
Death loss	\$ 550.00 x 01		5.50
Labor	\$ 7.25 x \$ 5.50		39.87
Total: Feed, cash, depreciation, death, labor			\$ 365.47
Fixed cost, building and equipment			10.50
Overhead \$61.90 x .05			3.10
Management			12.00
Total: All costs			\$ 391.07
Credits:			
Cull cows	0.16/cow x 950# x \$0.45	\$ 68.40	
Cull heifer	0.04/cow x 700# x 0.55	15.40	
Cull bull	0.015/cow x 1400# x .50	10.50	
Total credits:			94.30
Net cost/cow unit			\$ 296.77

Calves weaned/cow	85%	90%	95%	100%
Cost/calf produced	\$ 349.14	\$ 329.74	\$ 312.39	\$ 296.77
Cost/calf sold				
(20% calves retained)	456.57	423.96	395.69	370.96
Ave. wt. calves sold				
		Cost/cwt. calves sold		
400	\$ 114.14	\$ 105.99	\$ 98.92	\$ 92.74
450	101.46	94.21	87.93	82.44
500	91.31	84.79	79.14	74.19
550	83.01	77.08	71.94	67.45
600	76.10	70.66	65.95	61.83

*Items charged interest.

ESTIMATED COSTS OF GROWING REPLACEMENT

HEIFER FROM WEANING TO CALVING

1984-85

	Calved As			
	2 Year Old		3 Year Old	
	Quantity	Value	Quantity	Value
Feed: Alfalfa hay @ \$45.00 stacked	1.75 ton	\$ 78.75	3 ton	\$ 135.00
Stalk pasture @ \$.12/day & .18/day	150 days		240 days	
*Grain @ \$2.75	8 bu.	22.00		
Summer pasture \$ 12/cow month	3.6	43.29	9.1	109.20
*Salt and mineral		<u>2.50</u>		<u>5.00</u>
Total feed		\$164.45		\$283.40
Cash costs other than feed:				
*Veterinary and medicine		\$ 4.36		\$ 5.20
*Cash costs building and equipment		7.02		10.19
*Interest on purchased items at 13% (.5 yr.)		2.43	(1.5 yr.)	3.86
Interest on ave. value of hfr at weaning				
\$250.00 x .12 x (17 ÷ 12 (17 mos)		42.50	(29 mos)	72.50
Miscellaneous cash costs		<u>5.20</u>		<u>8.32</u>
Cash costs other than feed		\$ 61.51		\$100.07
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.	<u>52.52</u>	14 hrs.	<u>77.00</u>
Total fixed costs		\$ 75.22		\$103.64
Total except overhead and management		\$301.18		\$487.11
Overhead (cash costs x .05)		1.92		2.31
Management		<u>5.50</u>		<u>8.00</u>
Total all costs		\$308.60		\$497.42
Value of heifer at weaning		<u>250.00</u>		<u>250.00</u>
Total		\$558.60		\$747.42

ESTIMATED ANNUAL COST OF KEEPING A BULL - 1985

Costs	¹ 3 Years		² 4 Years	
	Quantity	Value	Quantity	Value
Feed costs:				
Alfalfa hay @ \$45/ton stacked	1.5 ton	\$ 67.50		
Prairie hay @ \$45/ton stacked			1.5 ton	\$ 67.50
Winter pasture stalks @ \$.25/day	90 days	22.50	90 days	22.50
Protein @ 1.5 lb./day x .0825/lb.			100 days	12.38
Salt and mineral		5.00		5.00
Summer pasture @ \$ 13/mo.	5.0 mos	<u>65.00</u>		<u>65.00</u>
Total feed costs		\$ 160.00		\$ 172.38
Other cash costs:				
Veterinary and medicine		\$ 13.73		\$ 13.73
Cash costs buildings and equipment		3.90		3.02
Interest on animal (\$1,030 ave. x 12%)		123.60		123.60
Interest on feed @ 13% for 1/2 year		10.40		11.62
Miscellaneous cash costs		<u>7.28</u>		<u>7.28</u>
Total cash costs		\$ 158.91		\$ 158.97
Fixed costs:				
Death loss @ 1/2% ave. value		\$ 5.15		\$ 5.15
Depreciation (1,500 - 560 ÷ by 3 or 4 yrs)		313.33		235.00
Labor @ \$5.50	10 hrs	55.00	7.5 hrs	41.25
Fixed costs buildings and equipment		<u>14.00</u>		<u>5.80</u>
Total fixed costs except overhead and management		\$ 387.88		\$ 287.20
Overhead		1.50		1.50
Management		<u>11.00</u>		<u>11.00</u>
Total all costs		\$ 719.29		\$ 631.05
Total cost/cow	30 cows	\$ 23.98	25 cows	\$ 25.24

