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EC872 Crop Budgets: Nebraska 2011

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Crop Budgets

Nebraska – 2011

Edited by

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Table of Contents

2011 Crop Budgeting Procedures.....	3
Table 1. Power Unit Cost Data Used for 2011 Budgets.....	4
Table 2. Machinery Cost Data Used for 2011 Budgets.....	4
Table 3. Material Prices Used for 2011 Budgets	6
Table 4. Conversion of Diesel to Electricity, Propane, Gasoline, and Natural Gas.....	7
Table 5. Table for Adjusting the Amount of Diesel Fuel Required for Center Pivots for Lifts and Pressures Other than the 125 Feet of Lift and 35 psi Used in the Budgets.....	8
2011 Budget 1. Alfalfa, Fall Establishment, Rainfed.....	9
2011 Budget 2. Alfalfa, Spring-Seeded with Herbicides, Rainfed	10
2011 Budget 3. Alfalfa, Spring-Seeded with Herbicides, Pivot Irrigated.....	11
2011 Budget 4. Alfalfa, Established with Oats, Gravity Irrigated.....	12
2011 Budget 5. Alfalfa, Large Round Bales, Rainfed	13
2011 Budget 6. Alfalfa, Large and Small Bales, Pivot Irrigated	14
2011 Budget 7. Alfalfa., Large Square Bales, Gravity Irrigated	15
2011 Budget 8. Corn, Conventional, Continuous, Rainfed	16
2011 Budget 9. Corn, No-till, RR and Bt, RW and ECB, Continuous, Rainfed.....	17
2011 Budget 10. Corn, No-till, SmartStax, Continuous, Rainfed.....	18
2011 Budget 11. Corn, No-Till, Bt ECB After Soybean, Rainfed	19
2011 Budget 12. Ecofallow Corn, Follows Wheat, 2 Crops in 3 Years, RR and Bt ECB, Rainfed	20
2011 Budget 13. Corn, Ridge-Till, Bt, ECB and RW, Continuous, Gravity Irrigated	21
2011 Budget 14. Corn, Ridge-Till, SmartStax, Continuous, Gravity Irrigated	22
2011 Budget 15. Corn, No-Till, Bt ECB and RW, Continuous, Pivot Irrigated	23
2011 Budget 16. Corn, No-Till, SmartStax, Continous, Pivot Irrigated.....	24
2011 Budget 17. Corn, Bt ECB and RW, Continuous, Pivot Irrigated	25
2011 Budget 18. Corn, SmartStax, Continuous, Pivot Irrigated.....	26
2011 Budget 19. Corn, No-Till, Bt ECB, after Beans, Pivot Irrigated	27
2011 Budget 20. Corn Silage, No-Till following Corn, Pivot Irrigated	28
2011 Budget 21. Dry Beans, Conventional with Wheat Cover Crop, Pivot Irrigated.....	29
2011 Budget 22. Dry Beans, Gravity Irrigated.....	30
2011 Budget 23. Dry Beans, Pivot Irrigated.....	31
2011 Budget 24. Grain Sorghum, Conventional, Rainfed.....	32
2011 Budget 25. Grain Sorghum, No-Till, Rainfed.....	33
2011 Budget 26. Grain Sorghum, Ecofallow, After Wheat, 2 Crops in 3 Years, Rainfed.....	34
2011 Budget 27. Grain Sorghum, No-Till, Limited Irrigation, Pivot Irrigated.....	35
2011 Budget 28. Grass, Fall Establishment, Pivot Irrigated	36
2011 Budget 29. Grass Hay, Large Round Bale, Rainfed	37
2011 Budget 30. Oats, No-Till, Rainfed	38
2011 Budget 31. Pastures, Grazing, Pivot Irrigated	39
2011 Budget 32. Millet, Stubble Mulch Fallow, fb Wheat, 2 Crops in 3 Years, Rainfed.....	40
2011 Budget 33. Sorghum-Sudan, Annually Planted, Large Round Bales, Rainfed	41
2011 Budget 34. Soybeans, Tilled Seedbed, Roundup Ready®, Rainfed	42
2011 Budget 35. Soybeans, No-Till, Roundup Ready after Corn, Rainfed.....	43
2011 Budget 36. Soybeans, No-Till, Roundup Ready Continuous, Rainfed.....	44
2011 Budget 37. Soybeans, Tilled Seedbed, Roundup Ready after Corn, Pivot Irrigated	45
2011 Budget 38. Soybeans, Ridge-Till, RR after RR Corn, Gravity Irrigated.....	46
2011 Budget 39. Soybeans, No-Till Narrow Row, Roundup Ready after Corn, Pivot Irrigated.....	47
2011 Budget 40. Soybeans, No-Till Narrow Row, Continuous, Pivot Irrigated.....	48
2011 Budget 41. Soybeans, No-Till Drilled, Roundup Ready after Corn, Pivot Irrigated.....	49
2011 Budget 42. Sugar Beets Roundup Ready, One Pass Tillage, Gravity Irrigated	50
2011 Budget 43. Sugar Beets Roundup Ready, One Pass Tillage, Pivot Irrigated	51
2011 Budget 44. Sunflower, No-Till, Following Corn or Grain Sorghum, Rainfed.....	52
2011 Budget 45. Sunflower, Ecofallow, after Wheat, 2 Crops in 3 Years, Rainfed	53
2011 Budget 46 Wheat, No-Till after Row Crop, Rainfed.....	54
2011 Budget 47. Wheat, Stubble Mulch Fallow, 1 Crop in 2 Years, Rainfed.....	55
2011 Budget 48. Wheat, Clean-Till Fallow, 1 Crop in 2 Years, Rainfed.....	56
2011 Budget 49. Wheat, No-Till Wheat before Corn, 2 Crops in 3 Years, Rainfed.....	57
2011 Budget 50. Wheat, No-Till after Beans, Pivot Irrigated.....	58

2011 Crop Budgeting Procedures

This publication contains crop production budgets for 13 crops and 50 cropping systems, as well as tables of power, machinery, labor, and input costs used to develop these budgets. Each budget consists of five sections:

- Heading
- List of representative field operations
- List of materials and services used
- Operations and interest tabulations
- Overhead costs including real estate taxes and opportunity charges

The budgets are presented in a worksheet format with a “Your Estimate” column for recording cost modifications.

Budget Divisions

The **heading** consists of the crop name, source, amount, and method of water application, operating system description, yield goal, and yield estimate.

The **list of representative field operations** is organized in a table with columns for the operation name, quantity or number of times used with units, labor, fuel and lube, power source, and implement costs for both repairs and ownership. “Times” or “Quantity” is typically in acres with a decimal denoting where an operation is done on a fraction of acres or where it represents the probability of an operation being done. Those operations that are done multiple times, for example swathing several cuttings of hay, show the number of times. Other units used are bushels (bu), hundredweight (cwt), tons, and acre inches (ai). If a unit is other than “acres,” it is specified in the “Unit” column.

Labor costs for each operation were calculated from machinery accomplishment rates and adjusted for additional time required for getting machinery ready, adjusting machinery, and handling fertilizer and other supplies. The estimated costs for completing these operations are multiplied by the number in the “Times” or “Quantity” column, the product of which is multiplied by the hourly wage (\$12 per hour) and labor factor.

Fuel costs also use machinery accomplishment rates as well as estimated fuel consumption rates to determine fuel use. This is multiplied by a lube factor and the price of energy which is \$3.00 per gallon for diesel and \$0.088 per kwh for electricity. Repairs and depreciation costs were estimated using functions and factors from the *Agricultural Engineer's Yearbook* which is published by the American Society of Agricultural and Biological Engineers. It requires making assumptions about the size and age of the equipment. It was assumed that machinery chosen was fully utilized.

The age used for all field machines except irrigation equipment (pivots and pipe) was five years. The age assumed for irrigation equipment was 10 years. The age assumed for all power units except diesel pumping engines and the smaller tractor was five years. The age assumed for the diesel pumping engines was three years and the smaller tractor, 10 years.

Costing functions were based on the current list price of comparable items. For self-propelled items, such as combines, the power unit repair and ownership cost estimates cover the principle machine and the implement cost covers the head. Data used to calculate power unit costs are in *Table 1* and machinery operation costs are in *Table 2*.

Irrigation costs were calculated using engineering performance standards and typical water application rates which will depend on the rainfall area. Power costs for irrigation refer to the pump and power unit and implement costs are for the delivery system (pipe or pivot). Depreciation and interest for the well are budgeted with land costs.

Materials and services are calculated by multiplying the application rate by the application price (*Table 3*) and then by the percent acres applied. A decimal is used when a material or service is applied on only part of the acres or part of the time. For example, fields planted with Bt corn seed must have 20 percent of the acres planted to a refuge crop. There would be 20 percent in the column called “Percent Acres Applied” for the non-Bt seed and 80 percent for the Bt seed. Another example is when a practice is not always used. If an insecticide is used one year out of four, a 25 percent would be entered in the column “Percent Acres Applied.” The cost for each material/service is computed by multiplying the percentage of acres by the quantity per acre and then by the price per unit. Note: All prices for materials and services in the budgets were obtained in September 2010.

The value in the “Operation Index” column in the “Materials and Services” section indicates the corresponding operation in the “Field Operations” section. Data for calculating materials cost is in *Table 2*.

The **operations and interest** is the sum of totals of the first two sections with interest calculated on the cash costs. Cash costs in interest calculations include labor, fuel, and repairs from the list of field operations and all costs from the materials and services.

Overhead costs include accounting, liability insurance, vehicle cost, and office expense. Real estate values used are from the UNL publication *Nebraska Farm Real*

Estate Market Developments 2009-2010 published in June 2010. They are not included in interest calculations because in Nebraska they are due at the end of the year in which they accrue and are not delinquent until May and September of the following year.

A cost per unit of production and cash cost per unit of production is calculated. The cost per unit of produc-

tion is the sum of all costs divided by the projected yield. The cash cost per unit of production is the sum of labor, fuel, repairs, materials and services, and interest, divided by the projected yield.

It should be noted that many enterprise budgets are cost and *return* estimates. These budgets are cost estimates only so have no estimates as to profitability.

Table 1. Power unit cost data used for 2011 budgets

<i>Name</i>	<i>List Price</i>	<i>Age</i>	<i>Tach Hours</i>	<i>Est. Hours per Year</i>
100 HP Tractor	\$ 68,000	10	2,500	200
175 HP Tractor	141,262	5	1,500	300
Combine	200,000	5	1,000	200
Windrower	86,912	5	1,500	300
Diesel Pump for Pivot	15,000	3	2,400	800
Diesel Pump for Pipe	15,000	3	2,400	800
Electric Pump	10,000	5	5,000	1,000

Table 2. Machinery cost data used for 2011 budgets

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Energy per Hour</i>
Anhy Apply (supplier)	Not Owned	Not Owned	40.00 ac	0.00 gal
Anhydrous Apply	\$25,000	500 ac	7.86 ac	6.36 gal
Cart	9,322	90,000 bu	2,600 bu	7.00 gal
Chisel	40,000	500 ac	11.09 ac	8.26 gal
Chop Silage	Custom			
Chop Stalks	18,000	500 ac	12.34 ac	5.74 gal
Combine dryland	25,762	1,000 ac	7.00 ac	10.47 gal
Combine Irrigated Corn	40,000	1,000 ac	4.00 ac	10.50 gal
Combine Irrigated Dry Beans	10,000	300 ac	4.75 ac	8.00 gal
Combine Irrigated Soybeans	28,812	1,000 ac	6.00 ac	10.50 gal
Combine Irrigated Sorghum	28,812	1,000 ac	7.33 ac	10.50 gal
Combine Rainfed Corn	40,000	1,000 ac	5.50 ac	10.50 gal
Combine Rainfed Soybeans	28,812	1,000 ac	5.64 ac	10.50 gal
Combine Rainfed Sorghum	28,812	1,000 ac	7.00 ac	10.50 gal
Combine Rainfed Sunflowers	30,000	300 ac	7.00 ac	10.50 gal
Corrugate	30,183	300 ac	7.02 ac	4.39 gal
Disc	45,905	2,000 ac	10.91 ac	8.29 gal
Double Windrows	10,000	150 ac	12.39 ac	2.11 gal
Drill	26,953	1,000 ac	7.33 ac	4.99 gal
Dry Grain	Custom			
Fallow Master	\$30,183	1,000 ac	21.29 ac	8.62 gal

Table 2. Machinery cost data used for 2011 budgets (*continued*)

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Energy per Hour</i>
Field Cultivation	30,183	2,000 ac	21.29 ac	8.20 gal
Grass Drill	7,668	160 ac	4.91 ac	4.29 gal
Gravity Irrigation	NA	1,000 AI	1.80 AI	0.00 gal
Harrow	15,470	1,000 ac	18.59 ac	2.05 gal
Hill/Gravity	10,816	1,000 ac	6.50 ac	5.33 gal
Hoe	7,210	3,000 ac	14.67 ac	3.67 gal
Large Round Bale	28,617	1,250 ton	13.32 ton	2.88 gal
Large Square Bale	91,781	2,500 ton	16.07 ton	6.19 gal
Lift Beets	75,000	500 ac	5.12 ac	6.19 gal
Load Large Square	12,725	3,000 ton	9.00 ton	3.85 gal
Move Large Bale	12,725	1,250 ton	12.22 ton	3.99 gal
Move Large Round	12,725	1,250 ton	12.11 ton	3.98 gal
No-Till Drill	40,000	1,000 ac	6.84 ac	6.07 gal
Pickett Windrowers	25,000	300 ac	7.02 ac	6.07 gal
Pipe D125' Lift	21,401	2,600 AI	2.25 AI	3.03 gal
Pivot D 125' Lift	50,000	2,600 AI	1.80 AI	3.34 gal
Pivot E 125' Lift	50,000	2,600 AI	1.80 AI	47.78 kw
Plant	40,000	1,000 ac	6.00 ac	2.73 gal
Plant Narrow Row	40,000	1,000 ac	4.11 ac	2.58 gal
Plant No-Till	40,000	1,000 ac	5.39 ac	3.38 gal
Ridge Cultivation	20,000	1,000 ac	6.00 ac	5.33 gal
Ridge Plant	40,000	1,000 ac	5.37 ac	3.41 gal
Rod Weeder	24,035	1,000 ac	13.20 ac	5.35 gal
Roll	NA	300 ac	9.00 ac	5.46 gal
Row Crop Cultivation	14,409	1,000 ac	6.00 ac	3.06 gal
Seeder/Packer	25,000	300 ac	4.91 ac	4.29 gal
Small Square Bale	23,560	1,250 Ton	3.92 Ton	1.91 gal
Spray	10,000	2,500 ac	22.00 ac	2.64 gal
Spray (on disc)	20,553	2,000 ac	66.00 ac	0.00 gal
Spray Liquid Fertilizer	20,553	1,000 ac	13.47 ac	1.68 gal
Spread Manure	Custom			
Spread, Fertilizer	Not Owned	Not Owned	12.70 ac	3.86 gal
Stack Small Square	12,725	1,250 ton	3.13 ton	1.76 gal
Subsoil	11,193	500 ac	8.25 ac	8.25 gal
Swath/Condition Hay	Incl. in Power	500 ac	8.05 ac	5.00 gal
Till-Plant Beets	50,000	300 ac	7.17 ac	9.11 gal
Top Beets	28,971	300 ac	5.79 ac	3.94 gal
Truck	Custom			
Turn Windrows	17,850	300 ac	11.40 ac	2.10 gal
Weed	Custom			
Windrow Grain	Incl. in Power	200 ac	9.50 ac	3.28 gal

