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## EC88-872 Estimated Crop and Livestock Production Costs in Nebraska 1988

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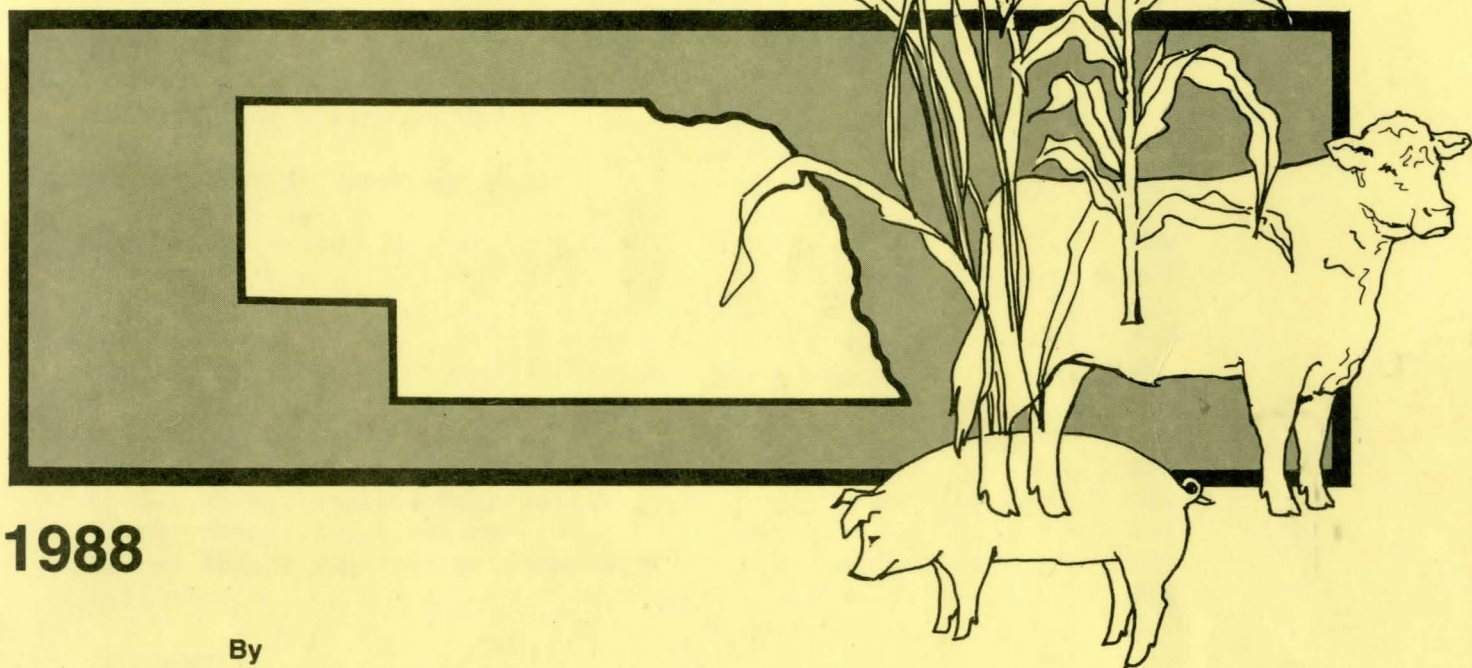
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# ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

## NEBRASKA



1988

By

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### Important Note To Users.

The crop and livestock budgets in this publication are intended for use by farmers, lenders and farm advisors in formulating and evaluating production and financial plans. Typically, these budgets are revised each year. This year there is not sufficient change in input costs to justify a complete revision.

The estimated crop production costs in this bulletin are the same as those published in the 1987 edition. The budgets were prepared early in 1987 using estimates of input costs which were expected to exist throughout the year.

A report by USDA published in November, 1987, forecast all crop production costs to increase by 1.3 percent in 1988 above 1987.

# ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA - 1988

Edited By

H. Douglas Jose  
Extension Farm Management Specialist

Using the Budgets

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:

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### Crops Budgeting Procedures

#### Preparing and Modifying the Budgets

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

#### Benchmark Farms

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

##### Panhandle:

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

##### Southwest:

These budgets, unless otherwise specified, apply to the crops grown on upland areas in the Southwest part of the state. There are also some budgets which specifically apply to the Platte Valley in the western part of the state.

##### North:

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

##### Central:

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

#### Northeast:

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

#### East Central:

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

#### Southeast:

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

### Cultural Practices and Yields

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



## Livestock Budgeting Procedures

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

The input costs used for cash operating expenses, except for feed, were prepared in 1987. The feed costs used were expected average prices for 1988. 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 1988 Crop and Livestock Budgets  
(Estimated in January, 1988)

INPUTS

Fertilizer

N-Anhydrous Ammonia	(82-0-0)	\$ .08 per lb. N
N-Dry	(46-0-0)	.17 per lb. N
N-Liquid (10.7 lbs per gal)	(28-0-0)	.15 per lb. N
		or .45 per gal. Mix
P <sub>2</sub> O <sub>5</sub>	(0-46-0)	.11 per lb. P <sub>2</sub> O <sub>5</sub>
K <sub>2</sub> O	(0-0-60)	.12 per lb. K <sub>2</sub> O
18-46-0 Dry		208.00 per ton
10-34-0 Liquid (11.0 lbs per gal)		176.00 per ton
		or .97 per gal
Zinc Sulfate		.87 per lb.
Potassium Magnesium Sulfate (Sul-Po-Mag/K-Mag)		142.00 per ton
Lime		15.00 per ton*

Insecticides (materials only based on broadcast application)

<u>Corn</u>	Corn Rootworm (larvae)**	\$ 9.00 per acre
	Corn Borer	9.00 per acre
	Cutworms	7.00 per acre
	Spider Mites	8.00 per acre
	Rootworm Adults	5.00 per acre
	Grasshopper	5.00 per acre
	Western Bean Cutworms	7.00 per acre
<u>Sorghum</u>	Green Bugs	4.00 per acre
<u>Soybeans</u>	Bean Leaf Beetles, Woolly Bear	
	Caterpillars, Clover Worm	6.00 per acre
	Spider Mites	4.25 per acre
<u>Alfalfa</u>	Weevil	6.25 per acre
	Grasshoppers	5.00 per acre
	Aerial Application Charge	4.00 per acre

Herbicides (for broadcast applications)\*\*\*

Corn - Pre-emergence (except sandy soil area)	\$ 15.90 per acre
Corn - Pre-emergence (sandy soils)	12.15 per acre
Sorghum - Pre-emergence	13.10 per acre
Soybeans	18.00 per acre
Potatoes	14.80 per acre
Edible Beans	12.75 per acre

\*Eastern Nebraska distributed, delivered and applied

\*\*Band application based on 30 inch rows

\*\*\*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)	\$ 68.00 per 50 lb. bag
- Three-way Cross	42.00 per 50 lb. bag
Sorghum - Normal Fungicide Treatment	38.00 per 50 lb. bag
- Safened	48.00 per 50 lb. bag
Alfalfa - 1st Line	2.50 per lb.
Blend	2.00 per lb.
Wheat	3.75 per bushel
Soybeans	13.00 per 50 lb. bag
Oats	2.00 per bushel
Dry Edible Beans - Pinto	36.00 per cwt.
- Northern	50.00 per cwt.

### Energy

Diesel	\$ .60 per gal. (w/o tax)
Propane	.55 per gal. (w/o tax)
Natural Gas	3.65 per 1000 cu. ft.
Electricity - farmstead	.06 per kwh.
- irrigation	.085 per kwh.

### Interest

On Operating Capital	12%
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 1988)

Soybean Meal (44% bulk)	220.00 per ton
Corn	1.75 per bushel
Grain Sorghum	1.60 per bushel
Oats	1.75 per bushel
Alfalfa Hay (general use)	50.00 per ton
Alfalfa Hay (baled-dairy farms)	60.00 per ton
Prairie Hay (baled)	45.00 per ton
Cane Hay	30.00 per ton
Corn Silage	20.00 per ton

Custom Drying 3 cents/pt for 5 pts .15 per bushel



# PRODUCTS

## Crops\*

	Average	Range**
Corn	1.75/bu	1.60 - 1.85
Grain Sorghum	1.60/bu	1.30 - 1.75
Wheat	2.65/bu	2.40 - 2.90
Oats	1.75/bu	1.50 - 1.90
Soybeans	5.75/bu	5.50 - 6.00
*Sugar Beets -	31.00/ton	
*Dry Edible Beans - Pinto -	14.00/cwt	
- Northern -	15.00/cwt	
Alfalfa Hay (baled)	45.00/ton	
Prairie Hay (baled)	40.00/ton	
Cane Hay	25.00/ton	
Corn Silage (in silo) -	15.00/ton	
Millet -	3.00/cwt	
Grazing - summer	11.50/cow-calf per month	
- winter (crop residue)	.20/cow/day	

## Livestock\*\*\*

### Cattle

400lb Choice Steer Calves	(\$/cwt)
Going into feeding program, fall, 1988	90.00
When sold after weaning, fall, 1988	92.00

### 600lb Choice Yearling Steers

Going into feeding program, fall, 1988	75.00
Coming out backgrounding programs in 1988	78.00

### 1,100lb Slaughter Steers

65.00

### Beef Cows - In Herd

600.00/head

### - Cull

45.00

### Hogs

#### 220-240lb Barrows & Gilts

44.00

#### 40lb Feeder Pigs

45.00/head

#### Bred Gilts

200.00

### Sheep

#### 100-125lb Slaughter Lambs

68.00/cwt

#### Cull Ewes

27.00/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 1988 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 1988.

# ESTIMATED IRRIGATION COSTS, 1988

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 1988. Irrigation equipment, well drilling and land shaping costs were collected by personal visits or with a telephone survey of selected dealers in January 1987.

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

	Gravity System 1,000 gpm, 100 ac 150' hd, diesel	High Pressure Center Pivot System (10 Tower*) 800 gpm, 65 PSI 130 ac 300' hd, diesel	Low Pressure Center Pivot System (10 Tower**) 800 gpm, 35 PSI 130 ac 230' hd, diesel
	60 continuous brake hp	100 continuous brake hp	80 continuous brake hp
Well (250')	\$ 8,250	\$ 8,250	\$ 8,250
Pump (150' column)	8,091	8,876	8,414
Power Unit (Diesel Engine)	7,500	9,000	8,000
Gearhead & Spicer Shaft	1,500	2,600	1,700
Fuel Tank, Filter & Line			
2,000 gal	1,200	1,200	1,200
Pipe and Fittings	8,700	- - -	- - -
Sprinkler System (9 tower electric)	- - -	30,000	32,500
Electric Generator	- - -	1,750	1,750
Leveling or Land Shaping	20,000	4,000	4,000
Reuse System (Elec. Motor Pump & Buried PVC Pipe & Risers)	8,500	- - -	- - -
Reservoir, Sump Pit	5,000	- - -	- - -
Total Investment	\$ 68,741	\$ 65,676	\$ 65,814

\* 7 Tower C-P System would be about \$3,500 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 6.0% of original investment on all items except leveling. (This is equivalent to 12.0% 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 1988 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	8.5 cents per kwh
Natural Gas	\$3.65 per 1,000 cu.ft.(MCF)
Propane	55 cents per gallon
Diesel	60 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	60.31	67.65	75.72	84.98
Natural Gas	63.68	69.62	78.80	92.67
Propane	65.17	71.10	80.29	94.16
Diesel	67.28	77.74	88.01	97.26

Energy & Lubrication (per acre ft.)

Electric	9.67	19.59	29.52	39.44
Natural Gas	6.50	13.15	19.82	26.49
Propane	8.56	17.33	26.11	34.88
Diesel	5.32	10.79	16.26	21.73

Repair & Maintenance Costs (per acre ft.)

Electric	3.23	3.32	3.40	3.48
Natural Gas	5.23	5.70	6.18	6.65
Propane	5.23	5.70	6.18	6.65
Diesel	3.87	4.61	5.35	6.09

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	46.96	52.49	57.63	63.76
Natural Gas	52.63	62.09	67.74	73.31
Propane	53.78	63.25	68.90	74.47
Diesel	59.91	65.57	75.40	83.44

Energy & Lubrication Costs (per acre ft.):

Electric	29.79	39.72	49.64	59.57
Natural Gas	20.04	26.67	33.33	40.00
Propane	26.35	35.12	43.90	52.68
Diesel	16.40	21.87	27.34	32.80

Repair & Maintenance Costs (per acre ft.):

Electric	8.43	8.52	8.60	8.69
Natural Gas	11.87	12.34	12.81	13.29
Propane	11.87	12.34	12.81	13.29
Diesel	10.78	11.52	12.26	13.00

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	53.62	58.83	64.36	70.90
Natural Gas	53.67	59.48	68.95	73.20
Propane	56.25	64.64	71.52	78.57
Diesel	61.71	68.18	73.84	85.07

Energy & Lubrication Costs (per acre ft.):

Electric	20.62	30.55	40.47	50.39
Natural Gas	13.84	20.51	27.17	33.83
Propane	18.24	27.01	35.79	44.57
Diesel	11.35	16.82	22.23	27.75

Repair & Maintenance Costs (per acre ft.):

Electric	8.35	8.44	8.52	8.61
Natural Gas	11.43	11.90	12.38	12.85
Propane	11.43	11.90	12.38	12.85
Diesel	10.09	10.83	11.57	12.31



## DESCRIPTION OF THE GRAVITY IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

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

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Total cropland acres	300	Tractor 140 hp (diesel)	\$ 53,000
Dry bean acres	85	Tractor 85 hp (diesel)	34,000
Sugar beet acres	85	Tandem disc 21'	11,059
Corn acres	85	Plow 5-16"	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

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

ESTIMATED 1988 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			0.52	0.56	1.73	2.82
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		100.00	0.08				8.00
BROADCAST SPREADER	16.04			0.15	0.22	0.69	1.07
MACHINE RENTAL FEE							0.0
PHOS (LBS. P205)		50.00	0.11				5.50
MOLDBOARD PLOW	3.47			1.17	4.16	10.41	15.74
ROLLER OR PACKER	6.55			0.62	0.69	6.20	7.50
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE (BRDCST)		4.00	5.35				21.40
PLANTER (SEED ONLY)	6.01			0.41	5.32	11.62	17.35
SEED (LBS.)		2.50	13.00				32.50
ROTARY HOE	13.44			0.18	0.41	2.76	3.35
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
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			0.58	5.98	18.11	24.67
BEET LIFTER	2.80			1.44	9.10	39.34	49.88
TRUCK ALLOWANCE	65.00*			8.03	11.35	76.39	95.77
SUBSOILER	6.58			0.61	4.20	8.10	12.92
TOTALS				16.11	49.74	194.62	538.39

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	268.67
FUEL AND LUBE	16.11
REPAIRS AND MAINTENANCE	49.74
CUSTOM HIRE AND MACHINE RENTAL	9.25
INTEREST ON OPERATING EXPENSE ( 343.77 X 12.00% FOR 8.0 MONTHS)	27.50
TOTAL CASH COSTS	371.27

#### LABOR

DIRECT LABOR	49.24
( 7.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	420.51

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	194.62
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$ 950.00 VALUE/A X 6.00% X 1.0)	57.00
TOTAL FIXED COSTS	267.72
TOTAL COST, EXCEPT OVERHEAD AND MGT.	688.23

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	18.56
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	46.00
TOTAL OVERHEAD AND MANAGEMENT	64.56
TOTAL COST PER ACRE	752.79
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	32.73



ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			0.38	1.74	6.17	8.29
BROADCAST SPREADER	16.04			0.15	0.22	0.69	1.07
MACHINE RENTAL FEE							0.0
NITROGEN (LBS N)		10.00	0.17				1.70
PHOS (LBS. P205)		40.00	0.11				4.40
TANDEM DISC	10.63			0.38	1.74	6.17	8.29
MOLDBOARD PLOW	3.47			1.17	4.33	10.79	16.28
ROLLER OR PACKER	6.55			0.62	0.69	6.20	7.50
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE (BRDCST)		3.00	4.80				14.40
PLANTER (FERT., HERB., ETC)	4.90			0.50	5.46	12.04	18.00
SEED (CWT.)		0.50	45.00				22.50
ROTARY HOE	13.44			0.18	0.41	2.76	3.35
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
MANUAL LABOR	CUSTOM						0.0
WEED LABOR		1.00	9.00				9.00
IRRIGATION, GRAVITY							
10.0 IN. APPLIED	100.00*			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			0.43	2.98	9.95	13.36
BEAN ROD	6.36			0.39	2.08	5.57	8.04
COMBINE, pickup attac	3.82			0.78	5.31	26.15	32.23
TRUCK ALLOWANCE	8.00*			0.72	1.01	4.85	6.58
TANDEM DISC	10.63			0.38	1.74	6.17	8.29
TOTALS				7.99	33.66	112.42	229.59

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	75.52
FUEL AND LUBE	7.99
REPAIRS AND MAINTENANCE	33.66
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	9.37
( 117.17 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	126.54

#### LABOR

DIRECT LABOR	26.57
( 4.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	153.11

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	112.42
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$ 950.00 VALUE/A X 6.00% X 1.0)	57.00
TOTAL FIXED COSTS	185.52
TOTAL COST, EXCEPT OVERHEAD AND MGT.	338.63

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.33
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	31.33
TOTAL COST PER ACRE	369.96
TOTAL COST PER UNIT OF PRODUCTION	18.50
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			0.38	1.74	6.17	8.29
ANHYDROUS APPLICATOR	7.73			0.52	0.56	1.73	2.82
MACHINE RENTAL FEE							0.0
NITROGEN (LBS. N)		160.00	0.08				12.80
MOLDBOARD PLOW	3.47			1.17	4.33	10.79	16.28
ROLLER OR PACKER	6.55			0.62	0.69	6.20	7.50
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			0.50	5.46	12.04	18.00
SEED (50 LB.)		0.38	68.00				25.84
10-34-0 W/ZN		100.00	0.10				10.00
INSECTICIDES		1.00	14.40				14.40
ROTARY HOE	13.44			0.18	0.41	2.76	3.35
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	3.97	6.25
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			1.87	5.91	26.77	34.55
TRUCK ALLOWANCE	30.00*			1.85	2.60	9.46	13.91
TOTALS				9.00	27.63	90.84	220.48

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	93.01
FUEL AND LUBE	9.00
REPAIRS AND MAINTENANCE	27.63
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	10.37
( 129.64 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	140.01

#### LABOR

DIRECT LABOR	33.92
( 5.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	173.94

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	90.84
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$ 950.00 VALUE/A X 6.00% X 1.0)	57.00
TOTAL FIXED COSTS	163.94
TOTAL COST, EXCEPT OVERHEAD AND MGT.	337.87

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.00
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	21.00
TOTAL COST PER ACRE	358.87
TOTAL COST PER UNIT OF PRODUCTION	2.56
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, NEBR. 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT. FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.38	1.74	8.29
ANHYDROUS APPLICATOR	7.73			0.52	0.56	2.82
MACHINE RENTAL FEE						0.0
NITROGEN (LBS.N)		160.00	0.08			12.80
MOLDBOARD PLOW	3.47			1.17	4.33	16.28
ROLLER OR PACKER	6.55			0.62	0.69	7.50
SPRAYER	IN TANDEM			0.0	0.08	0.90
HERBICIDE (BRDCST)		3.00	4.85			14.55
PLANTER (FERT., HERB., ETC)	4.90			0.50	5.46	18.00
SEED (50 LB.)		0.38	68.00			25.84
10-34-0 W/ZN		100.00	0.10			10.00
INSECTICIDES		1.00	14.40			14.40
ROTARY HOE	13.44			0.18	0.41	3.35
ROW CROP CULTIVATOR	5.29			0.46	1.82	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	6.25
ROW CROP CULTIVATOR	5.29			0.46	1.82	6.25
IRRIGATION, GRAVITY						
18.0 IN. APPLIED	150.00*			0.52	0.40	3.11
WATER TAX		1.00	15.42			15.42
FORAGE CHOPPER	1.38			2.93	7.20	33.32
TRUCK & PACK	*****			4.15	5.86	26.67
TOTALS				12.36	32.18	94.46

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	93.01
FUEL AND LUBE	12.36
REPAIRS AND MAINTENANCE	32.18
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	11.00
( 137.55 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	148.55

#### LABOR

DIRECT LABOR	44.45
( 6.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	193.00

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	94.46
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$ 950.00 VALUE/A X 6.00% X 1.0)	57.00
TOTAL FIXED COSTS	167.56
TOTAL COST, EXCEPT OVERHEAD AND MGT.	360.56

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.43
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	19.43
TOTAL COST PER ACRE	379.99
TOTAL COST PER UNIT OF PRODUCTION	19.00
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			1.17	4.33	10.79	16.28
BROADCAST SPREADER	16.04			0.15	0.22	0.69	1.07
MACHINE RENTAL FEE							0.0
PHOS (LBS. P205)		50.00	0.11				5.50
ROLLER OR PACKER	6.55			0.62	0.69	6.20	7.50
ROLLER OR PACKER	6.55			0.62	0.69	6.20	7.50
GRAIN DRILL	4.70			0.52	0.77	2.37	3.65
MACHINE RENTAL FEE							3.64
ALFALFA SEED (LB.)		12.00	2.75				33.00
OAT SEED (BU.)		0.50	1.85				0.93
WINDROWER	CUSTOM						8.04
FORAGE CHOPPER	3.87			1.05	5.18	16.96	23.19
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				6.70	14.22	52.27	188.42

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	72.17
FUEL AND LUBE	6.70
REPAIRS AND MAINTENANCE	14.22
CUSTOM HIRE AND MACHINE RENTAL	43.05
INTEREST ON OPERATING EXPENSE	10.89
( 136.15 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	147.04

#### LABOR

DIRECT LABOR	27.24
( 4.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	174.28

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	52.27
REAL ESTATE TAXES	16.10
INTEREST ON LAND (\$ 950.00 VALUE/A X 6.00% X 1.0)	57.00
TOTAL FIXED COSTS	125.37
TOTAL COST, EXCEPT OVERHEAD AND MGT.	299.65

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.35
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	14.35
TOTAL COST PER ACRE	314.00
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	89.72



ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			0.25	0.27	0.84	1.36
MACHINE RENTAL FEE							0.0
PHOS (LBS.P205)		60.00	0.11				6.60
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				0.77	0.67	3.03	158.08

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	74.02	
FUEL AND LUBE	0.77	
REPAIRS AND MAINTENANCE	0.67	
CUSTOM HIRE AND MACHINE RENTAL	79.59	
INTEREST ON OPERATING EXPENSE	12.40	
( 155.05 X 12.00% FOR 8.0 MONTHS)		
TOTAL CASH COSTS		167.46

#### LABOR

DIRECT LABOR	16.91	
( 2.6 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		184.37

#### ESTABLISHMENT CHARGE/YEAR

24.90

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	3.03	
REAL ESTATE TAXES	16.10	
INTEREST ON LAND (\$ 950.00 VALUE/A X 6.00% X 1.0)	57.00	
TOTAL FIXED COSTS		76.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.		285.39

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.37	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	12.00	
TOTAL OVERHEAD AND MANAGEMENT		20.37
TOTAL COST PER ACRE		305.77
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		50.96

## 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 harvester	12,000
		2 trucks with beet boxes (total)	32,200

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\*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 1988 COSTS PER ACRE, NEBR. PANHANDLE  
SUGAR BEETS, CENTER PIVOT, ELECTRIC 35 PSI 150' LIFT

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			0.45	0.84	2.85	4.13
ANHYDROUS APPLICATOR	6.87			0.69	0.62	1.91	3.22
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		100.00	0.08				8.00
BROADCAST SPREADER	16.04			0.20	0.20	0.61	1.00
MACHINE RENTAL FEE							1.30
PHOS (P205)		50.00	0.11				5.50
MOLDBOARD PLOW	3.47			1.38	2.73	7.18	11.29
ROLLER OR PACKER	9.16			0.35	0.36	3.59	4.30
ROLLER OR PACKER	9.16			0.35	0.36	3.59	4.30
SPRAYER	IN TANDEM			0.0	0.08	0.83	0.90
HERBICIDE (BRDCST)		4.00	5.25				21.00
PLANTER (SEED ONLY)	6.01			0.53	5.25	11.39	17.17
SEED (LBS)		2.50	13.00				32.50
ROTARY HOE	17.92			0.14	0.28	1.88	2.30
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
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, CENTER PIVOT							
20.0 IN. APPLIED	33.00*			50.92	14.07	58.83	123.82
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	8.50				8.50
DEFOLIATOR	5.60			0.44	3.88	11.75	16.06
BEET LIFTER	2.80			1.70	10.91	47.66	60.27
TRUCK ALLOWANCE	80.00*			6.50	9.19	48.11	63.80
SUBSOILER	8.48			0.56	1.95	4.03	6.54
TOTALS				65.25	53.75	211.27	476.36

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	143.50
FUEL AND LUBE	65.25
REPAIRS AND MAINTENANCE	53.75
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE	21.21
( 265.09 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	286.30

#### LABOR

DIRECT LABOR	26.36
( 4.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	312.66

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	211.27
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 550.00 VALUE/A X 6.00% X 1.0)	33.00
TOTAL FIXED COSTS	252.27
TOTAL COST, EXCEPT OVERHEAD AND MGT.	564.93

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	14.32
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	40.00
TOTAL OVERHEAD AND MANAGEMENT	54.32
TOTAL COST PER ACRE	619.24
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	30.96

ESTIMATED 1988 COSTS PER ACRE, NEBR. PANHANDLE  
 DRY EDIBLE BEANS, CENTER PIVOT, ELECTRIC 35 PSI 150' LIFT

TOTAL CROPLAND ACRES	870.0	EXPECTED YIELD PER ACRE	19.0
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			0.45	0.84	2.85	4.13
BROADCAST SPREADER	15.00			0.21	0.21	0.65	1.07
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		10.00	0.17				1.70
PHOS (LBS. P205)		40.00	0.11				4.40
MOLDBOARD PLOW	3.47			1.38	2.73	7.18	11.29
ROLLER OR PACKER	9.16			0.35	0.36	3.59	4.30
ROLLER OR PACKER	9.16			0.35	0.36	3.59	4.30
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			0.49	3.29	7.30	11.07
SEED (CWT.)		0.50	45.00				22.50
ROTARY HOE	17.92			0.14	0.28	1.88	2.30
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
MANUAL LABOR	CUSTOM						0.0
WEED LABOR		1.00	9.00				9.00
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			25.46	7.03	58.83	91.32
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	7.90				7.90
BEANCUTTER	7.64			0.42	2.07	6.92	9.41
BEAN ROD	8.48			0.29	2.40	6.26	8.95
COMBINE, PICKUP ATTAC	5.09			0.65	3.53	17.42	21.60
TRUCK ALLOWANCE	10.00*			0.50	0.70	2.85	4.05
TANDEM DISC	10.63			0.45	0.84	2.85	4.13
TOTALS				32.16	27.73	129.76	251.01

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	60.05
FUEL AND LUBE	32.16
REPAIRS AND MAINTENANCE	27.73
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	9.70
( 121.25 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	130.95

## LABOR

HAK DIRECT LABOR	15.45
( 2.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	146.40