¹General farming area²Ranching area

ESTIMATED COSTS OF WINTERING STEER CALVES TO GAIN .5 LB/DAY RANCH AREA - 1984-85

Costs	Prairie Hay		Alfalfa and Stalks	
	Quantity	Value	Quantity	Value
Feed: *Corn @ \$2.75/bu	5.36 bu	\$ 14.74		
Stacked hay @ \$45 alfalfa;				
\$45 prairie	1 ton	45.00 ¹	.9 ton	\$ 40.50
Stalk pasture @ \$.12/day			60 days	7.20
*Protein	100 cwt	8.25		
*Salt and mineral		1.35		1.35
Feed costs		\$ 69.34		\$ 49.05
Other cash costs:				
*Veterinary and medicine		5.20		5.20
Marketing (sold on ranch or kept to graze)		0.00		0.00
*Cash costs, buildings and equipment		2.34		2.34
Interest on animal 200 day @ 12% x \$295		19.40		19.40
*Interest @ 13% for 1/2 year		2.10		.57
Miscellaneous cash costs		5.30		5.30
Total of other than feed cash costs		\$ 34.34		\$ 32.81
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		\$127.37		\$102.25
Overhead 5% cash costs		1.60		0.45
Management		5.50		5.50
Total growing cost		\$134.47		\$108.20
Steer value (in @ \$0.64/lb) ²	400	288.00		288.00
Total all costs		\$422.47		\$396.20
Feed cost/cwt gain (100#)		\$ 69.34		\$ 49.05
Cost/cwt gain w/o overhead and management		\$127.37		\$102.25
Cost/cwt gain, total costs		\$134.47		\$108.20
Break-even selling price/cwt @ 550#		\$ 76.81		\$ 72.04

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 \$ 9.60.

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 - 1984-85

Costs	Prairie Hay		Corn Silage	
	Quantity	Value	Quantity	Value
Feed: Prairie hay @ \$45 ¹	1.3 ton	\$ 58.50		
Silage @ \$24 as fed ²			2.8 ton	\$ 67.20
*Corn @ \$ 2.75	10.7 bu.	29.43		
*Soybean meal @ \$.0825/lb.	200 lb	16.50	200 lb	\$ 16.50
Stalk pasture @ 12 cents/day			60 days	7.20
*Salt and mineral		<u>1.60</u>		<u>1.60</u>
Feed costs		\$106.03		\$ 92.50
Other cash costs:				
*Veterinary and medicine		\$ 5.30		\$ 5.30
Marketing (sold on ranch or kept)		0.00		0.00
*Cash building and equipment costs		4.94		4.94
Interest on animals				
12% x \$292.50 x .55 yr.		19.30		19.30
*Interest @ 13% for 1/2 year		4.31		2.39
Miscellaneous cash costs		<u>5.25</u>		<u>5.25</u>
Cash cost other than feed		\$ 39.10		\$ 37.18
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	<u>14.30</u>	2.6 hrs	<u>14.30</u>
Total growing costs except overhead and management		\$169.82		\$155.37
Overhead 5% cash costs		3.31		1.84
Management		<u>5.00</u>		<u>5.00</u>
Total growing cost		\$178.13		\$162.21
Steer calf value @ \$0.64/lb ³	450 lbs	<u>288.00</u>		<u>288.00</u>
Total all costs		\$466.13		\$450.21
Feed cost/cwt. gain (200 lbs.)		\$ 53.02		\$ 46.25
Cost/cwt. gain except overhead and management		84.91		77.69
Total cost/cwt. gain		89.07		81.11
Break-even price, all costs @ 650 lbs.		<u>\$ 71.71</u>		<u>\$ 69.26</u>

*Items charged interest

¹ A \$10 change in hay price per ton 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 - 1984-85

Costs	Wintered to Gain			
	1 lb/day		0.5lb/day	
	Quantity	Value	Quantity	Value
Feed: Prairie hay @ \$45 ¹ (stacked)	1.3 ton	\$ 58.50		
Alfalfa hay @ \$45 ¹ (stacked)			.9 ton	\$ 40.50
*Corn @ \$2.75	10.7 bu.	29.43		
*Protein @ \$.0825/lb	200 lb	16.50		
Stalk pasture @12 cents/day			60 days	7.20
Summer pasture @ \$9/mo.	5 mos	45.00		45.00
*Salt and mineral		<u>3.25</u>		<u>3.00</u>
Feed costs		\$152.68		\$ 95.70
Other cash costs:				
*Veterinary and medicine		\$ 5.82		\$ 5.82
Marketing @ 1.1 cents/lb		8.80		7.80
*Miscellaneous cash costs		6.24		6.24
*Cash costs, buildings and equipment		6.24		6.24
Interest on animals @12%	320 days	29.96	320 days	29.96
Interest on * items @13%	.5 yr	<u>4.94</u>		<u>1.38</u>
Cash costs other than feed		\$ 62.00		\$ 57.44
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	<u>19.80</u>	3.60 hrs	<u>16.50</u>
Growing cost without overhead and management		\$244.75		\$179.91
Overhead 5% x * items		3.80		1.07
Management		<u>6.00</u>		<u>6.00</u>
Total growing cost		\$254.55		\$186.48
Steer cost @ \$.65/lb ²	425 lbs	<u>276.25</u>		<u>276.25</u>
Total all costs		\$530.80		\$463.23
Feed cost per cwt. gain (375# & 285#)		\$ 40.71		\$ 33.58
Cost per cwt. gain except overhead and management		65.27		65.13
Cost per cwt. gain, total cost		\$ 67.88		\$ 65.60
Break-even	800 lbs	\$ 66.35	710 lbs	\$ 65.24
*Items charged interest				

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

²A \$1/cwt. price change per cwt., changes the break-even price by \$0.59 for the 800 lb steer and by \$.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 - 1984-85