Table 3. Material prices used for 2011 budgets

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Custom Operation Rates		Insecticides	
Aerial Spray	\$7.50/ac	Brigade® 2EC	\$1.20/oz
Bale Lg Sq 1200 lb	12.00/bale	Capture® LFR	290.00/gal
Chop, Haul, Pack	6.50/ton	Force® 3G Smart Box	5.25/lb
Dry 4 Points Removed	0.20/bu	Lorsban® 15 G	2.50/lb
Haul Beets	3.00/ton	Mustang® Max EC	230.00/gal
Haul Grain, bu	0.10/bu	Regent® 4 SC	6.15/oz
Haul Grain, cwt (Dry Beans)	0.25/cwt	Warrior 11/Zeon®	500.00/gal
Haul Grain (Millet)	0.20/cwt	Herbicides	
Haul Grain (Sunflower)	0.25/cwt	2,4-D Amine	\$14.00/gal
Haul and Apply Manure	2.00/ton	2,4-D Ester 4#	17.50/gal
Spray	6.00/ac	21-0-0-26S	0.53/lb
Rental		Aim® EW (was Aim)	230.00/qt
Grass Drill	\$8.00/ac	Ally® Extra	8.00/oz
Seeder-Packer	10.00/ac	AAtrex® 4L	25.00/gal
Fertilizers		Authority First®	75.00/lb
28-0-0	\$0.70/lb	Balance® Flexx	4.60/oz
10-34-0	4.50/gal	Bicep II Magnum®	50.00/gal
10-34-0-1Z	4.60/gal	Crop Oil Concentrate	1.13/pt
11-52-0	0.38/lb	Dicamba	58.00/gal
46-0-0	0.60/lb N	Dual II Magnum®	134.00/gal
82-0-0	0.48/lb N	Expert®	34.00/gal
Uncomposted Manure	6.00/ton	Glyphosate	12.00/gal
Fungicides		Gramoxone Inteon®	38.00/gal
Headline®	\$400.00/gal	Landmaster® BW	15.00/gal
Tilt®	330.00/gal	Lumax®	70.00/gal
Copper	4.50/pt	NIS	0.17/oz
Seed		Peak®	14.50/oz
Alfalfa w/Inoculant	\$5.00/lb	Prowl® H ₂ O	43.00/gal
Corn	185.00/bag	Pursuit®	690.00/gal
Corn Bt ECB	210.00/bag	Pursuit® Plus	68.00/gal
Corn Bt ECB and RW	235.00/bag	Select Max™	1.17/oz
Corn ECB, RW, Roundup Ready®	260.00/bag	Spartan® 4 F	618.00/gal
Corn SmartStax	310.00/bag	Spirit®	13.00/oz
Edible Beans	75.00/cwt	Crop Insurance	
Grass	37.00/acre	Corn – Irrigated	\$21.00/ac
Millet	0.40/lb	Corn – Rainfed	11.00/ac
Oats (alone)	8.00/bu	Soybeans – Irrigated	21.00/ac
Oats (With Alfalfa)	8.00/bu	Soybeans – Rainfed	11.00/ac
Roundup Ready® Soybeans	44.00/bag	Dry Beans	21.00/ac
Soybeans Roundup Ready® 2 yield	59.00/bag	Sugar Beets	30.00/ac
Sorghum Safened/Seed	2.10/lb	Grain Sorghum	21.00/ac
Sorghum Sudan	0.65/lb		
Sugarbeets RR Poncho	165.00/ac		
Sunflower	4.00/lb		
Wheat	0.13/lb		
Wheat (Certified)	0.20/lb		
Wheat (Certified with Dividend Extreme)	0.25/lb		

Table 3. Material prices used for 2011 budgets (continued)

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Scouting		Other	
Corn – Irrigated	\$9.00/ac	Electrical Connect Fees	\$3.65/ac
Corn – Rainfed	6.00/ac	Electrical Usage Charge	0.088/Kwh
Soybeans – Irrigated	9.00/ac	Electricity (Fence/Water)	292.50/circle
Soybeans – Rainfed	6.00/ac	Water Charge	40.00/ac
Dry Beans	9.00/ac	Twine Large Round	0.75/bale
Sugar Beets	10.00/ac	Twine Large Square	0.50/bale
Grain Sorghum	6.00/ac	Twine Small Square	0.16/bale
Wheat	6.00/ac	Fence/Water Repairs	260.00/circle
Wheat	9.00/ac	Move Cattle	12.00/hr
Real Estate		Taxes, Insurance, and Housing	2 % of value
Rainfed (State)	\$1,850.00/ac	Investment Interest Rate	4.00%
Rainfed (Panhandle)	545.00/ac	Operations Borrowing Rate	8.00%
Gravity (State)	4,074.00/ac	Operations Borrowing Time	6 months
Gravity (Panhandle)	1,980.00/ac	Real Estate Tax Rate	1% of value
Pivot (State)	4,345.00/ac		
Pivot (Panhandle)	1,975.00/ac		
Rainfed (Southwest)	875.00/ac		

Converting Energy Numbers in Budgets

If your energy source is different from that used in the 2011 crop budgets, use *Table 4*, developed by Extension Irrigation Engineer Derrel Martin, to convert from diesel to other energy sources.

For example, to convert diesel in gallons to kilowatt-hours of electricity, the multiplier is 14.12. If electricity is \$0.088 per kilowatt, the calculation would be $14.12 \times 0.088 = \$1.24$. The 2011 crop budgets use \$2.70/gallon of diesel. If you use electricity, the cost would be about 50 percent of that cost. However, with electricity you must also include connect charges and in order to get the best rates, you'll need to sign up for load management.

Table 4. Conversion of diesel to electricity, propane, gasoline, and natural gas*.

<i>Energy Source</i>	<i>Units</i>	<i>Multiplier</i>
Electricity	Kilowatt-hours	14.12
Propane	Gallons	1.814
Gasoline	Gallons	1.443
Natural Gas	1000 Cubic Feet	0.2026

*(Source: *Estimating the Savings From Improving Pumping Plant Performance* by Darrel Martin)

Diesel Fuel Conversion for Center Pivots

The 2011 crop production budgets with center pivot irrigation were developed with a pumping lift of 125 feet and 35 psi pressure to determine the amount of diesel fuel used per hour. *Table 5* was developed by Derrel Martin to determine the amount of diesel fuel for various pumping lifts and various pressures to pump an acre inch of water.

For example, the amount of diesel required to pump an acre-inch of water with 125 feet of lift at 35 psi is 1.88 gallons with a pump performance rating of 100 percent. If the producer has a lift of 300 feet and a pressure of 50 psi, the diesel fuel required at a performance rating of 100 percent is 3.79 gallons per acre-inch. If the rating on the producer's pump is 80 percent, the diesel fuel required will be 4.74 gallons per acre-inch of water.

The producer could then calculate the additional cost since the diesel fuel required is now 4.74 gallons per acre-inch vs. 1.88 gallons per acre-inch or 2.86 gallons more per acre-inch. If a crop budget requires 9 inches, the additional diesel fuel would be 9 inches \times 2.86 gallons = 25.74 gallons of diesel at \$2.70/gallon. The producer's additional cost would be \$69.50/acre.

Table 5. Table for adjusting the amount of diesel fuel required for center pivots for lifts and pressures other than the 125 feet of lift and 35 psi used in the budgets. Gallons of diesel fuel required to pump an acre-inch of water at pump performance ratings of 100 percent*. (From *Estimating the Savings From Improving Pumping Plant Performance* by Derrel Martin).

<i>Lift</i>	<i>Pressure at Pump, psi</i>							
<i>Feet</i>	10	20	30	35	40	50	60	80
0	0.21	0.42	0.63	0.74	0.84	1.05	1.26	1.69
25	0.44	0.65	0.86	0.97	1.07	1.28	1.49	1.91
50	0.67	0.88	1.09	1.20	1.30	1.51	1.72	2.14
75	0.89	1.11	1.32	1.43	1.53	1.74	1.95	2.37
100	1.12	1.33	1.54	1.65	1.75	1.97	2.18	2.60
125	1.35	1.56	1.77	1.88	1.98	2.19	2.40	2.83
150	1.58	1.79	2.00	2.11	2.21	2.42	2.63	3.05
200	2.03	2.25	2.46	2.57	2.67	2.88	3.09	3.51
250	2.49	2.70	2.91	3.02	3.12	3.33	3.54	3.97
300	2.95	3.16	3.37	3.48	3.58	3.79	4.00	4.42
350	3.40	3.61	3.82	3.93	4.03	4.25	4.46	4.88
400	3.86	4.07	4.28	4.39	4.49	4.70	4.91	5.33
*Multiplier when pumping plant performance rating is less than 100 percent.								
Rating %	100	90	80	70	60	50		
Multiplier	1.00	1.11	1.25	1.43	1.67	2.00		

2011 Budget 1. Alfalfa, Fall Establishment
Rainfed

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
2	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
3	Harrow	1	0.71	0.38	0.13	0.19	0.74	0.85	3.00	
4	Harrow	1	0.71	0.38	0.13	0.19	0.74	0.85	3.00	
5	Roll	1	1.33	2.09	0.28	0.00	1.52	0.00	5.22	
6	Drill	1	1.80	2.35	0.34	1.80	1.86	1.44	9.59	
7	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
8	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
	Total for Field Operations		\$7.60	\$9.49	\$1.37	\$3.79	\$9.65	\$4.77	\$36.67	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.38	38.00		
	Alfalfa w/Inoculant	Seed	6	100%	12	pounds	5.00	60.00		
	Pursuit	Herbicide	7	100%	4	ounces	5.39	21.56		
	Crop Oil Concentrate	Herbicide	7	100%	2	pints	1.13	2.26		
	*Lorsban 4 E	Insecticide	8	50%	1	pint	5.75	2.88		
	Total Materials and Services								\$124.70	
	*Insecticide for potato leafhoppers.									
	Total Listed Costs for Field Operations and Materials and Services								161.37	
	Interest on Operations Capital \$146.95 cash expense @ 8.00% for 6 months								5.88	
	Total Operating and Use-Related Ownership Costs								\$167.25	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%					74.00		
	Real Estate Taxes		\$1,850 per acre @ 1.00%					18.50		
	Total Cost per Acre Including Overhead								\$264.75	

2011 Budget 2. Alfalfa, Spring-Seeded with Herbicides (2.5 ton)

Rainfed

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
2	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Seeder/Packer	1	2.69	3.02	0.28	1.03	6.19	4.45	17.66	
5	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
6	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
7	Swath/Cond Hay	2	2.98	4.29	4.28	0.00	3.11	0.00	14.66	
8	Turn Windrows	0.5	0.53	0.32	0.11	0.09	0.60	1.28	2.93	
9	Sm Sq Bale	2.5 ton	7.65	4.19	1.58	9.75	8.72	2.36	34.25	
10	Stack Sm Sq	2.5 ton	9.58	4.85	1.98	0.00	10.92	1.10	28.43	
	Total for Field Operations		\$27.10	\$22.29	\$8.79	\$12.89	\$35.76	\$11.65	\$118.48	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.38	38.00		
	Seeder-Packer	Rental	4	100%	1	acre	10.00	10.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	*Lorsban 4 E	Insecticide	5	50%	1	pint	5.75	2.88		
	Pursuit	Herbicide	6	100%	4	ounces	5.39	21.56		
	Crop Oil Concentrate	Herbicide	6	100%	2	pints	1.13	2.26		
	Twine Sm Sq	Other	9	100%	2.5	tons	5.16	12.90		
	Total Materials and Services								\$147.60	
*Insecticide for potato leafhoppers and alfalfa weevils.										
	Total Listed Costs for Field Operations and Materials and Services								\$266.08	
	Interest on Operating Capital \$218.67 cash expense @ 8.00% for 6 months								\$8.75	
	Total Operating and Use-Related Ownership Costs								\$274.83	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						18.50	
	Total Cost per Acre Including Overhead								\$372.93	
	Cost per Ton								\$148.93	
	Cash Cost per Ton								\$98.37	

2011 Budget 3. Alfalfa, Spring-Seeded with Herbicides (3.3 ton)
Pivot Irrigated, 800 GPM 35 PSI Year, 12 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
2	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Seeder/Packer	1	2.69	3.02	0.28	1.03	6.19	4.45	17.66	
5	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
6	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
7	PivotD 125’ Lift	12 AI	5.00	76.82	3.92	13.83	10.79	8.27	118.63	
8	Swath/Cond Hay	2	2.98	4.29	4.28	0.00	3.11	0.00	14.66	
9	Turn Windrows	0.5	0.53	0.32	0.11	0.09	0.60	1.28	2.93	
10	Lg Sq Bale	3.3 ton	2.71	4.38	0.29	2.99	6.24	6.06	22.67	
11	Load Lg Sq	3.3 ton	4.84	4.87	0.51	0.00	11.14	0.60	21.96	
12	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
	Total for Field Operations		\$22.72	\$99.53	\$10.01	\$20.07	\$44.60	\$23.24	\$220.17	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.38	38.00		
	Seeder-Packer	Rental	4	100%	1	acre	10.00	10.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	4.20	60.00		
	*Lorsban 4 E	Insecticide	5	50%	1	pint	5.25	2.88		
	Pursuit	Herbicide	6	100%	4	ounces	5.16	21.56		
	Crop Oil Concentrate	Herbicide	6	100%	2	pints	1.13	2.26		
	Twine Lg Sq	Other	10	100%	3.3	ton	0.45	2.51		
	Lorsban 4 E	Insecticide	12	100%	1	pint	5.25	5.75		
	Total Materials and Services								\$142.96	
	*Insecticide for potato leafhoppers.									
	Total Listed Costs for Field Operations and Materials and Services								\$363.13	
	Interest on Operating Capital \$295.29 cash expense @ 8.00% for 6 months								\$11.81	
	Total Operating and Use-Related Ownership Costs								\$374.94	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%						\$173.72	
	Real Estate Taxes		\$4,343 per acre @ 1.00%						\$43.43	
	Total Cost per Acre Including Overhead								\$597.09	
	Cost per Ton								\$180.94	
	Cash Cost per Ton								\$106.22	

2011 Budget 4. Alfalfa, Established with Oats (2.25 tons)
Gravity Irrigated, 18 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
3	Roll	1	1.33	2.09	0.28	0.00	1.52	0.00	5.22	
4	Drill	1	1.80	2.35	0.34	1.80	1.86	1.44	9.59	
5	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
6	Corrugate	1	1.88	2.16	0.35	0.91	1.95	5.50	12.75	
7	Swath/Cond Hay	2	2.98	4.29	4.28	0.00	3.11	0.00	14.66	
8	Turn Windrows	0.5	0.53	0.32	0.11	0.09	0.60	1.28	2.93	
9	Lg Rd Bale	2.25 ton	2.23	1.68	0.42	2.20	2.31	2.58	11.42	
10	Move Lg Rd	2.25 ton	2.45	2.55	0.46	0.00	2.54	0.99	8.99	
11	Gravity Irrigation	18 AI	35.00						35.00	
	Total for Field Operations		\$50.65	\$19.32	\$6.62	\$6.40	\$18.06	\$13.17	\$114.22	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	2	100%	100	pounds	0.38	38.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Oats	Seed	4	100%	0.5	bushel	8.00	4.00		
	*Lorsban 4 E	Insecticide	5	50%	1	pint	5.75	2.88		
	Twine Lg Rd	Other	9	100%	2.25	tons	0.99	2.22		
	Water Charge	Other	11	100%	1	acre	40.00	40.00		
	Total Materials and Services								\$147.10	
*Insecticide for potato leafhoppers.										
	Total Listed Costs for Field Operations and Materials and Services								\$261.32	
	Interest on Operating Capital \$230.09 cash expense @ 8.00% for 6 months								\$9.20	
	Total Operating and Use-Related Ownership Costs								\$270.52	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Gravity (Panhandle)	\$1,980 per acre @ 4.00%						\$79.20	
	Real Estate Taxes		\$1,980 per acre @ 1.00%						\$19.80	
	Total Cost per Acre Including Overhead								\$374.52	
	Cost per Ton								\$166.45	
	Cash Cost per Ton								\$115.15	

2011 Budget 5. Alfalfa, Large Round Bales (4.4 tons)

Rainfed

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
2	Swath/Cond Hay	4	5.96	8.57	8.55	0.00	6.21	0.00	29.29	
3	Turn Windrows	1	1.05	0.63	0.22	0.17	1.20	2.57	5.84	
4	Double Windrows	3	3.20	1.76	0.60	0.19	3.31	8.63	17.69	
5	Lg Rd Bale	4.4 ton	4.36	3.28	0.82	4.31	4.52	5.04	22.33	
6	Move Lg Rd	4.4 ton	4.80	4.98	0.90	0.00	4.97	1.93	17.58	
7	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
	Total for Field Operations		\$20.46	\$20.37	\$11.31	\$4.72	\$21.45	\$18.23	\$96.54	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	75	pounds	0.38	28.50		
	Twine Lg Rd	Other	5	100%	4.4	ton	0.99	4.35		
	*Mustang Max	Insecticide	7	25%	3	ounces	1.89	1.35		
	Total Materials and Services							\$34.20		
	*Insecticide for cutworms, grasshoppers, aphids, etc.									
	Total Listed Costs for Field Operations and Materials and Services								\$130.74	
	Interest on Operating Capital \$91.06 cash expense @ 8.00% for 6 months								\$3.64	
	Total Operating and Use-Related Ownership Costs								\$134.38	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%					\$74.00		
	Real Estate Taxes		\$1,850 per acre @ 1.00%					\$18.50		
	Total Cost per Acre Including Overhead								\$231.88	
	Cost per Ton								\$52.70	
	Cash Cost per Ton								\$25.73	