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	129.76
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 550.00 VALUE/A X 6.00% X 1.0)	33.00
TOTAL FIXED COSTS	170.76
TOTAL COST, EXCEPT OVERHEAD AND MGT.	317.17

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.55
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	23.75
TOTAL OVERHEAD AND MANAGEMENT	30.30
TOTAL COST PER ACRE	347.46
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	18.29



ESTIMATED 1988 COSTS PER ACRE, NEBR. PANHANDLE  
POTATOES, CENTER PIVOT, ELECTRIC 35 PSI 150' LIFT

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			0.45	0.84	2.85	4.13
BROADCAST SPREADER	13.60			0.23	0.23	0.72	1.18
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		150.00	0.17				25.50
PHOS (LBS. P205)		135.00	0.11				14.85
MOLDBOARD PLOW	3.47			1.38	2.73	7.18	11.29
ROLLER OR PACKER	9.16			0.35	0.36	3.59	4.30
POTATO PLANTER	4.07			0.78	5.76	38.28	44.83
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			0.35	1.01	2.36	3.72
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			45.83	0.0	0.0	45.83
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			2.50	5.27	17.02	24.79
POTATO DIGGER	3.39			1.41	12.09	24.07	37.57
CHISEL	9.76			0.49	2.21	4.38	7.08
TRUCK ALLOWANCE	*****			9.60	13.60	20.42	43.62
TOTALS				64.06	46.14	125.59	596.43

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	341.35
FUEL AND LUBE	64.06
REPAIRS AND MAINTENANCE	46.14
CUSTOM HIRE AND MACHINE RENTAL	19.30
INTEREST ON OPERATING EXPENSE	37.67
( 470.84 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	508.51

#### LABOR

DIRECT LABOR	35.77
( 5.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	544.28

#### 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.	819.87

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	25.43
MANAGEMENT CHARGE (\$ 0.25 X ESTIMATED YIELD)	66.25
TOTAL OVERHEAD AND MANAGEMENT	91.68
TOTAL COST PER ACRE	911.55
TOTAL COST PER UNIT OF PRODUCTION	3.44
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NEBR. PANHANDLE  
CORN FOR GRAIN, CENTER PIVOT, ELECTRIC 35 PSI 150' LIFT

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			0.45	0.84	2.85	4.13
ANHYDROUS APPLICATOR	11.50			0.41	0.37	1.14	1.92
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		150.00	0.08				12.00
MOLDBOARD PLOW	3.47			1.38	2.73	7.18	11.29
ROLLER OR PACKER	9.16			0.35	0.36	3.59	4.30
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			0.49	3.29	7.30	11.07
SEED (50LB.)		0.38	68.00				25.84
INSECTICIDE		1.00	12.00				12.00
10-34-0 W/ZN		100.00	0.10				10.00
ROTARY HOE	17.92			0.14	0.28	1.88	2.30
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
ROW CROP CULTIVATOR	7.05			0.35	1.01	2.36	3.72
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			45.83	12.66	58.83	117.32
COMBINE, CORNHEAD	6.50			0.51	5.86	24.36	30.72
TRUCK ALLOWANCE	20.00*			2.67	3.76	5.64	12.07
TOTALS				52.92	32.22	118.00	277.78

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	73.34
FUEL AND LUBE	52.92
REPAIRS AND MAINTENANCE	32.22
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	12.78
( 159.78 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	172.56

## LABOR

DIRECT LABOR	13.59
( 2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	186.15

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	118.00
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 550.00 VALUE/A X 6.00% X 1.0)	33.00
TOTAL FIXED COSTS	159.00
TOTAL COST, EXCEPT OVERHEAD AND MGT.	345.15

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.63
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.63
TOTAL COST PER ACRE	365.78
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.05



ESTIMATED 1988 COSTS PER ACRE, NEBR. PANHANDLE  
WINTER WHEAT, CENTER PIVOT, ELECTRIC 35 PSI 150' LIFT

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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
MOLDBOARD PLOW	3.47			1.38	2.73	7.18	11.29
TANDEM DISC	10.63			0.45	0.84	2.85	4.13
ANHYDROUS APPLICATOR	11.50			0.41	0.37	1.14	1.92
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		90.00	0.08				7.20
BROADCAST SPREADER	12.70			0.25	0.25	0.77	1.26
MACHINE RENTAL FEE							1.30
PHOS (P205)		40.00	0.11				4.40
SPRING TOOTH HARROW	13.53			0.24	0.27	3.41	3.91
SPRING TOOTH HARROW	13.53			0.24	0.27	3.41	3.91
GRAIN DRILL	8.44			0.29	1.84	7.09	9.22
SEED (BU.)		1.50	3.75				5.63
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			25.46	7.03	58.83	91.32
COMBINE, GRAIN HEAD	4.58			0.72	3.50	17.38	21.60
TRUCK ALLOWANCE	8.00*			0.95	1.34	7.69	9.98
TOTALS				30.38	18.43	109.74	178.38

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	17.22
FUEL AND LUBE	30.38
REPAIRS AND MAINTENANCE	18.43
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE	5.49
( 68.64 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	74.13

#### LABOR

DIRECT LABOR	9.90
( 1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	84.03

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	109.74
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 750.00 VALUE/A X 6.00% X 1.0)	45.00
TOTAL FIXED COSTS	162.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	246.77

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.71
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	15.71
TOTAL COST PER ACRE	262.47
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.28

ESTIMATED 1988 COSTS PER ACRE, NEBR. PANHANDLE  
ALFALFA HAY, CENTER PIVOT, ELECTRIC 35 PSI 150' LIFT

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			0.38	0.33	1.03	1.74
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		60.00	0.11				6.60
WINDROWER	3.56			1.34	2.43	7.85	11.62
BALER, REGULAR	3.92			1.22	2.17	8.25	11.64
WIRE		1.00	4.53				4.53
HAUL & STACK		1.00	18.33				18.33
WINDROWER	3.56			1.34	2.43	7.85	11.62
BALER, REGULAR	3.92			1.22	2.17	8.25	11.64
WIRE		1.00	3.61				3.61
HAUL & STACK		1.00	14.73				14.73
WINDROWER	3.56			1.34	2.43	7.85	11.62
BALER, REGULAR	3.92			1.22	2.17	8.25	11.64
WIRE		1.00	2.68				2.68
HAUL & STACK		1.00	11.12				11.12
IRRIGATION, CENTER PIVOT							
25.0 IN. APPLIED	40.00*			63.65	17.58	58.83	140.06
TOTALS				71.70	31.73	108.16	274.49

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	61.60
FUEL AND LUBE	71.70
REPAIRS AND MAINTENANCE	31.73
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	13.31
( 166.33 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	179.64

#### LABOR

DIRECT LABOR	15.53
( 2.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	195.16

#### ESTABLISHMENT CHARGE/YEAR

36.80

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	108.16
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 550.00 VALUE/A X 6.00% X 1.0)	33.00
TOTAL FIXED COSTS	149.16
TOTAL COST, EXCEPT OVERHEAD AND MGT.	381.12

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.98
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.98
TOTAL COST PER ACRE	402.10
TOTAL COST PER UNIT OF PRODUCTION	67.02
(BASED ON ESTIMATED YIELD)	



## DESCRIPTION OF THE NON-IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

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

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

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

ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			0.48	0.81	2.63	3.92
CHISEL	10.79			0.51	1.25	3.00	4.76
CHISEL	10.79			0.51	1.25	3.00	4.76
ANHYDROUS APPLICATOR	11.50			0.30	0.43	1.32	2.04
MACHINE RENTAL FEE							1.30
NITROGEN (LBS./N)		40.00	0.08				3.20
BROADCAST SPREADER	16.00			0.22	0.31	0.95	1.47
MACHINE RENTAL FEE							1.30
PHOS (P205)		30.00	0.11				3.30
ROD WEEDER	17.45			0.31	0.66	1.87	2.84
ROD WEEDER	17.45			0.31	0.66	1.87	2.84
GRAIN DRILL	8.44			0.41	1.13	4.02	5.56
SEED (BU.)		0.75	3.75				2.81
COMBINE,	6.50			0.66	3.07	15.27	19.01
TRUCK	CUSTOM						4.41
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				3.89	9.70	34.37	64.29

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	9.31
FUEL AND LUBE	3.89
REPAIRS AND MAINTENANCE	9.70
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	2.39
( 29.92 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	32.31

## LABOR

DIRECT LABOR	6.00
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	38.31

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.37
REAL ESTATE TAXES	7.20
INTEREST ON LAND (\$ 275.00 VALUE/A X 6.00% X 2.0)	33.00
TOTAL FIXED COSTS	74.57
TOTAL COST, EXCEPT OVERHEAD AND MGT.	112.88

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.62
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	6.87
TOTAL COST PER ACRE	119.74
TOTAL COST PER UNIT OF PRODUCTION	3.42
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			0.79	2.28	5.95	9.02
TANDEM DISC	13.92			0.39	1.36	4.71	6.46
FIELD CULTIVATOR	14.05			0.39	1.00	2.77	4.16
ANHYDROUS APPLICATOR	11.50			0.30	0.43	1.32	2.04
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.08				3.20
BROADCAST SPREADER	16.00			0.22	0.31	0.95	1.47
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		30.00	0.11				3.30
FIELD CULTIVATOR	14.05			0.39	1.00	2.77	4.16
ROD WEEDER	17.45			0.31	0.66	1.87	2.84
ROD WEEDER	17.45			0.31	0.66	1.87	2.84
GRAIN DRILL	8.44			0.41	1.13	4.02	5.56
SEED (BU.)		0.75	3.75				2.81
COMBINE,	6.50			0.66	3.07	15.27	19.01
TRUCK	CUSTOM						4.41
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				4.37	12.02	41.93	74.64

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	9.31
FUEL AND LUBE	4.37
REPAIRS AND MAINTENANCE	12.02
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	2.62
( 32.71 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	35.33

#### LABOR

DIRECT LABOR	6.57
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	41.89

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	41.93
REAL ESTATE TAXES	7.20
INTEREST ON LAND (\$ 275.00 VALUE/A X 6.00% X 2.0)	33.00
TOTAL FIXED COSTS	82.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.	124.02

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.77
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	7.02
TOTAL COST PER ACRE	131.04
TOTAL COST PER UNIT OF PRODUCTION	3.74
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			0.57	0.95	3.30	4.82
BROADCAST SPREADER	16.00			0.22	0.31	0.95	1.47
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		70.00	0.17				11.90
CHISEL	10.79			0.51	1.25	3.00	4.76
GRAIN DRILL	8.44			0.41	1.13	4.02	5.56
SEED (BU.)		0.75	3.75				2.81
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				1.89	3.78	11.70	71.10

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	29.96
FUEL AND LUBE	1.89
REPAIRS AND MAINTENANCE	3.78
CUSTOM HIRE AND MACHINE RENTAL	23.77
INTEREST ON OPERATING EXPENSE	4.75
( 59.40 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	64.15

## LABOR

DIRECT LABOR	3.15
( 0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	67.30

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	11.70
REAL ESTATE TAXES	7.20
INTEREST ON LAND (\$ 275.00 VALUE/A X 6.00% X 2.0)	33.00
TOTAL FIXED COSTS	51.90
TOTAL COST, EXCEPT OVERHEAD AND MGT.	119.20

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.21
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.25
TOTAL OVERHEAD AND MANAGEMENT	8.46
TOTAL COST PER ACRE	127.66
TOTAL COST PER UNIT OF PRODUCTION	3.65
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, NEBR. 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			0.79	2.28	5.95	9.02
SPRING TOOTH HARROW	13.53			0.41	0.51	2.48	3.40
BROADCAST SPREADER	16.00			0.22	0.31	0.95	1.47
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.17				6.80
SPRING TOOTH HARROW	13.53			0.41	0.51	2.48	3.40
GRAIN DRILL	8.44			0.41	1.13	4.02	5.56
CERT. SEED (LBS.)		15.00	0.09				1.35
COMBINE,	6.00			0.72	3.09	15.29	19.10
SELF-PROPELLED WINDROWER	CUSTOM						6.46
TRUCK ALLOWANCE	8.00*			0.99	1.39	6.88	9.26
TOTALS				3.94	9.22	38.06	67.13

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	8.15	
FUEL AND LUBE	3.94	
REPAIRS AND MAINTENANCE	9.22	
CUSTOM HIRE AND MACHINE RENTAL	7.76	
INTEREST ON OPERATING EXPENSE	2.33	
( 29.07 X 12.00% FOR 8.0 MONTHS)		
TOTAL CASH COSTS		31.39

#### LABOR

DIRECT LABOR	5.10	
( 0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		36.50

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	38.06	
REAL ESTATE TAXES	3.60	
INTEREST ON LAND (\$ 275.00 VALUE/A X 6.00% X 1.0)	16.50	
TOTAL FIXED COSTS		58.16
TOTAL COST, EXCEPT OVERHEAD AND MGT.		94.66

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.57	
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	2.77	
TOTAL OVERHEAD AND MANAGEMENT		4.34
TOTAL COST PER ACRE		99.00
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		5.35

		<u>Other Machinery</u>	
"Typical" acres of Dryland Crops:		18' one-way	\$ 8,500
		14' flail stalk-shredder	6,800
Wheat	475	21' heavy duty tandem disk	13,000
Fallow	475	6-row 30" cornplanter	14,500
Grain Sorghum	120	6-row 30" cultivator	5,800
Alfalfa	50	12-row sprayer with 500 gal. tank	3,200
Sorghum silage	120	8" auger, 60' long	2,350
		10" drill-16'	7,000
		giant round baler	14,000
		19' chisel	5,300
		36' rod weeder	7,800
		25' Noble Blade	12,500



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CORN FOR GRAIN, GRAVITY IRRIGATION, ELECTRIC, 223 FT. HD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.34	0.89	3.11	4.33
TANDEM DISC	10.63			0.33	0.73	2.57	3.62
TANDEM DISC	10.63			0.33	0.73	2.57	3.62
ANHYDROUS APPLICATOR	4.91			0.71	0.45	1.39	2.54
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		140.00	0.08				11.20
PLANTER (FERT., HERB., ETC)	4.90			0.50	2.38	5.46	8.34
SEED		0.33	68.00				22.44
10-34-0		6.00	0.97				5.82
HERBICIDE (BAND)		1.00	7.80				7.80
ROOTWORM		1.00	12.30				12.30
ROW CROP CULTIVATOR	5.29			0.46	0.86	2.10	3.42
ROW CROP CULTIVATOR	5.29			0.46	0.86	2.10	3.42
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			36.90	4.25	75.72	116.87
COMBINE, 110HP	3.44			1.73	3.97	17.22	22.92
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				49.11	16.71	117.92	264.85

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	59.56
FUEL AND LUBE	49.11
REPAIRS AND MAINTENANCE	16.71
CUSTOM HIRE AND MACHINE RENTAL	21.55
INTEREST ON OPERATING EXPENSE	8.82
( 146.93 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	155.74

## LABOR

DIRECT LABOR	19.60
( 3.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	175.35

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	117.92
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 600.00 VALUE/A X 6.00% X 1.0)	36.00
TOTAL FIXED COSTS	161.92
TOTAL COST, EXCEPT OVERHEAD AND MGT.	337.27

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.79
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	21.29
TOTAL COST PER ACRE	358.56
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.66

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CORN SILAGE, GRAVITY IRRIGATED, ELECTRICITY, 223 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.31	0.89	3.11	4.31
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
ANHYDROUS APPLICATOR	6.87			0.54	0.32	0.99	1.85
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		140.00	0.08				11.20
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
PLANTER (FERT., HERB., ETC)	4.90			0.46	2.38	5.46	8.30
SEED		0.33	68.00				22.44
10-34-0		6.00	0.97				5.82
HERBICIDE (BAND)		1.00	7.80				7.80
ROOTWORM		1.00	12.30				12.30
ROW CROP CULTIVATOR	5.29			0.43	0.86	2.10	3.39
ROW CROP CULTIVATOR	5.29			0.43	0.86	2.10	3.39
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			36.90	4.25	75.72	116.87
FORAGE CHOPPER	2.07			1.79	7.81	25.73	35.33
TRUCK				16.50	3.30	13.20	33.00
PACK SILAGE	20.00*			2.00	1.25	3.25	6.50
TOTALS				60.05	23.37	136.79	281.07

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	59.56
FUEL AND LUBE	60.05
REPAIRS AND MAINTENANCE	23.37
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	8.66
( 144.29 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	152.94

#### LABOR

DIRECT LABOR	22.25
( 3.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	175.19

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	136.79
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 600.00 VALUE/A X 6.00% X 1.0)	36.00
TOTAL FIXED COSTS	180.79
TOTAL COST, EXCEPT OVERHEAD AND MGT.	355.98

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.65
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	21.65
TOTAL COST PER ACRE	377.63
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	18.88



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CORN FOR GRAIN, DITCH IRRIGATED, PLATTE VALLEY

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.82	0.99	3.51	5.32
ANHYDROUS APPLICATOR	6.87			0.86	0.32	0.99	2.18
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		150.00	0.08				12.00
TANDEM DISC	10.63			0.56	0.73	2.57	3.85
CHISEL	76.17			0.08	0.83	1.47	2.38
PLANTER (FERT., HERB., ETC)	4.90			0.46	2.89	6.51	9.87
SEED		0.33	68.00				22.44
10-34-0		6.00	0.97				5.82
HERBICIDE (BAND)		1.00	7.80				7.80
ROOTWORM		1.00	12.30				12.30
ROW CROP CULTIVATOR	5.29			0.43	0.80	2.01	3.24
ROW CROP CULTIVATOR	5.29			0.43	0.80	2.01	3.24
ROW CROP CULTIVATOR	5.29			0.43	0.80	2.01	3.24
COMBINE, 110HP	3.44			1.73	3.79	17.50	23.02
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				12.59	17.20	51.43	175.09

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	60.36
FUEL AND LUBE	12.59
REPAIRS AND MAINTENANCE	17.20
CUSTOM HIRE AND MACHINE RENTAL	33.50
INTEREST ON OPERATING EXPENSE	7.42
( 123.65 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	131.07

#### LABOR

DIRECT LABOR	19.93
( 3.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	151.00

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	51.43
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	146.43
TOTAL COST, EXCEPT OVERHEAD AND MGT.	297.44

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.55
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	20.55
TOTAL COST PER ACRE	317.99
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.27

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CORN GRAIN, RIDGE PLANTED, GRAV. IRR., DIESEL 223 FT. HEAD.

TOTAL CROPLAND ACRES 1480.0  
ACRES THIS CROP BUDGET 160.0

EXPECTED YIELD PER ACRE 140.0  
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						
SPRAYER	CUSTOM			0.31	0.89	3.11	4.31
ATRAZINE (QUART)		1.00	2.40				3.25
2,4-D		0.13	10.00				2.40
ANHYDROUS APPLICATOR	4.91			0.75	0.45	1.39	1.25
MACHINE RENTAL FEE							2.59
NH3 NITROGEN		150.00	0.08				1.30
PLANTER (FERT., HERB., ETC)	4.90			0.46	2.38	5.46	12.00
SEED		0.33	68.00				8.30
LIQUID 10-34-0		6.00	0.97				22.44
HERBICIDE (BAND)		1.00	7.80				5.82
ROOTWORM		1.00	12.30				7.80
ROW CROP CULTIVATOR	5.29			0.43	0.86	2.10	12.30
ROW CROP CULTIVATOR	5.29			0.43	0.86	2.10	3.39
IRRIGATION, GATED PIPE SYSTEM							3.39
15.0 IN. APPLIED	90.00*			36.90	4.25	75.72	116.87
COMBINE, 110HP	3.44			1.73	3.97	17.22	22.92
TRUCK				7.00	1.40	5.60	14.00
AUGER	4.00*			0.60	0.25	0.35	1.20
DRYER	CUSTOM						20.25
TOTALS				48.61	15.30	113.04	265.76

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	
FUEL AND LUBE	64.01
REPAIRS AND MAINTENANCE	48.61
CUSTOM HIRE AND MACHINE RENTAL	15.30
INTEREST ON OPERATING EXPENSE	24.80
( 152.72 X 12.00% FOR 6.0 MONTHS)	9.16
TOTAL CASH COSTS	161.88

#### LABOR

DIRECT LABOR	
( 2.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	18.36
TOTAL CASH COSTS AND LABOR	180.24

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	113.04
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	147.04
TOTAL COST, EXCEPT OVERHEAD AND MGT.	327.28

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.09
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.09
TOTAL COST PER ACRE	349.38
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.50



ESTIMATED 1988 COSTS PER ACRE, S.W. NEBR., FINE TEXT. SOIL  
CORN FOR GRAIN, CENTER PIVOT IRR., DIESEL, 305 FT. HEAD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	4.91			0.75	0.45	1.39	2.59
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		160.00	0.08				12.80
STALK SHREDDER	7.21			0.31	0.89	3.11	4.31
TANDEM DISC WITH SPRAYER	10.63			0.35	0.85	3.01	4.21
HERBICIDE (BROADCAST)		1.00	16.10				16.10
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
PLANTER (FERT., HERB., ETC)	4.90			0.46	2.38	5.46	8.30
SEED		0.33	68.00				22.44
LIQUID 10-34-0		6.00	0.97				5.82
ROOTWORM		1.00	12.30				12.30
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			27.79	14.46	73.84	116.09
COMBINE, 110HP	3.44			1.73	3.97	17.22	22.92
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				39.09	25.33	112.33	267.76

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	69.46
FUEL AND LUBE	39.09
REPAIRS AND MAINTENANCE	25.33
CUSTOM HIRE AND MACHINE RENTAL	21.55
INTEREST ON OPERATING EXPENSE	9.33
( 155.43 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	164.76

#### LABOR

DIRECT LABOR	10.51
( 1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	175.26

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	112.33
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	146.33
TOTAL COST, EXCEPT OVERHEAD AND MGT.	321.59

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.24
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	21.74
TOTAL COST PER ACRE	343.33
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.54

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEB., SANDY SOIL  
CORN FOR GRAIN, CENTER PIVOT IRR., DIESEL, 305 FT. HEAD.

TOTAL CROPLAND ACRES 1480.0 EXPECTED YIELD PER ACRE 125.0  
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
ANHYDROUS APPLICATOR	4.91			0.71	0.45	1.39	2.54
MACHINE RENTAL FEE		120.00	0.08				1.30
NH3 NITROGEN	7.21			0.34	0.89	3.11	4.33
STALK SHREDDER	10.63			0.33	0.85	3.01	4.19
TANDEM DISC WITH SPRAYER		1.00	14.10				14.10
HERBICIDE (BROADCAST)	10.63			0.33	0.73	2.57	3.62
TANDEM DISC	4.90			0.50	2.38	5.46	8.34
PLANTER (FERT., HERB., ETC)		0.33	68.00				22.44
SEED		6.00	0.97				5.82
LIQUID 10-34-0		1.25	0.60				0.75
ZINC OXIDE		1.00	12.30				12.30
ROOTWORM							
IRRIGATION, CENTER PIVOT	30.00*			27.79	14.46	73.84	116.09
15.0 IN. APPLIED		10.00	0.45				4.50
28-0-0 (GAL)	3.44			1.73	3.97	17.22	22.92
COMBINE, 110HP				6.25	1.25	5.00	12.50
TRUCK	4.00*			0.60	0.25	0.35	1.20
AUGER	CUSTOM						20.25
DRYER							
TOTALS				38.57	25.23	111.93	266.79

\* - MINUTES OF LABOR/ACRE

CASH COSTS  
PURCHASED MATERIALS 69.51  
FUEL AND LUBE 38.57  
REPAIRS AND MAINTENANCE 25.23  
CUSTOM HIRE AND MACHINE RENTAL 21.55  
INTEREST ON OPERATING EXPENSE 9.29  
( 154.86 X 12.00% FOR 6.0 MONTHS)  
TOTAL CASH COSTS 164.15

LABOR 10.51  
DIRECT LABOR  
( 1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))  
TOTAL CASH COSTS AND LABOR 174.66

FIXED COSTS  
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 111.93  
REAL ESTATE TAXES 7.00  
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0) 27.00  
TOTAL FIXED COSTS 145.93  
TOTAL COST, EXCEPT OVERHEAD AND MGT. 320.59

OVERHEAD AND MANAGEMENT  
OVERHEAD (TOTAL CASH COSTS X 5.00%) 8.21  
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD) 12.50  
TOTAL OVERHEAD AND MANAGEMENT 20.71  
TOTAL COST PER ACRE 341.29  
TOTAL COST PER UNIT OF PRODUCTION 2.73  
(BASED ON ESTIMATED YIELD)



ESTIMATED 1988 COSTS PER ACRE. SOUTHWEST NEBR.  
PINTO BEANS, CENTER PIVOT IRRIGATED, DIESEL, 305 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.32	0.89	3.11	4.31
TANDEM DISC WITH SPRAYER	10.63			0.33	0.85	3.01	4.19
HERBICIDE		1.00	9.40				9.40
TANDEM DISC	10.63			0.33	0.73	2.57	3.62
PLANTER (FERT., HERB., ETC)	4.90			0.47	2.38	5.46	8.31
SEED (CWT)		0.50	36.00				18.00
10-34-0 (GAL)		9.00	0.97				8.73
ROTARY HOE	17.92			0.13	0.21	1.37	1.71
ROW CROP CULTIVATOR	5.29			0.44	0.86	2.10	3.40
ROW CROP CULTIVATOR	5.29			0.44	0.86	2.10	3.40
IRRIGATION, CENTER PIVOT							
9.0 IN. APPLIED	20.00*			16.67	8.68	73.84	99.19
BEANCUTTER	5.73			0.61	1.13	3.72	5.45
WINDROWER	3.82			0.60	1.31	4.21	6.12
COMBINE,	4.00			1.32	2.59	12.79	16.71
TRUCK				1.30	0.26	1.04	2.60
TOTALS				22.95	20.74	115.32	195.14

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	36.13
FUEL AND LUBE	22.95
REPAIRS AND MAINTENANCE	20.74
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.19
( 79.82 X 12.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	83.01

#### LABOR

DIRECT LABOR	13.10
( 2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	96.11

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	115.32
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	149.32
TOTAL COST, EXCEPT OVERHEAD AND MGT.	245.43

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.15
MANAGEMENT CHARGE (\$ 0.75 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	19.15
TOTAL COST PER ACRE	264.58
TOTAL COST PER UNIT OF PRODUCTION	13.23
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, SW. NEB., FINE TEXT. SOIL  
SOYBEANS, CENTER PIVOT IRR., DIESEL 305 FT. HEAD.