	Quantity	Value
Feed: Alfalfa hay @ \$ 45 (baled)	1 ton	\$ 45.00
Corn stalk pasture @ 12 cents/day	2 mos	7.20
*Corn @ \$ 2.75	12.1 bu	33.28
*Salt and mineral		<u>2.50</u>
Feed cost		\$ 87.98
Other cash costs:		
*Veterinary and medicine		\$ 7.28
Marketing		8.10
*Cash costs buildings and equipment		6.24
Interest		
@ 12% x \$292.50	200 days	19.23
Interest @ 13% on * items	200 days	3.52
Miscellaneous		<u>5.00</u>
Total cash cost		\$ 49.13
Fixed costs:		
Death loss 1.5%	\$ 292.50	\$ 4.39
Fixed cost facilities		12.00
Labor @ \$ 5.50	\$ 2.65	<u>14.57</u>
Growing cost except overhead and management		\$168.07
Overhead 5% * items		\$ 2.47
Management		<u>5.50</u>
Total growing cost		\$176.04
Steer cost @ \$0.64/lb. ¹	450 lbs	<u>288.00</u>
Total all cost		\$464.04
Feed cost per cwt. gain	250 lbs.	\$ 35.19
Growing cost per cwt. gain except overhead and management		\$ 67.23
Total cost per cwt. gain		\$ 70.42
Break-even price (all costs)	700 lbs.	\$ 66.29

*Items charged interest

¹A 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 - 1985

Costs	Quantity	Price	Cost
Feed: Pasture ¹	4 mos	\$11/steer/mo	\$ 44.00
*Salt and mineral			1.50
Feed cost			\$ 45.50
Other cash costs:			\$ 3.64
*Veterinary and medicine			3.64
*Miscellaneous cash costs			9.50
Marketing	730 lbs.	.013/lb	2.60
*Cash costs of equipment			14.30
Interest on animal 1/3 year	\$357.50	0.12	.49
Interest on * items 1/3 year	11.00	0.13	
Total other cash costs			\$ 34.17
Death loss	\$357.50	.01	3.58
Labor	1.25 hrs.	\$5.50	6.87
			\$ 90.12
Growing costs without overhead and management			.57
Overhead 5% * items			6.00
Management			\$ 96.69
Total growing cost			\$ 320.00
Steer cost ²	550 lbs.	.64	\$ 416.69
Total all costs			\$ 25.28
Feed cost per cwt. gain ¹ (180 lbs.)			\$ 50.06
Growing cost without overhead and management ¹			\$ 53.72
Total growing cost per cwt. ¹			\$ 57.08
Break-even price @730 lbs. ¹			

*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 - 1984-85

Costs	Price	Amount
Feed:		
*Corn, 19 bu.	\$2.75/bu	\$ 52.25
Alfalfa hay baled, 0.26T	\$ 45/T	11.70
Silage, 1.4T	\$ 24/T	33.60
*Supplement, 76 lbs.	\$.0825/lb	6.27
*Salt and mineral		<u>1.50</u>
Total feed cost		\$105.32
Other cash costs:		
*Veterinary and medicine		\$ 5.46
Marketing @ \$.012/lb.		9.00
*Miscellaneous cash costs		3.38
*Cash costs on buildings and equipment		8.89
Interest on animals 12% x .397 yr.		13.16
*Interest on feed and cash costs @ 13% x .4 yr		<u>3.21</u>
Total of other cash costs		\$ 43.10
Death Loss 1.76% 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		\$176.75
Overhead @ 5% * items		4.05
Management		<u>10.00</u>
Total Cost of Gain		\$190.80
Steer Cost: 425 x \$64		<u>272.00</u>
TOTAL COST OF 750 LB. FEEDER		\$462.80
Feed cost/cwt. gain (325)		\$ 32.41
Cost Gain w/o Overhead and management		54.38
Total Cost Gain		58.71
Break-even selling price @ 750 lb.		\$ 61.71

*Items charge interest

ESTIMATED COSTS OF FEEDING OUT

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

	400 lb. Calf	650 lb. Yearling
Feed:		
Silage @ \$24/ton	8.5 ton \$204.00	6.75 ton \$162.00
Protein @.0825/lb	365 lb. 30.11	225 lb. 18.56
Salt & Mineral	2.55	2.55
Total Feed Costs	\$236.66	\$183.11
Other Cash Costs:		
Vet & Medicine	5.72	4.60
Marketing	17.81	17.81
Misc. Cash Costs	8.32	7.75
Cash Costs on Building & Equip.	22.36	18.88
Int. on Animal Costs @ 12% - 365 days	31.20	225 days 29.02
Int. on 1/2 Feed & Opr. costs @ 12%	365 days 20.74	225 days 10.07
Total Other Cash Costs	\$106.15	\$ 88.13
Total Feed & Cash Costs	342.81	281.93
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.	401.12	327.82
Overhead	4.32	3.15
Management	10.00	10.00
Total Cost of Gain	\$415.44	\$340.97
Steer Cost	64 cents/lb. 256.00	62 cents/lb. 403.00
Total Cost of Mkt. We. Steer	1050 lb. \$671.44	1100 lb. \$743.97
Change for each \$/cwt		
Change in Purchase Price	4.50	7.40
Feed Cost/cwt. Gain	6.5 cwt 36.41	4.5 cwt 43.07
Cost/cwt. Gain w/o Ovhd. & Mngmt.	6.5 cwt 61.71	4.5 cwt 72.58
Total Cost/cwt. Gain	6.5 cwt 63.95	4.5 cwt 75.41
Break-even Selling Point	10.5 cwt 65.77	11 cwt 66.31
Change in Break-even 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