2011 Budget 6. Alfalfa, Large and Small Bales (6.6 tons)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
2	Swath/Cond Hay	5	7.45	10.71	10.69	0.00	7.77	0.00	36.62	
3	Turn Windrows	1	1.05	0.63	0.22	0.17	1.20	2.57	5.84	
4	Double Windrows	4	4.26	2.35	0.80	0.26	4.41	11.51	23.59	
5	Lg Sq Bale	4.4 ton	3.61	5.84	0.38	3.99	8.31	8.09	30.22	
6	Load Lg Sq	4.4 ton	6.45	6.50	0.68	0.00	14.85	0.81	29.29	
7	Sm Sq Bale	2.2 ton	6.73	3.69	1.39	8.58	7.67	2.08	30.14	
8	Stack Sm Sq	2.2 ton	8.43	4.26	1.74	0.00	9.61	0.97	25.01	
9	PivotE 125' Lift	16 AI	6.67	37.37	6.25	18.44	4.20	11.03	83.96	
10	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
11	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
	Total for Field Operations		\$45.89	\$72.60	\$22.40	\$31.54	\$59.42	\$37.18	\$269.03	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	75	pounds	0.38	28.50		
	Twine Lg Sq	Other	5	67%	4.4	tons	0.76	2.23		
	Twine Sm Sq	Other	7	33%	22	tons	5.16	3.78		
	*Elec Connect Fees	Other	9	100%	1	acre	3.65	3.65		
	Pursuit	Herbicide	10	25%	4.5	ounces	5.39	6.06		
	Crop Oil Concentrate	Herbicide	10	25%	2	pints	1.13	0.57		
	**Mustang Max EC	Insecticide	11	25%	3	ounces	1.80	1.35		
	Total Materials and Services								\$46.14	
	*Electrical connection fee 6 months @ \$60/mo., 133 acres **Insecticide for cutworms, grasshoppers, aphids, etc.									
Total Listed Costs for Field Operations and Materials and Services									\$315.17	
Interest on Operating Capital \$218.57cash expense @ 8.00% for 6 months									\$8.74	
Total Operating and Use-Related Ownership Costs									\$323.91	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%						\$173.72	
Real Estate Taxes			\$4,343 per acre @ 1.00%						\$43.43	
Total Cost per Acre Including Overhead									\$546.06	
Cost per Ton									\$82.74	
Cash Cost per Ton									\$41.02	

2011 Budget 8. Corn, Conventional, Continuous, 90 bu Yield Goal (85 bu Actual)
Rainfed

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Chisel	1	1.19	2.57	0.13	0.81	2.74	4.38	11.82	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
6	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
7	Row Crop Cultivation	0.25	0.50	0.44	0.06	0.20	1.27	0.20	2.67	
8	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
9	Spray	Custom								
10	Combine Rainfed Corn	1	2.40	6.59	3.39	2.01	13.26	3.50	31.15	
11	Cart	85 bu	0.43	0.79	0.08	0.03	0.45	0.54	2.32	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	1.60	0.11	0.31	2.46	1.55	7.10	
Total for Field Operations			\$12.84	\$19.95	\$4.80	\$9.73	\$33.60	\$17.31	\$98.23	

	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
					<i>Rate</i>	<i>Unit</i>			
	82-0-0	Fertilizer	2	100%	75	lbs N	0.48	36.00	
	Corn	Seed	4	100%	0.16	bag	185.00	30.06	
	*Regent 4 SC	Insecticide	4	100%	4.16	ounces	6.15	25.58	
	10-34-0	Fertilizer	4	100%	6	gallons	4.50	27.00	
	Bicep II Magnum	Herbicide	5	100%	2.1	quarts	12.50	26.25	
	Spray	Custom	8	25%	1	acre	6.00	1.50	
	Spirit	Herbicide	8	25%	1	ounce	13.00	3.25	
	Crop Oil Concentrate	Herbicide	8	25%	2	pints	1.13	0.57	
	*Spray	Custom	9	50%	1	acre	6.00	3.00	
	*Lorsban 15 G	Insecticide	9	10%	5	pounds	2.56	1.25	
	*Brigade 2EC	Insecticide	9	10%	2.5	ounces	1.20	0.30	
	*Brigade 2EC	Insecticide	9	10%	5.12	ounces	1.20	0.61	
	*Mustang Max EC	Insecticide	9	20%	2	ounces	1.80	0.72	
	Haul Grain bu	Custom	12	100%	85	bushels	0.10	8.50	
	Dry 4 Points Removed	Custom	13	100%	85	bushels	0.20	17.00	
	Scouting Rainfed Corn	Scouting	—	100%	1	acre	6.00	6.00	
	Rainfed Corn Premium	Crop Insurance	—	100%	1	acre	11.00	11.00	
Total Materials and Services 13,000 seeds per acre, 80,000 seeds per bag								\$198.59	
*Insecticides for rootworm, first and second brood European corn borer, spider mites, and western bean cutworm, respectively.									

Total Listed Costs for Field Operations and Materials and Services									\$296.82	
Interest on Operating Capital \$250.71 cash expense @ 8.00% for 6 months									\$9.84	
Total Operating and Use-Related Ownership Costs									\$306.66	

Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity	Rainfed (State)								\$74.00	
Real Estate Taxes									\$18.50	
Total Cost per Acre Including Overhead									\$404.16	
Cost per Bushel									\$4.75	
Cash Cost per Bushel									\$3.23	

**2011 Budget 9. Corn, No-till, RR and Bt, RW and ECB, Continuous, 120 bu Yield Goal (110 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray liquid fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
2	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	Custom								
5	Combine Rainfed Corn	1	2.40	6.59	3.39	2.01	13.26	3.50	31.15	
6	Cart	100 bu	0.56	1.02	0.10	0.04	0.58	0.70	3.00	
7	Truck	Custom								
8	Dry Grain	Custom								
	Total for Field Operations		\$6.99	\$10.61	\$4.16	\$7.65	\$19.25	\$7.85	\$56.51	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	32-0-0	Fertilizer	1	100%	115	lbs N	0.53	60.90		
	Expert	Herbicide	1	100%	3	quarts	8.50	25.50		
	Corn Bt ECB and RW	Seed	2	80%	0.21	bag	2.35	39.48		
	Corn	Seed	2	20%	0.20	bag	185.00	7.77		
	*Regent 4 SC	Insecticide	2	20%	4.16	ounces	6.15	5.12		
	10-34-0	Fertilizer	2	100%	6	gallons	4.50	27.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	3	100%	1.7	lbs N	0.53	0.90		
	*Spray	Custom	4	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	4	2%	2	pounds	2.50	0.10		
	*Brigade 2EC	Insecticide	4	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	4	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	7	100%	110	bushels	0.10	11.00		
	Dry 4 Points Removed	Custom	8	100%	110	bushels	0.20	22.00		
	Scouting Rainfed Corn	Scouting	—	100%	1	acre	6.00	6.00		
	Rainfed Corn Premium	Crop Insurance	—	100%	1	acre	11.00	11.00		
	Total Materials and Services 16,800 seeds per acre, 80,000 seeds per bag, 20% refuge							\$223.02		
	*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services								\$279.53	
	Interest on Operating Capital \$255.08 cash expense @ 8.00% for 6 months								\$10.10	
	Total Operating and Use-Related Ownership Costs								\$289.63	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						\$74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						\$18.50	
	Total Cost per Acre Including Overhead								\$387.13	
	Cost per Bushel								\$3.52	
	Cash Cost per Bushel								\$2.55	

**2011 Budget 10. Corn, No-till, SmartStax, Continuous, 125 bu Yield Goal (115 bu Actual)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray Liquid Fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
2	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	Custom								
5	Combine Rainfed Corn	1	2.40	6.59	3.39	2.01	13.26	3.50	31.15	
6	Cart	115 bu	0.58	1.07	0.11	0.04	0.60	0.73	3.13	
7	Truck	Custom								
8	Dry Grain	Custom								
	Total for Field Operations		\$7.01	\$10.66	\$4.17	\$7.65	\$19.27	\$7.88	\$56.64	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	32-0-0	Fertilizer	1	100%	120	lbs N	0.53	63.55		
	Expert	Herbicide	1	100%	3	quarts	8.50	25.50		
	Corn SmartStax	Seed	2	95%	0.23	bag	3.10	67.74		
	Corn	Seed	2	5%	0.23	bag	185.00	2.13		
	*Regent 4 SC	Insecticide	2	5%	4.16	ounces	6.15	1.28		
	10-34-0	Fertilizer	2	100%	6	gallons	4.50	27.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	3	100%	1.7	lbs N	0.53	0.90		
	*Spray	Custom	4	30.5%	1	acre	6.00	1.83		
	*Lorsban 15 G	Insecticide	4	0.5%	2	pounds	2.50	0.03		
	*Brigade 2EC	Insecticide	4	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	4	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	7	100%	115	bushels	0.10	11.50		
	Dry 4 Points Removed	Custom	8	100%	115	bushels	0.20	23.00		
	Scouting Rainfed Corn	Scouting	–	100%	1	acre	6.00	6.00		
	Rainfed Corn Premium	Crop Insurance	–	100%	1	acre	11.00	11.00		
	Total Materials and Services 18,400 seeds per acre, 80,000 seeds per bag, 5% refuge								\$245.79	
	*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services								\$302.43	
	Interest on Operating Capital \$277.93 cash expense @ 8.00% for 6 months								\$11.01	
	Total Operating and Use-Related Ownership Costs								\$313.44	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						\$74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						\$18.50	
	Total Cost per Acre Including Overhead								\$410.94	
	Cost per Bushel								\$3.57	
	Cash Cost per Bushel								\$2.65	

**2011 Budget 11. Corn, No-Till, Bt ECB After Soybean, 125 bu Yield Goal (115 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
5	Spray	Custom								
6	Combine Rainfed Corn	1	2.40	6.59	3.39	2.01	13.26	3.50	31.15	
7	Cart	115 bu	0.58	1.07	0.11	0.04	0.60	0.73	3.13	
8	Truck	Custom								
9	Dry Grain	Custom								
	Total for Field Operations		\$6.78	\$10.74	\$4.21	\$7.62	\$17.80	\$6.93	\$54.08	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	32-0-0	Fertilizer	1	100%	75	lbs N	0.53	39.72		
	Corn Bt ECB	Seed	2	80%	0.23	bag	210.00	38.64		
	Corn	Seed	2	20%	0.23	bag	185.00	8.51		
	10-34-0	Fertilizer	2	100%	6	gallons	4.50	27.00		
	Expert	Herbicide	3	100%	3	quarts	8.50	25.50		
	21-0-0-26S	Fertilizer	3	100%	1.7	lbs N	0.53	0.90		
	Spirit	Herbicide	4	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	4	25%	2	pints	1.13	0.57		
	*Spray	Custom	5	34%	1	acre	6.00	2.04		
	*Lorsban 15 G	Insecticide	5	2%	2	pounds	2.50	0.06		
	*Brigade 2EC	Insecticide	5	2%	2.5	ounces	1.20	0.06		
	*Brigade 2EC	Insecticide	5	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	5	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	8	100%	115	bushels	0.10	11.50		
	Dry 4 Points Removed	Custom	9	50%	115	bushels	0.20	11.50		
	Scouting Rainfed Corn	Scouting	–	100%	1	acre	6.00	6.00		
	Rainfed Corn Premium	Crop Insurance	–	100%	1	acre	11.00	11.00		
	Total Materials and Services 18,400 seeds per acre, 80,000 seeds per bag, 20% refuge								\$187.62	
	*Insecticides for first and second brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services								\$241.70	
	Interest on Operating Capital \$219.62 cash expense @ 8.00% for 6 months								\$8.68	
	Total Operating and Use-Related Ownership Costs								\$250.38	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						\$74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						\$18.50	
	Total Cost per Acre Including Overhead								\$347.88	
	Cost per Bushel								\$3.03	
	Cash Cost per Bushel								\$2.12	

2011 Budget 12. EcoFallow Corn, Follows Wheat, 2 Crops in 3 Years, RR and Bt ECB, 125 bu Yield Goal (115 bu Actual)
Rainfed

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
5	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
6	Spray	Custom								
7	Combine Rainfed Corn	1	2.40	6.59	3.39	2.01	13.26	3.50	31.15	
8	Cart	115 bu	0.58	1.07	0.11	0.04	0.60	0.73	3.13	
9	Truck	Custom								
10	Dry Grain	Custom								
	Total for Field Operations		\$7.83	\$11.46	\$4.40	\$7.99	\$18.88	\$7.37	\$57.93	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	AAtrex 4L	Herbicide	2	100%	1.5	quarts	6.25	9.38		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.09	3.00		
	32-0-0	Fertilizer	3	100%	120	lbs N	0.53	63.55		
	AAtrex 4L	Herbicide	3	100%	0.5	quart	6.25	3.13		
	Balance Flexx	Herbicide	3	100%	4	ounces	4.60	18.40		
	10-34-0	Fertilizer	4	100%	6	gallons	4.50	27.00		
	Corn Bt ECB	Seed	4	80%	0.23	bag	210.00	38.64		
	Corn	Seed	4	20%	0.23	bag	185.00	8.51		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	5	10%	1.7	lbs N	0.53	0.09		
	*Spray	Custom	6	34%	1	acre	6.00	2.04		
	*Lorsban 15 G	Insecticide	6	2%	2	pounds	2.50	0.10		
	*Brigade 2EC	Insecticide	6	2%	2.5	ounces	1.20	0.06		
	*Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	6	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	9	100%	115	bushels	0.10	11.50		
	Dry 4 Points Removed	Custom	10	100%	115	bushels	0.20	23.00		
	Scouting Rainfed Corn	Scouting	—	100%	1	acre	6.00	6.00		
	Rainfed Corn Premium	Crop Insurance	—	100%	1	acre	11.00	11.00		
	Total Materials and Services 18,400 seeds per acre, 80,000 seeds per bag, 20% refuge							\$232.73		
	*Insecticides for first and second brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services							\$290.66		
	Interest on Operating Capital \$267.06 cash expense @ 8.00% for 6 months							\$10.58		
	Total Operating and Use-Related Ownership Costs							\$301.24		
	Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00		
	Real Estate Opportunity	Rainfed (Southwest)	\$875 per acre @ 4.00%					\$35.00		
	Real Estate Taxes		\$875 per acre @ 1.00%					\$8.75		
	Total Cost per Acre Including Overhead							\$349.99		
	Cost per Bushel							\$3.04		
	Cash Cost per Bushel							\$2.47		

**2011 Budget 13. Corn, Ridge-Till, Bt, ECB and RW, Continuous, 230 bu Yield Goal (215 bu Actual)
Gravity Irrigated, 1,000 GPM 10 PSI, 18 Acre-Inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.08	0.02	0.04	0.12	0.05	0.43	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Ridge Plant	1	2.46	2.19	0.26	5.15	5.66	2.19	17.91	
4	Hoe	0.1	0.09	0.09	0.01	0.02	0.21	0.01	0.43	
5	Ridge Cultivation	1	2.00	3.07	0.41	1.12	2.28	1.09	9.97	
6	Ridge Cultivation	1	2.00	3.07	0.41	1.12	2.28	1.09	9.97	
7	Spray	Custom								
8	Pipe D125’ Lift	18 AI	21.00	83.63	4.70	3.42	12.94	6.08	131.77	
9	Combine Irr Corn	1	3.30	9.06	4.66	4.18	18.23	3.50	42.93	
10	Cart	215	1.09	2.00	0.20	0.07	1.13	1.37	5.86	
11	Truck	Custom								
12	Dry Grain	Custom								
13	Chop Stalks	1	1.07	1.60	0.11	0.31	2.46	1.55	7.10	
	Total for Field Operations		\$34.81	\$107.58	\$10.96	\$16.25	\$49.18	\$20.00	\$238.78	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.19	0.66		
	82-0-0	Fertilizer	2	100%	200	lbs N	0.48	96.00		
	10-34-0	Fertilizer	3	100%	6	gallons	4.50	27.00		
	Bicep II Magnum	Herbicide	3	40%	1.8	quarts	12.50	9.00		
	Corn Bt ECBandRW	Seed	3	80%	0.38	bag	235.00	71.44		
	Corn	Seed	3	20%	0.38	bag	185.00	14.06		
	*Regent 4 SC	Insecticide	3	20%	4.16	ounces	6.15	5.12		
	*Spray	Custom	7	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	7	2%	5	pounds	2.50	0.25		
	*Brigade 2EC	Insecticide	7	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	7	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	11	100%	215	bushels	0.10	21.50		
	Dry 4 Points Removed	Custom	12	100%	215	bushels	0.20	43.00		
	Scouting Irrigated Corn	Scouting	—	100%	1	acre	9.00	9.00		
	Irrigated Corn Premium	Crop Insurance	—	100%	1	acre	21.00	21.00		
	Total Materials and Services 30,400 seeds per acre, 80,000 seeds per bag, 20% refuge							\$321.28		
	*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services							\$560.06		
	Interest on Operating Capital \$505.28 cash expense @ 8.00% for 6 months							\$19.64		
	Total Operating and Use-Related Ownership Costs							\$579.70		
	Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00		
	Real Estate Opportunity	Gravity (State)	\$4,074 per acre @ 4.00%					\$162.96		
	Real Estate Taxes		\$4,074 per acre @ 1.00%					\$40.74		
	Total Cost per Acre Including Overhead							\$788.40		
	Cost per Bushel							\$3.67		
	Cash Cost per Bushel							\$2.56		