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	45.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC WITH SPRAYER	10.63			0.35	0.85	3.01	4.21
PREPLANT HERBICIDE		1.00	17.50				17.50
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
PLANTER (FERT., HERB., ETC)	4.90			0.46	2.38	5.46	8.30
SEED		1.00	13.45				13.45
INOCULANT		1.00	0.30				0.30
10-34-0		6.00	0.97				5.82
ROW CROP CULTIVATOR	5.29			0.43	0.86	2.10	3.39
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			18.53	9.64	73.84	102.01
COMBINE, 110HP	4.00			1.32	2.57	12.77	16.66
TRUCK				2.92	0.58	2.34	5.85
AUGER	10.00*			0.35	0.12	0.35	0.82
TOTALS				24.71	17.73	102.43	181.95

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	37.07
FUEL AND LUBE	24.71
REPAIRS AND MAINTENANCE	17.73
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.98
( 79.51 X 12.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	83.49

#### LABOR

DIRECT LABOR	8.79
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	92.28

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	102.43
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	136.43
TOTAL COST, EXCEPT OVERHEAD AND MGT.	228.71

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.17
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	17.67
TOTAL COST PER ACRE	246.39
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.48



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
FALL SEED ALFALFA, CENTER PIVOT IRR., DIESEL 305 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
BROADCAST SPREADER P205	CUSTOM	60.00	0.11				3.25
							6.60
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
SPIKE TOOTH HARROW	12.33			0.18	0.21	0.88	1.28
SPIKE TOOTH HARROW	12.33			0.18	0.21	0.88	1.28
ROLLER OR PACKER	6.55			0.34	0.40	3.25	4.00
PLANTER (SEED ONLY)	CUSTOM						7.00
SEED		12.00	2.50				30.00
IRRIGATION, CENTER PIVOT 4.0 IN. APPLIED	15.00*			7.41	3.86	73.84	85.11
TOTALS				8.82	6.14	83.99	145.79

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	36.60	
FUEL AND LUBE	8.82	
REPAIRS AND MAINTENANCE	6.14	
CUSTOM HIRE AND MACHINE RENTAL	10.25	
INTEREST ON OPERATING EXPENSE	2.47	
( 61.81 X 12.00% FOR 4.0 MONTHS)		
TOTAL CASH COSTS		64.28

#### LABOR

DIRECT LABOR	4.97	
( 0.8 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%)	83.99	
REAL ESTATE TAXES	0.0	
INTEREST ON LAND (\$ 450.00 VALUE/A X 0.0 % X 1.0)	0.0	
TOTAL FIXED COSTS		83.99
TOTAL COST, EXCEPT OVERHEAD AND MGT.		153.24

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.21	
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0	
TOTAL OVERHEAD AND MANAGEMENT		3.21
TOTAL COST PER ACRE		156.45
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		156.45

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
ALFALFA HAY, CENTER PIVOT IRR., DIESEL, 305 FT. HEAD.

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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	MACHINERY COSTS FIXED	TOTAL COSTS
BROADCAST SPREADER	CUSTOM						3.25
P205		40.00	0.11				4.40
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						16.80
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						14.40
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						12.00
SELF-PROPELLED WINDROWER	CUSTOM						6.25
BALER, GIANT	CUSTOM						9.60
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	40.00*			33.35	17.36	73.84	124.55
HAUL BALES (4 CUTGS)		8.50	2.00				17.00
TOTALS				33.35	17.36	73.84	227.00

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	21.40
FUEL AND LUBE	33.35
REPAIRS AND MAINTENANCE	17.36
CUSTOM HIRE AND MACHINE RENTAL	81.05
INTEREST ON OPERATING EXPENSE	15.32
( 153.16 X 12.00% FOR 10.0 MONTHS)	
TOTAL CASH COSTS	168.48

#### LABOR

DIRECT LABOR	4.40
( 0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	172.88

#### ESTABLISHMENT CHARGE/YEAR

17.17

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	73.84
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	107.84
TOTAL COST, EXCEPT OVERHEAD AND MGT.	297.89

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.42
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	12.37
TOTAL OVERHEAD AND MANAGEMENT	20.80
TOTAL COST PER ACRE	318.68
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	57.94



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
SUB-IRRIGATED ALFALFA, PLATTE VALLEY

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER P205	CUSTOM	40.00	0.11				3.25 4.40
SELF-PROPELLED WINDROWER BALER, REGULAR	CUSTOM 7.00			0.32	1.04	4.19	6.25 5.55
TWINE		66.00	0.03				2.31
BALE WAGON AND STACKER	14.00			0.16	0.93	3.88	4.98
SELF-PROPELLED WINDROWER BALER, REGULAR	CUSTOM 7.00			0.32	1.04	4.19	6.25 5.55
TWINE		50.00	0.03				1.75
BALE WAGON AND STACKER	14.00			0.16	0.93	3.88	4.98
SELF-PROPELLED WINDROWER BALER, REGULAR	CUSTOM 7.00			0.32	1.04	4.19	6.25 5.55
TWINE		50.00	0.03				1.75
BALE WAGON AND STACKER	14.00			0.16	0.93	3.88	4.98
SELF-PROPELLED WINDROWER BALER, REGULAR	CUSTOM 7.00			0.32	1.04	4.19	6.25 5.55
TWINE		33.00	0.03				1.15
BALE WAGON AND STACKER	14.00			0.16	0.93	3.88	4.98
TOTALS				1.93	7.90	32.28	81.73
CASH COSTS							
PURCHASED MATERIALS						11.36	
FUEL AND LUBE						1.93	
REPAIRS AND MAINTENANCE						7.90	
CUSTOM HIRE AND MACHINE RENTAL						28.25	
INTEREST ON OPERATING EXPENSE ( 49.45 X 12.00% FOR 6.0 MONTHS)						2.97	
TOTAL CASH COSTS							52.41
LABOR							
DIRECT LABOR						5.66	
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							58.07
ESTABLISHMENT CHARGE/YEAR						17.50	
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)						32.28	
REAL ESTATE TAXES						7.00	
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)						60.00	
TOTAL FIXED COSTS							99.28
TOTAL COST, EXCEPT OVERHEAD AND MGT.							174.85
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)						2.62	
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)						13.50	
TOTAL OVERHEAD AND MANAGEMENT							16.12
TOTAL COST PER ACRE							190.97
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)							31.83

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
FALL SEED GRASS, CENTER PIVOT IRR., ELECTRIC, 305 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.41	0.73	2.57	3.70
BROADCAST SPREADER	CUSTOM						3.25
18-46-0		0.05	208.00				10.40
TANDEM DISC	10.63			0.41	0.73	2.57	3.70
ROLLER OR PACKER	6.98			0.38	0.38	3.20	3.96
PLANTER (SEED ONLY)	CUSTOM						7.00
SEED (LB. PLS BLEND)		16.00	3.75				60.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			13.49	2.84	64.36	80.69
TOTALS				14.68	4.68	72.69	172.70

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	70.40
FUEL AND LUBE	14.68
REPAIRS AND MAINTENANCE	4.68
CUSTOM HIRE AND MACHINE RENTAL	10.25
INTEREST ON OPERATING EXPENSE	4.00
( 100.01 X 12.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	104.01

#### LABOR

DIRECT LABOR	3.84
( 0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	107.85

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	72.69
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 450.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	72.69
TOTAL COST, EXCEPT OVERHEAD AND MGT.	180.54

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.20
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	5.20
TOTAL COST PER ACRE	185.74
TOTAL COST PER UNIT OF PRODUCTION	185.74
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
PASTURE, CENTER PIVOT IRRIGATED, ELEC. 305 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	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	40.00*			60.71	12.78	64.36	137.85
LIQUID N		220.00	0.15				33.00
FENCING		1.00	1.00				1.00
MOVE CATTLE		1.00	0.25				0.25
TOTALS				60.71	12.78	64.36	172.10

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	34.25
FUEL AND LUBE	60.71
REPAIRS AND MAINTENANCE	12.78
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.46
( 107.74 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	114.20

#### LABOR

DIRECT LABOR	4.40
( 0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	118.60

#### ESTABLISHMENT CHARGE/YEAR

12.73

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	64.36
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 550.00 VALUE/A X 6.00% X 1.0)	33.00
TOTAL FIXED COSTS	105.36
TOTAL COST, EXCEPT OVERHEAD AND MGT.	236.69

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.71
MANAGEMENT CHARGE (\$ 1.10 X ESTIMATED YIELD)	13.20
TOTAL OVERHEAD AND MANAGEMENT	18.91
TOTAL COST PER ACRE	255.60
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	21.30

ESTIMATED 1988 COSTS PER ACRE, SW. NEB., FINE TEXT. SOIL  
IRRIGATED WHEAT, CENTER PIVOT, ELEC. 305 FT. HEAD

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	65.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
TANDEM DISC	10.63			0.35	0.73	2.57	3.64
ANHYDROUS APPLICATOR	4.91			0.75	0.45	1.39	2.59
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		80.00	0.08				6.40
ROD WEEDER	17.45			0.21	0.42	1.13	1.77
GRAIN DRILL	8.44			0.27	0.52	1.82	2.61
SEED		1.25	3.75				4.69
10-34-0		8.00	0.97				7.76
IRRIGATION, CENTER PIVOT							
6.0 IN. APPLIED	10.00*			20.24	4.26	64.36	88.86
COMBINE, 110HP	4.12			1.28	2.93	14.57	18.78
TRUCK				4.22	0.84	3.38	8.45
AUGER	10.00*			0.35	0.12	0.35	0.82
TOTALS				28.03	11.01	92.13	151.31

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	18.85
FUEL AND LUBE	28.03
REPAIRS AND MAINTENANCE	11.01
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	3.55
( 59.18 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	62.73

#### LABOR

DIRECT LABOR	7.55
( 1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	70.28

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	92.13
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	126.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.	196.41

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.14
MANAGEMENT CHARGE (\$ 0.20 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	16.14
TOTAL COST PER ACRE	212.55
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.27



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
WHEAT STUBBLE MULCH FALLOW VIA TILLAGE

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.76			0.38	0.40	0.99	1.76
CHISEL	9.76			0.38	0.40	0.99	1.76
CHISEL	9.76			0.38	0.40	0.99	1.76
ANHYDROUS APPLICATOR	4.91			0.75	0.45	1.39	2.59
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		50.00	0.08				4.00
ROD WEEDER	17.45			0.21	0.43	1.14	1.78
ROD WEEDER	17.45			0.21	0.43	1.14	1.78
GRAIN DRILL	8.44			0.27	0.88	3.29	4.44
SEED		1.00	5.00				5.00
10-34-0		8.00	0.97				7.76
SPRAYER	CUSTOM						3.25
HERBICIDE		1.00	2.85				2.85
COMBINE, 110HP	4.12			1.28	2.57	12.77	16.62
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				6.85	6.56	25.23	62.80

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	19.61
FUEL AND LUBE	6.85
REPAIRS AND MAINTENANCE	6.56
CUSTOM HIRE AND MACHINE RENTAL	4.55
INTEREST ON OPERATING EXPENSE	3.76
( 37.57 X 12.00% FOR 10.0 MONTHS)	
TOTAL CASH COSTS	41.32

## LABOR

DIRECT LABOR	7.61
( 1.2 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%)	25.23
REAL ESTATE TAXES	14.00
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 2.0)	42.00
TOTAL FIXED COSTS	81.23
TOTAL COST, EXCEPT OVERHEAD AND MGT.	130.17

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.07
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	8.37
TOTAL COST PER ACRE	138.54
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.30

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
WHEAT, CLEAN-TILL FALLOW

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
ONE-WAY DISC	9.60			0.39	0.96	3.41	4.76
CHISEL	9.25			0.40	0.46	1.12	1.99
CHISEL	9.25			0.40	0.46	1.12	1.99
ANHYDROUS APPLICATOR	18.00			0.21	0.12	0.38	0.71
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		40.00	0.08				3.20
ROD WEEDER	14.55			0.25	0.47	1.26	1.98
ROD WEEDER	14.55			0.25	0.47	1.26	1.98
GRAIN DRILL	8.44			0.27	0.89	3.32	4.47
SEED		1.00	3.75				3.75
10-34-0		8.00	0.97				7.76
SPRAYER	CUSTOM						3.25
HERBICIDE		1.00	2.85				2.85
COMBINE, 110HP	4.12			1.28	2.61	12.98	16.88
TRUCK				2.40	0.48	1.92	4.81
AUGER	10.00*			0.20	0.07	0.35	0.62
TOTALS				6.05	7.00	27.14	62.31

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	17.56
FUEL AND LUBE	6.05
REPAIRS AND MAINTENANCE	7.00
CUSTOM HIRE AND MACHINE RENTAL	4.55
INTEREST ON OPERATING EXPENSE	4.22
( 35.17 X 12.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	39.39

#### LABOR

DIRECT LABOR	6.87
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	46.26

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	27.14
REAL ESTATE TAXES	14.00
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 2.0)	42.00
TOTAL FIXED COSTS	83.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	129.40

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.97
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.55
TOTAL OVERHEAD AND MANAGEMENT	7.52
TOTAL COST PER ACRE	136.92
TOTAL COST PER UNIT OF PRODUCTION	3.70
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CONTINUOUS WHEAT WITH CHEMICAL WEED CONTROL

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.25
LANDMASTER		54.00	0.16				8.75
SPRAYER	CUSTOM						3.25
LANDMASTER		54.00	0.16				8.75
GRAIN DRILL	8.44			0.27	0.70	2.55	3.51
SEED		1.00	3.75				3.75
10-34-0		8.00	0.97				7.76
SPRAYER	CUSTOM						3.25
LIQUID NITROGEN		45.00	0.15				6.75
HERBICIDE (GLEAN)		0.33	15.00				4.95
COMBINE, 110HP	4.12			1.50	2.22	11.02	14.74
TRUCK				1.95	0.39	1.56	3.90
AUGER	10.00*			0.16	0.06	0.35	0.57
TOTALS				3.87	3.37	15.48	73.17

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	40.71
FUEL AND LUBE	3.87
REPAIRS AND MAINTENANCE	3.37
CUSTOM HIRE AND MACHINE RENTAL	9.75
INTEREST ON OPERATING EXPENSE	3.46
( 57.70 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	61.16

#### LABOR

DIRECT LABOR	3.48
( 0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	64.64

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	15.48
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	43.48
TOTAL COST, EXCEPT OVERHEAD AND MGT.	108.12

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.06
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	4.50
TOTAL OVERHEAD AND MANAGEMENT	7.56
TOTAL COST PER ACRE	115.68
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.86

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
ECO-FALLOW WHEAT FOLLOWED BY CORN IN THREE-YEAR SYSTEM

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	42.0
ACRES THIS CROP BUDGET	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
CHISEL	9.25			0.40	0.53	1.23	2.16
NOBLE BLADE	13.33			0.28	0.41	1.63	2.32
ANHYDROUS APPLICATOR	IN TANDEM			0.0	0.0	0.0	0.0
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		50.00	0.08				4.00
10-34-0		8.00	0.97				7.76
NOBLE BLADE	13.33			0.28	0.41	1.63	2.32
ROD WEEDER	14.55			0.25	0.76	2.00	3.01
ROD WEEDER	14.55			0.25	0.76	2.00	3.01
GRAIN DRILL	8.44			0.27	0.89	3.32	4.47
SEED		1.00	3.75				3.75
SPRAYER	CUSTOM						3.00
HERBICIDE		1.00	2.85				2.85
COMBINE, 110HP	4.12			1.28	2.65	13.14	17.07
TRUCK				2.73	0.55	2.18	5.46
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				5.99	7.03	27.48	63.16

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	18.36
FUEL AND LUBE	5.99
REPAIRS AND MAINTENANCE	7.03
CUSTOM HIRE AND MACHINE RENTAL	4.30
INTEREST ON OPERATING EXPENSE	4.28
( 35.69 X 12.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	39.97

## LABOR

DIRECT LABOR	6.09
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	46.06

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	27.48
REAL ESTATE TAXES	10.50
INTEREST ON LAND (\$ 400.00 VALUE/A X 6.00% X 1.5)	36.00
TOTAL FIXED COSTS	73.98
TOTAL COST, EXCEPT OVERHEAD AND MGT.	120.04

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.00
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	8.30
TOTAL COST PER ACRE	128.34
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.06



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CORN FOLLOWING ECO-FALLOW WHEAT IN THREE-YEAR SYSTEM

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.25
ATR. & CONTACT HERB.		1.00	14.25				14.25
SPRAYER	CUSTOM						3.25
LIQUID N (28%)		75.00	0.15				11.25
HERBICIDE		1.00	15.00				15.00
PLANTER (FERT., HERB., ETC)	4.90			0.46	2.38	5.46	8.30
SEED + INSECT. TREAT		0.18	70.00				12.60
10-34-0		6.00	0.97				5.82
COMBINE, 110HP	3.18			1.87	3.47	17.22	22.55
TRUCK				4.22	0.84	3.38	8.45
AUGER	2.00*			0.35	0.12	0.35	0.82
TOTALS				6.90	6.81	26.40	105.54

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	58.92
FUEL AND LUBE	6.90
REPAIRS AND MAINTENANCE	6.81
CUSTOM HIRE AND MACHINE RENTAL	6.50
INTEREST ON OPERATING EXPENSE	5.54
( 79.14 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	84.67

## LABOR

DIRECT LABOR	3.64
( 0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	88.32

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.40
REAL ESTATE TAXES	10.50
INTEREST ON LAND (\$ 400.00 VALUE/A X 6.00% X 1.5)	36.00
TOTAL FIXED COSTS	72.90
TOTAL COST, EXCEPT OVERHEAD AND MGT.	161.22

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.23
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	10.73
TOTAL COST PER ACRE	171.95
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.65

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CONTINUOUS GRAIN SORGHUM NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.33	0.73	2.57	3.62
TANDEM DISC	10.63			0.33	0.73	2.57	3.62
SPRING TOOTH HARROW	7.85			0.29	0.34	2.03	2.66
ANHYDROUS APPLICATOR	4.91			0.71	0.45	1.39	2.54
MACHINE RENTAL FEE							1.30
NH3 NITROGEN{N		50.00	0.08				4.00
PLANTER (FERT., HERB., ETC)	4.90			0.47	2.38	5.46	8.31
SEED		5.00	0.76				3.80
HERB. BAND		1.00	6.20				6.20
10-34-0		5.00	0.97				4.85
ROW CROP CULTIVATOR	5.29			0.44	0.86	2.10	3.40
ROW CROP CULTIVATOR	5.29			0.44	0.86	2.10	3.40
SPRAYER	CUSTOM						3.25
GREENBUG AERIAL		1.00	2.65				2.65
COMBINE, 110HP	4.12			1.28	3.00	14.88	19.16
TRUCK				2.60	0.52	2.08	5.20
AUGER	4.00*			0.22	0.07	0.35	0.64
TOTALS				7.10	9.93	35.51	78.59

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	21.50
FUEL AND LUBE	7.10
REPAIRS AND MAINTENANCE	9.93
CUSTOM HIRE AND MACHINE RENTAL	4.55
INTEREST ON OPERATING EXPENSE	2.15
( 43.08 X 12.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	45.23

## LABOR

DIRECT LABOR	0.85
( 1.4 HRS X 0.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	46.08

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	35.51
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 400.00 VALUE/A X 6.00% X 1.0)	24.00
TOTAL FIXED COSTS	66.51
TOTAL COST, EXCEPT OVERHEAD AND MGT.	112.59

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.26
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	4.00
TOTAL OVERHEAD AND MANAGEMENT	6.26
TOTAL COST PER ACRE	118.86
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.97



ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
NON-IRR. GR. SORGHUM - CONT. NO TILL, AFTER ECO CORN OR SORG

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	70.0
ACRES THIS CROP BUDGET	80.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.25
BLADEX + 2,4-D		1.00	9.50				9.50
SPRAYER	CUSTOM						3.25
LIQUID N		80.00	0.15				12.00
DUAL-ATR. (1QT.EA.)		1.00	12.60				12.60
PLANTER	4.90			0.47	2.38	5.46	8.31
(FERT., HERB., ETC)		4.00	0.72				2.88
SEED + INSECT TREAT		6.00	0.97				5.82
10-34-0							4.00
SPRAYER	CUSTOM						2.65
AERIAL GREENBUG		1.00	2.65				2.65
COMBINE, 110HP	4.12			1.28	3.00	14.88	19.16
TRUCK				4.55	0.91	3.64	9.10
AUGER	4.00*			0.25	0.07	0.35	0.67
TOTALS				6.55	6.36	24.33	93.19

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	45.45
FUEL AND LUBE	6.55
REPAIRS AND MAINTENANCE	6.36
CUSTOM HIRE AND MACHINE RENTAL	10.50
INTEREST ON OPERATING EXPENSE	3.44
( 68.86 X 12.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	72.30

## LABOR

DIRECT LABOR	3.39
( 0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	75.69

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	24.33
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 400.00 VALUE/A X 6.00% X 1.0)	24.00
TOTAL FIXED COSTS	55.33
TOTAL COST, EXCEPT OVERHEAD AND MGT.	131.02

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.62
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	10.62
TOTAL COST PER ACRE	141.63
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.02

ESTIMATED 1988 COSTS PER ACRE, SOUTHWEST NEBR.  
CANE HAY, NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.33	0.73	2.57	3.62
TANDEM DISC	10.63			0.33	0.73	2.57	3.62
SPRING TOOTH HARROW	10.47			0.22	0.26	1.77	2.25
ANHYDROUS APPLICATOR	4.91			0.71	0.45	1.39	2.54
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		40.00	0.08				3.20
GRAIN DRILL	8.44			0.27	0.89	3.32	4.48
SEED		15.00	0.40				6.00
SELF-PROPELLED WINDROWER	CUSTOM						12.00
BALER, GIANT	3.92			0.59	1.31	5.35	7.25
TWINE		6.00	0.35				2.10
MOVE BALES		6.00	1.00				6.00
TOTALS				2.44	4.37	16.96	54.37
CASH COSTS							
PURCHASED MATERIALS						17.30	
FUEL AND LUBE						2.44	
REPAIRS AND MAINTENANCE						4.37	
CUSTOM HIRE AND MACHINE RENTAL						13.30	
INTEREST ON OPERATING EXPENSE						2.24	
( 37.41 X 12.00% FOR 6.0 MONTHS)							
TOTAL CASH COSTS							39.66
LABOR							
DIRECT LABOR						5.68	
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							45.34
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)						16.96	
REAL ESTATE TAXES						7.00	
INTEREST ON LAND (\$ 400.00 VALUE/A X 6.00% X 1.0)						24.00	
TOTAL FIXED COSTS							47.96
TOTAL COST, EXCEPT OVERHEAD AND MGT.							93.30
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)						1.98	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)						6.00	
TOTAL OVERHEAD AND MANAGEMENT							7.98
TOTAL COST PER ACRE							101.28
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)							33.76



## 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>1987 Price</u>
Irrigated Acreages:	85 hp tractor, diesel	\$34,000
	120-130 hp tractor, diesel	46,000
Corn, Grain 390	21' heavy duty disk	13,000
Corn, Silage 60	6-row, 30" planter	14,500
Alfalfa 130	Anhydrous applicator with tank	5,800
Pasture 260	Combine, 95 hp diesel with	
	3-row cornhead	56,000
Wet Meadow Acreages:	3/4 ton pickup	9,400
	Single axle truck,	
Native Hay 320	350 bu. grain box	32,000
	Giant round baler	
Dryland Hayland:	(800-900 lb. bales)	10,200
	14' self-propelled swather	
Native 400	with conditioner	39,000

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

ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
CORN GRAIN, CENTER PIVOT IRR., DIESEL, 230 FT. HEAD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	4.91			0.71	0.75	2.31	3.77
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		120.00	0.08				9.60
TANDEM DISC WITH SPRAYER	10.63			0.33	0.99	3.44	4.75
HERBICIDE (BROADCAST)		1.00	14.10				14.10
TANDEM DISC	10.63			0.33	1.03	3.58	4.94
PLANTER (FERT., HERB., ETC)	4.90			0.71	3.18	7.35	11.24
SEED		0.33	68.00				22.44
10-34-0		6.00	0.97				5.82
ZINC OXIDE		4.00	0.87				3.48
ROOTWORM		1.00	12.30				12.30
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			21.03	13.54	68.18	102.75
28-0-0 (GAL)		10.00	0.45				4.50
COMBINE, 95HP	1.60			3.30	4.04	18.74	26.08
TRUCK				8.45	1.69	6.76	16.90
AUGER	4.00*			0.60	0.25	0.30	1.15
DRYER	CUSTOM						20.25
TOTALS				35.45	25.47	110.66	265.37

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	72.24
FUEL AND LUBE	35.45
REPAIRS AND MAINTENANCE	25.47
CUSTOM HIRE AND MACHINE RENTAL	21.55
INTEREST ON OPERATING EXPENSE	9.28
( 154.71 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	164.00

#### LABOR

DIRECT LABOR	11.80
( 1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	175.79

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	110.66
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	132.16
TOTAL COST, EXCEPT OVERHEAD AND MGT.	307.96

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.20
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	21.20
TOTAL COST PER ACRE	329.16
TOTAL COST PER UNIT OF PRODUCTION	2.53
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
CORN SILAGE, CENTER PIVOT IRR., DIESEL, 230 FT. HEAD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	4.91			0.71	0.75	2.31	3.77
MACHINE RENTAL FEE							1.30
NH3 NITROGEN		120.00	0.08				9.60
TANDEM DISC WITH SPRAYER	10.63			0.33	0.99	3.44	4.75
HERBICIDE (BROADCAST)		1.00	14.10				14.10
TANDEM DISC	10.63			0.33	1.03	3.58	4.94
PLANTER (FERT., HERB., ETC)	4.90			0.71	3.18	7.35	11.24
SEED		0.33	68.00				22.44
10-34-0		0.02	176.00				3.52
ZINC OXIDE		4.00	0.87				3.48
IRRIGATION, CENTER PIVOT							
15.0 IN. APPLIED	30.00*			21.03	13.54	68.18	102.75
28-0-0 (GAL)		10.00	.45				4.50
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				43.35	24.49	103.26	270.04

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	57.64
FUEL AND LUBE	43.35
REPAIRS AND MAINTENANCE	24.49
CUSTOM HIRE AND MACHINE RENTAL	41.30
INTEREST ON OPERATING EXPENSE	10.70
( 178.28 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	176.78

#### LABOR

DIRECT LABOR	9.43
( 1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	198.41

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	103.26
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	124.76
TOTAL COST, EXCEPT OVERHEAD AND MGT.	310.98

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.45
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	22.05
TOTAL COST PER ACRE	332.42
TOTAL COST PER UNIT OF PRODUCTION	18.47
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
ESTABLISH ALFALFA IN STUBBLE, CP IRR., DIESEL, 230 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	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	CUSTOM						3.25
P205		60.00	0.11				6.60
AMM. SUL.		0.04	165.00				6.60
TANDEM DISC	9.11			0.38	0.93	3.26	4.57
PLANTER (SEED ONLY)	6.00			0.38	0.36	1.13	1.87
MACHINE RENTAL FEE							3.00
SEED		12.00	2.50				30.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	10.00*			5.61	3.61	68.18	77.40
TOTALS				6.38	4.90	72.57	133.30

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	43.20
FUEL AND LUBE	6.38
REPAIRS AND MAINTENANCE	4.90
CUSTOM HIRE AND MACHINE RENTAL	6.25
INTEREST ON OPERATING EXPENSE	2.43
( 60.73 X 12.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	63.15

#### LABOR

DIRECT LABOR	2.92
( 0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	66.08

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	72.57
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 300.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	72.57
TOTAL COST, EXCEPT OVERHEAD AND MGT.	138.65

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.16
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.16
TOTAL COST PER ACRE	141.81
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	141.81



ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
ALFALFA HAY, CENTER PIVOT IRR., DIESEL, 230 FT. HEAD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						3.25
P205		40.00	0.11				4.40
SUL-PO-MAG		9.00	0.07				0.63
SELF-PROPELLED WINDROWER	5.07			0.78	0.89	3.00	4.67
BALER, GIANT	4.20			0.75	0.83	3.18	4.77
TWINE		4.00	0.35				1.40
SELF-PROPELLED WINDROWER	5.07			0.78	0.89	3.00	4.67
BALER, GIANT	4.20			0.75	0.83	3.18	4.77
TWINE		3.00	0.35				1.05
SELF-PROPELLED WINDROWER	5.07			0.78	0.89	3.00	4.67
BALER, GIANT	4.20			0.75	0.83	3.18	4.77
TWINE		3.00	0.35				1.05
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			25.23	16.25	68.18	109.66
MOVE BALES		10.00	1.25				12.50
TOTALS				29.84	21.43	86.71	162.26

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	21.03
FUEL AND LUBE	29.84
REPAIRS AND MAINTENANCE	21.43
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	4.53
( 75.55 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	80.08

#### LABOR

DIRECT LABOR	11.92
( 1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	92.00

#### ESTABLISHMENT CHARGE/YEAR

16.03

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	86.71
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	108.21
TOTAL COST, EXCEPT OVERHEAD AND MGT.	216.24

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.00
MANAGEMENT CHARGE (\$ 2.50 X ESTIMATED YIELD)	12.50
TOTAL OVERHEAD AND MANAGEMENT	16.50
TOTAL COST PER ACRE	232.75
TOTAL COST PER UNIT OF PRODUCTION	46.55
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
ESTABLISH IRRIG. GRASS IN FALL, CP IRRIG., DIESEL 225 FT. HD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						3.25
P205		50.00	0.11				5.50
SUL-PO-MAG		9.00	0.07				0.63
TANDEM DISC	9.11			0.38	0.93	3.26	4.57
SPIKE TOOTH HARROW	9.25			0.25	0.24	0.91	1.40
PLANTER (SEED ONLY)	6.00			0.38	0.36	1.13	1.87
MACHINE RENTAL FEE							3.00
SEED (LBS BLEND)		17.00	3.52				59.84
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	10.00*			5.61	3.61	68.18	77.40
10-34-0		0.10	176.00				17.60
TOTALS				6.63	5.14	73.48	175.06

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	83.57
FUEL AND LUBE	6.63
REPAIRS AND MAINTENANCE	5.14
CUSTOM HIRE AND MACHINE RENTAL	6.25
INTEREST ON OPERATING EXPENSE	4.06
( 101.58 X 12.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	105.65

#### LABOR

DIRECT LABOR	3.64
( 0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	109.28

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	73.48
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 300.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	73.48
TOTAL COST, EXCEPT OVERHEAD AND MGT.	182.76

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.28
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	5.28
TOTAL COST PER ACRE	188.04
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	188.04



ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
IRRIGATED PASTURE, CENTER PIVOT IRR., DIESEL, 230 FT. HEAD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			25.23	16.25	68.18	109.66
LIQUID N		175.00	0.15				26.25
FENCING		1.00	1.00				1.00
ROTATE CATTLE		1.00	0.25				0.25
TOTALS				25.23	16.25	68.18	137.16

\* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	27.50
FUEL AND LUBE	25.23
REPAIRS AND MAINTENANCE	16.25
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	4.83
( 68.98 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	73.81

LABOR

DIRECT LABOR	3.30
( 0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	77.11

ESTABLISHMENT CHARGE/YEAR

15.59

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	68.18
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	89.68
TOTAL COST, EXCEPT OVERHEAD AND MGT.	182.38

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.69
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	20.00
TOTAL OVERHEAD AND MANAGEMENT	23.69
TOTAL COST PER ACRE	206.07
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	20.61

ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
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			0.59	0.87	3.29	4.75
TWINE		2.00	0.35				0.70
MOVE BALES		2.00	1.00				2.00
<hr/>							
TOTALS				1.26	1.76	6.29	12.02

## CASH COSTS

PURCHASED MATERIALS	2.70
FUEL AND LUBE	1.26
REPAIRS AND MAINTENANCE	1.76
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	0.17
( 5.72 X 12.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	5.89

## LABOR

DIRECT LABOR	2.80
( 0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	8.69

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.29
REAL ESTATE TAXES	3.00
INTEREST ON LAND (\$ 250.00 VALUE/A X 6.00% X 1.0)	15.00
TOTAL FIXED COSTS	24.29
TOTAL COST, EXCEPT OVERHEAD AND MGT.	32.99

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	0.29
MANAGEMENT CHARGE (\$ 1.00 X ESTIMATED YIELD)	1.25
TOTAL OVERHEAD AND MANAGEMENT	1.54
TOTAL COST PER ACRE	34.53
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	27.62



ESTIMATED 1988 COSTS PER ACRE, NORTHERN NEBR.  
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	REPAIR AND MAINT.	FIXED	TOTAL COSTS
MOWER	3.80			0.61	0.69	2.16	3.45
SIDE DELIVERY RAKE	4.69			0.49	0.56	1.78	2.83
BALER, GIANT	5.04			0.46	0.75	2.91	4.11
TWINE		1.00	0.35				0.35
TOTALS				1.56	2.00	6.85	10.75

## CASH COSTS

PURCHASED MATERIALS	0.35
FUEL AND LUBE	1.56
REPAIRS AND MAINTENANCE	2.00
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	0.12
( 3.90 X 12.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	4.02

## LABOR

DIRECT LABOR	4.45
( 0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	8.47

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.85
REAL ESTATE TAXES	1.25
INTEREST ON LAND (\$ 100.00 VALUE/A X 6.00% X 1.0)	6.00
TOTAL FIXED COSTS	14.10
TOTAL COST, EXCEPT OVERHEAD AND MGT.	22.57

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	0.20
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	1.40
TOTAL OVERHEAD AND MANAGEMENT	1.60
TOTAL COST PER ACRE	24.17
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	34.53

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	\$ 50,000
		85 hp diesel tractor	34,000
Irr. Cropland,		Old 40 hp tractor for odd jobs	- - -
gravity	280	Truck, single axle	24,200
Irr. Cropland,		Pickup, 3/4 T	15,600
pivot	132	Tandem disc, 21'	13,000
Non-Irr. Cropland	340	Corn machinery, 30" spacing	
Pasture	80	Shredder, 6-row	6,800
Roads, farmstead		Anhydrous Applicator, 21'	3,100
etc.	48	Planter, 6-row	14,500
		Cultivator-tiller, 6-row	5,800
		Sprayer, pull type, 42'	3,400
		Combine,	75,000
		6-row cornhead	17,700
		20' grain platform	9,000
		Wagon, 450 bu. PTO Auger	7,650
		Auger, 66'8", PTO	2,550
		Dryer, cont. flow, 400 bu/hr	29,000
		Wet corn handling bin, 3700 bu.	
		drying & storing capability	7,100
		Chisel sweeps, 19'	5,300
		Field cultivator, 30'	12,200
		Spike tooth harrow, 24'	1,000
		Grain drill, 16'	7,000
		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 1988 COSTS PER ACRE, CENTRAL NEBR  
CORN FOR GRAIN, CENTER PIVOT IRRIGATED DIESEL, 300 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	135.0
ACRES THIS CROP BUDGET	132.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.73			0.49	1.18	4.04	5.70
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		145.00	0.08				11.60
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED 80,000 BAG		0.33	68.00				22.44
18-46-0 STARTER		100.00	0.10				10.40
HERBICIDE, BAND		1.00	8.95				8.95
INSECTICIDE		1.00	9.00				9.00
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	30.00*			22.23	11.57	73.84	107.64
COMBINE,	3.50			0.94	3.37	14.18	18.50
TRUCK	17.00*			0.86	1.66	5.43	7.95
AUGER	0.0 *			0.16	0.15	0.78	1.09
DRYER	8.00*			6.82	2.12	6.35	15.29
TOTALS				34.10	25.88	120.72	243.09

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	62.39
FUEL AND LUBE	34.10
REPAIRS AND MAINTENANCE	25.88
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	9.79
( 122.37 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	132.16

#### LABOR

DIRECT LABOR	14.83
( 2.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	146.99

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	120.72
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	167.82
TOTAL COST, EXCEPT OVERHEAD AND MGT.	314.81

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.61
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	20.11
TOTAL COST PER ACRE	334.92
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.48

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
CORN FOR SILAGE CENTER PIVOT IRRIGATED, DIESEL 300 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		150.00	0.08				12.00
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED 80,000 BAG		0.33	68.00				22.44
18-46-0 STARTER		100.00	0.10				10.40
HERBICIDE, BAND		1.00	7.95				7.95
INSECTICIDE		1.00	9.00				9.00
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	30.00*			22.23	11.57	73.84	107.64
FORAGE CHOPPER	CUSTOM						33.00
TRUCK	CUSTOM						24.50
PACK SILAGE, TRACTOR & BLADE	35.00*			0.76	2.58	7.12	10.46
TOTALS				25.59	19.98	97.06	261.92

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	61.79
FUEL AND LUBE	25.59
REPAIRS AND MAINTENANCE	19.98
CUSTOM HIRE AND MACHINE RENTAL	57.50
INTEREST ON OPERATING EXPENSE	13.19
( 164.86 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	178.05

#### LABOR

DIRECT LABOR	13.19
( 2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	191.24

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	97.06
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	144.16
TOTAL COST, EXCEPT OVERHEAD AND MGT.	335.40

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.90
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.90
TOTAL COST PER ACRE	356.30
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	17.82



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
GRAIN SORGHUM FOR GRAIN, LIMITED IRR C.P. DIESEL 300 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	115.0
ACRES THIS CROP BUDGET	132.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		120.00	0.08				9.60
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED		10.00	0.76				7.60
18-46-0 STARTER		100.00	0.10				10.40
HERBICIDE, BAND		1.00	6.55				6.55
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
IRRIGATION, CENTER PIVOT							
6.0 IN. APPLIED	15.00*			11.12	5.78	73.84	90.74
COMBINE,	4.00			0.83	2.19	10.88	13.90
TRUCK	15.00*			0.86	1.66	5.43	7.95
AUGER	0.0 *			0.16	0.15	0.78	1.09
DRYER	6.00*			5.40	1.67	5.02	12.09
TOTALS				20.96	17.28	112.05	184.45

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	34.15
FUEL AND LUBE	20.96
REPAIRS AND MAINTENANCE	17.28
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.79
( 72.40 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	78.19

LABOR	
DIRECT LABOR	11.65
( 1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	89.84

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	112.05
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	159.15
TOTAL COST, EXCEPT OVERHEAD AND MGT.	248.99

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.91
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	11.50
TOTAL OVERHEAD AND MANAGEMENT	15.41
TOTAL COST PER ACRE	264.40
TOTAL COST PER UNIT OF PRODUCTION	2.30
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
CORN FOR GRAIN, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	145.0
ACRES THIS CROP BUDGET	180.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.73			0.49	1.18	4.04	5.70
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		155.00	0.08				12.40
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED 80,000 BAG		0.33	68.00				22.44
18-46-0 STARTER		100.00	0.10				10.40
HERBICIDE, BAND		1.00	9.00				9.00
INSECTICIDE		1.00	7.95				7.95
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			13.49	5.76	77.74	96.99
COMBINE,	3.50			0.94	3.37	14.18	18.50
TRUCK	17.00*			0.86	1.66	5.43	7.95
AUGER	0.0 *			0.16	0.15	0.78	1.09
DRYER	8.00*			7.94	2.02	6.04	16.00
TOTALS				26.48	19.97	124.31	232.95

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	62.19
FUEL AND LUBE	26.48
REPAIRS AND MAINTENANCE	19.97
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	8.69
( 108.64 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	117.33

#### LABOR

DIRECT LABOR	18.46
( 2.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	135.79

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	124.31
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$ 900.00 VALUE/A X 6.00% X 1.0)	54.00
TOTAL FIXED COSTS	193.31
TOTAL COST, EXCEPT OVERHEAD AND MGT.	329.11

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.87
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	20.37
TOTAL COST PER ACRE	349.47
TOTAL COST PER UNIT OF PRODUCTION	2.41
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
CORN FOR SILAGE, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY NITROGEN		155.00	0.14				21.70
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED 80,000 BAG		0.33	68.00				22.44
18-46-0 STARTER		100.00	0.10				10.40
HERBICIDE, BAND		1.00	7.95				7.95
INSECTICIDE		1.00	9.00				9.00
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			13.49	5.76	77.74	96.99
FORAGE CHOPPER	CUSTOM						33.00
TRUCK	CUSTOM						24.50
PACK SILAGE, TRACTOR & BLADE	35.00*			0.76	2.58	7.12	10.46
TOTALS				16.85	14.17	100.96	260.97

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	71.49
FUEL AND LUBE	16.85
REPAIRS AND MAINTENANCE	14.17
CUSTOM HIRE AND MACHINE RENTAL	57.50
INTEREST ON OPERATING EXPENSE	12.80
( 160.01 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	172.81

#### LABOR

DIRECT LABOR	16.82
( 2.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	189.64

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	100.96
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$ 900.00 VALUE/A X 6.00% X 1.0)	54.00
TOTAL FIXED COSTS	169.96
TOTAL COST, EXCEPT OVERHEAD AND MGT.	359.59

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.64
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.64
TOTAL COST PER ACRE	380.23
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	19.01

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
SOYBEANS, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	47.0
ACRES THIS CROP BUDGET	60.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED		1.00	13.00				13.00
HERBICIDE, BAND		1.00	9.00				9.00
18-46-0 STARTER		50.00	0.10				5.20
HANDWEED		1.00	3.70				3.70
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
IRRIGATION, GATED PIPE SYSTEM							
6.0 IN. APPLIED	33.00*			5.39	2.30	77.74	85.43
COMBINE,	4.00			0.83	2.19	10.88	13.90
TRUCK	17.00*			0.49	0.72	2.18	3.39
AUGER	0.0 *			0.07	0.15	0.78	1.00
TOTALS				8.83	10.41	105.09	155.23

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	30.90	
FUEL AND LUBE	8.83	
REPAIRS AND MAINTENANCE	10.41	
CUSTOM HIRE AND MACHINE RENTAL	0.0	
INTEREST ON OPERATING EXPENSE	4.01	
( 50.13 X 12.00% FOR 8.0 MONTHS)		
TOTAL CASH COSTS		54.15

#### LABOR

DIRECT LABOR	12.23	
( 1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		66.38

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	105.09	
REAL ESTATE TAXES	15.00	
INTEREST ON LAND (\$ 900.00 VALUE/A X 6.00% X 1.0)	54.00	
TOTAL FIXED COSTS		174.09
TOTAL COST, EXCEPT OVERHEAD AND MGT.		240.47

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.71	
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	14.10	
TOTAL OVERHEAD AND MANAGEMENT		16.81
TOTAL COST PER ACRE		257.28
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		5.47



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
ESTABLISH ALFALFA, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	0.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
BROADCAST SPREADER	12.00			0.19	0.21	0.66	1.06
MACHINE RENTAL FEE P205		40.00	0.31				12.40
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
SPIKE TOOTH HARROW	12.33			0.19	0.21	1.17	1.57
SPIKE TOOTH HARROW	12.33			0.19	0.21	1.17	1.57
ROLLER OR PACKER	8.00			0.29	0.32	0.98	1.59
MACHINE RENTAL FEE							1.75
GRAIN DRILL	5.62			0.41	1.44	5.43	7.28
SEED		12.00	2.50				30.00
IRRIGATION, GATED PIPE SYSTEM 6.0 IN. APPLIED	33.00*			5.40	2.30	0.0	7.70
TOTALS				7.37	6.18	14.40	73.61

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	42.40
FUEL AND LUBE	7.37
REPAIRS AND MAINTENANCE	6.18
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	4.74
( 59.21 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	63.94

#### LABOR

DIRECT LABOR	8.49
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	72.43

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	14.40
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 900.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	14.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	86.83

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.20
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.20
TOTAL COST PER ACRE	90.03
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	*****

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
ALFALFA FOR HAY, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	7.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPIKE TOOTH HARROW	12.33			0.19	0.21	1.17	1.57
BROADCAST SPREADER	12.00			0.19	0.21	0.66	1.06
MACHINE RENTAL FEE							1.50
P205		40.00	0.31				12.40
WINDROWER	CUSTOM						6.25
BALER, REGULAR	CUSTOM						18.25
STACK, BALES, LABOR		0.33	4.75				1.57
HAUL & STACK BALES	20.00*			0.43	1.31	4.00	5.74
WINDROWER	CUSTOM						6.25
BALER, REGULAR	CUSTOM						18.25
STACK BALES, LABOR		0.33	4.75				1.57
HAUL & STACK BALES	20.00*			0.43	1.31	4.00	5.74
WINDROWER	CUSTOM						6.25
BALER, REGULAR	CUSTOM						18.25
STACK BALES, LABOR		0.33	4.75				1.57
HAIL & STACK BALES	20.00*			0.43	1.31	4.00	5.74
WINDROWER	CUSTOM						6.25
BALER, REGULAR	CUSTOM						18.25
STACK BALES, LABOR		0.33	4.75				1.57
HAUL & STACK BALES	20.00*			0.43	1.31	4.00	5.74
IRRIGATION, GATED PIPE SYSTEM							
16.0 IN. APPLIED	60.00*			14.35	6.13	77.74	98.22
TOTALS				16.45	11.79	95.57	241.98

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	18.67
FUEL AND LUBE	16.45
REPAIRS AND MAINTENANCE	11.79
CUSTOM HIRE AND MACHINE RENTAL	99.50
INTEREST ON OPERATING EXPENSE	11.71
( 146.41 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	158.13

#### LABOR

DIRECT LABOR	16.49
( 2.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	174.61

#### ESTABLISHMENT CHARGE/YEAR

18.18

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	95.57
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$ 900.00 VALUE/A X 6.00% X 1.0)	54.00
TOTAL FIXED COSTS	164.57
TOTAL COST, EXCEPT OVERHEAD AND MGT.	357.36

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.91
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	21.91
TOTAL COST PER ACRE	379.27
TOTAL COST PER UNIT OF PRODUCTION	54.18
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	65.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		70.00	0.08				5.60
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED 80,000 BAG		0.17	68.00				11.56
18-46-0 STARTER		50.00	0.10				5.20
HERBICIDE, BAND		1.00	6.55				6.55
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
COMBINE,	4.50			0.73	3.37	14.18	18.29
TRUCK	13.00*			0.44	0.72	2.18	3.34
AUGER	0.0 *			0.06	0.15	0.78	0.99
DRYER	0.0 *			3.07	0.95	2.86	6.88
TOTALS				6.90	11.03	36.10	82.94

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	28.91
FUEL AND LUBE	6.90
REPAIRS AND MAINTENANCE	11.03
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.75
( 46.84 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	50.58

#### LABOR

DIRECT LABOR	8.94
( 1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	59.53

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	36.10
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	77.10
TOTAL COST, EXCEPT OVERHEAD AND MGT.	136.63

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.53
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	9.03
TOTAL COST PER ACRE	145.66
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.24

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
CORN FOR GRAIN, ECOFALLOW, FOLLOWS WHEAT IN 3 YEAR ROTATION

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	11.82			0.20	0.25	1.06	1.50
ATRAZINE-PARAQUAT		1.00	14.00				14.00
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		85.00	0.08				6.80
PLANTER (FERT., HERB., ETC)	4.90			0.77	2.19	5.47	8.43
SEED		0.17	68.00				11.56
18-46-0 STARTER		50.00	0.10				5.20
SPRAYER	11.82			0.20	0.27	1.24	1.70
DUAL-ATRAZINE		1.00	15.90				15.90
COMBINE,	4.50			0.73	3.37	14.18	18.29
TRUCK	13.00*			0.44	0.72	2.18	3.34
AUGER	0.0 *			0.06	0.15	0.78	0.99
DRYER	0.0 *			3.77	1.17	3.51	8.45
TOTALS				6.71	8.91	31.00	100.08

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	53.46
FUEL AND LUBE	6.71
REPAIRS AND MAINTENANCE	8.91
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.53
( 69.08 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	74.60

#### LABOR

DIRECT LABOR	6.32
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	80.92

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	31.00
REAL ESTATE TAXES	9.75
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.5)	51.75
TOTAL FIXED COSTS	92.50
TOTAL COST, EXCEPT OVERHEAD AND MGT.	173.43

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.73
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	11.73
TOTAL COST PER ACRE	185.16
TOTAL COST PER UNIT OF PRODUCTION	2.31
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
CORN FOR SILAGE, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	9.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		70.00	0.08				5.60
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED		0.17	68.00				11.56
18-46-0 STARTER		50.00	0.10				5.20
HERBICIDE, BAND		1.00	8.05				8.05
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
FORAGE CHOPPER	CUSTOM						19.00
TRUCK	CUSTOM						14.00
PACK SILAGE, TRACTOR & BLADE	21.00*			0.46	1.57	4.32	6.35
TOTALS				3.06	7.40	20.42	94.29

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	30.41
FUEL AND LUBE	3.06
REPAIRS AND MAINTENANCE	7.40
CUSTOM HIRE AND MACHINE RENTAL	33.00
INTEREST ON OPERATING EXPENSE	5.91
( 73.87 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	79.78

#### LABOR

DIRECT LABOR	8.35
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	88.13

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	20.42
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	61.42
TOTAL COST, EXCEPT OVERHEAD AND MGT.	149.55

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.99
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	5.40
TOTAL OVERHEAD AND MANAGEMENT	9.39
TOTAL COST PER ACRE	158.94
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	17.66

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
GRAIN SORGHUM FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	70.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		75.00	0.08				6.00
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED		5.00	0.73				3.65
18-46-0 STARTER		50.00	0.10				5.20
HERBICIDE, BAND		1.00	6.55				6.55
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
SPRAYER	11.82			0.20	0.25	1.06	1.51
HERBICIDE, 2,4-D		1.00	0.65				0.65
COMBINE,	4.50			0.73	2.19	10.88	13.81
TRUCK	13.00*			0.44	0.72	2.18	3.34
AUGER	0.0 *			0.06	0.15	0.78	0.99
DRYER	0.0 *			3.07	0.95	2.86	6.88
TOTALS				6.66	9.21	31.71	69.64

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	22.05
FUEL AND LUBE	6.66
REPAIRS AND MAINTENANCE	9.21
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.03
( 37.92 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	40.96

#### LABOR

DIRECT LABOR	8.25
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.21

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	31.71
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	72.71
TOTAL COST, EXCEPT OVERHEAD AND MGT.	121.92

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.05
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	9.05
TOTAL COST PER ACRE	130.97
TOTAL COST PER UNIT OF PRODUCTION	1.87
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
SPRAYER	11.82			0.20	0.25	1.06	1.51
ATRAZINE-PARAQUAT		1.00	14.00				14.00
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		80.00	0.08				6.40
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED		5.00	0.76				3.80
18-46-0 STARTER		50.00	0.10				5.20
SPRAYER	11.82			0.20	0.25	1.06	1.51
IGRAN- ATRAZINE		1.00	1.10				1.10
COMBINE,	4.50			0.73	2.19	10.88	13.81
TRUCK	13.00*			0.44	0.72	2.18	3.34
DRYER	0.0 *			3.77	1.17	3.51	8.45
AUGER	0.0 *			0.06	0.15	0.78	0.99
TOTALS				6.41	7.31	26.30	70.52

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	30.50
FUEL AND LUBE	6.41
REPAIRS AND MAINTENANCE	7.31
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.54
( 44.22 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	47.76

#### LABOR

DIRECT LABOR	6.32
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	54.08

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.30
REAL ESTATE TAXES	9.75
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.5)	51.75
TOTAL FIXED COSTS	87.80
TOTAL COST, EXCEPT OVERHEAD AND MGT.	141.88

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.39
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	10.89
TOTAL COST PER ACRE	152.77
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	1.80

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
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 COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.25
LIQ. NITROGEN		90.00	0.15				13.50
PLANTER (FERT., HERB., ETC)	4.90			0.77	2.19	5.47	8.43
SEED		5.00	0.76				3.80
18-46-0 STARTER		50.00	0.10				5.20
SPRAYER	CUSTOM						3.25
IGRAN-ATRAZINE		1.00	11.10				11.10
COMBINE,	4.50			0.73	2.19	10.88	13.81
TRUCK	13.00*			0.44	0.72	2.18	3.34
DRYER	0.0 *			3.77	1.17	3.51	8.45
AUGER	0.0 *			0.06	0.15	0.78	0.99
TOTALS				5.77	6.42	22.82	75.11

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	33.60
FUEL AND LUBE	5.77
REPAIRS AND MAINTENANCE	6.42
CUSTOM HIRE AND MACHINE RENTAL	6.50
INTEREST ON OPERATING EXPENSE	4.18
( 52.29 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	56.47

#### LABOR

DIRECT LABOR	4.24
( 0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	60.72

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	22.82
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	63.82
TOTAL COST, EXCEPT OVERHEAD AND MGT.	124.54

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.82
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	11.32
TOTAL COST PER ACRE	135.86
TOTAL COST PER UNIT OF PRODUCTION	1.60
(BASED ON ESTIMATED YIELD)	



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	30.0
ACRES THIS CROP BUDGET	80.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
PLANTER (FERT., HERB., ETC)	4.90			0.47	1.79	4.24	6.50
SEED		0.90	11.70				10.53
HERBICIDE, BAND		1.00	9.00				9.00
HANDWEED		1.00	3.70				3.70
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
ROW CROP CULTIVATOR	5.29			0.44	0.88	2.14	3.46
COMBINE,	4.00			0.83	2.19	10.88	13.90
TRUCK	15.00*			0.25	0.72	2.18	3.15
AUGER	0.0 *			0.06	0.15	0.78	0.99
TOTALS				3.19	8.11	27.35	61.88

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	23.23
FUEL AND LUBE	3.19
REPAIRS AND MAINTENANCE	8.11
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	2.76
( 34.52 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	37.29

## LABOR

DIRECT LABOR	8.38
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	45.67

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	27.35
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	68.35
TOTAL COST, EXCEPT OVERHEAD AND MGT.	114.02

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.86
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	9.00
TOTAL OVERHEAD AND MANAGEMENT	10.86
TOTAL COST PER ACRE	124.89
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.16

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
WHEAT FOR GRAIN CONTINUOUS CROPPED NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	39.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.76			0.38	1.14	2.59	4.11
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		40.00	0.08				3.20
FIELD CULTIVATOR	12.22			0.31	1.50	3.96	5.77
GRAIN DRILL	5.62			0.41	1.03	3.75	5.19
SEED		1.00	4.00				4.00
18-46-0 STARTER		50.00	0.10				5.20
COMBINE,	5.50			0.60	2.19	10.88	13.67
TRUCK	12.00*			0.25	0.72	2.18	3.15
AUGER	0.0 *			0.06	0.15	0.78	0.99
TOTALS				2.91	8.26	29.21	52.79

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	12.40
FUEL AND LUBE	2.91
REPAIRS AND MAINTENANCE	8.26
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	1.89
( 23.58 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	25.46

#### LABOR

DIRECT LABOR	6.49
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	31.95

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	29.21
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	70.21
TOTAL COST, EXCEPT OVERHEAD AND MGT.	102.17