		Corn Cost			
	Quantity	\$ 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 @ .0825 cents	210 lb.	17.33	48.85	48.85	48.85
Salt and Mineral		1.30			
Total Feed Costs		231.38	258.85	276.35	293.85
Other Cash Costs:					
Vet & Medicine		6.08			
Marketing		17.80			
Misc. Cash Costs		6.29	71.44	71.44	71.44
Cash Cost of Building & Equip.		16.17			
Interest on Animal @ 12% .63 yr.		23.44			
Interest on Feed and					
Opr. Costs @12%	.63 yr.	11.28	11.94	12.49	13.04
Total Other Cash Costs		81.06	83.39	83.93	84.48
Total Feed and Cash Costs		312.44	342.24	360.28	378.33
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.		361.84	391.64	409.68	427.73
Overhead		2.55	12.55	12.55	12.55
Management		10.00			
Total Cost of Gain		374.39	404.19	422.23	440.28
Cost of Steer, @ 62 cents	500 lb.	310.00	310.00	310.00	310.00
Total Cost of 1100 lb. Steer		684.39	714.19	732.23	750.28
Change in Total Cost For Each					
\$1/cwt change in purchase price		5.48	5.48	5.48	5.48
Feed Cost/cwt. Gain	6 cwt	38.56	43.14	46.06	48.98
Cost/cwt. gain w/o Ovhd & Mgmt	6 cwt	60.31	65.27	68.28	71.29
Total Cost /cwt. gain	6 cwt	62.40	67.37	70.37	73.38
Break-even Selling Price	11 cwt	62.27	64.93	66.57	68.21
Change in Break-even Point for each:					
\$1/cwt. change in feeder price		.53	.53	.52	.52
1% change in interest rate		.27	.27	.28	.28

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

		Corn Cost			
		Quantity	\$ 2.75	\$ 3.00	\$ 3.25 \$ 3.50
Feed:					
Corn	53 bu.	145.75	159.00	172.25	185.50
Hay @ \$45	.22 Ton	9.90			
Protein @ .825 cents	155 lb.	12.79	31.35	31.35	31.35
Salt & Mineral		1.30			
Total Feed Costs		169.74	190.35	203.60	216.85
Other Cash Costs:					
Vet & Medicine		4.63			
Marketing		17.80			
Misc. Cash Costs		6.29	67.78	67.78	67.78
Cash Costs on Bldg. & Equip.		16.43			
Interest on Animal @ 12% .38 yr.		21.07			
Int. on Feed & Opr. Costs		5.29	5.59	5.90	6.20
Total Cash Costs		71.51	73.37	73.68	73.98
Total Feed and Cash Costs		241.25	263.72	277.28	290.83
Death Loss 1%		4.62			
Fixed Costs on Facilities		10.18	27.20	27.20	27.20
Labor @ \$5.50	2.25 hrs.	12.40			
Cost of Gain Expt. Ovhd & Mgmt.		268.45	290.92	304.48	318.03
Overhead Management		2.25	12.25	12.55	12.55
		10.00			
Total Cost of Gain		280.70	303.47	317.03	330.58
Cost of Steer @ 66 cents	700 lb.	462.00	462.00	462.00	462.00
TOTAL COST OF 1100 LB. STEER		742.70	765.47	779.03	792.58
Change in Total Cost for Each:					
\$1/cwt Change in Purchase Price		7.39	7.39	7.39	7.39
Feed Cost/cwt. Gain	4 cwt	42.44	45.59	50.90	54.21
Cost/cwt Gain w/o ovhd. & mgmt.	4 cwt	67.11	72.73	76.12	79.51
Total Cost/cwt Gain	4 cwt	70.18	75.88	79.26	82.65
Break-even Selling Price/cwt	11 cwt	67.52	69.59	70.82	72.05
Change in break-even for each:					
\$1/cwt. change in Purchase Price		.71	.71	.71	.71
1% Change in Interest Rate		.20	.20	.20	.20

APPENDIX I

ESTIMATED 1985 IRRIGATION COSTS

APPENDIX I

ESTIMATED IRRIGATION COSTS, 1985

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 1985. Irrigation equipment, well drilling and land shaping costs which were collected by personal visits or with a telephone survey of selected dealers in November - December 1984 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 <u>150' hd, diesel</u> 60 continuous brake hp	High Pressure Center Pivot System (10 Tower*) 800 gpm, 65 PSI 130 ac <u>325' hd, diesel</u> 100 continuous brake hp	Low Pressure Center Pivot System (10 Tower**) 800 gpm, 35 PSI 130 ac <u>230' hd, diesel</u> 80 continuous brake hp
Well (25')	\$ 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 (9 tower electric)	- - -	31,000	33,000
Electric Generator	- - -	1,600	1,600
Leveling or Land Shaping	20,000	4,000	4,000
Reuse System (Elec. Motor Pump & Buried PVC Pipe & Risers)	<u>8,500</u>	<u>- - -</u>	<u>- - -</u>
Total Investment	\$ 69,620	\$ 67,920	\$ 67,895

* 7 Tower C-P System would be about \$3,000 less than 10 Tower C-P System.