**2011 Budget 14. Corn, Ridge-Till, SmartStax, Continuous, 240 bu Yield Goal, (225 bu Actual)
Gravity 1,000 GPM 10 PSI, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.08	0.02	0.04	0.12	0.05	0.43	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Ridge Plant	1	2.46	2.19	0.26	5.15	5.66	2.19	17.91	
4	Hoe	0.1	0.09	0.09	0.01	0.02	0.21	0.01	0.43	
5	Ridge Cultivation	1	2.00	3.07	0.41	1.12	2.28	1.09	9.97	
6	Ridge Cultivation	1	2.00	3.07	0.41	1.12	2.28	1.09	9.97	
7	Spray	Custom								
8	Pipe D125' Lift	18 AI	21.00	83.63	4.70	3.42	12.94	6.08	131.77	
9	Combine Irr Corn	1	3.30	9.06	4.66	4.18	18.23	3.50	42.93	
10	Cart	225	1.14	2.09	0.21	0.08	1.18	1.43	6.13	
11	Truck	Custom								
12	Dry Grain	Custom								
13	Chop Stalks	1	1.07	1.60	0.11	0.31	2.46	1.55	7.10	
Total for Field Operations			\$34.86	\$107.67	\$10.97	\$16.26	\$49.23	\$20.06	\$239.05	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.19	0.66		
	82-0-0	Fertilizer	2	100%	210	lbs N	0.48	100.80		
	10-34-0	Fertilizer	3	100%	6	gallons	4.50	27.00		
	Bicep II Magnum	Herbicide	3	40%	1.8	quarts	12.50	9.00		
	Corn SmartStax	Seed	3	95%	0.41	bag	310.00	120.75		
	Corn	Seed	3	5%	0.41	bag	185.00	3.79		
	*Regent 4 SC	Insecticide	3	5%	4.16	ounces	6.15	1.28		
	*Spray	Custom	7	30.5%	1	acre	6.00	1.83		
	*Lorsban 15 G	Insecticide	7	0.5%	5	pounds	2.35	0.06		
	*Brigade 2EC	Insecticide	7	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	7	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	11	100%	225	bushels	0.10	22.50		
	Dry 4 Points Removed	Custom	12	100%	225	bushels	0.20	45.00		
	Scouting Irrigated Corn	Scouting	–	100%	1	acre	9.00	9.00		
	Irrigated Corn Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
Total Materials and Services 32,800 seed per acre, 80,000 seeds per bag, 5% refuge								\$364.00		
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total Listed Costs for Field Operations and Materials and Services								\$603.05		
Interest on Operating Capital \$548.16 cash expense @ 8.00% for 6 months								\$21.35		
Total Operating and Use-Related Ownership Costs								\$624.40		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Real Estate Opportunity		Gravity (State)	\$4,074 per acre @ 4.00%					\$162.96		
Real Estate Taxes			\$4,074 per acre @ 1.00%					\$40.74		
Total Cost per Acre Including Overhead								\$833.10		
Cost per Bushel								\$3.70		
Cash Cost per Bushel								\$2.65		

**2011 Budget 15. Corn, No-Till, Bt ECB and RW, Continuous, 235 bu Yield Goal (220 bu Actual)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.08	0.02	0.04	0.12	0.05	0.43	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
6	Spray	Custom								
7	PivotD 125’ Lift	9 AI	3.75	57.62	2.94	10.38	8.09	6.21	88.99	
8	Combine Irr Corn	1	3.30	9.06	4.66	4.18	18.23	3.50	42.93	
9	Cart	220 bu	1.12	2.04	0.21	0.07	1.16	1.40	6.00	
10	Truck	Custom								
11	Dry Grain	Custom								
	Total for Field Operations		\$12.92	\$73.67	\$8.56	\$19.82	\$34.53	\$16.68	\$166.18	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.19	0.66		
	82-0-0	Fertilizer	2	100%	205	lbs N	0.48	98.40		
	Bicep II Magnum	Herbicide	3	100%	2.1	quarts	12.50	26.25		
	Corn Bt ECB and RW	Seed	4	80%	0.39	bag	235.00	73.32		
	Corn	Seed	4	20%	0.39	bag	185.00	14.43		
	*Regent 4 SC	Insecticide	4	20%	4.16	ounces	6.15	5.12		
	10-34-0	Fertilizer	4	100%	6	gallons	4.50	27.00		
	Spirit	Herbicide	5	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	5	25%	2	pints	1.13	0.57		
	*Spray	Custom	6	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	6	2%	5	pounds	2.50	0.25		
	*Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	6	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	10	100%	220	bushels	0.10	22.00		
	Dry 4 Points Removed	Custom	11	100%	220	bushels	0.20	44.00		
	Scouting Irrigated Corn	Scouting	–	100%	1	acre	9.00	9.00		
	Irrigated Corn Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
	Total Materials and Services 31,200 seed per acre, 80,000 seeds per bag, 20% refuge							\$348.50		
	*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services							\$514.68		
	Interest on Operating Capital \$477.87 cash expense @ 8.00% for 6 months							\$18.54		
	Total Operating and Use-Related Ownership Costs							\$533.22		
	Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00		
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%					\$173.72		
	Real Estate Taxes		\$4,343 per acre @ 1.00%					\$43.43		
	Total Cost per Acre Including Overhead							\$755.37		
	Cost per Bushel							3.43		
	Cash Cost per Bushel							2.39		

**2011 Budget 16. Corn, No-Till, SmartStax, Continuous, 245 bu Yield Goal (230 bu Actual)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.08	0.02	0.04	0.12	0.05	0.43	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
6	Spray	Custom								
7	PivotD 125’ Lift	9 AI	3.75	57.62	2.94	10.38	8.09	6.21	88.99	
8	Combine Irr Corn	1	3.30	9.06	4.66	4.18	18.23	3.50	42.93	
9	Cart	230 bu	1.17	2.14	0.22	0.08	1.21	1.46	6.28	
10	Truck	Custom								
11	Dry Grain	Custom								
	Total for Field Operations		\$12.97	\$73.77	\$8.57	\$19.83	\$34.58	\$16.74	\$166.46	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.19	0.66		
	82-0-0	Fertilizer	2	100%	215	lbs N	0.48	103.20		
	Bicep II Magnum	Herbicide	3	100%	2.1	quarts	12.50	26.25		
	Corn SmartStax	Seed	4	95%	0.41	bag	310.00	120.75		
	Corn	Seed	4	5%	0.41	bag	185.00	3.79		
	*Regent 4 SC	Insecticide	4	5%	4.16	ounces	6.15	1.28		
	10-34-0	Fertilizer	4	100%	6	gallons	4.50	27.00		
	Spirit	Herbicide	5	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	5	25%	2	pints	1.13	0.57		
	*Spray	Custom	6	30.5%	1	acre	6.00	1.83		
	*Lorsban 15 G	Insecticide	6	0.5%	5	pounds	2.35	0.06		
	*Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	6	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	10	100%	230	bushels	0.10	23.00		
	Dry 4 Points Removed	Custom	11	100%	230	bushels	0.20	46.00		
	Scouting Irrigated Corn	Scouting	–	100%	1	acre	9.00	9.00		
	Irrigated Corn Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
	Total Materials and Services 32,800 seeds per acre, 80,000 seeds per bag, 5% refuge							\$388.97		
	*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services							\$555.43		
	Interest on Operating Capital \$518.51 cash expense @ 8.00% for 6 months							\$20.16		
	Total Operating and Use-Related Ownership Costs							\$575.59		
	Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00		
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%				\$173.72			
	Real Estate Taxes		\$4,343 per acre @ 1.00%				\$43.43			
	Total Cost per Acre Including Overhead							\$787.74		
	Cost per Bushel							\$3.47		
	Cash Cost per Bushel							\$2.47		

**2011 Budget 17. Corn, Bt ECB and RW, Continuous, 225 bu Yield Goal (210 bu Actual)
Pivot 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
5	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
6	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
7	Row Crop Cultivation	0.25	0.50	0.44	0.06	0.20	1.27	0.20	2.67	
8	Spray	Custom								
9	PivotD 125’ Lift	13 AI	5.42	83.22	4.25	14.99	11.68	8.96	128.52	
10	Combine Irr Corn	1	3.30	9.06	4.66	4.18	18.23	3.50	42.93	
11	Cart	210 bu	1.07	1.95	0.20	0.07	1.10	1.33	5.72	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	1.60	0.11	0.31	2.46	1.55	7.10	
	Total for Field Operations		\$19.67	\$106.75	\$10.41	\$27.36	\$50.78	\$23.88	\$238.85	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	82-0-0	Fertilizer	2	100%	195	lbs N	0.48	93.60		
	Balance Flexx	Herbicide	4	100%	4	ounces	4.60	18.40		
	Bicep II Magnum	Herbicide	4	100%	2.1	quarts	12.50	26.25		
	10-34-0	Fertilizer	5	100%	6	gallons	4.50	27.00		
	Corn Bt ECB and RW	Seed	5	80%	0.38	bag	235.00	71.44		
	Corn	Seed	5	20%	0.38	bag	185.00	14.06		
	Regent 4 SC	Insecticide	5	20%	4.16	ounces	6.15	5.12		
	*Spray	Custom	8	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	8	2%	5	pounds	2.50	0.25		
	*Brigade 2EC	Insecticide	8	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	8	20%	2	ounces	1.80	0.72		
	Haul Grain bu	Custom	12	100%	225	bushels	0.10	21.00		
	Dry 4 Points Removed	Custom	13	100%	225	bushels	0.20	42.00		
	Scouting Irrigated Corn	Scouting	–	100%	1	acre	9.00	9.00		
	Irrigated Corn Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
	Total Materials and Services 30,400 seeds per acre, 80,000 seeds per bag, 20% refuge							\$352.37		
	*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services							\$591.22		
	Interest on Operating Capital \$530.96 cash expense @ 8.00% for 6 months							\$20.66		
	Total Operating and Use-Related Ownership Costs							\$611.88		
	Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00		
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%					\$173.72		
	Real Estate Taxes		\$4,343 per acre @ 1.00%					\$43.43		
	Total Cost per Acre Including Overhead							\$834.03		
	Cost per Bushel							\$3.97		
	Cash Cost per Bushel							\$2.77		

2011 Budget 18. Corn, SmartStax, Continuous, 235 bu Yield Goal (220 bu Actual)
Pivot 800 GPM 35 PSI, 13 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
5	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
6	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
7	Row Crop Cultivation	0.25	0.50	0.44	0.06	0.20	1.27	0.20	2.67	
8	Spray	Custom								
9	PivotD 125’ Lift	13 AI	5.42	83.22	4.25	14.99	11.68	8.96	128.52	
10	Combine Irr Corn	1	3.30	9.06	4.66	4.18	18.23	3.50	42.93	
11	Cart	220 bu	1.12	2.04	0.21	0.07	1.16	1.40	6.00	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	1.60	0.11	0.31	2.46	1.55	7.10	
	Total for Field Operations		\$19.72	\$106.84	\$10.42	\$27.36	\$50.84	\$23.95	\$239.13	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	2	100%	205	lbs N	0.48	98.40		
	Balance Flexx	Herbicide	4	100%	4	ounces	4.60	18.40		
	Bicep II Magnum	Herbicide	4	100%	2.1	quarts	12.50	26.25		
	10-34-0	Fertilizer	5	100%	6	gallons	4.50	27.00		
	Corn SmartStax	Seed	5	95%	0.39	bag	310.00	114.86		
	Corn	Seed	5	5%	0.39	bag	185.00	3.61		
	Regent 4 SC	Insecticide	5	5%	4.16	ounces	6.15	1.28		
	*Spray	Custom	8	30.5%	1	acre	6.00	1.83		
	*Lorsban 15 G	Insecticide	8	0.5%	5	pounds	2.35	0.06		
	*Brigade 2EC	Insecticide	8	10%	5.12	ounces	1.20	0.61		
	*Mustang Max EC	Insecticide	8	20%	2	ounces	1.80	0.92		
	Haul Grain bu	Custom	12	100%	220	bushels	0.10	22.00		
	Dry 4 Points Removed	Custom	13	100%	220	bushels	0.20	44.00		
	Scouting Irrigated Corn	Scouting	–	100%	1	acre	9.00	9.00		
	Irrigated Corn Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
	Total Materials and Services 31,200 seeds per acre, 80,000 seeds per bag, 5% refuge								\$389.02	
	*Insecticide for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services								\$628.15	
	Interest on Operating Capital \$567.76 cash expense @ 8.00% for 6 months								\$22.13	
	Total Operating and Use-Related Ownership Costs								\$650.28	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%						\$173.72	
	Real Estate Taxes		\$4,343 per acre @ 1.00%						\$43.43	
	Total Cost per Acre Including Overhead								\$872.43	
	Cost per Bushel								\$3.97	
	Cash Cost per Bushel								\$2.81	

2011 Budget 19. Corn, No-Till, Bt ECB, after Beans, 240 bu Yield Goal (225 bu Actual)
Pivot 800 GPM 35 PSI, 9 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
2	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
3	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
4	Hoe	0.1	0.09	0.09	0.01	0.02	0.21	0.01	0.43	
5	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
6	Spray	Custom								
7	PivotD 125’ Lift	9 AI	3.75	57.62	2.94	10.38	8.09	6.21	88.99	
8	Combine Irr Corn	1	3.30	9.06	4.66	4.18	18.23	3.50	42.93	
9	Cart	225 bu	1.14	2.09	0.21	0.08	1.18	1.43	6.13	
10	Truck	Custom								
11	Dry Grain	Custom								
	Total for Field Operations		\$13.31	\$74.43	\$8.63	\$20.90	\$35.05	\$16.73	\$169.05	
	Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
	82-0-0	Fertilizer		1	100%	165	lbs N	0.48	79.20	
	Bicep II Magnum	Herbicide		2	100%	2.1	quarts	12.50	26.25	
	Gramoxone Inteon	Herbicide		2	100%	1.5	pints	4.75	7.13	
	NIS	Herbicide		2	100%	6	ounces	0.17	1.02	
	10-34-0	Fertilizer		3	100%	6	gallons	4.50	27.00	
	Corn Bt ECB	Seed		3	80%	0.41	bag	210.00	68.88	
	Corn	Seed		3	20%	0.41	bag	185.00	15.17	
	Spirit	Herbicide		5	50%	1	ounce	13.00	6.50	
	Crop Oil Concentrate	Herbicide		5	50%	2	pints	1.13	1.13	
	*Spray	Custom		6	34%	1	acre	6.00	2.04	
	*Lorsban 15 G	Insecticide		6	2%	5	pounds	2.50	0.25	
	*Brigade 2EC	Insecticide		6	2%	2.5	ounces	1.20	0.06	
	*Brigade 2EC	Insecticide		6	10%	5.12	ounces	1.20	0.61	
	*Mustang Max EC	Insecticide		6	20%	2	ounces	1.80	0.72	
	Haul Grain bu	Custom		10	100%	225	bushels	0.10	22.50	
	Dry 4 Points Removed	Custom		11	50%	225	bushels	0.20	22.50	
	Scouting Irrigated Corn	Scouting		–	100%	1	acre	9.00	9.00	
	Irrigated Corn Premium	Crop Insurance		–	100%	1	acre	21.00	21.00	
	Total Materials and Services 32,000 seeds per acre, 80,000 seeds per bag, 20% refuge								\$310.96	
	*Insecticide for first brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services								\$480.01	
	Interest on Operating Capital \$442.63 cash expense @ 8.00% for 6 months								\$17.13	
	Total Operating and Use-Related Ownership Costs								\$497.14	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%						\$173.72	
	Real Estate Taxes		\$4,343 per acre @ 1.00%						\$43.43	
	Total Cost per Acre Including Overhead								\$719.29	
	Cost per Bushel								\$3.20	
	Cash Cost per Bushel								\$2.17	

