

1983

EC83-872 Revised Estimated Crop and Livestock Production Costs

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D. Jose

ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA



1983

By

University of Nebraska – Lincoln
Agricultural Economics Extension Staff

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ESTIMATED CROP AND LIVESTOCK PRODUCTION COSTS

NEBRASKA - 1983

Edited By

H. Douglas Jose
Extension Farm Management Specialist

Using the Budgets

The crop and livestock budgets in this publication are intended for use by farmers, lenders, and farm advisors in formulating and evaluating production and financial plans for 1983. These budgets were prepared in the fall of 1982, using estimates of input costs which are most likely to occur in 1983. Due to many uncertainties, especially relating to energy costs, the actual costs which will be incurred by producers in 1983 may differ from these estimates.

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

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

The Authors

The budgets and the specialists who prepared them are:

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

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

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

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

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

Sheep: Lynn H. Lutgen, Extension Marketing Specialist.

Swine: Larry L. Bitney.

Beef Cows & Associated Budgets: Robert E. Perry.

Beef Feeding: H. Douglas Jose.

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

Crops Budgeting Procedures

Preparing and Modifying the Budgets

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

Benchmark Farms

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

Panhandle:

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

Southwest:

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

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

North:

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

Central:

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

Northeast:

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

East Central:

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

Southeast:

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

Cultural Practices and Yields

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

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

Machinery Costs

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

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

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

Labor and Interest Costs

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

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

Overhead and Management Charges

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

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

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

Land Charges

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

Using the Budget to Evaluate Lease Arrangements

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

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

Livestock Budgeting Procedures

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

Input costs used were expected to prevail for 1983. These costs, particularly feed and feeder livestock, change rapidly. To accommodate these fluctuation prices, these budgets are presented in enough detail so that the user may adjust individual cost items to fit his current situation. As in the case of the crop budgets, overhead and management charges are included so that the total production cost will reflect a charge for all inputs used in the production process.

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Prices Used for 1983 Crop and Livestock Budgets
(Estimated in September, 1982)
3

INPUTS

Fertilizer

N-Anhydrous Ammonia	\$.14	per lb.
N-Dry		.26	per lb.
N-Liquid		.27	per lb.
P ₂ O ₅		.31	per lb.
K ₂ O		.10	per lb.
18-46-0 Starter	265	275.00	per ton
10-34-0 Liquid	265	275.00	per ton
Zinc Sulphate	1.00	1.00	per lb.
SulPhoMag	135.	150.00	per ton
Lime	5.75	5.25	per ton + hauling

Insecticides (materials only based on 30 inch rows)

<u>Corn</u>	Corn Rootworms (larvae) ^{broodst application}	11.00	\$12.00	per acre
	Corn Borer	8.00	9.75	per acre
	Spider Mites	6.75	5.50	per acre
	Rootworm Adults	2.85	2.50	per acre
	Grasshopper	3.25	3.25	per acre
	Western Bean Cutworms	7.75	10.75	per acre
<u>Sorghum</u>	Chinch Bugs		9.50	per acre
	Green Bugs		2.50	per acre
<u>Soybeans</u>	Bean Leaf Beetles	2.00	4.00	per acre
	Grasshoppers	5.00	5.25	per acre
<u>Alfalfa</u>	Weevil	4.00	5.00	per acre
	Grasshoppers	3.25	4.00	per acre
	Aerial Application Charge	3.00	3.75	per acre

* Band application based on 30 inch rows.

Herbicides (for broadcast applications*)

			<u>Broadcast</u>	
Corn - Pre-emergence (except sandy soil area)	15.60	\$15.30	per acre	
Corn - Pre-emergence (sandy soils)	12.50	13.20	per acre	
Sorghum - Pre-emergence	12.65	12.40	per acre	
Soybeans	12.60	18.25	per acre	
Potatoes	14.50	14.20	per acre	
Edible Beans	12.30	12.05	per acre	

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

Seed

Corn - Single Cross	70.00	\$65.00	per 50 lb. bag
		(Appr. 80,000 kernels)	
- Three-way Cross	60	56.00	per 50 lb. bag
Sorghum	72	76.00	per cwt.
Alfalfa	2.75	2.50	per lb.
Wheat	4.00	3.75	per bushel
Soybeans	10.50	7.00	per bushel
Oats	1.85	1.75	per bushel
Dry Edible Beans - Pinto	44.00	25.00	per cwt.
- Northern	51.00	32.00	per cwt.