**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 life)
Electric	5.00%	(20 yr life)
Gearhead	6.67%	(15 yr life)
Fuel Tanks & Lines	5.00%	(20 yr life)
Pipe	6.67%	(15 yr life)
Sprinkler System	6.67%	(15 yr life)
Reuse System	4%	(25 yr life)

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 1985 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 cents per kwh
Natural Gas	\$ 3.30 per 1,000 cu.ft.(MCF)
Propane	55 cents per gallon
Diesel	90 cents 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	41.32	49.65	59.27	67.74
Natural Gas	43.26	50.39	56.34	*
Propane	43.99	51.13	57.07	*
Diesel	47.29	56.80	65.10	78.77

Diesel & Lubrication (per acre ft.)

Electric	10.64	18.45	27.81	37.15
Natural Gas	6.79	12.88	18.96	*
Propane	9.84	18.63	27.40	*
Diesel	9.01	17.06	25.11	33.16

Repair & Maintenance Costs (per acre ft.)

Electric	2.87	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 Cost (per acre):

Electric	48.33	54.64	60.64	65.89
Natural Gas	48.66	54.79	*	*
Propane	49.23	55.36	*	*
Diesel	55.64	62.34	70.52	80.54

Energy & Lubrication Costs (per acre ft.):

Electric	29.89	39.24	48.59	57.93
Natural Gas	19.35	25.43	*	*
Propane	27.97	36.74	*	*
Diesel	25.63	33.68	41.73	49.78

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	11.47	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	46.33	52.43	58.73	64.73
Natural Gas	48.17	52.69	58.82	*
Propane	48.74	53.27	59.39	*
Diesel	53.25	59.67	66.37	74.55

Energy & Lubrication Costs (per acre ft.):

Electric	21.25	30.60	39.95	49.30
Natural Gas	13.72	19.75	25.89	*
Propane	19.86	28.63	37.41	*
Diesel	18.19	26.24	34.29	42.34

Repair & Maintenance Costs (per acre ft.):

Electric	8.38	8.49	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 1985 ESTIMATED CROP PRODUCTION COSTS

Crop	Center Field Irrigated			Non-Irrigated		
	41'x13'	52'x75'	3'x10'	41'x13'	52'x75'	3'x10'
Costs	10.00	15.00	1.00	10.00	15.00	1.00
Seed	1.00	1.00	1.00	1.00	1.00	1.00
Fertilizer	1.00	1.00	1.00	1.00	1.00	1.00
Pesticides	1.00	1.00	1.00	1.00	1.00	1.00
Labor	1.00	1.00	1.00	1.00	1.00	1.00
Harvesting	1.00	1.00	1.00	1.00	1.00	1.00
Transportation	1.00	1.00	1.00	1.00	1.00	1.00
Marketing	1.00	1.00	1.00	1.00	1.00	1.00
Total	15.00	23.00	3.00	15.00	23.00	3.00
Yield	1.00	1.00	1.00	1.00	1.00	1.00
Cost per Unit	15.00	23.00	3.00	15.00	23.00	3.00
Cost per Acre	15.00	23.00	3.00	15.00	23.00	3.00
High Yield - 11.5 of Exp.	15.00	23.00	3.00	15.00	23.00	3.00
Low Yield - 8.5 of Exp.	15.00	23.00	3.00	15.00	23.00	3.00

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	\$395.06	\$134.85	\$158.61	\$167.33	\$165.79	\$181.67
Labor	49.24	41.97	33.92	44.45	28.72	16.91
Establishment Charge/Year	-----	-----	-----	-----	-----	32.42
Machinery Ownership	194.62	112.42	90.84	93.60	62.02	3.032
Land Charge & Land Taxes	106.10	106.10	106.10	106.10	106.10	106.10
Overhead	19.75	6.67	7.93	8.37	8.29	9.08
Management Charge	46.00	25.00	14.00	12.00	7.00	12.00
Total Cost	810.77	427.09	411.39	431.84	377.93	361.21
Expected Yield Per Acre	23 T	20 cwt	140 bu	20 T	3.5 T	6 T
Cost Per Unit For: Expected Yield	\$ 35.25	\$ 21.35	\$ 2.94	\$ 20.37	\$107.98	\$ 60.20
High Yield-115% of Exp.	30.65	18.57	2.55	17.71	93.90	52.35
Low Yield-85% of Exp.	41.47	25.12	3.46	29.96	127.04	70.82

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
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Costs Per Acre

ts Per Acre	A9	A10	A11	A12	A13	A14	A16	A17	A18	A19
Total Cash Costs	\$312.82	\$141.87	\$565.63	\$194.73	\$ 94.60	\$205.59	\$ 43.92	\$ 47.21	\$ 72.52	\$ 37.17
Labor	25.75	15.45	35.77	13.59	9.90	15.53	6.00	6.57	3.15	5.10
Establishment Charge/Year	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Machinery Ownership	216.29	139.45	125.59	127.69	119.43	117.85	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	15.64	7.09	28.28	9.74	4.73	10.28	2.20	2.36	3.63	1.86
Management Charge	40.00	25.00	66.25	12.00	12.00	12.00	5.25	5.25	5.25	2.77
Total Cost	669.51	387.87	971.52	416.74	299.66	457.05	150.53	162.12	155.05	114.36