2011 Budget 7. Alfalfa, Large Square Bales (6.6 tons)
Gravity Irrigated, 22 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
2	Swath/Cond Hay	5	7.45	10.71	10.69	0.00	7.77	0.00	36.62	
3	Turn Windrows	1	1.05	0.63	0.22	0.17	1.20	2.57	5.84	
4	Double Windrows	4	4.26	2.35	0.80	0.26	4.41	11.51	23.59	
5	Lg Sq Bale	Custom								
6	Load Lg Sq	6.6 ton	9.68	9.74	1.03	0.00	22.27	1.21	43.93	
7	Corrugate	1	1.88	2.16	0.35	0.91	1.95	5.50	12.75	
8	Gravity Irrigation	22 AI	42.78						42.78	
9	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
10	Spray	0.25	0.15	0.10	0.03	0.05	0.16	0.06	0.55	
	Total for Field Operations		\$68.34	\$26.84	\$13.34	\$1.44	\$39.00	\$20.91	\$169.87	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	75	pounds	0.38	28.50		
	Bale Lg Sq 1200 lb	Custom	5	100%	66	tons	15.82	104.42		
	Water Charge	Other	8	100%	1	acre	40.00	40.00		
	Pursuit	Herbicide	9	25%	4.5	ounces	5.39	6.06		
	Crop Oil Concentrate	Herbicide	9	25%	2	pints	1.13	0.57		
	*Mustang Max EC	Insecticide	10	25%	3	ounces	1.80	1.35		
	Total Materials and Services								\$180.90	
*Insecticide for cutworms, grasshoppers, aphids, etc.										
	Total Listed Costs for Field Operations and Materials and Services								\$350.77	
	Interest on Operating Capital \$290.86 cash expense @ 8.00% for 6 months								\$11.63	
	Total Operating and Use-Related Ownership Costs								\$362.40	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Gravity (State)	\$4,074 per acre @ 4.00%					\$162.96		
	Real Estate Taxes		\$4,074 per acre @ 1.00%					\$40.74		
	Total Cost per Acre Including Overhead								\$571.10	
	Cost per Ton								\$86.53	
	Cash Cost per Ton								\$52.00	

2011 Budget 20. Corn Silage, No-Till following Corn (26 ton)
Pivot 800 GPM 35 PSI, 12 Acre-inches

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Spread Manure	Custom								
3	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
4	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
5	Hoe	0.1	0.09	0.09	0.01	0.02	0.21	0.01	0.43	
6	PivotD 125’ Lift	12 AI	5.00	76.82	3.92	13.83	10.79	8.27	118.63	
7	Spray	Custom								
8	Chop Silage	Custom								
	Total for Field Operations		\$9.82	\$82.27	\$4.68	\$19.98	\$18.03	\$13.74	\$148.52	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	2,4-D Ester 4#	Herbicide	1	100%	1	pint		2.19	2.19	
	Uncomposted Manure	Fertilizer	2	100%	20	tons		6.00	120.00	
	Haul and Apply Manure	Custom	2	100%	20	tons		2.00	40.00	
	Bicep II Magnum	Herbicide	4	100%	1.4	quarts		12.50	17.50	
	Corn	Seed	4	100%	0.42	bag		175.00	73.28	
	*Regent 4 SC	Insecticide	4	100%	4.16	ounces		6.15	25.58	
	*Aerial Spray	Custom	7	100%	1	acre		7.50	7.50	
	*Brigade 2EC	Insecticide	7	10%	2.5	ounces		1.20	0.30	
	*Mustang Max EC	Insecticide	7	5%	2	ounces		1.80	0.18	
	Chop, Haul, Pack	Custom	8	100%	26	tons		6.50	169.00	
	Scouting Irrigated Corn	Scouting	–	100%	1	acre		9.00	9.00	
	Irrigated Corn Premium	Crop Insurance	–	100%	1	acre		21.00	21.00	
	Total Materials and Services 34,400 seeds per acre, 80,000 seeds per bag								\$491.80	
	*Insecticide for rootworm, first and second brood European corn borer western bean cutworm, respectively.									
	Total Listed Costs for Field Operations and Materials and Services								\$640.32	
	Interest on Operating Capital \$608.55 cash expense @ 8.00% for 6 months								\$24.34	
	Total Operating and Use-Related Ownership Costs								\$664.66	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%						\$173.72	
	Real Estate Taxes		\$4,343 per acre @ 1.00%						\$43.43	
	Total Cost per Acre Including Overhead								\$886.81	
	Cost per Ton								\$34.11	
	Cash Cost per Ton								\$26.01	

**2011 Budget 21. Dry Beans, Conventional with Wheat Cover Crop (25 cwt)
Pivot 800 GPM 35 PSI, 8 Acre-inches**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
2	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
3	Spray (on disc)	1	0.20		0.02	0.10	0.46	0.63	1.41	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	Hoe	1	0.90	0.86	0.10	0.17	2.07	0.13	4.23	
6	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
7	Ridge Cultivation	1	2.00	3.07	0.41	1.12	2.28	1.09	9.97	
8	Weed	Labor								
9	PivotE 125’ Lift	8 AI	3.33	18.69	3.13	9.22	2.10	5.52	41.99	
10	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
11	Aerial Spray	Custom								
12	Aerial Spray	Custom								
13	Pickett Windrowers	1	1.88	2.98	0.35	0.48	1.95	3.60	11.24	
14	Combine Irr Dry Beans	1	2.78	5.81	3.93	0.15	15.36	2.91	30.94	
15	Truck	Custom								
16	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
	Total for Field Operations		\$19.92	\$40.67	\$9.30	\$22.10	\$38.67	\$21.29	\$151.95	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>							<i>Applied Price</i>	<i>Total</i>	
	Outlook	Herbicide	3	100%	14	ounces	1.54	21.55		
	Prowl H ₂ O	Herbicide	3	100%	2.00	pints	5.38	10.75		
	Edible Beans	Seed	4	100%	0.5	acre	45.00	22.50		
	10-34-0-12	Fertilizer	4	100%	7	gallons	4.60	32.20		
	32-0-0	Fertilizer	4	100%	7	lb N	0.53	3.71		
	Elec Connect Fees	Other	9	100%	1	acre	3.65	3.65		
	Basagran	Herbicide	10	60%	1	pint	13.75	8.25		
	Raptor	Herbicide	10	60%	4	ounces	5.39	12.94		
	*Aerial Spray	Custom	10	60%	1	acre	7.50	4.50		
	*Warrior II/Zeon	Insecticide	10	60%	1.92	ounces	3.91	4.50		
	Aerial Spray	Custom	11	100%	1	acre	7.50	7.50		
	Copper	Fungicide	11	100%	2	pints	4.50	9.00		
	Headline	Fungicide	11	100%	6	ounces	3.17	19.05		
	Haul Grain (Dry Beans)	Custom	15	100%	25	cwts	0.25	4.50		
	Wheat	Seed	14	100%	30	pounds	0.13	3.90		
	Scouting Dry Bean	Scouting	–	100%	1	acre	9.00	9.00		
	Dry Bean Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
Total Materials and Services Electric connect fee 6 months @ \$72/mo 133 acres									\$200.25	
*Insecticide for Mexican bean beetle and western bean cutworm (10%).										
Total Listed Costs for Field Operations and Materials and Services									\$352.20	
Interest on Operating Capital \$2932.24 cash expense @ 8.00% for 6 months									\$11.69	
Total Operating and Use-Related Ownership Costs									\$363.89	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity		Pivot (Panhandle)	\$1,975 per acre @ 4.00%						\$79.00	
Real Estate Taxes			\$1,975 per acre @ 1.00%						\$19.75	
Total Cost per Acre Including Overhead									\$467.64	
Cost per cwt									\$18.71	
Cash Cost per cwt									\$12.95	

**2011 Budget 22. Dry Beans (25 cwt), Gravity Irrigated
Gravity, 12 Acre-inches**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Chop Stalks	1	1.07	1.60	0.11	0.31	2.46	1.55	7.10	
2	Disc	2	2.42	5.24	0.26	2.59	5.57	2.51	18.59	
3	Spray (on disc)	1	0.20		0.02	0.10	0.46	0.63	1.41	
4	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
5	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
6	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
7	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
8	Corrugate	1	1.88	2.16	0.35	0.91	1.95	5.50	12.75	
9	Gravity Irrigation	12 AI	23.33						23.33	
10	Aerial Spray	Custom								
11	Aerial Spray	Custom								
12	Pickett Windrowers	1	1.88	2.98	0.35	0.48	1.95	3.60	11.24	
13	Combine Irr Dry Beans	1	2.78	5.81	3.93	0.15	15.36	2.91	30.94	
14	Truck	Custom								
15	Chisel	1	1.19	2.57	0.13	0.81	2.74	4.38	11.82	
	Total for Field Operations		\$40.17	\$25.43	\$5.97	\$10.85	\$39.88	\$25.09	\$147.39	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Outlook	Herbicide	3	100%	14	ounces	1.54	21.55		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	5.38	10.75		
	Edible Beans	Seed	5	100%	0.55	acres	45.00	24.75		
	10-34-0-1Z	Fertilizer	5	100%	7	gallons	4.60	32.20		
	32-0-0	Fertilizer	5	100%	7	lb N	0.53	3.71		
	Spray	Custom	6	100%	1	acre	6.00	6.00		
	Raptor	Herbicide	6	60%	4	ounces	5.39	12.94		
	Basagran	Herbicide	6	60%	1	pint	13.75	8.25		
	Aerial Spray	Custom	10	60%	1	acre	7.50	4.50		
	Asana XL	Insecticide	10	60%	4.5	ounces	0.82	2.21		
	Aerial Spray	Custom	11	100%	1	acre	7.50	7.50		
	Copper	Fungicide	11	100%	2	pints	4.50	9.00		
	Headline	Fungicide	11	100%	6	ounces	3.17	19.05		
	Haul Grain (Dry Beans)	Custom	14	100%	25	cwt	0.25	6.25		
	Scouting Dry Beans	Scouting	–	100%	1	acre	9.00	9.00		
	Dry Bean Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
	Total Materials and Services Electric connect fee 6 months @ \$72/mo 133 acres								\$198.66	
	*Insecticide for Mexican bean beetle and western bean cutworm (10%).									
Total Listed Costs for Field Operations and Materials and Services									\$346.05	
Interest on Operating Capital \$281.08 cash expense @ 8.00% for 6 months									\$11.24	
Total Operating and Use-Related Ownership Costs									\$357.29	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity	Gravity (Panhandle)	\$1,980 per acre @ 4.00%							\$79.20	
Real Estate Taxes		\$1,980 per acre @ 1.00%							\$19.80	
Total Cost per Acre Including Overhead									\$461.29	
Cost per cwt									\$18.45	
Cash Cost per cwt									\$12.48	

**2011 Budget 23. Dry Beans (25 cwt), Irrigated
Pivot, 12 Acre-inches**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Disc	2	2.42	5.24	0.26	2.59	5.57	2.51	18.59	
2	Chisel	1	1.19	2.57	0.13	0.81	2.74	4.38	11.82	
3	Spray (on disc)	1	0.20		0.02	0.10	0.46	0.63	1.41	
4	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
5	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
6	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
7	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
8	PivotE 125' Lift	12 AI	5.00	28.03	4.69	13.83	3.15	8.27	62.97	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Cut Beans	1	1.20	0.69	0.25	0.11	1.37	0.60	4.22	
12	Rod Beans	1	0.80	0.69	0.09	0.03	2.02	0.60	4.23	
13	Combine Irr Dry Beans	1	2.78	5.81	3.93	0.15	15.36	2.91	30.94	
14	Truck	Custom								
	Total for Field Operations		\$19.01	\$48.10	\$10.19	\$23.12	\$40.06	\$23.91	\$164.39	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Outlook	Herbicide	3	100%	14	ounces	1.54	21.55		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	5.38	10.75		
	Edible Beans	Seed	5	100%	0.55	acres	45.00	24.75		
	10-34-0-1Z	Fertilizer	5	100%	7	gallons	4.60	32.20		
	32-0-0	Fertilizer	5	100%	7	lb N	0.53	3.71		
	Raptor	Herbicide	6	60%	4	ounces	5.39	12.94		
	Basagran	Herbicide	6	60%	1	pint	13.75	8.25		
	Aerial Spray	Custom	9	100%	1	acre	7.50	7.50		
	Asana XL	Insecticide	9	100%	4.5	ounces	0.82	3.69		
	Aerial Spray	Custom	10	100%	1	acre	7.50	7.50		
	Copper	Fungicide	10	100%	2	pints	4.50	9.00		
	Headline	Fungicide	10	100%	6	ounces	3.17	19.05		
	Haul Grain (Dry Beans)	Custom	14	100%	25	cwt	0.25	6.25		
	Scouting Dry Beans	Scouting	—	100%	1	acre	9.00	9.00		
	Dry Bean Premium	Crop Insurance	—	100%	1	acre	21.00	21.00		
Total Materials and Services Electric connect fee 6 months @ \$72/mo 133 acres								\$197.14		
*Insecticide for Mexican bean beetle and western bean cutworm (10%).										
Total Listed Costs for Field Operations and Materials and Services									\$361.53	
Interest on Operating Capital \$297.56 cash expense @ 8.00% for 6 months									\$11.90	
Total Operating and Use-Related Ownership Costs									\$373.43	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity		Pivot (Panhandle)	\$1,975 per acre @ 4.00%						\$79.00	
Real Estate Taxes			\$1,975 per acre @ 1.00%						\$19.75	
Total Cost per Acre Including Overhead									\$477.18	
Cost per cwt									\$19.09	
Cash Cost per cwt									\$13.17	

**2011 Budget 24. Grain Sorghum, Conventional, 105 bu Yield Goal (95 bu Actual)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
6	Row Crop Cultivation	0.25	0.50	0.44	0.06	0.20	1.27	0.20	2.67	
7	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
8	Spray	Custom								
9	Combine Rainfed SG	1	1.89	5.18	2.67	0.83	10.42	2.52	23.51	
10	Cart	95 bu	0.48	0.88	0.09	0.03	0.50	0.60	2.58	
11	Truck	Custom								
	Total for Field Operations		\$11.18	\$16.98	\$3.95	\$8.67	\$28.23	\$11.66	\$80.67	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	82-0-0	Fertilizer		2	100%	90	lbs N	0.48	43.20	
	10-34-0	Fertilizer		4	100%	6	gallons	4.50	27.00	
	Lumax	Herbicide		4	100%	2.5	quarts	17.50	43.75	
	Sorghum Safened/Insect	Seed		4	100%	4	pounds	2.10	8.40	
	Peak	Herbicide		7	100%	0.75	ounce	14.50	10.88	
	Crop Oil Concentrate	Herbicide		7	100%	2	pints	1.13	2.26	
	*Aerial Spray	Custom		8	15%	1	acre	7.50	1.13	
	*Lorsban 4 E	Insecticide		8	15%	1.5	pints	5.75	1.29	
	Haul Grain bu	Custom		11	100%	95	bushels	0.16	9.50	
	Scouting Grain Sorghum	Scouting		—	100%	1	acre	6.00	6.00	
	Grain Sorghum Premium	Crop Insurance		—	100%	1	acre	21.00	21.00	
	Total Materials and Services 17,500 seeds per acre, 80,000 seeds per bag, 20% refuge								\$174.41	
	*Treating greenbugs one year in 10, chinchbugs one in 15.									
	Total Listed Costs for Field Operations and Materials and Services								\$255.08	
	Interest on Operating Capital \$222.39 cash expense @ 8.00% for 6 months								\$8.61	
	Total Operating and Use-Related Ownership Costs								\$263.69	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (Southwest)	**\$613 per acre @ 4.00%						\$24.50	
	Real Estate Taxes		**\$613 per acre @ 1.00%						\$6.13	
	Total Cost per Acre Including Overhead								\$299.32	
	Cost per Bushel								\$3.15	
	Cash Cost per Bushel								\$2.42	

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2011 Budget 25. Grain Sorghum, No-Till, 125 bu Yield Goal (115 bu Actual)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Spray Liquid Fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
3	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
4	Spray	Custom								
5	Combine Rainfed SG	1	1.89	5.18	2.67	0.83	10.42	2.52	23.51	
6	Cart	115 bu	0.58	1.07	0.11	0.04	0.60	0.73	3.13	
7	Truck	Custom								
	Total for Field Operations		\$6.50	\$9.25	\$3.45	\$6.47	\$16.43	\$6.90	\$49.00	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>			
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	32-0-0	Fertilizer	2	100%	120	lbs N	0.53	63.55		
	Lumax	Herbicide	3	100%	2.5	quarts	17.50	43.75		
	10-34-0	Fertilizer	3	100%	6	gallons	4.50	27.00		
	Sorghum Safened/Insect	Seed	3	100%	4	pounds	2.10	8.40		
	*Aerial Spray	Custom	4	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	4	15%	1.5	pints	5.75	1.29		
	Haul Grain bu	Custom	7	100%	115	bushels	0.10	11.50		
	Scouting Grain Sorghum	Scouting	—	100%	1	acre	6.00	6.00		
	Grain Sorghum Premium	Crop Insurance	—	100%	1	acre	21.00	21.00		
	Total Materials and Services								\$186.62	
	*Treating greenbugs one year in 10, chinchbugs one in 15.									
	Total Listed Costs for Field Operations and Materials and Services								\$235.62	
	Interest on Operating Capital \$214.94 cash expense @ 8.00% for 6 months								\$8.49	
	Total Operating and Use-Related Ownership Costs								\$244.11	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	**\$1,295 per acre @ 4.00%						\$51.80	
	Real Estate Taxes		**\$1,295 per acre @ 1.00%						\$12.95	
	Total Cost per Acre Including Overhead								\$313.86	
	Cost per Bushel								\$2.73	
	Cash Cost per Bushel								\$2.03	