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.27
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.85
TOTAL OVERHEAD AND MANAGEMENT	7.12
TOTAL COST PER ACRE	109.29
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.80



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	16.55			0.15	0.21	1.10	1.46
BLADIX		1.00	8.00				8.00
BROADCAST SPREADER	12.00			0.20	0.21	0.66	1.07
MACHINE RENTAL FEE							1.50
DRY NITROGEN		50.00	0.17				8.50
GRAIN DRILL	5.62			0.44	1.03	3.75	5.22
SEED		1.00	3.75				3.75
18-46-0		50.00	0.10				5.20
COMBINE,	5.50			0.60	2.19	10.88	13.67
TRUCK	11.00*			0.44	0.72	2.18	3.34
AUGER	0.0 *			0.06	0.15	0.78	0.99
TOTALS				1.89	4.51	19.35	52.70

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	25.45
FUEL AND LUBE	1.89
REPAIRS AND MAINTENANCE	4.51
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	2.67
( 33.35 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	36.02

## LABOR

DIRECT LABOR	4.53
( 0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	40.55

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	19.35
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	60.35
TOTAL COST, EXCEPT OVERHEAD AND MGT.	100.90

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.80
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	9.30
TOTAL COST PER ACRE	110.20
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.20

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
WHEAT FOR GRAIN, FALLOW EVERY THIRD YEAR

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	49.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
CHISEL	9.76			0.38	1.14	2.59	4.11
CHISEL	9.76			0.38	1.14	2.59	4.11
FIELD CULTIVATOR	12.22			0.31	1.50	3.96	5.77
ANHYDROUS APPLICATOR	6.87			0.55	0.79	2.59	3.92
ANHY. NITROGEN		50.00	0.08				4.00
FIELD CULTIVATOR	12.22			0.31	1.50	3.96	5.77
GRAIN DRILL	5.62			0.41	1.03	3.75	5.19
SEED		1.00	3.75				3.75
18-46-0		50.00	0.10				5.20
COMBINE,	5.50			0.60	2.19	10.88	13.67
TRUCK	11.00*			0.44	0.72	2.18	3.34
AUGER	0.0 *			0.06	0.15	0.78	0.99
TOTALS				3.80	10.91	35.75	63.40

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	12.95
FUEL AND LUBE	3.80
REPAIRS AND MAINTENANCE	10.91
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	2.21
( 27.65 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	29.86

#### LABOR

DIRECT LABOR	7.60
( 1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	37.46

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	35.75
REAL ESTATE TAXES	9.75
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.5)	51.75
TOTAL FIXED COSTS	97.25
TOTAL COST, EXCEPT OVERHEAD AND MGT.	134.72

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.49
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	7.35
TOTAL OVERHEAD AND MANAGEMENT	8.84
TOTAL COST PER ACRE	143.56
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.93



ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
ESTABLISH ALFALFA, NON-IRRIGATED

TOTAL CROPLAND ACRES	752.0	EXPECTED YIELD PER ACRE	0.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.35	0.74	2.49	3.59
CHISEL	9.76			0.38	1.14	2.59	4.11
CHISEL	9.76			0.38	1.14	2.59	4.11
BROADCAST SPREADER	6.50			0.36	0.39	1.21	1.96
MACHINE RENTAL FEE P205		40.00	0.31				12.40
FIELD CULTIVATOR	12.22			0.31	1.50	3.96	5.77
SPIKE TOOTH HARROW	12.33			0.19	0.21	1.17	1.57
ROLLER OR PACKER	8.00			0.29	0.32	0.98	1.59
MACHINE RENTAL FEE							1.75
GRAIN DRILL	5.62			0.41	1.44	5.43	7.28
SEED		7.00	2.50				17.50
TOTALS				2.67	6.89	20.42	63.13

## CASH COSTS

PURCHASED MATERIALS	29.90
FUEL AND LUBE	2.67
REPAIRS AND MAINTENANCE	6.89
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	3.42
( 42.71 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	46.13

## LABOR

DIRECT LABOR	6.06
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.19

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	20.42
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 575.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	20.42
TOTAL COST, EXCEPT OVERHEAD AND MGT.	72.61

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.31
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	2.31
TOTAL COST PER ACRE	74.91
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	*****

ESTIMATED 1988 COSTS PER ACRE, CENTRAL NEBR.  
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	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
SPIKE TOOTH HARROW	12.33			0.19	0.21	1.17	1.57
WINDROWER	CUSTOM						6.25
BALER, REGULAR	CUSTOM						12.00
STACK BALES, LABOR		0.22	3.70				0.81
WINDROWER	15.00*			0.29	1.04	3.25	4.58
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR	CUSTOM	0.22	3.70				12.00
							0.81
WINDROWER	15.00*			0.29	1.04	3.25	4.58
BALER, REGULAR	CUSTOM						6.25
STACK BALES, LABOR	CUSTOM	0.22	3.70				12.00
							0.81
	15.00*			0.29	1.05	3.25	4.59
TOTALS				1.06	3.34	10.92	72.51

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	2.44
FUEL AND LUBE	1.06
REPAIRS AND MAINTENANCE	3.34
CUSTOM HIRE AND MACHINE RENTAL	54.75
INTEREST ON OPERATING EXPENSE	4.93
( 61.59 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	66.52

#### LABOR

DIRECT LABOR	5.49
( 0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	72.00

#### ESTABLISHMENT CHARGE/YEAR

14.13

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	10.92
REAL ESTATE TAXES	6.50
INTEREST ON LAND (\$ 575.00 VALUE/A X 6.00% X 1.0)	34.50
TOTAL FIXED COSTS	51.92
TOTAL COST, EXCEPT OVERHEAD AND MGT.	138.06

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.33
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	10.33
TOTAL COST PER ACRE	148.38
TOTAL COST PER UNIT OF PRODUCTION	42.39
(BASED ON ESTIMATED YIELD)	



# DESCRIPTION AND MACHINE INVENTORY OF NORTHEAST NEBRASKA BENCHMARK FARM

This farm is representative of those in the rolling hills of northeast Nebraska with Moody-Crofton soils. Both dryland and center pivot irrigation costs are estimated for crops produced in this area.

For the sandy soils of Pierce, Antelope and Holt counties, center pivot irrigated corn and alfalfa establishment budgets are included.

Labor is usually supplied by the operator and family. Some custom hiring of combining and haying is done for others.

## Typical Farm - Total Crop Acres 540

Corn	280	Alfalfa	40
Soybean	160	Pasture, Farmstead	
Oats	60	and Roads	40

## Machinery Inventory

## List Price

Tractor, 140 hp (diesel), 600 hrs. annual use	\$53,000
Tractor, 90 hp (diesel), 500 hrs. annual use	35,000
Tandem disc, 19', 875 acres per year	13,000
Planter, 6 row 30" sp., 400 acres per year	14,000
Row crop cultivator, 6 row 30" sp., 700 acres per year	4,000
Combine, 4400 base unit, 650 acres per year	60,000
Corn head, 4 row, 350 acres per year	13,000
Grain head, 15' 180 acres per year	7,000
Pick up head 8', 100 acres per year	1,200
Broadcast spreader	
- for fertilizer, custom provided by supplier	
Anhydrous applicator	
- rented from supplier @ \$1.50 per acre	
Truck - use custom rate of hauling of grain	
in lieu of owner and operating costs	
\$ .10 per bu. - Rolling Hills	
\$ .15 per bu. - Sand Land	
Center pivot irrigation - costs from Appendix I	
High pressure systems	
Rolling hills, electric powered, 300' head	
Sandy Land, diesel powered, 225' head	
Grain kart	
- for hauling grain from combine out of field	
Grain dryer - in bin	
- assumed to dry corn average of 2 out of 3 years	
or the first two-thirds of crop harvested	
Sprayer	
- aerial, custom applied borer control @ \$4.00/acre	
- owned, pull type	1,900
- attachment to disc with tractor saddle tanks	1,000
Grain auger - 8" x 60' w/PTO	2,350
Spike tooth harrow	
- in tandem w/disc 4-5' sections	920
Broad cast - endgate seeder, 80 acres per year	500
Roller-packer, 10', 100 acres per year	2,000
Windrower - 14', 550 acres per (also custom acres)	16,000
Baler, giant, 900 acres per year (also custom acres)	13,500
Bale mover	
Field load stack 3T, 1000 acres per year (also custom acres)	20,000
Stack mover - custom hired	

ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
CORN-GRAIN, CENTER PIVOT IRRIG., DSL., 225' HD., SANDY SOILS

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	
ANHYDROUS APPLICATOR	6.87			0.59	0.58	1.79	2.95
MACHINE RENTAL FEE							1.50
nitrogen-nh3		100.00	0.08				8.00
TANDEM DISC	10.63			0.38	0.90	3.08	4.36
PLANTER (FERT., HERB., ETC)	6.53			0.62	3.04	6.91	10.57
seed-single x		0.33	60.00				19.80
10-30-0-10-1		100.00	0.11				11.00
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	13.00				6.50
ROW CROP CULTIVATOR	7.05			0.37	1.48	3.07	4.91
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	25.00*			13.67	8.98	59.91	82.56
lig n thru system		60.00	0.15				9.00
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				17.08	16.73	81.76	226.37

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	63.30
FUEL AND LUBE	17.08
REPAIRS AND MAINTENANCE	16.73
CUSTOM HIRE AND MACHINE RENTAL	47.50
INTEREST ON OPERATING EXPENSE	11.57
( 144.61 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	156.18

#### LABOR

DIRECT LABOR	8.48
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	164.66

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	81.76
REAL ESTATE TAXES	5.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	113.76
TOTAL COST, EXCEPT OVERHEAD AND MGT.	278.42

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.81
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	21.81
TOTAL COST PER ACRE	300.23
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.14



ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
CORN-GRAIN, CNTR PVT IRRIG., ELECT., 300' HD., ROLLING HILLS

TOTAL CROPLAND ACRES	540.0	EXPECTED YIELD PER ACRE	130.0
ACRES THIS CROP BUDGET	132.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
ANHYDROUS APPLICATOR	4.91			0.82	0.81	2.50	4.14
MACHINE RENTAL FEE							1.50
nitrogen-nh3		130.00	0.08				10.40
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
PLANTER (FERT., HERB., ETC)	4.90			0.83	3.37	7.79	11.98
seed-single x		0.33	60.00				19.80
10-34-0 liq.		70.00	0.09				6.30
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
IRRIGATION, CENTER PIVOT							
7.0 IN. APPLIED	25.00*			23.17	4.97	52.49	80.63
COMBINE, CORNHEAD	3.18			1.04	4.44	19.29	24.77
TRUCK	CUSTOM						13.00
GRAIN AUGER	10.00*			0.13	0.39	1.30	1.82
GRAIN DRYER (2/3 CROP)	10.00*			0.60	0.34	3.60	4.54
TOTALS				28.41	18.59	99.40	213.40

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	52.50
FUEL AND LUBE	28.41
REPAIRS AND MAINTENANCE	18.59
CUSTOM HIRE AND MACHINE RENTAL	14.50
INTEREST ON OPERATING EXPENSE	9.12
( 114.01 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	123.13

#### LABOR

DIRECT LABOR	13.59
( 2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	136.71

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	99.40
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	151.40
TOTAL COST, EXCEPT OVERHEAD AND MGT.	288.11

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.16
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	19.16
TOTAL COST PER ACRE	307.27
TOTAL COST PER UNIT OF PRODUCTION	2.36
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
CONT. CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	540.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	280.0	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	4.91			0.82	0.81	2.50	4.14
MACHINE RENTAL FEE							1.50
nitrogen-nh3		80.00	0.08				6.40
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
PLANTER (FERT., HERB., ETC)	4.90			0.83	3.37	7.79	11.98
seed-single x		0.25	60.00				15.00
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
SPRAYER	CUSTOM						1.33
borer control(1/3yr)		0.33	9.00				2.97
COMBINE, CORNHEAD	3.18			1.04	4.44	19.29	24.77
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				4.94	13.32	46.91	115.87

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	40.37
FUEL AND LUBE	4.94
REPAIRS AND MAINTENANCE	13.32
CUSTOM HIRE AND MACHINE RENTAL	10.33
INTEREST ON OPERATING EXPENSE	5.52
( 68.96 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	74.48

#### LABOR

DIRECT LABOR	10.29
( 1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	84.77

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	46.91
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 650.00 VALUE/A X 6.00% X 1.0)	39.00
TOTAL FIXED COSTS	95.91
TOTAL COST, EXCEPT OVERHEAD AND MGT.	180.67

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.72
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	11.72
TOTAL COST PER ACRE	192.39
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.40



ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
CORN FOR GRAIN, CONSERVATION TILLAGE (TILL-PLANT)

TOTAL CROPLAND ACRES	540.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	280.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
ANHYDROUS APPLICATOR	4.91			0.82	0.81	2.50	4.14
MACHINE RENTAL FEE							1.50
nitrogen-nh3		80.00	0.08				6.40
PLANTER (FERT., HERB., ETC)	4.90			0.83	3.97	9.05	13.85
seed-single x		0.25	60.00				15.00
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
SPRAYER	13.79			0.19	0.29	1.40	1.88
2,4-D		1.00	1.75				1.75
SPRAYER	CUSTOM						1.33
borer control(1/3yr)		0.33	9.00				2.97
COMBINE, CORNHEAD	3.18			1.04	4.44	19.29	24.77
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				4.29	12.18	42.53	111.44

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	42.12
FUEL AND LUBE	4.29
REPAIRS AND MAINTENANCE	12.18
CUSTOM HIRE AND MACHINE RENTAL	10.33
INTEREST ON OPERATING EXPENSE	5.51
( 68.91 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	74.43

#### LABOR

DIRECT LABOR	9.39
( 1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	83.82

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	42.53
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 650.00 VALUE/A X 6.00% X 1.0)	39.00
TOTAL FIXED COSTS	91.53
TOTAL COST, EXCEPT OVERHEAD AND MGT.	175.34

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.72
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	11.72
TOTAL COST PER ACRE	187.07
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.34

ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES	540.0	EXPECTED YIELD PER ACRE	40.0
ACRES THIS CROP BUDGET	160.0	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			0.42	1.02	3.52	4.96
SPRAYER	IN TANDEM			0.0	0.02	0.27	0.30
herbicide (brdcst)		1.00	15.00				15.00
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
PLANTER (FERT., HERB., ETC)	4.90			0.83	3.37	7.79	11.98
seed		1.00	13.00				13.00
innoculant		1.00	0.30				0.30
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
COMBINE, GRAINHEAD	3.44			0.96	4.27	21.20	26.43
TRUCK	CUSTOM						3.60
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				3.16	10.94	39.86	85.87

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	28.30
FUEL AND LUBE	3.16
REPAIRS AND MAINTENANCE	10.94
CUSTOM HIRE AND MACHINE RENTAL	3.60
INTEREST ON OPERATING EXPENSE	3.22
( 46.00 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	49.22

## LABOR

DIRECT LABOR	6.44
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	55.66

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	39.86
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 650.00 VALUE/A X 6.00% X 1.0)	39.00
TOTAL FIXED COSTS	88.86
TOTAL COST, EXCEPT OVERHEAD AND MGT.	144.53

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.46
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	14.46
TOTAL COST PER ACRE	158.99
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.97



ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
SOYBEANS, CENTER PIVOT IRRIG., ELECT., 300' HD.

TOTAL CROPLAND ACRES	540.0	EXPECTED YIELD PER ACRE	50.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
SPRAYER herbicide (brdcst)	IN TANDEM	1.00	15.00	0.0	0.02	0.27	0.30
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
PLANTER (FERT., HERB., ETC)	4.90			0.83	3.37	7.79	11.98
seed		1.00	13.00				13.00
innoculant		1.00	0.30				0.30
ROW CROP CULTIVATOR	5.29			0.49	1.12	2.69	4.30
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			13.24	2.84	52.49	68.57
COMBINE, GRAINHEAD	3.44			0.96	4.27	21.20	26.43
TRUCK	CUSTOM						5.40
GRAIN AUGER	7.00*			0.05	0.13	0.86	1.04
TOTALS				16.41	13.79	92.35	160.25

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	32.30
FUEL AND LUBE	16.41
REPAIRS AND MAINTENANCE	13.79
CUSTOM HIRE AND MACHINE RENTAL	5.40
INTEREST ON OPERATING EXPENSE	4.75
( 67.90 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	72.65

#### LABOR

DIRECT LABOR	8.31
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	80.96

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	92.35
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	144.35
TOTAL COST, EXCEPT OVERHEAD AND MGT.	225.32

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.63
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	18.63
TOTAL COST PER ACRE	243.95
TOTAL COST PER UNIT OF PRODUCTION	4.88
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
OATS, NON-IRRIGATED

TOTAL CROPLAND ACRES	540.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	60.0	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	0.07				14.00
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
BROADCAST SEEDER	9.82			0.26	0.41	1.86	2.54
seed		2.50	2.00				5.00
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.01	0.80	0.80
WINDROWER	CUSTOM						6.25
COMBINE, PICKUP HEAD	3.56			0.93	3.73	18.28	22.94
TRUCK	CUSTOM						8.00
GRAIN AUGER	10.00*			0.10	0.15	0.86	1.11
TOTALS				2.13	6.34	28.84	73.57

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	19.00
FUEL AND LUBE	2.13
REPAIRS AND MAINTENANCE	6.34
CUSTOM HIRE AND MACHINE RENTAL	17.25
INTEREST ON OPERATING EXPENSE	1.79
( 44.73 X 12.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	46.52

## LABOR

DIRECT LABOR	5.00
( 0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	51.51

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	28.84
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 650.00 VALUE/A X 6.00% X 1.0)	39.00
TOTAL FIXED COSTS	77.84
TOTAL COST, EXCEPT OVERHEAD AND MGT.	129.36

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.33
MANAGEMENT CHARGE (\$ 0.08 X ESTIMATED YIELD)	6.40
TOTAL OVERHEAD AND MANAGEMENT	8.73
TOTAL COST PER ACRE	138.08
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	1.73



ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
OATS CHOP WITH SPRING ALFALFA SEEDING\*

TOTAL CROPLAND ACRES	540.0	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		40.00	0.17				6.80
p2o4-dry		60.00	0.22				13.20
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
BROADCAST SEEDER	9.82			0.26	0.41	1.86	2.54
oat seed		2.00	2.00				4.00
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
BROADCAST SEEDER	9.82			0.26	0.41	1.86	2.54
ALFALFA SEED		12.00	2.50				30.00
innoculant		1.00	0.50				0.50
SPIKE TOOTH HARROW	10.28			0.25	0.31	1.75	2.31
WINDROWER	CUSTOM						6.25
FORAGE CHOPPER	CUSTOM						30.00
TOTALS				1.62	3.19	12.51	111.07

## CASH COSTS

PURCHASED MATERIALS	54.50
FUEL AND LUBE	1.62
REPAIRS AND MAINTENANCE	3.19
CUSTOM HIRE AND MACHINE RENTAL	39.25
INTEREST ON OPERATING EXPENSE	3.94
( 98.56 X 12.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	102.50

## LABOR

DIRECT LABOR	3.36
( 0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	105.86

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	12.51
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 650.00 VALUE/A X 6.00% X 1.0)	39.00
TOTAL FIXED COSTS	61.51
TOTAL COST, EXCEPT OVERHEAD AND MGT.	167.37

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.13
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	11.13
TOTAL COST PER ACRE	178.49
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	59.50

ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
ALFALFA SEEDING COST SHARE WITH OATS

TOTAL CROPLAND ACRES	540.0	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	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	CUSTOM						3.00
phos-p2o5		40.00	0.22				8.80
SEEDER	17.00*			2.20	0.25	2.80	5.25
ALFALFA SEED		12.00	2.50				30.00
innoculant		1.00	0.50				0.50
SPIKE TOOTH HARROW	10.28			0.25	0.32	2.23	2.79
TOTALS				2.45	0.57	5.03	50.34

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	39.30	
FUEL AND LUBE	2.45	
REPAIRS AND MAINTENANCE	0.57	
CUSTOM HIRE AND MACHINE RENTAL	3.00	
INTEREST ON OPERATING EXPENSE	5.44	
( 45.32 X 12.00% FOR 12.0 MONTHS)		
TOTAL CASH COSTS		50.76

#### LABOR

DIRECT LABOR	2.51	
( 0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		53.27

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.03	
REAL ESTATE TAXES	0.0	
INTEREST ON LAND (\$ 650.00 VALUE/A X 0.0 % X 1.0)	0.0	
TOTAL FIXED COSTS		5.03
TOTAL COST, EXCEPT OVERHEAD AND MGT.		58.29

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.54	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	0.00	
TOTAL OVERHEAD AND MANAGEMENT		2.54
TOTAL COST PER ACRE		60.83
TOTAL COST PER UNIT OF PRODUCTION		*****
(BASED ON ESTIMATED YIELD)		



ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
ALFALFA ESTABLISHMENT, SANDY SOILS, FALL SEEDING

TOTAL CROPLAND ACRES	640.0	EXPECTED YIELD PER ACRE	0.0
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	CUSTOM						3.00
phos-p2o5		60.00	0.22				13.20
SULFUR		30.00	0.20				6.00
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
TANDEM DISC	9.62			0.42	1.02	3.52	4.96
SEEDER	17.00*			2.20	0.25	2.80	5.25
SEED		12.00	2.50				30.00
innoculant		1.00	0.50				0.50
ROLLER OR PACKER	4.36			0.60	0.74	5.21	6.55
TOTALS				3.64	3.04	15.05	74.43

\* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	49.70
FUEL AND LUBE	3.64
REPAIRS AND MAINTENANCE	3.04
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	3.56
( 59.38 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	62.94

LABOR

DIRECT LABOR	4.76
( 0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	67.70

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	15.05
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 450.00 VALUE/A X 1.00% X 1.0)	4.50
TOTAL FIXED COSTS	19.55
TOTAL COST, EXCEPT OVERHEAD AND MGT.	87.25

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.15
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	3.15
TOTAL COST PER ACRE	90.39
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	*****

ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
ALFALFA HAY, LARGE ROUND BALER

TOTAL CROPLAND ACRES	540.0	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
p2o5-phos		30.00	0.22				6.60
WINDROWER	3.56			1.14	2.42	7.84	11.40
BALER, GIANT	3.92			1.03	1.46	5.40	7.89
TWINE		1.34	0.15				0.20
BALE MOVING 4/AC.	40.00*			0.50	0.30	3.30	4.10
WINDROWER	3.56			1.14	2.42	7.84	11.40
BALER, GIANT	3.92			1.03	1.46	5.40	7.89
TWINE		1.34	0.15				0.20
BALE MOVING	40.00*			0.55	0.25	3.25	4.05
WINDROWER	3.56			1.14	2.42	7.84	11.40
BALER, GIANT	3.92			1.03	1.46	5.40	7.89
TWINE		1.34	0.15				0.20
BALE MOVING	40.00*			0.55	0.25	3.25	4.05
TOTALS				8.10	12.47	49.51	80.28

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	7.20
FUEL AND LUBE	8.10
REPAIRS AND MAINTENANCE	12.47
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	3.69
( 30.77 X 12.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	34.47

#### LABOR

DIRECT LABOR	23.81
( 3.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	58.28

#### ESTABLISHMENT CHARGE/YEAR

15.18

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	49.51
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 650.00 VALUE/A X 6.00% X 1.0)	39.00
TOTAL FIXED COSTS	98.51
TOTAL COST, EXCEPT OVERHEAD AND MGT.	171.96

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.72
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	7.72
TOTAL COST PER ACRE	179.69
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	59.90



ESTIMATED 1988 COSTS PER ACRE, NORTHEAST NEBRASKA  
ALFALFA HAY, FIELD STACKER

TOTAL CROPLAND ACRES	540.0	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
p2o5		30.00	0.22				6.60
WINDROWER	3.56			1.14	2.42	7.84	11.40
FIELD LOAF STACKER, 3 TON	3.92			1.03	1.85	6.15	9.04
STACK MOVER	CUSTOM						3.00
WINDROWER	3.56			1.14	2.42	7.84	11.40
FIELD LOAF STACKER, 3 TON	3.92			1.03	1.85	6.15	9.04
STACK MOVER	CUSTOM						3.00
WINDROWER	3.56			1.14	2.42	7.84	11.40
FIELD LOAF STACKER, 3 TON	3.92			1.03	1.85	6.15	9.04
STACK MOVER	CUSTOM						3.00
TOTALS				6.50	12.84	41.97	79.91

## CASH COSTS

PURCHASED MATERIALS	6.60
FUEL AND LUBE	6.50
REPAIRS AND MAINTENANCE	12.84
CUSTOM HIRE AND MACHINE RENTAL	12.00
INTEREST ON OPERATING EXPENSE	4.55
( 37.94 X 12.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	42.49

## LABOR

DIRECT LABOR	10.61
( 1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	53.10

## ESTABLISHMENT CHARGE/YEAR

15.18

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	41.97
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 650.00 VALUE/A X 6.00% X 1.0)	39.00
TOTAL FIXED COSTS	90.97
TOTAL COST, EXCEPT OVERHEAD AND MGT.	159.26

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.12
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.12
TOTAL COST PER ACRE	167.38
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	55.79

DESCRIPTION AND MACHINE INVENTORY OF EAST CENTRAL NEBRASKA BENCHMARK FARM

The farms representing this area of Nebraska are considered to have flat to rolling glaciated soils of Sharpsburg-Marshall-Shelby types with Loess parent material. Both dryland and center pivot irrigated costs are estimated for crops produced in this region. Areas of the Platte Valley or the west part of the area may more resemble the production areas of Central Nebraska.

The east central region may produce either corn or grain sorghum or both in rotation with soybeans, and wheat. Not all crops will be grown on every farm every year but that which is suitable for soils, machinery and the livestock program.

Labor is usually supplied by operator and family. Some custom hiring of combining and haying may be done for others.

<u>Typical Farm - Total Crop Acres 600</u>			
Corn	250	Alfalfa	25
Soybean	200	Sudex	10
Wheat	75	Pasture, Farmstead	
Grain Sorghum	50	and Roads	20
New Seeding Alfalfa	25		

<u>Machinery Inventory</u>	<u>List Price</u>
Tractor, 140 hp (diesel), 600 hrs. annual use	\$53,000
Tractor, 100 hp (diesel), 500 hrs. annual use	45,000
Tandem disc, 19', 850 acres per year	13,000
Field cultivator, 22', 500 acres per year	10,200
Anhydrous Applicator, 19', rented from supplier	
Planter, 6 row 30" sp., 560 acres per year	14,000
Row crop cultivator, 6 row 30" sp., 550 acres per year	4,000
Combine, 6600 series base unit, 900 acres per year	75,000
Corn head, 6 row, 400 acres per year	17,000
Grain head, 15', 400 acres per year	9,500
Sprayer	
- 35', pull type ground rig	3,000
- attachment to disc w/saddle tanks	1,000
- aerial, custom apply borer control	
\$4.00 per acre	
Broadcast fertilizer spreader, 40', rented from supplier	
Spike tooth harrow, 4-5' sections	920
Grain drill, 10', owned jointly	3,500
Truck - use custom rate of hauling grain	
in lieu of owner and operating costs	
\$ .10/bu corn and grain sorghum	
\$ .12/bu soybeans and wheat	
Center pivot irrigation - costs from Appendix I	
High pressure system, electric powered, 300' head	
Grain auger - 8" x 60' w/PTO	2,350
Grain dryer - in bin, assumed to dry corn one out of two	
years or one-half of crop harvested	2,900
Windrower - 12', 550 acres per year (incl. custom acres)	13,000
Baler, large round, 900 acres per year (incl. custom acres)	13,500
Baler loader, 650 acres per year (incl. custom acres)	7,000
Field loaf stacker 3T, custom hired @ \$10.00 per year	
Baler, small square, twine tie,	
custom hired @ \$ .30/bale or \$10.00 per acre	



ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
CORN-GRAIN, CENTER PIVOT IRRIG., ELECT., 300' HD.