Expected Yield Per Acre

ected 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	33.48	19.39	3.67	3.47	3.75	76.17	4.30	4.63	4.43	6.18
High Yield-115% of Exp.	29.11	16.86	3.19	3.02	3.26	66.23	3.74	4.02	3.85	5.35
Low Yield-85% of Exp.	39.39	22.81	4.32	4.79	4.41	89.61	5.06	5.45	5.21	7.27

SOUTHWEST NEBRASKA

	<u>Gravity Irr.</u>		<u>Center Pivot Irrigation</u>								
	Corn for Grain	Corn Silage	Corn for Grain	Corn Silage	Pinto Beane	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	\$171.40	\$168.32	\$229.93	\$215.96	\$135.38	\$104.66	\$ 83.23	\$202.27	\$ 66.14	\$141.06	\$ 70.22
Labor	19.60	22.25	12.07	15.19	13.83	8.79	4.97	4.40	3.84	4.40	7.55
Establishment Charge/Year	-----	-----	-----	-----	-----	-----	-----	17.89	-----	12.14	-----
Machinery Ownership	97.18	115.44	109.20	138.48	105.53	93.28	10.78	64.00	8.79	64.00	92.18
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	8.57	8.42	11.50	10.80	6.77	5.23	4.16	10.11	3.31	7.05	3.51
Management Charge	13.50	14.00	13.50	12.60	15.00	13.50	0	12.37	0	13.20	13.00
Total Cost	\$357.49	\$375.67	\$415.61	\$432.43	\$315.90	\$264.86	\$103.14	\$350.54	\$ 82.07	\$281.25	\$225.87
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	\$ 2.65	\$ 18.78	\$ 3.08	\$ 24.02	\$ 15.80	\$ 5.89	\$103.14	\$ 63.73	\$ 82.07	\$ 23.44	\$ 3.47
High Yield-115% of Exp.	2.30	16.33	2.68	20.89	13.74	5.12	89.69	55.42	71.37	20.38	3.02
Low Yield-85% of Exp.	3.12	22.09	3.62	28.26	18.59	6.93	121.34	74.97	96.55	27.58	4.08

SOUTHWEST NEBRASKA

Platte Valley		Non-Irrigated							
Corn	Alfalfa	Wheat	Wheat	Wheat	Wheat	Corn	Grain		
Grain	Sub-	Stubble	Clean	Cont.	Fl.by	Fl.by	Sorghum	Sorghum	Cane
Ditch	Irr.	Mulch	Till	Chemicals	Corn	Wheat		No-Till	Hay
Irr.					Eco-Fal.	Eco-Fal.			

Costs Per Acre	B4	B11	B15	B16	B17	B18	B19	B20	B21	B22
Total Cash Costs	\$183.14	\$ 46.07	\$ 35.99	\$ 36.07	\$ 49.37	\$39.15	\$ 81.93	\$ 43.84	\$ 77.03	\$ 43.25
Labor	22.24	5.66	8.29	7.59	3.48	7.88	4.99	9.31	3.39	5.68
Establishment Charge/Year	-----	17.50	-----	-----	-----	-----	-----	-----	-----	-----
Machinery Ownership	63.99	34.41	30.71	32.41	16.18	34.19	31.95	39.24	24.45	20.69
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	9.16	2.30	1.80	1.80	2.47	1.96	4.10	2.19	3.85	2.16
Management Charge	14.00	13.50	6.30	5.55	4.50	6.30	6.50	4.00	6.00	6.00
Total Cost	\$408.52	\$245.45	\$146.09	\$146.42	\$107.50	\$136.73	\$176.71	\$130.08	\$146.22	\$109.29
Expected Yield Per Acre	140 bu	6 T	42 bu	37 bu	30 bu	42 bu	65 bu	40 bu	60 bu	3 T
Cost Per Unit For:										
Expected Yield	\$ 2.92	\$ 40.91	\$ 3.48	\$ 3.96	\$ 3.58	\$ 3.26	\$ 2.72	\$ 3.25	\$ 2.44	\$ 36.43
High Yield-115% of Exp.	2.54	35.57	3.03	3.44	3.11	2.83	2.37	2.82	2.12	31.68
Low Yield-85% of Exp.	3.43	48.13	4.09	4.66	4.21	3.84	3.20	3.82	2.87	42.86