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2011 Budget 26. Grain Sorghum, Ecofallow, after Wheat, 2 Crops in 3 Years, 115 bu Yield Goal
(105 bu Actual)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	No-Till Drill	1	1.93	3.06	0.20	3.09	4.44	2.14	14.86	
5	Spray	Custom								
6	Combine Irr SG	1	1.80	4.94	2.55	0.75	9.95	2.52	22.51	
7	Cart	105 bu	0.53	0.98	0.10	0.04	0.55	0.67	2.87	
8	Truck	Custom								
	Total for Field Operations		\$6.06	\$10.21	\$3.18	\$4.51	\$16.80	\$6.08	\$46.84	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	AAtrex 4L	Herbicide	2	100%	1	quart	6.25	6.25		
	Gramoxone Inteon	Herbicide	2	100%	1.5	pints	4.75	7.13		
	32-0-0	Fertilizer	3	100%	110	lbs N	0.53	58.25		
	Lumax	Herbicide	3	100%	2.5	quarts	17.50	43.75		
	10-34-0	Fertilizer	4	100%	6	gallons	4.50	27.00		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.10	8.40		
	*Aerial Spray	Custom	5	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	5	15%	1.5	pints	5.75	1.29		
	Haul Grain bu	Custom	8	100%	105	bushels	0.10	10.50		
	Scouting Grain Sorghum	Scouting	—	100%	1	acre	6.00	6.00		
	Grain Sorghum Premium	Crop Insurance	—	100%	1	acre	21.00	21.00		
	Total Materials and Services								\$194.76	
	*Treating greenbugs one year in 10, chinchbugs one in 15.									
	Total Listed Costs for Field Operations and Materials and Services								\$241.60	
	Interest on Operating Capital \$221.37 cash expense @ 8.00% for 6 months								\$8.75	
	Total Operating and Use-Related Ownership Costs								\$250.35	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	**\$1,295 per acre @ 4.00%						\$51.80	
	Real Estate Taxes		**\$1,295 per acre @ 1.00%						\$12.95	
	Total Cost per Acre Including Overhead								\$320.10	
	Cost per Bushel								\$3.05	
	Cash Cost per Bushel								\$2.29	

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2011 Budget 27. Grain Sorghum, No-Till, Limited Irrigation, 165 bu Yield Goal (150 bu Actual)
Pivot 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Anhydrous Apply	1	1.68	2.79	0.18	0.82	3.87	3.07	12.41	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	Spray	Custom								
6	PivotD 125’ Lift	6 AI	2.50	38.41	1.96	6.92	5.39	4.14	59.32	
7	Combine Irr SG	1	1.80	4.94	2.55	0.75	9.95	2.52	22.51	
8	Cart	150 bu	0.76	1.39	0.14	0.05	0.79	0.95	4.08	
9	Truck	Custom								
	Total for Field Operations		\$10.14	\$49.92	\$5.46	\$13.03	\$23.52	\$13.32	\$115.39	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	82-0-0	Fertilizer	2	100%	140	lbs N	0.48	67.20		
	Lumax	Herbicide	3	100%	2.5	quarts	17.50	43.75		
	10-34-0	Fertilizer	4	100%	6	gallons	4.50	27.00		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.50	15.00		
	*Aerial Spray	Custom	5	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	5	15%	1.5	pints	5.25	1.18		
	Haul Grain bu	Custom	9	100%	150	bushels	0.10	15.00		
	Scouting Grain Sorghum	Scouting	–	100%	1	acre	6.00	6.00		
	Grain Sorghum Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
	Total Materials and Services								\$194.83	
	*Treating greenbugs one year in 10, chinchbugs one in 15.									
Total Listed Costs for Field Operations and Materials and Services									\$310.22	
Interest on Operating Capital \$282.98 cash expense @ 8.00% for 6 months									\$10.94	
Total Operating and Use-Related Ownership Costs									\$321.16	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity		Pivot (State)	**\$3,040 per acre @ 4.00%						\$121.60	
Real Estate Taxes			**\$3,040 per acre @ 1.00%						\$30.40	
Total Cost per Acre Including Overhead									\$478.16	
Cost per Bushel									\$3.19	
Cash Cost per Bushel									\$2.10	

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

2011 Budget 28. Grass, Fall Establishment
Pivot 800 GMP 35 PSI, 2 Acre-inches

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
3	Roll	1	1.33	2.09	0.28	0.00	1.52	0.00	5.22	
4	Grass Drill	1	2.69	3.02	0.50	0.16	2.79	2.56	11.72	
5	PivotD 125’ Lift	2 AI	0.83	12.80	0.65	2.31	1.80	1.38	19.77	
6	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
	Total for Field Operations		\$7.62	\$22.91	\$1.82	\$4.17	\$11.40	\$6.03	\$53.95	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	Grass Seed	Seed	4	100%	1	acre		37.00	37.00	
	Grass Drill	Rental	4	100%	1	acre		8.00	8.00	
	11-52-0	Fertilizer	6	100%	60	pounds		0.38	22.80	
	Total Materials and Services								\$67.80	
	Total Listed Costs for Field Operations and Materials and Services								\$121.75	
	Interest on Operating Capital \$104.32 cash expense @ 8.00% for 6 months								\$4.17	
	Total Operating and Use-Related Ownership Costs								\$125.92	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%					\$173.72		
	Real Estate Taxes		\$4,343 per acre @ 1.00%					\$43.43		
	Total Cost per Acre Including Overhead								\$348.07	

2011 Budget 29. Grass Hay, Large Round Bale (2.2 ton)
Rainfed

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
2	Swath/Cond Hay	1	1.49	2.14	2.14	0.00	1.55	0.00	7.32	
3	Lg Rd Bale	2.2 ton	2.18	1.64	0.41	2.15	2.26	2.52	11.16	
4	Move Lg Rd	2.2 ton	2.40	2.49	0.45	0.00	2.48	0.97	8.79	
	Total for Field Operations		\$7.01	\$7.32	\$3.19	\$2.15	\$7.37	\$3.49	30.53	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>			
	46-0-0	Fertilizer		1	100%	40	lbs N	0.60	24.00	
	11-52-0	Fertilizer		1	100%	15	pounds	0.38	5.70	
	Twine Lg Rd	Other		3	100%	2.2	tons	0.99	2.18	
	Total Materials and Services								\$31.88	
	Total Listed Costs for Field Operations and Materials and Services								\$62.41	
	Interest on Operating Capital \$51.55 cash expense @ 8.00% for 6 months								\$2.06	
	Total Operating and Use-Related Ownership Costs								\$64.47	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						\$74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						\$18.50	
	Total Cost per Acre Including Overhead								\$161.97	
	Cost per Ton								\$73.62	
	Cash Cost per Ton								\$32.78	

2011 Budget 30. Oats, No-Till, 90 bu Yield Goal (85 bu Actual)
Rainfed

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray Liquid Fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
2	No-Till Drill	1	1.93	3.06	0.20	3.09	4.44	2.14	14.86	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Combine Dryland	1	1.89	5.16	2.67	0.74	10.42	2.25	23.13	
5	Truck	Custom								
	Total for Field Operations		\$5.40	\$9.06	\$3.08	\$4.33	\$17.73	\$5.90	\$45.50	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	28-0-0	Fertilizer	1	100%	100	lbs N		0.70	70.00	
	Oats	Seed	2	100%	2	bushels		8.00	16.00	
	10-34-0	Fertilizer	2	100%	6	gallons		4.50	27.00	
	Aim EW	Herbicide	3	100%	0.5	ounce		7.19	3.59	
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint		2.19	1.09	
	NIS	Herbicide	3	100%	6	ounces		0.17	1.02	
	Haul Grain bu	Custom	5	100%	85	bushels		0.10	8.50	
	Total Materials and Services								\$127.20	
*Insecticides for first and second brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
	Total Listed Costs for Field Operations and Materials and Services								\$172.70	
	Interest on Operating Capital \$149.07 cash expense @ 8.00% for 6 months								\$5.96	
	Total Operating and Use-Related Ownership Costs								\$178.66	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						\$74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						\$18.50	
	Total Cost per Acre Including Overhead								\$276.16	
	Cost per Bushel								\$3.25	
	Cash Cost per Bushel								\$2.04	

2011 Budget 31. Pasture, Grazing (11 AUM)
Pivot 800 GPM 35 PSI, 18 Acre-inches

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	PivotD 125’ Lift	18 AI	7.50	115.23	5.88	20.75	16.18	12.41	177.95	
	Total for Field Operations		\$7.50	\$115.23	\$5.88	\$20.75	\$16.18	\$12.41	\$177.95	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>			
	28-0-0	Fertilizer		1	100%	220	lbs N	0.70	154.00	
	Fence/Water Repairs	Other			100%	1	acre	2.00	2.00	
	Fence/Water Repairs	Other			100%	1	acre	2.00	2.00	
	Move Cattle	Other			100%	1	hour	12.00	12.00	
	Total Materials and Services								\$170.00	
	Total Listed Costs for Field Operations and Materials and Services								\$347.95	
	Interest on Operating Capital \$319.36 cash expense @ 8.00% for 6 months								\$12.77	
	Total Operating and Use-Related Ownership Costs								\$360.72	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%						\$173.72	
	Real Estate Taxes		\$4,343 per acre @ 1.00%						\$43.43	
	Total Cost per Acre Including Overhead								\$582.87	
	Cost per AUM								\$52.99	
	Cash Cost per AUM								\$34.14	

**2011 Budget 32. Millet, Stubble Mulch Fallow, fb Wheat, 2 Crops in 3 Years, 22 cwt Yield Goal
(22 cwt Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Fallow Master	1	0.62	1.40	0.07	0.20	1.43	1.65	5.37	
3	Rod Weeder	1	0.91	1.40	0.11	0.30	2.30	1.31	6.33	
4	Spray Liquid Fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
5	Drill	1	1.80	2.35	0.34	1.80	1.86	1.44	9.59	
6	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
7	Windrow Grain	1	1.26	1.19	1.81	0.00	1.32	0.00	5.58	
8	Combine Dryland	1	1.89	5.16	2.67	0.74	10.42	2.25	23.13	
9	Truck	Custom								
	Total for Field Operations		\$8.66	\$12.75	\$5.32	\$3.75	\$20.82	\$8.41	\$59.71	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	28-0-0	Fertilizer	4	100%	45	lbs N	0.70	31.50		
	Millet	Seed	5	100%	12	pounds	0.40	4.80		
	2,4-D Amine	Herbicide	6	100%	0.75	pint	1.75	1.31		
	Dicamba	Herbicide	6	100%	0.5	ounce	0.46	0.23		
	Haul Grain (Millet)	Custom	9	100%	22	cwts	0.20	4.40		
	Total Materials and Services 150,000 seeding rate								\$46.30	
Total Listed Costs for Field Operations and Materials and Services								\$106.01		
Interest on Operating Capital \$76.78 cash expense @ 8.00% for 6 months								\$3.07		
Total Operating and Use-Related Ownership Costs								\$109.08		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Real Estate Opportunity		Rainfed (State)	\$1,850 per acre @ 4.00%					\$74.00		
Real Estate Taxes			\$1,850 per acre @ 1.00%					\$18.50		
Total Cost per Acre Including Overhead								\$206.58		
Cost per cwt								\$9.39		
Cash Cost per cwt								\$4.47		

**2011 Budget 33. Sorghum-Sudan, Annually Planted, Large Round Bales (3.3 tons)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Spray Liquid Fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Drill	1	1.80	2.35	0.34	1.80	1.86	1.44	9.59	
5	Swath/Cond Hay	1	1.49	2.14	2.14	0.00	1.55	0.00	7.32	
6	Large Round Bale	3.3 ton	3.27	2.46	0.61	3.23	3.39	3.78	16.74	
7	Move Large Round	3.3 ton	3.60	3.74	0.67	0.00	3.73	1.45	13.19	
	Total for Field Operations		\$12.97	\$15.07	\$4.06	\$7.02	\$16.99	\$10.02	66.13	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	28-0-0	Fertilizer	2	100%	40	lbs N	0.70	28.00		
	Sorghum Sudan	Seed	4	100%	10	pounds	0.65	6.50		
	Twine Lg Rd	Other	6	100%	3.3	tons	0.99	3.26		
	Total Materials and Services							\$37.76		
	Total Listed Costs for Field Operations and Materials and Services							\$103.89		
	Interest on Operating Capital \$76.88 cash expense @ 8.00% for 6 months							\$3.08		
	Total Operating and Use-Related Ownership Costs							\$106.97		
	Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00		
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%					\$74.00		
	Real Estate Taxes		\$1,850 per acre @ 1.00%					\$18.50		
	Total Cost per Acre Including Overhead							\$204.47		
	Cost per Ton							\$61.96		
	Cash Cost per Ton							\$29.84		

2011 Budget 34. Soybeans, Tilled Seedbed, Roundup Ready® (39 bu)
Rainfed

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
6	Spray	Custom								
7	Combine Rainfed SB	1	2.34	6.42	3.31	1.37	12.93	2.52	28.89	
8	Truck	Custom							\$59.94	
	Total for Field Operations		\$7.57	\$12.76	\$4.14	\$7.56	\$20.66	\$7.25		
	Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
					Rate	Unit				
		Authority First	Herbicide	3	100%	3.5	ounces	4.69	16.41	
		Prowl H ₂ O	Herbicide	3	100%	1.4	pints	5.38	7.53	
		RR Soybeans	Seed	4	100%	1	bag	44.00	44.00	
		Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.09	3.00	
		21-0-0-26S	Fertilizer	5	100%	2	lbs N	0.53	1.06	
		Aerial Spray	Custom	6	20%	1	acre	7.50	1.50	
		Warrior II/Zeon	Insecticide	6	20%	3.2	ounces	3.91	2.50	
		Haul Grain bu	Custom	8	100%	39	bushels	0.10	3.90	
		Scouting Rainfed Soybeans	Scouting	—	100%	1	acre	6.00	6.00	
		Rainfed Soybeans Premium	Crop Insurance	—	100%	1	acre	11.00	11.00	
	Total Materials and Services								\$96.90	
	Total Listed Costs for Field Operations and Materials and Services								\$156.84	
	Interest on Operating Capital \$128.93 cash expense @ 8.00% for 6 months								\$5.16	
	Total Operating and Use-Related Ownership Costs								\$162.00	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						\$74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						\$18.50	
	Total Cost per Acre Including Overhead								\$259.50	
	Cost per Bushel								\$6.65	
	Cash Cost per Bushel								\$3.91	

2011 Budget 35. Soybeans, No-Till, Roundup Ready after Corn (43 bu)
Rainfed

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	Custom								
5	Combine Rainfed SB	1	2.34	6.42	3.31	1.37	12.93	2.52	28.89	
6	Truck	Custom								
	Total for Field Operations		\$5.99	\$9.40	\$3.99	\$6.89	\$16.71	\$5.16	\$48.14	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	Pursuit Plus	Herbicide		1	100%	1.67	pints	8.50	14.20	
	RR Soybeans	Seed		2	100%	1	bag	44.00	44.00	
	Glyphosate w/Surf	Herbicide		3	100%	32	ounces	0.09	3.00	
	21-0-0-26S	Fertilizer		3	100%	2	lbs N	0.53	1.06	
	Aerial Spray	Custom		4	20%	1	acre	7.50	1.50	
	Warrior II/Zeon	Insecticide		4	20%	3.2	ounces	3.91	2.50	
	Haul Grain bu	Custom		6	100%	43	bushels	0.10	4.30	
	Scouting Rainfed Soybeans	Scouting		—	100%	1	acre	6.00	6.00	
	Rainfed Soybeans Premium	Crop Insurance		—	100%	1	acre	11.00	11.00	
	Total Materials and Services								\$87.56	
	Total Listed Costs for Field Operations and Materials and Services								\$135.70	
	Interest on Operating Capital \$113.83 cash expense @ 8.00% for 6 months								\$4.55	
	Total Operating and Use-Related Ownership Costs								\$140.25	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%						\$74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						\$18.50	
	Total Cost per Acre Including Overhead								\$237.75	
	Cost per Bushel								\$5.53	
	Cash Cost per Bushel								\$3.18	