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	
TANDEM DISC	9.62			0.42	1.04	3.59	5.05
ANHYDROUS APPLICATOR	6.22			0.65	0.64	1.97	3.26
MACHINE RENTAL FEE							1.50
nitrogen-nh3		140.00	0.08				11.20
FIELD CULTIVATOR	8.96			0.45	1.67	4.41	6.53
PLANTER (FERT., HERB., ETC)	4.90			0.59	2.65	6.33	9.57
seed		0.33	60.00				19.80
18-46-0		50.00	0.10				5.20
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
IRRIGATION, CENTER PIVOT							
12.0 IN. APPLIED	20.00*			39.72	8.52	52.49	100.73
SPRAYER	CUSTOM						1.33
borer control(1/3yr)		0.33	9.00				2.97
COMBINE, cornhead	3.18			1.04	4.41	18.75	24.20
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				44.76	22.53	99.34	239.12

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	55.17
FUEL AND LUBE	44.76
REPAIRS AND MAINTENANCE	22.53
CUSTOM HIRE AND MACHINE RENTAL	17.33
INTEREST ON OPERATING EXPENSE	11.18
( 139.79 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	150.97

#### LABOR

DIRECT LABOR	13.24
( 2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	164.21

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	99.34
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$ 900.00 VALUE/A X 6.00% X 1.0)	54.00
TOTAL FIXED COSTS	168.34
TOTAL COST, EXCEPT OVERHEAD AND MGT.	332.55

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.55
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	22.05
TOTAL COST PER ACRE	354.60
TOTAL COST PER UNIT OF PRODUCTION	2.45
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
SOYBEANS, CENTER PIVOT IRRIG., ELECT., 300' HD.

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			0.42	1.04	3.59	5.05
SPRAYER	IN TANDEM			0.0	0.02	0.27	0.30
herbicide (brdcst)		1.00	15.00				15.00
FIELD CULTIVATOR	8.96			0.45	1.67	4.41	6.53
PLANTER (FERT., HERB., ETC)	4.90			0.59	2.65	6.33	9.57
seed		1.00	13.00				13.00
innoculant		1.00	0.30				0.30
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION, CENTER PIVOT							
6.0 IN. APPLIED	10.00*			19.86	4.26	52.49	76.61
COMBINE, grainhead	3.44			0.96	3.21	15.96	20.13
TRUCK	CUSTOM						6.00
GRAIN AUGER	6.00*			0.05	0.13	0.86	1.04
TOTALS				23.43	15.84	90.80	168.37

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	32.30
FUEL AND LUBE	23.43
REPAIRS AND MAINTENANCE	15.84
CUSTOM HIRE AND MACHINE RENTAL	6.00
INTEREST ON OPERATING EXPENSE	5.43
( 77.57 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	83.00

#### LABOR

DIRECT LABOR	8.95
( 1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	91.94

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	90.80
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$ 900.00 VALUE/A X 6.00% X 1.0)	54.00
TOTAL FIXED COSTS	159.80
TOTAL COST, EXCEPT OVERHEAD AND MGT.	251.74

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.15
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	19.15
TOTAL COST PER ACRE	270.89
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.42



ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	85.0
ACRES THIS CROP BUDGET	250.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	9.62			0.42	1.04	3.59	5.05
ANHYDROUS APPLICATOR	6.22			0.65	0.64	1.97	3.26
MACHINE RENTAL FEE							1.50
nitrogen-nh3		80.00	0.08				6.40
FIELD CULTIVATOR	8.96			0.45	1.67	4.41	6.53
PLANTER (FERT., HERB., ETC)	4.90			0.83	2.01	4.99	7.83
seed, single x		0.25	60.00				15.00
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.43
SPRAYER	CUSTOM						1.33
borer control(1/3yr)		0.33	9.00				2.97
COMBINE, cornhead	3.18			1.04	4.41	18.75	24.20
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				4.45	11.73	40.37	108.25

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	40.37
FUEL AND LUBE	4.45
REPAIRS AND MAINTENANCE	11.73
CUSTOM HIRE AND MACHINE RENTAL	11.33
INTEREST ON OPERATING EXPENSE	5.43
( 67.88 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	73.31

#### LABOR

DIRECT LABOR	8.91
( 1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	82.22

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	40.37
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	100.37
TOTAL COST, EXCEPT OVERHEAD AND MGT.	182.60

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.67
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	12.17
TOTAL COST PER ACRE	194.76
TOTAL COST PER UNIT OF PRODUCTION	2.29
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
NO-TILL CORN IN SOYBEAN RESIDUE

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	
ANHYDROUS APPLICATOR	6.22			0.65	0.64	1.97	3.26
MACHINE RENTAL FEE							1.75
nitrogen-nh3		75.00	0.08				6.00
PLANTER (FERT., HERB., ETC)	4.90			0.59	2.65	6.33	9.57
seed single x		0.25	60.00				15.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
SPRAYER	CUSTOM						1.33
borer control(1/3yr)		0.33	9.00				2.97
COMBINE, cornhead	3.18			1.04	4.41	18.75	24.20
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				3.34	9.66	33.71	89.26

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	30.97
FUEL AND LUBE	3.34
REPAIRS AND MAINTENANCE	9.66
CUSTOM HIRE AND MACHINE RENTAL	11.58
INTEREST ON OPERATING EXPENSE	4.44
( 55.55 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	59.99

## LABOR

DIRECT LABOR	7.49
( 1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	67.48

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	33.71
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	93.71
TOTAL COST, EXCEPT OVERHEAD AND MGT.	161.19

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.00
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	11.50
TOTAL COST PER ACRE	172.69
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.03



ESTIMATED 1988 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			0.42	1.04	3.59	5.05
ANHYDROUS APPLICATOR	6.87			0.59	0.58	1.79	2.95
MACHINE RENTAL FEE							1.50
nitrogen-nh3		60.00	0.08				4.80
FIELD CULTIVATOR	8.96			0.45	1.67	4.41	6.53
PLANTER (FERT., HERB., ETC)	4.90			0.59	2.65	6.33	9.57
SEED		5.00	0.73				3.65
herbicide (band)		0.50	15.00				7.50
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
COMBINE, grainhead	3.44			0.96	3.21	15.96	20.13
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				4.07	11.11	38.72	79.35

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	15.95
FUEL AND LUBE	4.07
REPAIRS AND MAINTENANCE	11.11
CUSTOM HIRE AND MACHINE RENTAL	9.50
INTEREST ON OPERATING EXPENSE	2.84
( 40.63 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	43.47

#### LABOR

DIRECT LABOR	8.66
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.13

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	38.72
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	98.72
TOTAL COST, EXCEPT OVERHEAD AND MGT.	150.86

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.17
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	10.17
TOTAL COST PER ACRE	161.03
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.01

ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	40.0
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			0.42	1.04	3.59	5.05
SPRAYER	IN TANDEM			0.0	0.02	0.27	0.30
herbicide (brdcst)		1.00	15.00				15.00
FIELD CULTIVATOR	8.96			0.45	1.67	4.41	6.53
PLANTER (FERT., HERB., ETC)	4.90			0.59	2.65	6.33	9.57
seed		1.00	13.00				13.00
innoculant		1.00	0.30				0.30
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
COMBINE, grainhead	3.44			0.96	3.21	15.96	20.13
TRUCK	CUSTOM						4.80
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				3.01	10.14	34.86	81.12

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	28.30
FUEL AND LUBE	3.01
REPAIRS AND MAINTENANCE	10.14
CUSTOM HIRE AND MACHINE RENTAL	4.80
INTEREST ON OPERATING EXPENSE	3.24
( 46.26 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	49.49

#### LABOR

DIRECT LABOR	6.49
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	55.98

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.86
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	94.86
TOTAL COST, EXCEPT OVERHEAD AND MGT.	150.84

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.47
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	14.47
TOTAL COST PER ACRE	165.32
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.13



ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
SOYBEAN, AFTER CORN, REDUCED TILL

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	40.0
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			0.42	1.04	3.59	5.05
PLANTER (FERT., HERB., ETC)	4.90			0.59	2.65	6.33	9.57
seed		1.00	13.00				13.00
herbicide (band)		0.50	20.00				10.00
innoculant		1.00	0.30				0.30
ROW CROP CULTIVATOR	5.29			0.55	1.43	3.45	5.42
COMBINE, grainhead	3.44			0.96	3.21	15.96	20.13
TRUCK	CUSTOM						4.80
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				2.56	8.45	30.18	69.29

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	23.30	
FUEL AND LUBE	2.56	
REPAIRS AND MAINTENANCE	8.45	
CUSTOM HIRE AND MACHINE RENTAL	4.80	
INTEREST ON OPERATING EXPENSE	2.74	
( 39.11 X 12.00% FOR 7.0 MONTHS)		
TOTAL CASH COSTS		41.85

#### LABOR

DIRECT LABOR	5.75	
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		47.60

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.18	
REAL ESTATE TAXES	12.00	
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00	
TOTAL FIXED COSTS		90.18
TOTAL COST, EXCEPT OVERHEAD AND MGT.		137.78

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.09	
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	12.00	
TOTAL OVERHEAD AND MANAGEMENT		14.09
TOTAL COST PER ACRE		151.87
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		3.80

ESTIMATED 1988 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			0.42	1.04	3.59	5.05
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE 18-46-0		65.00	0.10				1.50
TANDEM DISC	9.62			0.42	1.04	3.59	5.05
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.01	1.28	1.29
GRAIN DRILL	3.52			0.82	1.41	4.61	6.84
seed, treated		1.25	3.75				4.69
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE							1.50
nitrogen-dry		50.00	0.17				8.50
COMBINE, grainhead	3.44			0.96	3.21	15.96	20.13
TRUCK	CUSTOM						5.40
TOTALS				2.98	7.22	30.58	69.12

## CASH COSTS

PURCHASED MATERIALS	19.95
FUEL AND LUBE	2.98
REPAIRS AND MAINTENANCE	7.22
CUSTOM HIRE AND MACHINE RENTAL	8.40
INTEREST ON OPERATING EXPENSE	3.08
( 38.55 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	41.63

## LABOR

DIRECT LABOR	5.99
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	47.62

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.58
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	90.58
TOTAL COST, EXCEPT OVERHEAD AND MGT.	138.20

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.08
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.75
TOTAL OVERHEAD AND MANAGEMENT	8.83
TOTAL COST PER ACRE	147.03
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.27



ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
ALFALFA ESTABLISHMENT, FALL SEEDING

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	9.62			0.42	1.04	3.59	5.05
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE							1.50
phos-p2o5		30.00	0.22				6.60
TANDEM DISC	9.62			0.42	1.04	3.59	5.05
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.01	1.28	1.29
BROADCAST SEEDER	3.93			0.74	1.21	4.85	6.80
SEED		12.00	2.50				30.00
INNOCULANT		1.00	0.50				0.50
ROLLER OR PACKER	4.36			0.66	0.93	3.61	5.21
TOTALS				2.42	4.49	17.70	63.20
CASH COSTS							
PURCHASED MATERIALS						37.10	
FUEL AND LUBE						2.42	
REPAIRS AND MAINTENANCE						4.49	
CUSTOM HIRE AND MACHINE RENTAL						1.50	
INTEREST ON OPERATING EXPENSE						2.73	
( 45.51 X 12.00% FOR 6.0 MONTHS)							
TOTAL CASH COSTS							48.24
LABOR							
DIRECT LABOR						4.98	
( 0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							53.21
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)						17.70	
REAL ESTATE TAXES						0.0	
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)						0.0	
TOTAL FIXED COSTS							17.70
TOTAL COST, EXCEPT OVERHEAD AND MGT.							70.91
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)						2.41	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)						0.00	
TOTAL OVERHEAD AND MANAGEMENT							2.41
TOTAL COST PER ACRE							73.32
TOTAL COST PER UNIT OF PRODUCTION							*****
(BASED ON ESTIMATED YIELD)							

ESTIMATED 1988 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			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE							1.50
phos-p2o5		30.00	0.22				6.60
SPRAYER	13.79			0.21	0.42	2.31	2.94
herbicide(brdcst)		1.00	3.75				3.75
TANDEM DISC	9.62			0.42	1.04	3.59	5.05
FIELD CULTIVATOR	8.96			0.45	1.67	4.41	6.53
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.00	0.26	0.26
BROADCAST SEEDER	3.93			0.74	1.21	4.85	6.80
SEED		12.00	2.50				30.00
INNOCULANT		1.00	0.50				0.50
ROLLER OR PACKER	4.36			0.66	0.93	3.61	5.21
TOTALS				2.66	5.53	19.81	70.35

## CASH COSTS

PURCHASED MATERIALS	40.85	
FUEL AND LUBE	2.66	
REPAIRS AND MAINTENANCE	5.53	
CUSTOM HIRE AND MACHINE RENTAL	1.50	
INTEREST ON OPERATING EXPENSE	6.06	
( 50.54 X 12.00% FOR 12.0 MONTHS)		
TOTAL CASH COSTS		56.60

## LABOR

DIRECT LABOR	5.51	
( 0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		62.11

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	19.81	
REAL ESTATE TAXES	12.00	
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00	
TOTAL FIXED COSTS		79.81
TOTAL COST, EXCEPT OVERHEAD AND MGT.		141.92

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.83	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	4.00	
TOTAL OVERHEAD AND MANAGEMENT		6.83
TOTAL COST PER ACRE		148.75
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		74.37



ESTIMATED 1988 COSTS PER ACRE, EAST CENTRAL NEBRASKA  
ALFALFA HAY, LARGE ROUND BALER

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	3.5
ACRES THIS CROP BUDGET	25.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	16.04			0.25	0.25	0.77	1.27
MACHINE RENTAL FEE							0.75
phos-p2o5		30.00	0.22				6.60
WINDROWER	3.05			0.95	2.39	7.67	11.01
BALER, GIANT	3.36			0.86	1.66	5.99	8.51
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.29	0.73	2.88	3.89
WINDROWER	3.05			0.95	2.39	7.67	11.01
BALER, GIANT	3.36			0.86	1.66	5.99	8.51
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.29	0.73	2.88	3.89
WINDROWER	3.05			0.95	2.39	7.67	11.01
BALER, GIANT	3.36			0.86	1.66	5.99	8.51
TWINE		1.50	0.16				0.24
BALE LOADER	10.00			0.29	0.73	2.88	3.89
TOTALS				6.54	14.57	50.38	79.56
CASH COSTS							
PURCHASED MATERIALS						7.32	
FUEL AND LUBE						6.54	
REPAIRS AND MAINTENANCE						14.57	
CUSTOM HIRE AND MACHINE RENTAL						0.75	
INTEREST ON OPERATING EXPENSE						3.50	
( 29.19 X 12.00% FOR 12.0 MONTHS)							
TOTAL CASH COSTS							32.69
LABOR							
DIRECT LABOR						14.78	
( 2.2 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							47.47
ESTABLISHMENT CHARGE/YEAR						18.34	
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)						50.38	
REAL ESTATE TAXES						12.00	
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)						48.00	
TOTAL FIXED COSTS							110.38
TOTAL COST, EXCEPT OVERHEAD AND MGT.							176.18
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)						1.63	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)						7.00	
TOTAL OVERHEAD AND MANAGEMENT							8.63
TOTAL COST PER ACRE							184.82
TOTAL COST PER UNIT OF PRODUCTION							52.81
(BASED ON ESTIMATED YIELD)							

ESTIMATED 1988 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			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE							0.75
phos-p2o5		30.00	0.22				6.60
WINDROWER	6.82			0.42	1.66	5.40	7.48
FIELD LOAF STACKER, 3 TON	CUSTOM						10.00
WINDROWER	6.82			0.42	1.66	5.40	7.48
FIELD LOAF STACKER, 3 TON	CUSTOM						10.00
WINDROWER	6.82			0.42	1.66	5.40	7.48
FIELD LOAF STACKER, 3 TON	CUSTOM						10.00
STACK MOVER	CUSTOM						11.00
TOTALS				1.45	5.22	16.99	72.02

## CASH COSTS

PURCHASED MATERIALS	6.60
FUEL AND LUBE	1.45
REPAIRS AND MAINTENANCE	5.22
CUSTOM HIRE AND MACHINE RENTAL	41.75
INTEREST ON OPERATING EXPENSE	6.60
( 55.03 X 12.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	61.63

## LABOR

DIRECT LABOR	3.31
( 0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	64.94

## ESTABLISHMENT CHARGE/YEAR

18.34

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	16.99
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	76.99
TOTAL COST, EXCEPT OVERHEAD AND MGT.	160.28

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.08
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	10.08
TOTAL COST PER ACRE	170.36
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	48.67



ESTIMATED 1988 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE							0.75
phos-p2o5		30.00	0.22				6.60
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						10.00
BALE LOADER	CUSTOM						8.00
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						10.00
BALE LOADER	CUSTOM						8.00
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						10.00
BALE LOADER	CUSTOM						8.00
TOTALS				0.18	0.25	0.78	83.56
CASH COSTS							
PURCHASED MATERIALS							6.60
FUEL AND LUBE							0.18
REPAIRS AND MAINTENANCE							0.25
CUSTOM HIRE AND MACHINE RENTAL							75.75
INTEREST ON OPERATING EXPENSE							9.93
( 82.78 X 12.00% FOR 12.0 MONTHS)							
TOTAL CASH COSTS							92.72
LABOR							
DIRECT LABOR							0.41
( 0.1 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							93.13
ESTABLISHMENT CHARGE/YEAR							18.34
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)							0.78
REAL ESTATE TAXES							12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)							48.00
TOTAL FIXED COSTS							60.78
TOTAL COST, EXCEPT OVERHEAD AND MGT.							172.25
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)							4.64
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)							7.00
TOTAL OVERHEAD AND MANAGEMENT							11.64
TOTAL COST PER ACRE							183.88
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)							52.54

## DESCRIPTION AND MACHINE INVENTORY OF SOUTHEAST NEBRASKA BENCHMARK FARM

The farms representing this area of Nebraska are flat to rolling hills of Loess and Shale parent materials, consisting of Crete, Fillmore, Wymore and Pawnee soil associations

Most farms have only 3-4 crop enterprises depending on soils, machinery, grain or feed storage, livestock program or available labor. The acreage listed is typical for those who produce that crop. A farm with a center pivot irrigation system would produce corn in addition to dryland grain sorghum and wheat.

Labor is usually supplied by operator and family with seasonal labor for harvesting or haying.

Some tillage field work, disking or chiseling may be done in the fall after harvest in preparation for the following crop.

Typical Farm - Total Crop Acres 650

Corn	350	Alfalfa	20
Wheat	120	Forage Sorghum	20
Oats	30	Pasture, Farmstead	
Soybeans	80	and roads	30

Machinery InventoryList Price

Tractor, 140 hp (diesel), 650 hrs. annual use	\$53,000
Tractor, 100 hp (diesel), 500 hrs. annual use	45,000
Tandem disc, 21', 700 acres per year	13,000
Field cultivator, 22', 420 acres per year	10,200
Anhydrous Applicator, 21, 400 acres per year	4,000
Planter, 6 row 30" sp., 450 acres per year	14,000
Row crop cultivator, 6 row 30" sp., 550 acres per year	4,000
Combine, 6600 series base unit, 950 acres per year	75,000
Corn head, 6 row, 350 acres per year	17,000
Grain head, 15', 650 acres per year	9,500
Sprayer	
- 35', pull type	3,000
- attachment to disc w/saddle tanks	1,000
- aerial, custom apply for borer control @ \$4.00 per acre	
Broadcast fertilizer spreader, 40', rented from supplier	
Spike tooth harrow, 4-5' sections	920
Grain drill, 10' owned jointly	3,000
Truck - use custom rate of hauling grain	
in lieu of owner and operating costs	
\$ 10/bu corn and grain sorghum	
\$ .15/bu soybeans and wheat	
Center pivot irrigation - costs from Appendix I	
High pressure system, electric powered, 300' head	
Grain auger - 8" x 60' w/PTO	2,350
Grain dryer - in bin	2,900
assumed to dry corn one year in two as one-half crop	
Windrower, custom hired @ \$7.00 per acre	
Baler, large round, custom hired @ \$6.00/bale or \$9.00/acre	



ESTIMATED 1988 COSTS PER ACRE, SOUTHEAST NEBRASKA  
CORN-GRAIN, CENTER PIVOT IRRIG., DSL., 300' HD.

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
ANHYDROUS APPLICATOR	6.87			0.59	0.88	3.16	4.63
nitrogen-nh3		130.00	0.08				10.40
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
FIELD CULTIVATOR	8.96			0.45	1.87	4.88	7.20
PLANTER (FERT., HERB., ETC)	4.90			0.59	3.10	7.25	10.94
seed single x		0.33	60.00				19.80
18-46-0		50.00	0.10				5.20
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
SPRAYER	CUSTOM						1.33
borer control(1/3yr)		0.33	9.00				2.97
IRRIGATION, CENTER PIVOT							
8.0 IN. APPLIED	16.00*			14.58	7.68	65.57	87.83
COMBINE, cornhead	3.18			1.24	4.55	19.00	24.80
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				23.28	23.87	117.55	233.39

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	54.37
FUEL AND LUBE	23.28
REPAIRS AND MAINTENANCE	23.87
CUSTOM HIRE AND MACHINE RENTAL	14.33
INTEREST ON OPERATING EXPENSE	9.27
( 115.85 X 12.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	125.11

#### LABOR

DIRECT LABOR	12.41
( 1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	137.53

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	117.55
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	177.55
TOTAL COST, EXCEPT OVERHEAD AND MGT.	315.08

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.26
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	19.26
TOTAL COST PER ACRE	334.33
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.57

ESTIMATED 1988 COSTS PER ACRE, SOUTHEAST NEBRASKA  
SILAGE FROM CENTER PIVOT IRRIG. 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		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			0.59	0.84	2.97	4.40
nitrogen-nh3		150.00	0.08				12.00
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
FIELD CULTIVATOR	8.96			0.45	1.87	4.88	7.20
PLANTER (FERT., HERB., ETC)	4.90			0.59	3.10	7.25	10.94
seed 3x		0.33	42.00				13.86
18-46-0		50.00	0.10				5.20
insecticide		1.00	9.00				9.00
herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
IRRIGATION, CENTER PIVOT							
8.0 IN. APPLIED	16.00*			14.58	7.68	65.57	87.83
FORAGE CHOPPER	CUSTOM						50.00
TRUCK	CUSTOM						40.00
ENSILAGE BLOWER	20.00*			3.76	0.86	8.65	13.27
TOTALS				21.44	18.44	100.31	277.25

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	47.06
FUEL AND LUBE	21.44
REPAIRS AND MAINTENANCE	18.44
CUSTOM HIRE AND MACHINE RENTAL	90.00
INTEREST ON OPERATING EXPENSE	10.62
( 176.94 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	187.56

## LABOR

DIRECT LABOR	10.12
( 1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	197.68

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	100.31
REAL ESTATE TAXES	12.00
INTEREST ON LAND (\$ 800.00 VALUE/A X 6.00% X 1.0)	48.00
TOTAL FIXED COSTS	160.31
TOTAL COST, EXCEPT OVERHEAD AND MGT.	357.99

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.38
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	40.00
TOTAL OVERHEAD AND MANAGEMENT	49.38
TOTAL COST PER ACRE	407.37
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	20.37



ESTIMATED 1988 COSTS PER ACRE, SOUTHEAST NEBRASKA  
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	100.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			0.59	0.84	2.97	4.40
nitrogen-nh3		80.00	0.08				6.40
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
FIELD CULTIVATOR	8.96			0.45	2.01	5.24	7.70
PLANTER (FERT., HERB., ETC)	4.90			0.59	3.10	7.25	10.94
seed single x		0.25	60.00				15.00
insecticide		1.00	9.00				9.00
+ herbicide (band)		0.50	14.00				7.00
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
COMBINE, cornhead	3.18			1.24	4.55	19.00	24.80
TRUCK	CUSTOM						8.00
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				6.71	13.77	46.27	112.15

\* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	37.40	
FUEL AND LUBE	6.71	
REPAIRS AND MAINTENANCE	13.77	
CUSTOM HIRE AND MACHINE RENTAL	8.00	
INTEREST ON OPERATING EXPENSE	5.27	
( 65.88 X 12.00% FOR 8.0 MONTHS)		
TOTAL CASH COSTS		71.15

LABOR

DIRECT LABOR	8.75	
( 1.3 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%)	46.27	
REAL ESTATE TAXES	10.00	
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00	
TOTAL FIXED COSTS		98.27
TOTAL COST, EXCEPT OVERHEAD AND MGT.		178.16

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.56	
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00	
TOTAL OVERHEAD AND MANAGEMENT		11.56
TOTAL COST PER ACRE		189.72
TOTAL COST PER UNIT OF PRODUCTION		2.37
(BASED ON ESTIMATED YIELD)		

ESTIMATED 1988 COSTS PER ACRE, SOUTHEAST NEBRASKA  
GRAIN SORGHUM, NON-IRRIGATED

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	350.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
ANHYDROUS APPLICATOR	6.87			0.59	0.88	3.16	4.63
nitrogen-nh3		60.00	0.08				4.80
FIELD CULTIVATOR	8.96			0.45	1.87	4.88	7.20
PLANTER (FERT., HERB., ETC)	4.90			0.59	3.10	7.25	10.94
seed		5.00	0.76				3.80
herbicide (band)		0.50	15.00				7.50
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
COMBINE, grainhead	3.44			1.15	2.81	13.94	17.90
TRUCK	CUSTOM						8.00
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				5.21	11.72	41.04	82.06

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	16.10
FUEL AND LUBE	5.21
REPAIRS AND MAINTENANCE	11.72
CUSTOM HIRE AND MACHINE RENTAL	8.00
INTEREST ON OPERATING EXPENSE	2.87
( 41.02 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	43.89

## LABOR

DIRECT LABOR	8.37
( 1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.27

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	41.04
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	93.04
TOTAL COST, EXCEPT OVERHEAD AND MGT.	145.31

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.19
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	10.19
TOTAL COST PER ACRE	155.50
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	1.94



ESTIMATED 1988 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 AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
ANHYDROUS APPLICATOR	6.87			0.59	0.88	3.16	4.63
nitrogen-nh3		80.00	0.08				6.40
FIELD CULTIVATOR	8.96			0.45	1.87	4.88	7.20
PLANTER (FERT., HERB., ETC)	3.92			0.74	3.30	7.89	11.93
seed		5.00	0.76				3.80
herbicide (band)		0.50	15.00				7.50
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
FORAGE CHOPPER	CUSTOM						35.00
TRUCK	CUSTOM						28.00
PACKING W\TRACTR & BLADE	20.00*			1.50	1.30	3.60	6.40
TOTALS				4.21	9.96	26.96	121.82

\* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.70
FUEL AND LUBE	4.21
REPAIRS AND MAINTENANCE	9.96
CUSTOM HIRE AND MACHINE RENTAL	63.00
INTEREST ON OPERATING EXPENSE	5.69
( 94.86 X 12.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	100.55

LABOR

DIRECT LABOR	7.45
( 1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	108.00

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.96
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	78.96
TOTAL COST, EXCEPT OVERHEAD AND MGT.	186.96

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.03
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	28.00
TOTAL OVERHEAD AND MANAGEMENT	33.03
TOTAL COST PER ACRE	219.99
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	15.71

ESTIMATED 1988 COSTS PER ACRE, SOUTHEAST NEBRASKA  
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	40.0
ACRES THIS CROP BUDGET	80.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
SPRAYER herbicide (brdcst)	IN TANDEM	1.00	15.00	0.0	0.02	0.27	0.30
FIELD CULTIVATOR	8.96			0.45	1.87	4.88	7.20
PLANTER (FERT., HERB., ETC)	4.90			0.59	3.10	7.25	10.94
seed		1.00	13.00				13.00
ROW CROP CULTIVATOR	5.29			0.55	1.49	3.56	5.60
ROGUE LABOR		1.00	4.00				4.00
COMBINE, grainhead	3.44			1.15	2.81	13.94	17.90
TRUCK	CUSTOM						4.80
GRAIN AUGER	5.00*			0.04	0.12	0.86	1.02
TOTALS				3.16	10.52	34.64	85.12

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	32.00
FUEL AND LUBE	3.16
REPAIRS AND MAINTENANCE	10.52
CUSTOM HIRE AND MACHINE RENTAL	4.80
INTEREST ON OPERATING EXPENSE	3.53
( 50.48 X 12.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	54.01

## LABOR

DIRECT LABOR	6.42
( 1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	60.44

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.64
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	86.64
TOTAL COST, EXCEPT OVERHEAD AND MGT.	147.07

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.70
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	14.70
TOTAL COST PER ACRE	161.77
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.04



ESTIMATED 1988 COSTS PER ACRE, SOUTHEAST NEBRASKA  
WHEAT, CONTINUOUS

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	45.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
FIELD CULTIVATOR	8.96			0.45	1.87	4.88	7.20
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE 18-46-0		65.00	0.10				1.50
GRAIN DRILL	3.52			0.82	1.47	4.85	7.14
seed		1.25	3.75				4.69
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE nitrogen-dry		50.00	0.17				1.50
COMBINE, grainhead	3.44			1.15	2.81	13.94	17.90
TRUCK	CUSTOM						5.40
TOTALS				3.17	7.75	29.10	68.37

## CASH COSTS

PURCHASED MATERIALS	19.95
FUEL AND LUBE	3.17
REPAIRS AND MAINTENANCE	7.75
CUSTOM HIRE AND MACHINE RENTAL	8.40
INTEREST ON OPERATING EXPENSE	3.77
( 39.27 X 12.00% FOR 9.6 MONTHS)	
TOTAL CASH COSTS	43.04

## LABOR

DIRECT LABOR	5.98
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.01

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	29.10
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	81.10
TOTAL COST, EXCEPT OVERHEAD AND MGT.	130.12

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.15
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.75
TOTAL OVERHEAD AND MANAGEMENT	8.90
TOTAL COST PER ACRE	139.02
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.09

ESTIMATED 1988 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 COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.38	1.11	3.87	5.36
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE							1.50
nitrogen-dry		60.00	0.17				10.20
phos-p2o5		30.00	0.22				6.60
FIELD CULTIVATOR	8.96			0.45	1.87	4.88	7.20
GRAIN DRILL	3.52			0.82	1.47	4.85	7.14
seed		2.30	2.00				4.60
COMBINE, grainhead	3.44			1.15	2.81	13.94	17.90
TRUCK	CUSTOM						8.40
GRAIN AUGER	6.00*			0.08	0.24	0.86	1.18
TOTALS				3.07	7.74	29.18	71.29

\* - MINUTES OF LABOR/ACRE

## CASH COSTS

PURCHASED MATERIALS	21.40
FUEL AND LUBE	3.07
REPAIRS AND MAINTENANCE	7.74
CUSTOM HIRE AND MACHINE RENTAL	9.90
INTEREST ON OPERATING EXPENSE	1.52
( 42.11 X 12.00% FOR 3.6 MONTHS)	
TOTAL CASH COSTS	43.63

## LABOR

DIRECT LABOR	6.22
( 0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.85

## FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	29.18
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	81.18
TOTAL COST, EXCEPT OVERHEAD AND MGT.	131.04

## OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.18
MANAGEMENT CHARGE (\$ 0.08 X ESTIMATED YIELD)	5.60
TOTAL OVERHEAD AND MANAGEMENT	7.78
TOTAL COST PER ACRE	138.82
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	1.98



ESTIMATED 1988 COSTS PER ACRE, SOUTHEAST NEBRASKA  
ALFALFA HAY, LARGE ROUND BALER

TOTAL CROPLAND ACRES	620.0	EXPECTED YIELD PER ACRE	3.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	16.04			0.18	0.25	0.78	1.21
MACHINE RENTAL FEE							1.50
phos-p2o5		30.00	0.22				6.60
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALER, GIANT	CUSTOM						9.00
BALE MOVING	10.00*			0.50	0.50	1.50	2.50
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALER, GIANT	CUSTOM						9.00
BALE MOVING	10.00*			0.50	0.50	1.50	2.50
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALER, GIANT	CUSTOM						9.00
BALE MOVING	10.00*			0.50	0.50	1.50	2.50
TOTALS				1.68	1.75	5.28	64.81

\* - MINUTES OF LABOR/ACRE

#### CASH COSTS

PURCHASED MATERIALS	6.60	
FUEL AND LUBE	1.68	
REPAIRS AND MAINTENANCE	1.75	
CUSTOM HIRE AND MACHINE RENTAL	49.50	
INTEREST ON OPERATING EXPENSE	7.14	
( 59.53 X 12.00% FOR 12.0 MONTHS)		
TOTAL CASH COSTS		66.68

#### LABOR

DIRECT LABOR	3.71	
( 0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))		
TOTAL CASH COSTS AND LABOR		70.39

#### ESTABLISHMENT CHARGE/YEAR

18.34

#### FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.28	
REAL ESTATE TAXES	10.00	
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00	
TOTAL FIXED COSTS		57.28
TOTAL COST, EXCEPT OVERHEAD AND MGT.		146.01

#### OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.33	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00	
TOTAL OVERHEAD AND MANAGEMENT		9.33
TOTAL COST PER ACRE		155.34
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)		51.78

## SHEEP BUDGETING

## Basic Assumptions

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

The assumptions are as follows:

1. Overhead is charged at 5 percent of feed and the other cash costs, with the exception of marketing and interest.
2. \$2.00 per head is allocated as a management charge to the ewe.
3. A 4 percent death rate cost is allocated.
4. 20 percent of the ewes are replaced each year from the lamb crop.
5. It is assumed that cull ewes are sold after the lambs reach weaning age. The replacement stock go into the flock at breeding time.
6. It is assumed that all replacement ewes are acceptable and no additional animals are kept.
7. Three rams per 100 ewes are assumed.
8. It is assumed that breeding animals are grazed from May 1 to December 1 on pasture and corn stalks and then placed in a dry lot.
9. Lambing occurs in February.
10. Creep feed costs for the lamb are allocated to the ewe.
11. The ration for lamb growing and finishing is a corn, alfalfa and salt and mineral mix with approximately 16% protein. It is consumed at 3.55 lbs. per head per day.
12. Lambs are 120 lbs when marketed at 110 days from weaning and are sold for \$ 68.00 per cwt.
13. All labor for the lamb through weaning is charged to the ewe. Labor for the lamb from weaning to marketing is charged to the lamb.
14. Interest on feed and purchased inputs is charged for 1/3 of a year for the lambs and 1/2 year for the ewes and the rams.
15. Cull ewes are sold for \$ 27.00 per head.
16. Cull rams are sold for \$45.00 per head.
17. On page E3, feed costs for the ewe are increased at the higher lambing rates. The corn fed per day is increased from .6 lb to .8 lb.



## ESTIMATED ANNUAL COSTS PER EWE, LAMB, RAM

Farming Area, 1988

Cost Per Head

	Ewe	Lamb	Ram
<b>Feed Costs</b>			
Corn (\$1.75/bu)			
*Ewe .6 lb/day Jan 15 - May 1	\$1.97		
*Ram .5 lb/day Dec 1 - May 1			\$2.36
Alfalfa Hay (\$50/Ton)			
*Ewe 3.8 lbs/day Dec 1 - Feb 15	7.32		
*Ewe 5.2 lbs/day Feb 15 - May 1	9.62		
*Ram 4 lbs/day Dec 1 - May 1			15.10
Salt and Minerals (12 cents/lb)			
*Ewe .05 lb/day	2.16		
*Ram .05 lb/day			2.16
*Milk replacer	0.88		
*Creep Feed \$204/Ton 1.0 lbs/day 30 days	4.90		
*Lamb ration 3.55 lbs/day 110 days		11.73	
2.1 lbs. corn, 1.4 lbs. alf. hay			
.05 lbs. mineral			
Total Feed Costs	\$26.84	\$11.73	\$19.62
<b>Other Cash Costs</b>			
*Shearing	\$2.25		\$2.25
*Veterinary	2.00		0.75
*Supplies	1.35		
*Fuel and utilities	1.25		1.25
*Building and equipment repairs	1.25	0.25	1.25
Marketing and transportation	0.66	3.30	1.11
**Interest on purchased feed and other	2.10	0.48	1.51
Total Other Cash Costs	\$10.86	\$4.03	\$8.12
<b>Labor</b>			
Ewe 5.5 hrs - 4 hr operator @\$5.50 hr.	\$22.00		
1.5 hrs family @ \$3.70/hr	5.55		
Lamb .5 hr @ \$5.50/hr		\$2.75	
Ram 1 hr @ \$5.50/hr			\$5.50
Total Labor Costs	\$27.55	\$2.75	\$5.50
<b>Fixed Costs</b>			
Interest on ewe \$100/hd value	\$12.00		
Interest on ram \$250/hd value			\$30.00
Death Loss	1.08	\$3.26	1.80
Deprec. & interest on bldgs and equip	5.48		
Taxes & insurance, bldgs, equip & animals	2.00		2.00
Land charges \$12/AUM			
Grazing pasture & stocks:			
Ewe .2 AUM x 7 mo	16.80		
Ram .3 AUM x 7 mo			25.20
Total Fixed Costs	\$37.36	\$3.26	\$59.00
<b>Overhead and Management</b>			
Overhead	\$1.75	\$0.60	\$1.26
Management	2.00		
Total Overhead and Management	\$3.75	\$0.60	\$1.26
TOTAL COSTS	\$106.35	\$22.37	\$93.49

\*Items charged interest\*\*

COSTS AND BREAKEVEN PRICES 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
Feed Costs				
Ewes	\$2,683.98	\$2,683.98	\$2,749.60	\$2,749.60
Lambs	1583.38	1759.31	1935.24	2111.18
Rams	58.86	58.86	58.86	48.78
	<u>\$4,326.21</u>	<u>\$4,502.15</u>	<u>\$4,743.70</u>	<u>\$4,909.56</u>
Non-feed Costs				
Ewe	\$1,085.64	\$1,085.64	\$1,085.64	\$1,085.64
Lambs	543.94	604.37	664.81	725.25
Rams	24.35	24.35	24.35	24.35
	<u>\$1,653.93</u>	<u>\$1,714.36</u>	<u>\$1,774.80</u>	<u>\$1,835.24</u>
Labor				
Ewes	\$2,755.00	\$2,755.00	\$2,755.00	\$2,755.00
Lambs	371.25	412.50	453.75	495.00
Rams	16.50	16.50	16.50	16.50
	<u>\$3,142.75</u>	<u>\$3,184.00</u>	<u>\$3,225.25</u>	<u>\$3,266.50</u>
Total Variable Costs	\$9,122.89	\$9,400.51	\$9,743.75	\$10,011.29
Fixed Costs				
Ewes	\$3,736.00	\$3,736.00	\$3,736.00	\$3,736.00
Lambs	440.64	489.60	538.56	587.52
Rams	177.00	177.00	177.00	177.00
	<u>\$4,353.64</u>	<u>\$4,402.60</u>	<u>\$4,451.56</u>	<u>\$4,500.52</u>
Overhead & Management				
Ewes	\$374.70	\$374.70	\$374.70	\$374.70
Lambs	80.86	89.84	98.82	107.81
Rams	3.77	3.77	3.77	3.77
	<u>\$459.32</u>	<u>\$468.31</u>	<u>\$477.29</u>	<u>\$486.28</u>
Total Costs	\$13,935.85	\$14,271.42	\$14,672.60	\$14,998.09
Revenues				
Lambs (120# @ .68)	\$9,384.00	\$10,608.00	\$11,832.00	\$13,056.00
Wool & incentives	1329.50	1382.00	1434.50	1487.00
Cull income	585.00	585.00	585.00	585.00
	<u>\$11,298.50</u>	<u>\$12,575.00</u>	<u>\$13,851.50</u>	<u>\$15,128.00</u>
Return over Var. Costs	\$2,175.61	\$3,174.49	\$4,107.75	\$5,116.71
Return over Tot. Costs	(\$2,637.35)	(\$1,696.42)	(\$821.10)	\$129.91
Estimated Breakeven**	\$52.23	\$47.65	\$44.39	\$41.35
Lamb Price/cwt. (over variable costs)				
Estimated Breakeven**	\$87.11	\$78.87	\$72.72	\$67.32
Lamb Price/cwt. (over total costs)				

\* 20 percent replacement

\*\* Credit is given for wool and incentive payments and cull income when determining breakeven prices.



## ASSUMPTIONS FOR ESTIMATED 1988 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 \$1,000 for 13,000, \$1,500 for 16,000 and \$1,800 for 18,000 pounds of annual milk production.
2. Feed concentrate is valued at \$5.00 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 12% for one-half year.
5. Hauling, USDA assessment and National milk production are included in "cash" costs this year. They were not included in previous year.
6. Various levels of insurance coverage can be purchased, but the budget uses a rate of \$3.50 per \$1,000 coverage under a blanket farm policy. The total investment of livestock is insured.
7. Facility, machinery and equipment investment represents a book or undepreciated (not replacement) value of \$746 per cow with annual fixed costs at 14%.
8. For the calculation of a management charge, a projected average price of Grade A milk is \$11.20 per hundredweight for 3.67% B.F. and 8.75% solids nonfat (USDA support rate).
9. 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.
10. The USDA assessment is required for the Farm Program "Buyout" and other programs at the rate of .025 per hundred weight marketed during 1988 and 1989. The National Milk Promotion deduction of .15/cwt. is permanent.
11. Other conditions involved, not listed are:
  - The withholding of 1% of sales for Capital Retains, a 8 year revolving fund with no interest paid.
  - Mid-Am Dividends of profits, 20% paid, 80% withheld for 8 year revolving pay out.
  - Milk quality incentives
    - Differential for B.F., .15/cwt. per .1% increase
    - Differential for milk solids nonfat .01/cwt. per 1% increase provided somatic cell count is < 500,000.

## ESTIMATED COSTS OF MAINTAINING DAIRY HERDS

PER COW, EASTERN NEBRASKA, 1988

(COWS, INCLUDING REPLACEMENTS, DRYLOT SYSTEM)

COSTS	Milk Production Level					
	12,000 lbs/ Cow		15,000 lbs/Cow		18,000 lbs/Cow	
	Quantity	Dollars	Quantity	Dollars	Quantity	Dollars
Feed concentrate-Cows	5000 lbs	\$ 250.00	6000 lbs	\$ 300.00	7000 lbs	\$ 350.00
Hfrs	400 lbs	20.00	400 lbs	20.00	400 lbs	20.00
Hay Equivalent-Cow	4.6 tons	230.00	4.4 tons	220.00	4.3 tons	215.00
Hfrs	1.3 tons	65.00	1.3 tons	65.00	1.3 tons	65.00
Total Feed Costs		\$ 565.00		\$ 605.00		\$ 650.00
Bedding		\$ 25.00		\$ 25.00		\$ 25.00
Milk Hauling @ .65 Cwt.		78.00		97.50		117.00
Breeding Fees		13.00		17.50		22.00
Repair, Fuel & Oil-Tractor & Mach		65.00		65.00		65.00
Interest on Feed & Operating Exp.		55.07		59.52		64.52
DHIA Fee & Other Records		16.00		17.50		19.00
Veterinary & Medicine		32.00		33.00		35.00
Utilities		53.00		54.00		58.00
Supplies		32.00		32.00		32.00
Repairs-Bldg & Equip.		14.00		14.00		14.00
Insurance on Cattle		3.85		5.25		6.30
USDA Assessment .025/cwt.		3.00		3.75		4.50
Nat'l Milk Promotion .15/cwt.		18.00		22.50		27.50
Total "Cash" Costs		\$ 407.92		\$ 446.52		\$ 489.82
Death Loss @ 3%		\$ 33.00		\$ 45.00		\$ 54.00
Labor - 55 hrs @ \$5.50		302.50		302.50		302.50
Total Feed, "Cash" Costs, Death Loss and Labor		\$1308.42		\$1399.02		\$1496.32
Interest on Cattle @ 12%		132.00		180.00		216.00
Fixed Costs on Facilities & Equip		160.35		160.35		160.35
Total Costs Except Overhead and Management		\$1600.77		\$1739.37		\$1872.67
Overhead - 5% of Cash Cost		20.40		22.33		24.49
Management - 4% of Total Receipts		60.96		75.06		89.16
Total All Costs		\$1682.13		\$1836.76		\$1986.32
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		\$1502.13		\$1640.26		\$1773.32
Per Cwt.		\$ 12.52		\$ 10.94		\$ 9.85
Net Cost of Milk Production/Cwt. When Overhead, Management and Labor are Excluded		\$ 9.32		\$ 8.27		\$ 7.54



## EXPLANATION OF ESTIMATED SWINE PRODUCTION COSTS, 1988

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 1986-1987 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.

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 SWINE PRODUCTION COSTS, 1988

			Sow & Two Litters To 225 lbs	Sow & Two Litters To 40 lbs		Feeder Pig Fed Out 40 To 225 lbs	
<hr/>							
Feed							
Corn	\$1.75/bu	198 bu	\$346.50	48 bu	\$ 84.00	10 bu	\$17.50
Soybean meal	\$220.00/ton	2312 lb	254.32	640 lb	70.40	111 lb	12.21
Vit,Min,Salt		541 lb	63.10	132 lb	15.40	27 lb	3.15
Baby Pig Feed		186 lb	<u>34.40</u>	186 lb	<u>34.30</u>		<u>          </u>
Total Feed Cost			\$698.32	\$204.10		\$32.86	
Feed Cost/Unit Produced			20.24/cwt	13.61/pig			
Buildings & Equipment (Dep,Int,Rep, Tax,Ins)			\$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			\$ 43.50	\$ 28.35		\$ 1.15	
Utilities			43.10	26.70		1.05	
Marketing & Transportation			62.50	3.80		3.90	
Interest(Lstk & Oper) 12.00%			53.57	32.67		2.73	
Feed Processing \$6.00/ton			42.36	10.95		2.10	
Death Loss on Feeder Pigs			19.75			1.40	
Miscellaneous			<u>8.20</u>	<u>2.85</u>		<u>0.40</u>	
Total Non-Feed Cost			\$767.60	\$445.07		\$23.05	
Non-Feed Cost/Unit Produced			22.25/cwt	29.67/pig			
Cost of Feeder Pig						\$45.00	
Total Cost, Except Overhead & Mgt			\$1,465.92	\$649.17		\$100.91	
Overhead	5.0%		\$ 37.75	\$ 16.08		\$ 1.51	
Management			<u>67.50</u>	<u>52.50</u>		<u>1.00</u>	
TOTAL COST			\$1,571.17	\$717.76		\$103.43	
Total Cost/Unit Produced			\$ 45.54/cwt	\$ 47.85/pig		\$ 45.98/cwt	



## EXPLANATION OF ESTIMATED BEEF PRODUCTION COSTS

### COW UNIT BUDGETS:

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

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

Other assumptions in the cow unit budgets are:

Spring calving cow herds.

Heifers calve as 2 year olds.

Sixteen percent annual replacement rate.

Twenty heifer calves retained for 16 replacements.

Bulls are retained for 4 years and serve 25 cows per year on a ranch and are retained for 3 years and serve 30 cows per year on a general 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.

An arbitrary management charge is included in each budget. 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, \$28.88 is charged for labor and \$12 for management. The sum of these, \$40.88 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, the following illustration may be useful for estimating acreage requirements per cow unit.

Winter: 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 - Requirements are 0.5 T hay + 14.4 AUM's  
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 tons of hay divided 1 T/A = 1.8 acres/cow unit  
1.5 AUM's winter req't less .5 from meadow aftergrowth = 1 AUM 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.

The arbitrary management fee is designed to reflect the relative management input and number of decisions involved in each enterprise.

<sup>1</sup>AUM: Animal Unit Month or the forage requirement for maintenance of a mature cow for one month.



ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD,  
RANCH AREA 1988

Winter Grazing with Minimum Hay:

	Quantity	Price	Cost/Cow
<b>Feed Costs</b>			
Hay (native-stacked)	0.50 ton	\$ 45.00	\$ 22.50
Winter grazing	5.50 AUMs	10.00	55.50
Summer grazing	9.00 AUMs	11.50	103.50
*Protein	2.25 cwt	11.00	24.75
*Grain (1 hfr/5 cows)	1.60 bu	1.75	2.80
*Salt and mineral	60.00 lbs	0.12	7.20
Total Feed Costs			215.75
<b>Other Cash Costs</b>			
*Veterinary and medicine			6.25
Marketing (culls only)	2.00 cwt	1.50	3.00
*Cash cost on bldgs & equip			2.60
*Miscellaneous cash costs			5.20
**Int on cash costs (.5yr)	\$ 48.80	0.12	2.93
Total Other Cash Costs			19.98
Labor	5.25 hrs	5.50	28.88
<b>Fixed Costs</b>			
Int on ave value of animals	\$650.00	0.12	78.00
Depreciation on bull (\$1600 - 700) ÷ 100 cows			9.00
Death Loss on breeding animals	\$650.00	0.01	6.50
Fixed Costs on bldgs & equip			5.00
Total Fixed Costs			98.50
Total Costs Except Overhead & Mgt.			363.10
<b>Overhead and Management</b>			
Overhead	\$ 48.80	0.05	2.44
Management			12.00
TOTAL COSTS			\$ 377.54
<b>Credits</b>			
Cull cow sales	.16/cow	x 950 lbs x \$.45 =	\$68.40
Cull heifer	.04/cow	x 700 lbs x \$.60 =	\$16.80
Total Credits			85.20
NET COST PER COW UNIT			\$ 292.34

COST PER CALF BY WEANING PERCENTAGE

	Calves Weaned Per Cow			
	.85	.90	.95	1.00
Cost Per calf produced	\$ 343.93	\$ 324.83	\$ 307.73	\$ 292.34
Cost Per calf sold (20% retained)	449.76	417.63	389.79	365.43

COST PER CWT. OF CALVES SOLD BY WEANING WEIGHT AND WEANING PERCENTAGE

Weaning Weight of Calves Sold	Calves Weaned Per Cow			
	.85	.90	.95	1.00
400	\$ 112.44	\$ 104.41	\$ 97.45	\$ 91.36
450	99.95	92.81	86.62	81.21
500	89.95	83.53	77.96	73.09
550	81.77	75.93	70.87	66.44
600	74.96	69.61	64.97	60.90

\*Items charged interest\*\*

ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD,  
RANCH AREA 1988

Winter Haying & Aftergrowth Grazing:

	Quantity	Price	Cost
<b>Feed Costs</b>			
Hay (native-stacked)	1.80 ton	\$ 45.00	\$ 81.00
Winter grazing	1.50 AUMs	10.00	15.00
Summer grazing	9.00 AUMs	11.50	103.50
*Protein	1.00 cwt	11.00	11.00
*Grain (1 hfr/5 cows)	1.60 bu	1.75	2.80
*Salt and mineral	60.00 lbs	0.12	7.20
Total Feed Costs			220.50
<b>Other Cash Costs</b>			
*Veterinary and medicine			6.25
Marketing (culls only)	2.00 cwt	1.50	3.00
*Cash costs on bldgs & equip			2.60
*Miscellaneous cash costs			5.20
**Int on cash costs (.5yr)	\$32.05	0.12	2.10
Total Other Cash Costs			19.15
<b>Labor</b>			
	5.25 hrs	5.50	28.88
<b>Fixed Costs</b>			
Int on ave value of animals	\$650.00	0.12	78.00
Depreciation on bull (\$1,600 - 700) ÷ 100 cows			9.00
Death Loss on breeding animals	\$650.00	0.01	6.50
Fixed Costs on bldgs & equip			5.00
Total Fixed Costs			98.50
Total Costs Except Overhead & Mgt			367.03
<b>Overhead and Management</b>			
Overhead	35.05	0.05	1.75
Management			12.00
TOTAL COSTS			\$ 380.78
<b>Credits</b>			
Cull cow sales	.16/cow	x 950 lbs x \$.45 =	\$68.40
Cull heifer	.04/cow	x 700 lbs x \$.60 =	\$16.80
Total Credits			85.20
NET COST PER COW UNIT			\$ 295.58

COST PER CALF BY WEANING PERCENTAGE

	Calves Weaned Per Cow			
	.85	.90	.95	1.00
Cost Per calf produced	\$ 347.74	\$ 328.42	\$ 311.14	\$ 295.58
Cost Per calf sold (20% retained)	454.74	422.26	394.11	369.48

COST PER CWT. OF CALVES SOLD BY WEANING WEIGHT AND WEANING PERCENTAGE

Weaning Weight of calves sold	Calves Weaned Per Cow			
	.85	.90	.95	1.00
400	\$ 113.68	\$ 105.56	\$ 98.53	\$ 92.37
450	101.05	93.84	87.58	82.11
500	90.95	84.45	78.82	73.90
550	82.68	76.77	71.66	67.18
600	75.79	70.38	65.68	61.58

\*Items charged interest\*\*



ESTIMATED ANNUAL COSTS PER COW UNIT, BEEF COW HERD  
FARMING AREA 1988

Wintered on Corn Stalks and Alfalfa Hay:

	Quantity	Price	Cost/Cow
<b>Feed Costs</b>			
Hay (alfalfa)	1.35 tons	\$ 50.00	\$ 67.50
Stalk pasture	90.00 days	0.20	18.00
Summer pasture	9.00 AUMs	11.50	103.50
*Grain for heifer (1 hfr/5 cows)	1.60 bu	1.75	2.80
*Salt and mineral	60.00 lbs	0.12	7.20
	Total Feed Costs		\$ 199.00
<b>Other Cash Costs</b>			
*Veterinary and medicine			7.80
Marketing (culls only)	5.6 cwt	1.50	8.40
*Cash costs on bldgs & equip			6.75
*Miscellaneous cash costs			6.25
**Int on cash costs (.5yr)	\$30.80	0.12	1.85
	Total Other Cash Costs		31.05
<b>Labor</b>			
	8.00 hrs	5.50	44.00
<b>Fixed Costs</b>			
Int on ave value of animals	\$ 650.00	0.12	78.00
Depreciation on bull (\$ 1,600 - 700) ÷ 90 cows			10.00
Death Loss on breeding animals	\$650.00	0.01	6.50
Fixed costs on bldgs & equip			10.50
	Total Fixed Costs		105.00
	Total Costs Except Overhead & Mgt.		379.05
<b>Overhead and Management</b>			
Overhead	\$ 30.80	0.05	1.54
Management			12.00
	TOTAL COSTS		\$ 392.59
<b>Credits</b>			
Cull cow sales	.16/cow x 950 lbs x \$.45 =	\$68.40	
Cull heifer	.04/cow x 700 lbs x \$.60 =	\$16.80	
	Total Credits		\$ 85.20
	NET COST PER COW		\$ 307.39

COST PER CALF BY WEANING PERCENTAGE

	Calves Weaned Per Cow			
	.85	.90	.95	1.00
Cost Per calf produced	\$ 361.63	\$ 341.54	\$ 323.57	\$ 307.39
Cost Per Calf Sold (20% retained)	472.90	439.13	409.85	384.24

COST PER CWT. OF CALVES SOLD BY WEANING WEIGHT AND WEANING PERCENTAGE

Weaning Weight of calves sold	Calves Weaned Per Cow			
	.85	.90	.95	1.00
400	\$ 118.23	\$ 109.78	\$ 102.46	\$ 96.06
450	105.09	97.58	91.08	85.39
500	94.58	87.83	81.97	76.85
550	85.98	79.84	74.52	69.86
600	78.82	73.19	68.31	64.04

ESTIMATED COSTS PER COW UNIT, BEEF COW HERD  
FARMING AREA 1988

E13

Wintered on Stalks, Hay, Supp., Corn:

	Quantity	Price	Cost/Cow
<b>Feed Costs</b>			
Hay (alfalfa)	0.60 ton	\$ 50.00	\$ 30.00
Stalk pasture	90.00 days	.20	18.00
Summer grazing	9.00 AUMs	11.50	103.50
*Protein	1.50 cwt	11.00	16.50
*Grain for heifer	8.00 bu	1.75	14.00
*Salt and mineral	60.00 lbs	0.12	7.20
Total Feed Costs			189.20
<b>Other Cash Costs</b>			
*Veterinary and medicine			7.80
Marketing (culls only)	5.6 cwt	1.50	8.40
*Cash costs on bldgs & equip			6.75
*Miscellaneous cash costs			6.25
**Int on cash costs (.5yr)	\$ 58.50	0.12	3.51
Total Other Cash Costs			32.71
Labor	7.25 hrs	5.50	39.88
<b>Fixed Costs</b>			
Int on ave value of animals	\$ 650.00	0.12	78.00
Depreciation Bull (\$ 1,600 - 700) ÷ 90 cows			10.00
Death Loss on breeding animals	\$ 650.00	0.01	6.50
Fixed Costs on bldgs & equip			10.50
Total Fixed Costs			105.00
Total Costs Except Overhead & Mgt.			366.79
<b>Overhead and Management</b>			
Overhead	\$ 58.50	0.05	2.93
Management			12.00
TOTAL COSTS			\$ 381.71
<b>Credits</b>			
Cull cow sales	.16/cow x 950 lbs x \$.45 =	\$ 68.40	
Cull heifer	.04/cow x 700 lbs x \$.60 =	\$ 16.80	
Total Credits			85.20
NET COST PER COW UNIT			\$ 296.51

COST PER CALF BY WEANING PERCENTAGE

	Calves Weaned Per Cow			
	.85	.90	.95	1.00
Cost Per calf produced	\$ 348.84	\$ 329.46	\$ 312.12	\$ 296.51
Cost Per calf sold (20% retained)	456.17	423.59	395.35	370.64
COST PE	0.01	6.50		
Fixed costs on bldgs & equip				10.50
Total Fixed Costs				105.78
Total Costs Except Overhead & Mgt.				356.90
<b>Overhead and Management</b>				
Overhead	\$ 30.40		0.05	1.52
Management				12.00
TOTAL COSTS				\$ 370.42
<b>Credits</b>				
Cull cow sales	.16/c			



ESTIMATED COSTS OF GROWING REPLACEMENT  
RANCH AREA 1988

Heifer from Weaning to Calving:

Heifer from Weaning to Calving:			Calved as	
			2 Year Old	3 Year Old
	Quantity	Price	Cost	Cost
<hr/>				
Feed Costs				
Hay (alfalfa stacked)	1.75 tons	\$ 50.00	\$ 87.50	\$ 87.50
Additional	1.25 tons	50.00		62.50
Stalk pasture	150.00 days	0.16	24.00	24.00
Additional	90.00 days	0.20		18.00
*Grain	8.00 bu	1.75	14.00	
Summer pasture	3.60 AUMs	11.50	41.40	41.40
Additional	5.50 AUMs	11.50		63.25
*Salt and mineral	40.00 lbs	0.12	4.80	4.80
Additional	40.00 lbs	0.12		4.80
Total Feed Costs			171.70	306.25
<hr/>				
Other Cash Costs				
*Veterinary and medicine			4.50	5.20
*Cash costs on bldgs & equip			7.00	10.50
*Miscellaneous cash costs			5.20	8.50
**Int on cash costs (.5yr)	\$35.00	0.12	2.13	0.00
	\$33.80	0.12		6.08
Total Cash Costs			18.83	30.28
<hr/>				
Labor	9.50 hrs	5.50	52.25	52.25
Additional	4.50 hrs	5.50		24.75
Total Labor Costs			52.25	77.00
<hr/>				
Fixed Costs				
Interest on weaning value of heifer				
(1.4 yrs)	\$325.00	0.12	54.60	
(2.4 yrs)	\$325.00	0.12		93.60
Bull charge			10.00	10.00
Death loss (\$250.00 + \$487.50) ÷ 2		0.015	7.31	7.31
Fixed costs on bldgs & equip			7.35	11.00
Total Fixed Costs			79.26	121.91
Total Costs Except Overhead & Mgt.			322.04	535.45
<hr/>				
Overhead and Management				
Overhead	\$ 35.50	0.05	1.78	
	\$ 33.80	0.05		1.69
Management			5.50	8.00
TOTAL GROWING COSTS			\$ 329.32	\$ 545.14
<hr/>				
Value of heifer at weaning			\$ 325.00	\$ 325.00
TOTAL COSTS INCLUDING VALUE AT WEANING			\$ 654.32	\$ 870.14

\*Items charged interest\*\*

## ESTIMATED ANNUAL COST OF KEEPING A BULL - 1988

E15

			Farming Area <sup>1</sup>	Ranching Area <sup>2</sup>
	Quantity	Price	Cost	Cost
<b>Feed Costs</b>				
Hay (alfalfa stacked)	1.50 tons	\$ 50.00	\$ 75.00	
Hay (prairie stacked)	1.50 tons	45.00		\$ 67.50
Summer pasture	6.25 AUMs	12.00	75.00	
	6.25 AUMs	11.50		71.88
Stalk pasture	90.00 days	0.25	22.50	22.50
*Protein	1.50 cwt	11.00		16.50
*Salt and mineral	80.00 lbs	0.12	9.60	9.60
Total Feed Costs			182.10	187.98
<b>Other Cash Costs</b>				
*Veterinary and medicine			13.75	13.75
*Cash costs on bldgs & equip			4.00	3.00
*Miscellaneous cash costs			7.25	7.25
**Int on cash costs (.5yr)	\$ 34.60	0.12	2.08	
	\$ 50.10	0.12		3.01
Total Other Cash Costs			27.08	27.01
<b>Labor</b>				
	10.00 hrs	5.50	55.00	
	7.50 hrs	5.50		41.25
Total Labor Costs			55.00	41.25
<b>Fixed Costs</b>				
Int on ave value of animal	\$ 1150.00	0.12	138.00	138.00
Death loss on ave value	\$ 1150.00	0.005	5.75	5.75
Depreciation (3 yrs)	\$ 900.00		300.00	
(4 yrs)	\$ 900.00			225.00
Fixed costs on bldgs & equip			14.00	6.00
Total Fixed Costs			457.75	374.75
Total Costs except Overhead & Mgt.			721.93	630.98
<b>Overhead and Management</b>				
Overhead	\$ 34.60	0.05	1.73	
	\$ 50.10	0.05		2.51
Management			11.00	11.00
TOTAL COSTS			\$ 734.66	\$ 644.49
<b>Total Cost Per Cow Per Year</b>				
	30.00 cows		\$ 24.49	
	25.00 cows			\$ 25.78

<sup>1</sup>Bull kept for 3 years<sup>2</sup>Bull kept for 4 years

\*Items charged interest\*\*



# ESTIMATED COSTS OF WINTERING STEER CALVES TO GAIN .5 LB/DAY

## RANCH AREA 1988

			Prairie Hay	Alfalfa & Stalks
	Quantity	Price	Cost	Cost
Feed Costs				
*Corn	5.40 bu	\$ 1.75	\$ 9.45	\$ 45.00
Hay - alfalfa	0.90 ton	50.00	45.00	7.20
- prairie	1.00 ton	0.12		
Stalk pasture	60.00 days	11.00	11.00	2.40
*Protein	1.00 cwt	0.12	2.40	
*Salt and mineral	20.00 lbs			
			67.85	54.60
Total Feed Costs				
Other Cash Costs			5.20	5.20
*Veterinary and medicine			2.50	2.50
*Cash costs on bldgs & equip			5.00	5.00
*Miscellaneous		0.12	2.13	0.91
**Interest on cash costs (.5yr)	\$35.55	0.12		
	\$15.10			
Total Other Cash Costs			14.83	13.61
Labor	2.60 hrs	5.50	14.30	11.00
	2.00 hrs	5.50		
			14.30	11.00
Total Labor Costs				
Fixed Costs			26.73	26.73
Interest on animals (.55yr)	\$ 405.00	0.12	6.08	6.08
Death loss	\$ 405.00	0.015	5.00	5.00
Fixed costs on bldgs & equip				
			37.81	37.81
Total Fixed Costs			134.79	117.01
Total Costs Except Overhead & Mgt.				
Overhead and Management			1.78	.76
Overhead	\$ 35.55	0.05		
	\$ 15.10	0.05	5.50	5.50
Management				
TOTAL GROWING COSTS			\$ 142.07	\$ 123.27
Steer Value	450 lbs	0.90	\$ 405.00	\$ 405.00
TOTAL COST AT 1 YEAR			\$ 547.07	\$ 528.27
Breakeven Selling Price Per Cwt @ 550 lbs			\$ 99.47	\$ 96.05
Feed Cost for 100 lb Gain			\$ 67.85	\$ 54.60
Total Cost for 100 lb Gain			\$ 142.07	\$ 123.27

\*Items charged interest\*\*

ESTIMATED COSTS FOR WINTERING STEER CALVES  
TO GAIN 1.0 LB./DAY, RANCH AREA - 1988

			Prairie Hay	Corn Silage
	Quantity	Price	Cost	Cost
<b>Feed Costs</b>				
Hay - prairie	1.30 tons	\$ 45.00	\$ 58.50	
Silage	2.80 tons	20.00		\$ 56.00
*Corn	10.70 bu	1.75	18.73	
*Protein	2.00 cwt	11.00	22.00	22.00
Stalk pasture	60.00 days	0.12		7.20
*Salt and mineral	25.00 lbs	0.12	3.00	3.00
Total Feed Costs			102.23	88.20
<b>Other Cash Costs</b>				
*Veterinary and medicine			5.30	5.30
*Cash costs on bldgs & equip			5.00	5.00
*Miscellaneous cash costs			5.25	5.25
**Int on cash costs (.5yr)	59.28	0.12	3.56	
	40.55	0.12		2.43
Total Other Cash Costs			19.11	17.98
Labor	2.60 hrs	5.50	14.30	14.30
<b>Fixed Costs</b>				
Interest on animals	\$ 405.00	0.12	26.73	26.73
Death loss	\$ 405.00	0.015	6.08	6.08
Fixed costs on bldg & equip			6.00	7.00
Total Fixed Costs			38.81	39.81
Total Costs Except Overhead & Mgt.			174.44	160.29
<b>Overhead and Management</b>				
Overhead	\$ 59.28	0.05	2.96	
	\$ 40.55	0.05		2.03
Management			5.00	5.00
TOTAL GROWING COSTS			\$ 182.40	\$ 167.32
Steer Value	450 lbs	\$ 0.90	\$ 405.00	\$ 405.00
TOTAL COST AT 1 YEAR			\$ 587.40	\$ 572.32
Breakeven Selling Price Per Cwt	650 lbs		\$ 90.37	\$ 88.05
Feed Cost Per Cwt Gain			\$ 51.11	\$ 44.10
Total Cost Per Cwt Gain			\$ 91.20	\$ 83.66

\*Items charge interest\*\*



ESTIMATED COSTS FOR WINTERING AND GRAZING STEER CALVES  
RANCH AREA - 1988

			Wintered to Gain	
			1 lb/da	.5 lb/da
	Quantity	Price	Cost	Cost
<b>Feed Costs</b>				
Hay - alfalfa	0.90 tons	\$ 50.00		\$ 45.00
Hay - prairie	1.30 tons	45.00	58.50	
*Corn	10.70 bu	1.75	18.73	
Stalk pasture	60 days	0.12		7.20
Summer pasture	3.75 AUMs	11.50	43.13	43.13
*Protein	2.00 cwt	11.00	22.00	
*Salt and mineral	50.00 lbs	0.12	6.00	6.00
Total Feed Costs			148.35	101.33
<b>Other Cash Costs</b>				
*Veterinary and medicine			6.00	6.00
Marketing	800.00 lbs	0.01	8.80	
	710.00 lbs	0.01		7.81
*Cash costs on blgs & equip			6.25	6.25
*Miscellaneous cash costs			6.25	6.25
**Interest on cash costs (.5yr)	\$ 65.23	0.12	3.91	
	\$ 24.50	0.12		1.47
Total Other Cash Costs			31.21	27.78
<b>Labor</b>				
	3.6 hrs	5.50	19.80	19.80
<b>Fixed Costs</b>				
Interest on animals	\$ 405.00	0.12	42.77	42.77
Death loss	\$ 405.00	0.015	6.08	6.08
Fixed costs on bldgs & equip			6.00	6.00
Total Fixed Costs			54.84	54.84
Total Costs Except Overhead & Mgt.			254.21	203.75
<b>Overhead and Management</b>				
Overhead	\$ 65.23	0.05	3.26	
	\$ 24.50	0.05		1.23
Management			6.00	6.00
TOTAL GROWING COSTS			\$ 263.47	\$ 210.97
<b>Steer Value</b>				
	450 lbs	\$ 0.90	\$ 405.00	\$ 405.00
TOTAL COSTS			\$ 668.47	\$ 615.97
<b>Breakeven Selling Price per Cwt</b>				
	@ 800 lbs (350 lb gain)		\$ 83.56	
	@ 710 lbs (260 lb gain)			\$ 86.76
<b>Feed Cost per Cwt Gain</b>				
			\$ 42.39	\$ 38.97
<b>Total Cost per Cwt Gain</b>				
			\$ 75.28	\$ 81.14

\*Items charged interest\*\*

ESTIMATED COSTS OF GROWING CALVES TO GAIN 250 LBS.  
IN 200 DAY WINTERING PERIOD, USING CORNSTALKS AND ALFALFA HAY  
GENERAL FARMING AREA - 1988

	Quantity	Price	Cost
<b>Feed</b>			
Hay - alfalfa	1.00 tons	\$ 50.00	\$ 50.00
Corn stalk pasture	60.00 days	0.12	7.20
*Corn	12.10 bu	1.75	21.18
*Salt and mineral	40.00 lbs	0.12	4.80
	Total Feed Costs		83.18
<b>Other Cash Costs</b>			
*Veterinary and medicine			7.25
Marketing	700.00	0.013	9.10
*Cash costs on bldgs & equip			6.25
*Miscellaneous cash costs			5.00
**Interest on cash costs (.55yr)	\$ 44.48	0.12	2.94
	Total Other Cash Costs		30.54
<b>Labor</b>			
	2.65 hrs	5.50	14.58
<b>Fixed Costs</b>			
Interest on animals	\$ 405.00	0.12	26.73
Death loss	\$ 405.00	0.015	6.08
Fixed costs on bldgs & equip			12.00
	Total Fixed Costs		44.81
Total Costs Except Overhead & Mgt.			173.09
<b>Overhead and Management</b>			
Overhead	\$ 44.48	0.05	2.22
Management			5.50
	TOTAL GROWING COSTS		\$ 180.81
<b>Steer Value</b>			
	450.00 lbs	\$ 0.90	\$ 405.00
	TOTAL COST		\$ 585.81
Breakeven Selling Price Per Cwt	700.00 lbs (250 lb gain)	\$	83.69
Total Feed Cost Per Cwt Gain		\$	33.27
Total Costs Per Cwt Gain		\$	72.33

\*Items charged interest\*\*



ESTIMATED COSTS OF BUYING A 550 LB. CALF IN SPRING  
AND SELLING OFF GRASS IN FALL, RANCH AREA - 1988

	Quantity	Price	Cost
<b>Feed Costs</b>			
Pasture	4.00 AUMs	\$ 11.50	\$ 46.00
*Salt and mineral	25.00 lbs	0.12	<u>3.00</u>
	Total Feed Costs		49.00
<b>Other Cash Costs</b>			
*Veterinary and medicine			3.75
Marketing	730.00 lbs	0.013	9.49
*Cash costs on bldgs & equip			2.60
*Miscellaneous cash costs			3.75
**Interest on cash costs (.33 yr)	\$ 13.10	0.12	0.52
Interest on animals (.33 yr)	\$ 429.00	0.12	<u>16.99</u>
	Total Other Cash Costs		37.10
Labor	1.25 hrs	5.50	6.88
<b>Fixed Costs</b>			
Death loss	\$ 429.00	0.015	<u>6.44</u>
	Total Fixed Costs		6.44
	Total Costs Except Overhead & Mgt.		99.41
<b>Overhead and Management</b>			
Overhead	\$ 13.10	0.05	.66
Management			<u>6.00</u>
	TOTAL GROWING COSTS		\$ 106.06
Steer Value	550.00 lbs	\$ .78	\$ <u>429.00</u>
	TOTAL COST		\$ 535.06
Breakeven Selling Price Per Cwt	@ 730 lbs (180 lb gain)	\$	73.30
Feed Costs Per Cwt Gain		\$	27.22
Total Costs Per Cwt Gain		\$	58.92

\*Items charged interest\*\*

ESTIMATED COSTS OF BACKGROUNDING A 425 LB. STEER  
TO 750 LB. IN 145 DAYS - 1988

	Quantity	Price	Cost
<b>Feed Costs</b>			
Hay - alfalfa baled	0.26 tons	\$ 50.00	\$ 13.00
Silage	1.40 tons	20.00	28.00
*Corn	19.00 bu	1.75	33.25
*Protein	0.75 cwt	11.00	8.25
*Salt and mineral	25.00 lbs	0.12	3.00
	Total Feed Costs		85.50
<b>Other Cash Costs</b>			
*Veterinary and medicine			5.50
Marketing	750.00 lbs	0.013	9.75
*Cash costs on bldgs & equip			8.75
*Miscellaneous cash costs			3.50
**Interest on cash costs (.40 yr)	\$ 62.25	0.12	2.99
	Total Cash Costs		30.49
Labor	2.75 hrs	5.50	15.13
<b>Fixed Costs</b>			
Interest on animals	\$ 382.50	0.12	18.36
Death loss	\$ 382.50	0.018	6.69
Fixed on bldgs & equip			12.50
	Total Fixed Costs		37.55
	Total Costs Except Overhead & Mgt.		168.67
<b>Overhead and Management</b>			
Overhead	\$ 62.25	0.05	3.11
Management			10.00
	TOTAL GROWING COSTS		\$ 181.78
Steer Value	425.00 lbs	0.90	\$ 382.50
	TOTAL COST		\$ 564.28
Breakeven Selling Price Per Cwt @750 lbs (325 lb gain)			\$ 75.24
Feed Cost Per Cwt Gain			\$ 26.31
Total Costs Per Cwt Gain			\$ 55.93

\*Items charged interest\*\*



ESTIMATED COSTS OF FEEDING OUT  
A STEER CALF AND A YEARLING ON SILAGE, 1988

	400 lb Calf			650 lb Yearling	
	Price	Quantity	Cost	Quantity	Cost
Feed Costs					
*Silage	\$ 20.00	8.50 tons	\$ 170.00	6.75 tons	\$ 135.00
*Protein	11.00	3.70 cwt	40.70	2.30 cwt	25.30
*Salt and mineral	0.12	40.00 lbs	4.80	45.00 lbs	5.40
Total Feed Costs			215.50		165.70
Other Cash Costs					
*Veterinary and medicine			5.75		4.60
Marketing	\$ 0.015	1050.00 lbs	15.75	1100.00 lbs	16.50
*Cash costs on buildings and equipment			22.50		19.00
*Miscellaneous			8.50		7.75
**Interest on cash costs					
Calf for .5 yr	0.12	\$252.25	15.14		
Yearling for .3 yr	0.12			\$197.05	7.09
Interest on animals					
Calf for 1 yr	0.12	\$360.00	43.20		
Yearling for 6 yr	0.12			\$487.50	35.10
Total Other Cash Costs			110.84		90.04
Labor	5.50	4.8 hrs	26.40	3.95 hrs	21.73
Fixed Costs					
Death Loss					
Calf	0.02	\$360.00	7.20		
Yearling	0.0075			\$487.50	3.66
Fixed costs on bldgs & equip			26.75		26.75
Total Fixed Costs			33.95		30.41
Total Costs Except Overhead & Mgt.			386.69		277.47
Overhead and Management					
Overhead	0.05	\$252.25	12.61	\$197.05	9.85
Management			10.00		10.00
Total Costs of Gain			409.30		297.32
Steer Value					
Calf	0.90	400.00 lbs	360.00		
Yearling	0.75			650.00 lbs	487.50
TOTAL COST			\$ 769.30		\$ 784.82
Breakeven Selling Price Per Cwt		10.50 cwt	\$ 73.27	11.00 cwt	\$ 71.35
Feed Cost Per Cwt Gain		6.50 cwt	\$ 33.15	4.50 cwt	\$ 36.82
Total Costs Per Cwt Gain			\$ 62.97		\$ 66.07

\*Items charged interest\*\*

ESTIMATED COSTS OF FEEDING OUT A  
500 POUND STEER CALF ON HIGH CONCENTRATE RATION, 1988

			Corn Cost Per Bu		
	Price	Quantity	\$ 1.50	\$ 1.75	\$ 2.00
<b>Feed Costs</b>					
*Corn		70.00 bu	\$105.00	\$122.50	\$140.00
*Hay	\$ 50.00	0.45 ton	22.50		
*Protein	11.00	2.10 cwt	23.10	48.60	48.60
*Salt and mineral	0.12	25.00 lbs	3.00		
Total Feed Costs			153.60	171.10	188.60
<b>Other Cash Costs</b>					
*Veterinary and medicine			6.25		
Marketing	0.015	1050.00 lbs	15.75		
*Cash costs on bldgs & equip			16.25	44.75	44.75
*Miscellaneous cash costs			6.50		
**Interest on cash costs					
for .37 yr	0.12		8.11	8.88	9.66
for .63 yr	0.12	\$450.00	34.02	34.02	34.02
Total Other Cash Costs			86.88	87.65	88.43
<b>Labor</b>					
	5.50	3.00 hrs	16.50	16.50	16.50
<b>Fixed Costs</b>					
Death loss	0.02	\$450.00	9.00	9.00	9.00
Fixed costs on bldgs & equip			26.75	26.75	26.75
Total Fixed Costs			35.75	35.75	35.75
Total Costs Except Overhead & Mgt.			292.73	311.00	329.28
<b>Overhead and Management</b>					
Overhead	0.05		9.13	10.01	10.88
Management			10.00	10.00	10.00
Total Costs of Gain			311.86	331.01	350.16
<b>Steer Value</b>					
	0.90	500.00 lbs	450.00	450.00	450.00
TOTAL COST			\$ 761.86	\$ 781.01	\$ 800.16
<b>Breakeven Selling Price Per Cwt</b>					
		11.00 cwt	\$ 69.26	\$ 71.00	\$ 72.74
<b>Feed Cost Per Cwt Gain</b>					
		6.00 cwt	\$ 25.60	\$ 28.52	\$ 31.43
Total Costs Per Cwt Gain			\$ 51.98	\$ 55.17	\$ 58.36

\*Items charged interest\*\*



ESTIMATED COSTS OF FEEDING OUT A  
700 POUND YEARLING STEER ON HIGH CONCENTRATE RATION, 1988

			Corn Cost		
	Price	Quantity	\$ 1.50	\$ 1.75	\$ 2.00
<b>Feed Costs</b>					
*Corn		53.00 bu	\$ 79.50	\$ 92.75	\$106.00
*Hay	\$ 50.00	0.22 ton	11.00		
*Protein	11.00	1.55 cwt	17.05	30.45	30.45
*Salt and minerals	0.12	20.00 lbs	2.40		
Total Feed Costs			109.95	123.20	136.45
<b>Other Cash Costs</b>					
*Veterinary and medicine			4.75		
Marketing	0.015	1100.00 lbs	16.50		
*Miscellaneous cash costs			6.50		
*Cash costs on bldgs & equip			16.00	43.75	43.75
**Interest on cash costs					
for .19 yr	0.12		3.13	3.45	3.75
Interest on animal					
for .38 yr	0.12	\$ 525.00	23.94	23.94	23.94
Total Other Cash Costs			70.82	71.14	71.44
<b>Labor</b>					
	5.50	2.25 hrs	12.38	12.38	12.38
<b>Fixed Costs</b>					
Death loss	0.01	\$525.00	5.25	5.25	5.25
Fixed costs on bldgs & equip			10.25	10.25	10.25
Total Fixed Costs			15.50	15.50	15.50
Total Costs Except Overhead & Mgt.			208.64	222.21	235.76
<b>Overhead and Management</b>					
Overhead	0.05		6.86	7.52	8.19
Management			10.00	10.00	10.00
Total Costs of Gain			225.50	239.73	253.95
<b>Steer Value</b>					
	0.75	700.00 lbs	525.00	525.00	525.00
TOTAL COST			\$ 750.50	\$ 764.73	\$ 778.95
<b>Breakeven Selling Price Per Cwt</b>					
		11.00 cwt	\$ 68.23	\$ 69.52	\$ 70.81
<b>Feed Cost Per Cwt Gain</b>					
		4.00 cwt	\$ 27.49	\$ 30.80	\$ 34.11
Total Costs Per Gain			\$ 56.38	\$ 59.93	\$ 63.49

\*Items charged interest\*\*