NORTHERN NEBRASKA

	<u>Center Pivot Irrigated</u>						<u>Wet</u>	<u>Upland</u>
	<u>Corn for Grain</u>	<u>Corn Silage</u>	<u>Estab. Alfalfa</u>	<u>Alfalfa Hay</u>	<u>Estab. Grass</u>	<u>Pasture</u>	<u>Wet Meadow Wild Hay</u>	<u>Upland Wild Hay</u>
	B24	B25	B26	B27	B28	B29	B30	B31
Costs Per Acre								
Total Cash Costs	\$175.51	\$223.59	\$ 77.26	\$ 88.68	\$ 88.19	\$112.75	\$ 6.23	\$ 4.92
Labor	12.46	10.09	3.71	11.92	4.42	3.30	2.80	4.45
Establishment Charge/Year	-----	-----	-----	13.68	-----	15.12	-----	-----
Machinery Ownership	96.31	80.36	5.27	71.68	6.40	53.00	6.35	7.11
Land Charge & Land Taxes	24.50	24.50	0.00	24.50	0.00	24.50	21.00	8.75
Overhead	8.78	11.18	3.86	4.43	4.41	5.64	0.31	0.25
Management Charge	13.00	12.60	0.00	12.50	0.00	20.00	1.25	1.40
Total Cost	330.54	370.32	90.11	227.39	103.42	234.30	37.94	26.88
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	\$ 2.54	\$ 20.57	\$ 90.11	\$ 45.48	\$103.42	\$ 23.43	\$ 30.35	\$ 26.88
High Yield-115% of Exp.	2.21	17.89		39.55		20.37	26.39	23.37
Low Yield-85% of Exp.	2.99	24.20		53.51		27.56	35.71	31.62

CENTRAL NEBRASKA

	<u>Center Pivot Irrigated</u>			<u>Gravity Irrigated</u>				
	Corn for Grain	Corn Silage	Grain Sorghum	Corn for Grain	Corn Silage	Soy- Beans	Estab. Alfalfa	Alfalfa Hay
Costs Per Acre	C2	C3	C4	C5	C6	C7	C8	C9
Total Cash Costs	\$150.10	\$196.87	\$ 92.49	\$142.43	\$189.46	\$ 61.97	\$ 68.57	\$168.37
Labor	14.83	13.19	11.65	18.46	16.82	12.43	8.49	16.49
Establishment Charge/Year	_____	_____	_____	_____	_____	_____	_____	18.86
Machinery Ownership	107.41	83.53	98.83	104.23	83.24	84.69	13.82	74.72
Land Charge & Land Taxes	58.80	58.80	58.40	95.90	95.90	95.90	0.00	95.90
Overhead	7.51	9.84	4.62	7.12	9.47	3.10	3.43	8.42
Management Charge	13.50	12.00	11.50	14.50	12.00	14.10	0.00	14.00
Total Cost	\$352.15	\$374.24	\$272.90	\$382.65	\$406.90	\$271.99	\$ 94.31	\$396.76
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	\$ 2.61	\$ 18.71	\$ 2.42	\$ 2.64	\$ 20.34	\$ 5.79	\$ 94.31	\$ 56.68
High Yield-115% of Exp.	2.26	16.27	2.10	2.29	17.69	5.03		49.29
Low Yield-85% of Exp.	3.07	22.01	2.85	3.10	23.93	6.81		66.68

CENTRAL NEBRASKA

	Non-Irrigated											
	Corn for Grain	Corn Grain Eco-Fal.	Corn Silage	Grain Sorghum	Grain Sorghum Eco-Fal.	Grain Sorghum No Till	Soy- Beans	Wheat Cont.	Wheat No Till	Wheat Fallow 3rd Yr.	Estab. Alfalfa	Alfalfa Hay
Costs Per Acre	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21
Total Cash Costs	\$ 60.30	\$ 83.45	\$ 87.68	\$ 49.40	\$ 67.76	\$ 73.62	\$ 40.18	\$ 30.84	\$ 43.80	\$ 35.96	\$ 47.12	\$ 67.79
Labor	8.94	6.32	8.35	8.25	6.32	4.24	8.38	6.49	4.53	7.60	6.06	5.49
Establishment Charge/Year	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	14.78
Machinery Ownership	36.79	31.95	21.06	32.97	28.88	23.29	27.89	29.29	20.22	34.45	18.38	10.99
Land Charge & Land Taxes	58.80	88.20	58.80	58.80	88.20	58.80	58.40	58.40	58.80	88.20	0.00	58.80
Overhead	3.02	4.17	4.38	2.47	3.39	3.68	2.01	1.54	2.19	1.80	2.36	3.39
Management Charge	6.50	8.00	5.40	7.00	8.50	8.50	9.00	5.85	7.50	7.35	0.00	7.00
Total Cost	\$174.35	\$222.10	\$185.68	\$158.90	\$203.04	\$172.13	\$146.26	\$132.81	\$137.04	\$175.35	\$ 73.92	\$168.24
Expected Yield Per Acre	65 bu	80 bu	9 ton	70 bu	85 bu	85 bu	30 bu	39 bu	50 bu	49 bu	0	3.5 ton
Cost Per Unit For:												
Expected Yield	\$ 2.68	\$ 2.78	\$ 20.63	\$ 2.27	\$ 2.39	\$ 2.03	\$ 4.88	\$ 3.41	\$ 2.74	\$ 3.58	\$ 73.92	\$ 48.07
High Yield-115% of Exp.	2.33	2.42	17.94	1.97	2.07	1.76	4.24	2.96	2.38	3.11		41.80
Low Yield-85% of Exp.	3.15	3.27	24.27	2.67	2.81	2.39	5.74	4.01	3.22	4.21		56.55