**2011 Budget 36. Soybeans, No-Till, Roundup Ready Continuous (39 bu)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	Custom								
5	Combine Rainfed SB	1	2.34	6.42	3.31	1.37	12.93	2.52	28.89	
6	Truck	Custom								
	Total for Field Operations		\$5.99	\$9.40	\$3.99	\$6.89	\$16.71	\$5.16	\$48.14	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	Pursuit Plus	Herbicide	1	100%	1.67	pints		8.50	14.20	
	RR Soybeans	Seed	2	100%	1	bag		44.00	44.00	
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces		0.09	3.00	
	21-0-0-26S	Fertilizer	3	100%	2	lbs N		0.53	1.06	
	Aerial Spray	Custom	4	20%	1	acre		7.50	1.50	
	Warrior II/Zeon	Insecticide	4	20%	3.2	ounces		3.91	2.50	
	Haul Grain bu	Custom	6	100%	39	bushels		0.10	3.90	
	Scouting Rainfed Soybeans	Scouting	—	100%	1	acre		6.00	6.00	
	Rainfed Soybeans Premium	Crop Insurance	—	100%	1	acre		11.00	11.00	
	Total Materials and Services								\$87.16	
	Total Listed Costs for Field Operations and Materials and Services								\$135.30	
	Interest on Operating Capital \$113.43 cash expense @ 8.00% for 6 months								\$4.54	
	Total Operating and Use-Related Ownership Costs								\$139.84	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (State)	\$1,850 per acre @ 4.00%					\$74.00		
	Real Estate Taxes		\$1,850 per acre @ 1.00%					\$18.50		
	Total Cost per Acre Including Overhead								\$237.34	
	Cost per Bushel								\$6.09	
	Cash Cost per Bushel								\$3.50	

2011 Budget 37. Soybeans, Tilled Seedbed, Roundup Ready after Corn (62 bu)
Pivot 800 GPM 35 PSI, 9 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Plant	1	2.20	1.57	0.41	4.07	2.28	2.14	12.67	
5	PivotD 125’Lift	9 AI	3.75	57.62	2.94	10.38	8.09	6.21	88.99	
6	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
7	Spray	Custom								
8	Combine Irr SB	1	2.20	6.04	3.11	1.18	12.16	2.52	27.21	
9	Truck	Custom								
	Total for Field Operations		\$11.18	\$70.00	\$6.88	\$17.75	\$27.98	\$13.46	\$147.25	
	Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
						Rate	Unit			
		Authority First	Herbicide	3	100%	3.5	ounces	4.69	16.41	
		Prowl H ₂ O	Herbicide	3	100%	1.5	pints	5.38	8.06	
		RR Soybeans	Seed	4	100%	1.1	bags	44.00	48.40	
		Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.09	3.00	
		21-0-0-26S	Fertilizer	6	100%	2	lbs N	0.53	1.06	
		Aerial Spray	Custom	7	20%	1	acre	7.50	1.50	
		Warrior II/Zeon	Insecticide	7	20%	3.2	ounces	3.91	2.50	
		Haul Grain bu	Custom	9	100%	62	bushels	0.10	6.20	
		Scouting Irrigated Soybeans	Scouting	—	100%	1	acre	9.00	9.00	
		Irrigated Soybeans Premium	Crop Insurance	—	100%	1	acre	21.00	21.00	
	Total Materials and Services								\$117.13	
	Total Listed Costs for Field Operations and Materials and Services								\$264.38	
	Interest on Operating Capital \$222.94 cash expense @ 8.00% for 6 months								\$8.92	
	Total Operating and Use-Related Ownership Costs								\$273.30	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%						\$173.72	
	Real Estate Taxes		\$4,343 per acre @ 1.00%						\$43.43	
	Total Cost per Acre Including Overhead								\$495.45	
	Cost per Bushel								\$7.99	
	Cash Cost per Bushel								\$4.44	

2011 Budget 38. Soybeans, Ridge-Till, RR after RR Corn (62 bu)
Gravity 1,000 GPM 10 PSI, 12 Acre-inches

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Ridge Plant	1	2.46	2.19	0.26	5.15	5.66	2.19	17.91	
3	Ridge Cultivation	1	2.00	3.07	0.41	1.12	2.28	1.09	9.97	
4	Ridge Cultivation	1	2.00	3.07	0.41	1.12	2.28	1.09	9.97	
5	Pipe D125’ Lift	12 AI	14.00	55.75	3.14	2.28	8.63	4.05	87.85	
6	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
7	Spray	Custom								
8	Combine Irr SB	1	2.20	6.04	3.11	1.18	12.16	2.52	27.21	
9	Truck	Custom								
	Total for Field Operations		\$23.56	\$70.74	\$7.50	\$11.17	\$31.94	\$11.31	\$156.22	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
	<i>Materials and Services</i>									
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.19	0.66		
	Select Max	Herbicide	2	40%	6	ounces	1.17	2.81		
	Crop Oil Concentrate	Herbicide	2	40%	2	pints	1.13	0.90		
	RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40		
	Glyphosate w/Surf	Herbicide	6	50%	32	ounces	0.09	1.50		
	21-0-0-26S	Fertilizer	6	50%	2	lbs N	0.53	0.53		
	Aerial Spray	Custom	7	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	7	20%	3.2	ounces	3.91	2.50		
	Haul Grain bu	Custom	9	100%	62	bushels	0.10	6.20		
	Scouting Irrigated Soybeans	Scouting	–	100%	1	acre	9.00	9.00		
	Irrigated Soybeans Premium	Crop Insurance	–	100%	1	acre	21.00	21.00		
	Total Materials and Services								\$95.00	
	Total Listed Costs for Field Operations and Materials and Services								\$251.22	
	Interest on Operating Capital \$207.97 cash expense @ 8.00% for 6 months								\$8.32	
	Total Operating and Use-Related Ownership Costs								\$259.54	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Gravity (State)	\$4,074 per acre @ 4.00%						\$162.96	
	Real Estate Taxes		\$4,074 per acre @ 1.00%						\$40.74	
	Total Cost per Acre Including Overhead								\$468.24	
	Cost per Bushel								\$7.55	
	Cash Cost per Bushel								\$4.15	

2011 Budget 39. Soybeans, No-Till Narrow Row, Roundup Ready after Corn (65 bu)
Pivot 800 GPM 35 PSI, 6 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Plant Narrow Row	1	3.21	2.16	0.60	9.00	3.33	2.14	20.44	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
5	Spray	Custom								
6	PivotD 125’ Lift	6 AI	2.50	38.41	1.96	6.92	5.39	4.14	59.32	
7	Combine Irr SB	1	2.20	6.04	3.11	1.18	12.16	2.52	27.21	
8	Truck	Custom								
	Total for Field Operations		\$9.41	\$47.64	\$5.95	\$17.63	\$22.43	\$9.42	\$112.48	
	Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
						Rate	Unit			
		Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00	
		21-0-0-26S	Fertilizer	1	100%	1.7	lbs N	0.53	0.90	
		RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40	
		Pursuit Plus	Herbicide	3	100%	1.67	pints	8.50	14.20	
		Prowl H2O	Herbicide	3	100%	1.5	pints	5.38	8.06	
		Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.09	1.50	
		21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53	
		Aerial Spray	Custom	5	20%	1	acre	7.50	1.50	
		Warrior II/Zeon	Insecticide	5	20%	3.2	ounces	3.91	2.50	
		Haul Grain bu	Custom	8	100%	65	bushels	0.10	6.50	
		Scouting Irrigated Soybeans	Scouting	–	100%	1	acre	9.00	9.00	
		Irrigated Soybeans Premium	Crop Insurance	–	100%	1	acre	21.00	21.00	
		Total Materials and Services								
Total Listed Costs for Field Operations and Materials and Services									\$229.57	
Interest on Operating Capital \$197.72 cash expense @ 8.00% for 6 months									\$7.91	
Total Operating and Use-Related Ownership Costs									\$237.48	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%						\$172.72	
Real Estate Taxes			\$4,343 per acre @ 1.00%						\$43.43	
Total Cost per Acre Including Overhead									\$459.63	
Cost per Bushel									\$7.07	
Cash Cost per Bushel									\$3.83	

2011 Budget 40. Soybeans, No-Till Narrow Row, Continuous (59 bu)
Pivot 800 GPM 35 PSI, 6 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Plant Narrow Row	1	3.21	2.16	0.60	9.00	3.33	2.14	20.44	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
5	Spray	Custom								
6	PivotD 125’Lift	6 AI	2.50	38.41	1.96	6.92	5.39	4.14	59.32	
7	Combine Irr SB	1	2.20	6.04	3.11	1.18	12.16	2.52	27.21	
8	Truck	Custom								
	Total for Field Operations		\$9.41	\$47.64	\$5.95	\$17.63	\$22.43	\$9.42	\$112.48	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40		
	Pursuit Plus	Herbicide	3	100%	1.67	pints	8.50	14.20		
	Prowl H ₂ O	Herbicide	3	100%	1.5	pints	5.38	8.06		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.09	1.50		
	21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53		
	Aerial Spray	Custom	5	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	5	20%	3.2	ounces	3.91	2.50		
	Haul Grain bu	Custom	8	100%	59	bushels	0.10	5.90		
	Scouting Irrigated Soybeans	Scouting	—	100%	1	acre	9.00	9.00		
	Irrigated Soybeans Premium	Crop Insurance	—	100%	1	acre	21.00	21.00		
	Total Materials and Services								\$116.65	
Total Listed Costs for Field Operations and Materials and Services								\$229.13		
Interest on Operating Capital \$197.28 cash expense @ 8.00% for 6 months								\$7.89		
Total Operating and Use-Related Ownership Costs								\$237.02		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%					\$173.72		
Real Estate Taxes			\$4,343 per acre @ 1.00%					\$43.43		
Total Cost per Acre Including Overhead								\$459.17		
Cost per Bushel								\$7.78		
Cash Cost per Bushel								\$4.21		

2011 Budget 41. Soybeans, No-Till Drilled, Roundup Ready after Corn (65 bu)
Pivot 800 GPM 35 PSI, 6 Acre-inches

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	No-Till Drill	1	1.93	3.06	0.20	3.09	4.44	2.14	14.86	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	0.5	0.30	0.21	0.06	0.11	0.31	0.12	1.11	
5	Spray	Custom								
6	PivotD 125’ Lift	6 AI	2.50	38.41	1.96	6.92	5.39	4.14	59.32	
7	Combine Irr SB	1	2.20	6.04	3.11	1.18	12.16	2.52	27.21	
8	Truck	Custom								
	Total for Field Operations		\$8.13	\$48.54	\$5.55	\$11.72	\$23.54	\$9.42	\$106.90	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40		
	Authority First	Herbicide	3	100%	3.5	ounces	4.69	16.41		
	Prowl H ₂ O	Herbicide	3	100%	1.5	pints	5.38	8.06		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.09	1.50		
	21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53		
	Aerial Spray	Custom	5	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	5	20%	3.2	ounces	3.91	2.50		
	Haul Grain bu	Custom	8	100%	65	bushels	0.10	6.50		
	Scouting Irrigated Soybeans	Scouting	—	100%	1	acre	9.00	9.00		
	Irrigated Soybeans Premium	Crop Insurance	—	100%	1	acre	21.00	21.00		
	Total Materials and Services								\$119.46	
Total Listed Costs for Field Operations and Materials and Services								\$226.36		
Interest on Operating Capital \$193.40 cash expense @ 8.00% for 6 months								\$7.74		
Total Operating and Use-Related Ownership Costs								\$234.10		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Real Estate Opportunity		Pivot (State)	\$ 4,343 per acre @ 4.00%					\$173.72		
Real Estate Taxes			\$4,343 per acre @ 1.00%					\$43.43		
Total Cost per Acre Including Overhead								\$456.25		
Cost per Bushel								\$7.02		
Cash Cost per Bushel								\$3.76		

**2011 Budget 42. Sugar Beets Roundup Ready, One Pass Tillage (26 tons)
Gravity Irrigated, 20 Acre-inches**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Spray Liquid Fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
3	Spray	Custom								
4	Till Plant Beets	1	1.84	4.38	0.19	0.93	4.23	8.91	20.48	
5	Hoe	1	0.90	0.86	0.10	0.17	2.07	0.13	4.23	
6	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
7	Hill/Gravity	1	2.03	2.83	0.38	0.51	2.10	0.59	8.44	
8	Spray	Custom								
9	Gravity Irrigation	20 AI	38.89						38.89	
10	Spray	Custom								
11	Spray	Custom								
12	Top Beets	1	2.07	2.35	0.24	1.19	5.25	4.17	15.27	
13	Lift Beets	1	2.58	4.17	0.27	9.33	5.94	7.51	29.80	
14	Truck	Custom								
15	Subsoil	1	1.45	3.45	0.17	0.34	3.68	1.22	10.31	
	Total For Field Operations		\$53.95	\$22.85	\$1.81	\$14.86	\$33.36	\$25.84	\$152.67	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	10-34-0	Fertilizer	2	100%	13.4	gallons	4.50	60.30		
	32-0-0	Fertilizer	2	100%	115	lbs N	0.53	60.90		
	Spray	Custom	3, 8, 10	300%	1	acre	6.00	18.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Sugar Beets RR Poncho	Seed	4	100%	1	acre	165.00	165.00		
	Glyphosate w/Surf	Herbicide	8	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	8	100%	2	lbs N	0.53	1.06		
	Water Charge	Other	9	100%	1	acre	40.00	40.00		
	Glyphosate w/Surf	Herbicide	10	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	10	100%	2	lbs N	0.53	1.06		
	Aerial Spray	Custom	11	100%	1	acre	7.50	7.50		
	Headline	Fungicide	11	100%	5	ounces	3.17	15.87		
	Haul Beets	Custom	14	100%	26	tons	3.00	78.00		
	Scouting Sugar Beet	Scouting	—	100%	1	acre	10.00	10.00		
	Sugar Beet Premium	Crop Insurance	—	100%	1	acre	30.00	30.00		
	Total Materials and Services								\$497.75	
	Total Listed Costs for Field Operations and Materials and Services								\$650.42	
	Interest on Operating Capital \$591.22 cash expense @ 8.00% for 6 months								\$23.65	
	Total Operating and Use-Related Ownership Costs								\$674.07	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (Panhandle)	\$1,975 per acre @ 4.00%					\$79.00		
	Real Estate Taxes		\$1,975 per acre @ 1.00%					\$19.75		
	Total Cost per Acre Including Overhead								\$777.82	
	Cost per Bushel								\$29.92	
	Cash Cost per Bushel								\$24.41	

**2011 Budget 43. Sugar Beets Roundup Ready, One Pass Tillage (26 tons)
Pivot 800 GPM 35 PSI, 16 Acre-inches**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Spray Liquid Fertilizer	1	0.98	0.43	0.10	0.29	2.25	1.26	5.31	
3	Spray	Custom								
4	Till Plant Beets	1	1.84	4.38	0.19	0.93	4.23	8.91	20.48	
5	Row Crop Cultivation	1	2.00	1.76	0.23	0.81	5.06	0.79	10.65	
6	Spray	Custom								
7	PivotD 125’ Lift	16 AI	6.67	102.43	5.23	18.44	14.38	11.03	158.18	
8	Spray	Custom								
9	Spray	Custom								
10	Top Beets	1	2.07	2.35	0.24	1.19	5.25	4.17	15.27	
11	Lift Beets	1	2.58	4.17	0.27	9.33	5.94	7.51	29.80	
12	Truck	Custom								
13	Subsoil	1	1.45	3.45	0.17	0.34	3.68	1.22	10.31	
	Total for Field Operations		\$18.80	\$121.59	\$6.56	\$32.62	\$43.57	\$36.15	\$259.29	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	10-34-0	Fertilizer	2	100%	13.4	gallons	4.50	60.30		
	32-0-0	Fertilizer	2	100%	115	lbs N	0.53	60.90		
	Spray	Custom	3, 6, 8	300%	1	acre	6.00	18.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Sugar Beets RR Poncho	Seed	4	100%	1	acre	165.00	165.00		
	Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	6	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	8	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	8	100%	2	lbs N	0.53	1.06		
	Aerial Spray	Custom	9	100%	1	acre	7.50	7.50		
	Headline	Fungicide	9	100%	5	ounces	3.17	15.87		
	Haul Beets	Custom	12	100%	26	tons	3.00	78.00		
	Scouting Sugar Beet	Scouting	–	100%	1	acre	10.00	10.00		
	Sugar Beet Premium	Crop Insurance	–	100%	1	acre	30.00	30.00		
	Total Materials and Services								\$457.75	
	Total Listed Costs for Field Operations and Materials and Services								\$717.04	
	Interest on Operating Capital \$637.32 cash expense @ 8.00% for 6 months								\$25.49	
	Total Operating and Use-Related Ownership Costs								\$742.53	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Pivot (Panhandle)	\$1,975 per acre @ 4.00%						\$79.00	
	Real Estate Taxes		\$1,975 per acre @ 1.00%						\$19.75	
	Total Cost per Acre Including Overhead								\$846.28	
	Cost per Ton								\$32.55	
	Cash Cost per Ton								\$26.25	

**2011 Budget 44. Sunflower, No-Till, Following Corn or Grain Sorghum (13 cwt)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
3	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
4	Spray	0.55	0.33	0.23	0.06	0.12	0.34	0.13	1.21	
5	Combine Rainfed Sunflowers	1	1.89	5.18	2.67	0.18	10.42	8.74	29.08	
6	Truck	Custom								
	Total for Field Operations		\$5.87	\$8.39	\$3.41	\$5.82	\$14.54	\$11.51	\$49.54	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	Prowl H ₂ O	Herbicide	1	100%	2	pints	5.38	10.75		
	28-0-0	Fertilizer	1	100%	50	lbs N	0.70	35.00		
	Spartan 4F	Herbicide	2	100%	5	ounces	4.83	24.14		
	Glyphosate w/Surf	Herbicide	2	50%	32	ounces	0.09	1.50		
	21-0-0-26S	Fertilizer	2	50%	2	lbs N	0.53	0.53		
	Prowl H ₂ O	Herbicide	2	100%	1	pint	5.38	5.38		
	Sunflower	Seed	3	100%	5	pounds	4.00	20.00		
	*Aerial Spray	Custom	4	55%	1	acre	7.50	4.13		
	*Warrior II/Zeon	Insecticide	4	55%	3.84	ounces	3.91	8.25		
	Haul Grain (Sunflower)	Custom	6	100%	13	cwts	0.25	3.25		
	Total Materials and Services								\$116.99	
	*Insecticide for seed weevil and sunflower moth.									
	Total Listed Costs for Field Operations and Materials and Services								\$166.53	
	Interest on Operating Capital \$140.48 cash expense @ 8.00% for 6 months								\$5.62	
	Total Operating and Use-Related Ownership Costs								\$172.15	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (Panhandle)	\$545 per acre @ 4.00%						\$21.80	
	Real Estate Taxes		\$545 per acre @ 1.00%						\$5.45	
	Total Cost per Acre Including Overhead								\$204.40	
	Cost per cwt								\$15.72	
	Cash Cost per cwt								\$11.66	

**2011 Budget 45. Sunflower, Ecofallow, after Wheat, 2 Crops in 3 Years (16 cwt)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
5	Plant No-Till	1	2.45	2.16	0.46	5.10	2.54	2.14	14.85	
6	Spray	Custom								
7	Combine Rainfed Sunflowers	1	1.89	5.18	2.67	0.18	10.42	8.74	29.08	
8	Truck	Custom								
	Total for Field Operations		\$6.74	\$8.98	\$3.57	\$6.12	\$15.44	\$11.88	\$52.73	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>			
	Landmaster BW	Herbicide	1	100%	54	ounces	0.12	6.33		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	2	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	5.38	10.75		
	28-0-0	Fertilizer	3	100%	60	lbs N	0.70	42.00		
	Spartan 4F	Herbicide	4	100%	5	ounces	4.83	24.14		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.09	1.50		
	21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53		
	Prowl H ₂ O	Herbicide	4	100%	1	pint	5.38	5.38		
	Sunflower	Seed	5	100%	5	pounds	4.00	20.00		
	*Aerial Spray	Custom	6	55%	1	acre	7.50	4.13		
	*Warrior II/Zeon	Insecticide	6	55%	3.84	ounces	3.91	8.25		
	Haul Grain (Sunflower)	Custom	8	100%	16	cwts	0.25	4.00		
	Total Materials and Services								\$136.19	
	*Insecticide for seed weevil and sunflower moth.									
Total Listed Costs for Field Operations and Materials and Services									\$188.92	
Interest on Operating Capital \$161.60 cash expense @ 8.00% for 6 months									\$6.46	
Total Operating and Use-Related Ownership Costs									\$195.38	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity		Rainfed (Panhandle)	\$545 per acre @ 4.00%						\$21.80	
Real Estate Taxes			\$545 per acre @ 1.00%						\$5.45	
Total Cost per Acre Including Overhead									\$227.63	
Cost per cwt									\$14.23	
Cash Cost per cwt									\$10.84	

2011 Budget 46. Wheat, No-Till after Row Crop, 45 bu Yield Goal (40 bu Actual)
Rainfed

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	No-Till Drill	1	1.93	3.06	0.20	3.09	4.44	2.14	14.86	
2	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
3	Spray	Custom								
4	Combine Dryland	1	1.89	5.16	2.67	0.74	10.42	2.25	23.13	
5	Truck	Custom								
	Total for Field Operations		\$4.42	\$8.63	\$2.98	\$4.04	\$15.48	\$4.64	\$40.19	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>			
	10-34-0	Fertilizer		1	100%	8	gallons	4.50	36.00	
	Wheat	Seed		1	100%	90	pounds	0.13	11.70	
	28-0-0	Fertilizer		2	100%	70	lbs N	0.70	49.00	
	Ally Extra	Herbicide		2	100%	0.3	ounce	8.00	2.40	
	2,4-D Ester 4#	Herbicide		2	100%	0.5	pint	2.19	1.09	
	NIS	Herbicide		2	100%	6	ounces	0.17	1.02	
	*Aerial Spray	Custom		3	15%	1	acre	7.50	1.13	
	*Lorsban 4 E	Insecticide		3	10%	1.5	pints	5.75	0.86	
	*Warrior II/Zeon	Insecticide		3	5%	1.92	ounces	3.91	0.38	
	Haul Grain bu	Custom		5	100%	40	bushels	0.10	4.00	
	Scouting Wheat	Scouting		—	100%	1	acre	6.00	6.00	
	Wheat Premium	Crop Insurance		—	100%	1	acre	8.00	8.00	
	Total Materials and Services								\$121.58	
	*Insecticide for Russian wheat aphid and army cutworm.									
	Total Listed Costs for Field Operations and Materials and Services								\$161.77	
	Interest on Operating Capital \$141.65 cash expense @ 8.00% for 6 months								\$5.67	
	Total Operating and Use-Related Ownership Costs								\$167.44	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (Panhandle)	\$545 per acre @ 4.00%						\$21.80	
	Real Estate Taxes		\$545 per acre @ 1.00%						\$5.45	
	Total Cost per Acre Including Overhead								\$199.69	
	Cost per Bushel								\$4.99	
	Cash Cost per Bushel								\$3.82	

**2011 Budget 47. Wheat, Stubble Mulch Fallow, 1 Crop in 2 Years, 53 bu Yield Goal (50 bu Actual)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Fallow Master	1	0.62	1.40	0.07	0.20	1.43	1.65	5.37	
2	Fallow Master	1	0.62	1.40	0.07	0.20	1.43	1.65	5.37	
3	Fallow Master	1	0.62	1.40	0.07	0.20	1.43	1.65	5.37	
4	Rod Weeder	1	0.91	1.40	0.11	0.30	2.30	1.31	6.33	
5	Rod Weeder	1	0.91	1.40	0.11	0.30	2.30	1.31	6.33	
6	Spray (on Disc)	1	0.20	0.00	0.02	0.10	0.46	0.63	1.41	
7	Drill	1	1.80	2.35	0.34	1.80	1.86	1.44	9.59	
8	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
9	Spray	Custom								
10	Combine Dryland	1	1.89	5.16	2.67	0.74	10.42	2.25	23.13	
11	Truck	Custom								
	Total for Field Operations		\$8.16	\$14.92	\$3.57	\$4.05	\$22.25	\$12.14	\$65.10	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	28-0-0	Fertilizer	6	100%	70	lbs N	0.70	49.00		
	10-34-0	Fertilizer	7	100%	8	gallons	4.50	36.00		
	Wheat	Seed	7	100%	60	pounds	0.13	7.80		
	2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.19	1.09		
	Ally Extra	Herbicide	8	100%	0.3	ounce	8.00	2.40		
	NIS	Herbicide	8	100%	6	ounces	0.17	1.02		
	*Aerial Spray	Custom	9	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	9	10%	1.5	pints	5.75	0.86		
	*Warrior II/Zeon	Insecticide	9	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	11	100%	50	bushels	0.10	5.00		
	Scouting Wheat	Scouting	—	100%	1	acre	6.00	6.00		
	Wheat Premium	Crop Insurance	—	100%	1	acre	8.00	8.00		
	Total Materials and Services								\$118.68	
	*Insecticide for Russian wheat aphid and army cutworm.									
	Total Listed Costs for Field Operations and Materials and Services								\$183.78	
	Interest on Operating Capital \$149.39 cash expense @ 8.00% for 6 months								\$5.98	
	Total Operating and Use-Related Ownership Costs								\$189.76	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (Panhandle)	\$545 per acre @ 4.00%					\$43.60		
	Real Estate Taxes		\$545 per acre @ 1.00%					\$10.90		
	Total Cost per Acre Including Overhead								\$249.26	
	Cost per Bushel								\$4.99	
	Cash Cost per Bushel								\$3.33	

**2011 Budget 48. Wheat, Clean-Till Fallow, 1 Crop in 2 Years, 49 bu Yield Goal (45 bu Actual)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Disc	1	1.21	2.62	0.13	1.29	2.78	1.26	9.29	
2	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
3	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
4	Field Cultivation	1	0.62	1.33	0.07	0.41	1.43	0.83	4.69	
5	Rod Weeder	1	0.91	1.40	0.11	0.30	2.30	1.31	6.33	
6	Rod Weeder	1	0.91	1.40	0.11	0.30	2.30	1.31	6.33	
7	Anhy Apply (Supplier)	1	0.33	0.55	0.03	0.00	0.76	0.00	1.67	
8	Drill	1	1.80	2.35	0.34	1.80	1.86	1.44	9.59	
9	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
10	Spray	Custom								
11	Combine Dryland	1	1.89	5.16	2.67	0.74	10.42	2.25	23.13	
12	Truck	Custom								
	Total for Field Operations		\$9.51	\$17.88	\$3.71	\$5.87	\$25.33	\$10.31	\$72.61	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	82-0-0	Fertilizer	7	100%	50	lbs N	0.48	28.80		
	10-34-0	Fertilizer	8	100%	8	gallons	4.50	36.00		
	Wheat	Seed	8	100%	60	pounds	0.13	7.80		
	2,4-D Ester 4#	Herbicide	9	100%	0.5	pint	2.19	1.09		
	Ally Extra	Herbicide	9	100%	0.3	ounce	8.00	2.40		
	NIS	Herbicide	9	100%	6	ounces	0.17	1.02		
	*Aerial Spray	Custom	10	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	10	10%	1.5	pints	5.75	0.86		
	*Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	12	100%	45	bushels	0.10	4.50		
	Scouting Wheat	Scouting	—	100%	1	acre	6.00	6.00		
	Wheat Premium	Crop Insurance	—	100%	1	acre	8.00	8.00		
	Total Materials and Services							\$97.98		
	*Insecticide for Russian wheat aphid and army cutworm.									
	Total Listed Costs for Field Operations and Materials and Services								\$170.59	
	Interest on Operating Capital \$134.95 cash expense @ 8.00% for 6.0 months								\$5.40	
	Total Operating and Use-Related Ownership Costs								\$175.99	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (Panhandle)	\$545 per acre @ 4.00%						\$43.60	
	Real Estate Taxes		\$545 per acre @ 1.00%						\$10.90	
	Total Cost per Acre Including Overhead								\$235.49	
	Cost per Bushel								\$5.23	
	Cash Cost per Bushel								\$3.36	

**2011 Budget 49. Wheat, No-Till Wheat before Corn, 2 Crops in 3 Years, 65 bu Yield Goal (60 bu Actual)
Rainfed**

		<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$3 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>			<i>Your Estimate</i>
	<i>Field Operations</i>				<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>	<i>Total</i>	
1	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
2	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
5	No-Till Drill	1	1.93	3.06	0.20	3.09	4.44	2.14	14.86	
6	Spread, Fertilizer	1	0.94	1.05	0.19	0.00	1.08	0.00	3.26	
7	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
8	Spray	Custom								
9	Combine dryland	1	1.89	5.16	2.67	0.74	10.42	2.25	23.13	
10	Truck	Custom								
	Total for Field Operations		\$7.76	\$11.32	\$3.61	\$4.88	\$19.04	\$5.64	52.25	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>				<i>Your Estimate</i>
	<i>Materials and Services</i>					<i>Rate</i>	<i>Unit</i>	<i>Applied Price</i>	<i>Total</i>	
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	2	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.09	3.00		
	21-0-0-26S	Fertilizer	4	100%	2	lbs N	0.53	1.06		
	10-34-0	Fertilizer	5	100%	8	gallons	4.50	36.00		
	Wheat	Seed	5	100%	60	pounds	0.13	7.80		
	46-0-0	Fertilizer	6	100%	80	lbs N	0.60	48.00		
	Ally Extra	Herbicide	7	100%	0.3	ounce	8.00	2.40		
	NIS	Herbicide	7	100%	6	ounces	0.17	1.02		
	2,4-D Ester 4#	Herbicide	7	100%	0.5	pint	2.19	1.09		
	*Aerial Spray	Custom	8	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	8	10%	1.5	pints	5.75	0.86		
	*Warrior II/Zeon	Insecticide	8	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	10	100%	60	bushels	0.10	6.00		
	Scouting Wheat	Scouting	—	100%	1	acre	6.00	6.00		
	Wheat Premium	Crop Insurance	—	100%	1	acre	8.00	8.00		
	Total Materials and Services								\$134.92	
	*Insecticide for Russian wheat aphid and army cutworm.									
	Total Listed Costs for Field Operations and Materials and Services								\$187.17	
	Interest on Operating Capital \$162.49 cash expense @ 8.00% for 6 months								\$6.50	
	Total Operating and Use-Related Ownership Costs								\$193.67	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Real Estate Opportunity	Rainfed (Southwest)		\$875 per acre @ 4.00%					\$52.50	
	Real Estate Taxes			\$875 per acre @ 1.00%					\$13.13	
	Total Cost per Acre Including Overhead								\$264.30	
	Cost per Bushel								\$4.40	
	Cash Cost per Bushel								\$3.04	

**2011 Budget 50. Wheat, No-Till after Beans, 105 bu Yield Goal (95 bu Actual)
Pivot 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$3 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	1.93	3.06	0.20	3.09	4.44	2.14	14.86	
2	Pivotd 125’ Lift	8 AI	3.33	51.21	2.61	9.22	7.19	5.52	79.08	
3	Spray	1	0.60	0.41	0.11	0.21	0.62	0.25	2.20	
4	Spray	Custom								
5	Spray	Custom								
6	Combine Dryland	1	1.89	5.16	2.67	0.74	10.42	2.25	23.13	
7	Truck	Custom								
	Total for Field Operations		\$7.75	\$59.84	\$5.59	\$13.26	\$22.67	\$10.16	\$119.27	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
		Rate			Unit					
	10-34-0	Fertilizer	1	100%	8	gallons	4.50	36.00		
	Wheat	Seed	1	100%	120	pounds	0.13	15.60		
	28-0-0	Fertilizer	2	100%	130	lbs N	0.70	91.00		
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.19	1.09		
	Ally Extra	Herbicide	3	100%	0.3	ounce	8.00	2.40		
	NIS	Herbicide	3	100%	6	ounces	0.17	1.02		
	Aerial Spray	Custom	4	100%	1	acre	7.50	7.50		
	Tilt	Fungicide	4	100%	4	ounces	2.62	10.48		
	*Aerial Spray	Custom	5	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	5	10%	1.5	pints	5.75	0.86		
	*Warrior II/Zeon	Insecticide	5	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	7	100%	95	bushels	0.10	9.50		
	Scouting Wheat	Scouting	—	100%	1	acre	6.00	6.00		
	Wheat Premium	Crop Insurance	—	100%	1	acre	8.00	8.00		
	Total Materials and Services								\$190.96	
*Insecticide for Russian wheat aphid and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$310.23	
Interest on Operating Capital \$277.40 cash expense @ 8.00% for 6 months									\$11.10	
Total Operating and Use-Related Ownership Costs									\$321.33	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Real Estate Opportunity		Pivot (Panhandle)	\$1,975 per acre @ 4.00%						\$79.00	
Real Estate Taxes			\$1,975 per acre @ 1.00%						\$19.75	
Total Cost per Acre Including Overhead									\$425.08	
Cost per Bushel									\$4.47	
Cash Cost per Bushel									\$3.24	

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