NORTHEAST NEBRASKA

	Center Pivot Irrigated			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	\$197.70	\$186.46	\$ 74.41	\$105.42	\$101.19	\$ 51.61	\$ 56.30
Labor	14.74	13.98	11.44	13.25	10.33	11.01	4.87
Establishment Charge/Year	-----	-----	-----	-----	-----	-----	-----
Machinery Ownership	88.39	100.73	101.56	55.27	45.29	49.94	26.31
Land Charge & Land Taxes	70.00	87.50	87.50	70.00	70.00	70.00	70.00
Overhead	9.89	8.32	3.72	5.27	5.06	2.58	2.82
Management Charge	14.00	13.00	13.50	7.50	7.50	9.00	6.40
Total Cost	\$394.72	\$411.00	\$292.12	\$256.71	\$239.37	\$194.14	\$166.70
Expected Yield Per Acre	140 bu	130 bu	45 bu	75 bu	75 bu	30 bu	80 bu
Cost Per Unit For:							
Expected Yield	\$ 2.82	\$ 3.16	\$ 6.49	\$ 3.42	\$ 3.16	\$ 6.47	\$ 2.08
High Yield-115% of Exp.	2.45	2.75	5.64	2.97	2.75	5.63	1.81
Low Yield-85% of Exp.	3.32	3.72	7.64	4.02	3.72	7.61	2.45

NORTHEAST NEBRASKA

Non-Irrigated Continued

	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	\$120.13	\$ 54.80	\$ 57.07	\$ 34.57	\$ 43.23
Labor	3.20	2.48	4.62	23.81	10.61
Establishment Charge/Year	-----	-----	-----	17.14	17.14
Machinery Ownership	12.48	5.05	15.26	55.09	47.16
Land Charge & Land Taxes	70.00	0.00	0.00	70.00	70.00
Overhead	6.01	2.74	2.85	1.73	2.16
Management Charge	6.00	0.00	0.00	6.00	6.00
Total Cost	\$217.81	\$ 65.06	\$ 80.17	\$208.34	\$196.31
Expected Yield Per Acre	3 ton	0	0	3 ton	3 ton
Cost Per Unit For:					
Expected Yield	\$ 72.60	\$ 65.06	\$ 80.17	\$69.45	\$ 65.44
High Yield-115% of Exp.	63.13			60.39	56.90
Low Yield-85% of Exp.	85.41			81.71	76.99

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	\$181.67	\$ 79.62	\$ 85.48	\$ 48.32	\$ 49.70	\$ 46.42	\$ 62.70	\$ 74.40	\$ 46.10	\$ 69.42	\$105.91
Labor	13.09	8.89	8.72	9.13	7.65	6.65	4.98	5.50	20.67	3.31	.41
Establishment Charge/Year	-----	-----	-----	-----	-----	-----	-----	-----	23.13	23.13	-----
Machinery Ownership	103.72	94.54	44.74	43.81	40.80	34.26	18.87	21.08	67.43	17.25	.79
Land Charge & Land Taxes	105.00	105.00	93.00	93.00	93.00	93.00	0.00	93.00	93.00	93.00	93.00
Overhead	9.08	3.98	4.27	2.42	2.48	2.32	3.13	3.72	2.30	3.47	5.30
Management Charge	14.50	15.00	8.50	8.00	10.50	6.75	0.00	4.00	7.00	7.00	7.00
Total Cost	\$427.06	\$307.03	\$244.72	\$204.68	\$204.13	\$189.40	\$ 86.54	\$201.70	\$259.63	\$216.58	\$235.54
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	\$ 2.95	\$ 6.14	\$ 2.88	\$ 2.56	\$ 5.83	\$ 4.21	\$ 89.68	\$100.85	\$ 74.18	\$ 61.88	\$ 67.30
High Yield-115% of Exp.	2.57	5.34	2.20	2.23	5.07	3.66		87.70	64.50	53.81	58.52
Low Yield-85% of Exp.	3.47	7.22	3.39	3.01	6.86	4.95		118.65	87.27	72.80	79.18

SOUTHEAST NEBRASKA

	<u>C.P. Irrig.</u>		<u>Non-Irrigated</u>						
	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	\$155.62	\$220.35	\$ 89.97	\$ 52.74	\$106.00	\$ 66.84	\$ 54.14	\$ 51.26	\$ 67.26
Labor	13.04	10.74	9.74	8.93	8.07	7.84	7.14	6.85	3.71
Establishment Charge/Year	-----	-----	-----	-----	-----	-----	-----	-----	23.13
Machinery Ownership	121.98	102.21	52.45	45.82	31.80	43.38	37.34	36.56	5.29
Land Charge & Land Taxes	81.67	81.67	81.67	81.67	81.67	81.67	81.67	81.67	81.67
Overhead	7.78	11.02	4.49	2.64	5.30	3.34	2.71	2.56	3.36
Management Charge	13.00	40.00	8.50	7.00	28.00	10.50	6.00	5.60	6.00
Total Cost	\$393.10	\$465.49	\$246.72	\$198.79	\$260.84	\$213.58	189.00	\$184.50	\$190.43
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	\$ 23.30	\$ 2.90	\$ 2.84	\$ 18.63	\$ 6.10	\$ 4.73	\$ 2.64	\$ 63.48
High Yield - 115% of Exp.	2.73	20.26	2.52	2.47	16.20	5.30	4.11	2.30	55.20
Low Yield-85% of Exp.	3.69	27.41	3.41	3.34	21.92	8.11	6.40	3.11	74.68