PRODUCTS

Crops*

	Average	Range**
Corn	\$2.70/bu ^{3.00}	2.75-3.25 2.50-2.80 ^{2.90}
Grain Sorghum	2.45/bu ^{2.70}	2.25-2.50 ^{2.90}
Wheat	3.60/bu ^{3.40}	3.00-4.00 ^{3.75}
Oats	1.60/bu ^{1.70}	1.40-1.80 ^{1.90}
Soybeans	5.45/bu ^{7.50}	5.25-5.75
Sugar Beets	35.00/ton ^{37.00}	6.50-8.00
Dry Edible Beans - Pinto	9.00/cwt ^{13.00/cwt}	
- Northern	11.00/cwt ^{13.00/cwt}	
Alfalfa Hay (baled)	40.00/ton ^{45.00}	
Prairie Hay (baled)	42.00/ton ^{47.00}	
Cane Hay	27.00/ton ^{30.00}	
Corn Silage (in silo)	18.00/ton ^{20.00}	
Millet	4.00/cwt ^{→ 4.00}	
Grazing - summer	17.00/cow-calf/month ^{17.00}	
- winter (crop residue)	.18/cow/day ^{.12}	

Livestock***

Cattle

400# Choice Steer Calves	7 (\$/cwt)	
Going into feeding program, fall, 198 ³	\$75.00	^{65.00}
When sold after weaning, fall 198 ⁴	67.00	^{70.00}
600# Choice Yearling Steers		
Going into feeding program, fall, 198 ³	70.00	^{60.00}
Coming out backgrounding programs in 198 ⁴	63.00	^{65.00}
1,100# Slaughter Steers	68.00	^{67.00}
Beef Cows - In Herd	5 650.00/head	
- Cull	42.00	✓

Hogs

220-240# Barrows & Gilts	52.00	
40# Feeder Pigs	4 55.00/head	
Bred Gilts	250.00	^{220.00}

Sheep

100-125# Slaughter Lambs	60.00	^{55.00}
Ewes	55.00/head	^{50.00}
Wool (including government payments)	1.00	✓

* Crop prices are projections of the average market price which Nebraska farmers will receive during the marketing year for the 198³ crop and do not include deficiency payments.

** This is the range of possible average prices--not the range of daily prices.

*** Livestock prices are projections of the average price which Nebraska farmers will receive for livestock during the calendar year 198³.

DESCRIPTION OF THE GRAVITY IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

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

<u>"Typical" Farm Acreage</u>	<u>Machinery Inventory</u>	<u>List Price</u>		
Acres of cropland	300	Tractor 130 hp	\$47,150	
Acres of dry edible beans	85	Tractor 80 hp	40,700	
Acres of sugar beets	85	Tandem disc	15'	7,150
Acres of corn	85	Spinner plow	5-16"	6,730
Acres of alfalfa	45	Sprayer	28'	1,250
		Roller packer	14'	5,270
		Planter (corn & beans)	6 row 30"	12,600
		Planter (beet)	6 row 22"	6,950
		Subsoiler	7 shank 22"	3,460
		Bean rod	8 row 22"	2,150
		Rotary hoe	15'	3,150
		Cultivator-ditcher	6 row 22"	3,800
		Bean cutter	4 row 22"	4,450
		*Combine with 16' pickup attachment and 4 row corn hd.		70,700
		*Defoliator	6 row 22"	14,335
		*Beet lifter	3 row 22"	32,035
		*Forage harvester	3 row 30"	22,250
		3 Trucks with beet box & side hoist (1 new, 1-8 years old, 1-12 years old)		24,500 11,030 4,400
		Pickup		10,600
		*14' swather with conditioner, pull type 14' pivot tongue		14,100

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

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE
SUGAR BEETS, GRAVITY IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
NEMATOCIDE APPLICATOR	CUSTOM						7.73
NEMATOCIDE		13.00	6.70				87.10
ANHYDROUS APPLICATOR	6.40			1.13	0.60	1.86	3.60
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		100.00	0.16				16.00
BROADCAST SPREADER	16.80			0.27	0.26	0.79	1.31
MACHINE RENTAL FEE							1.30
PHOS (LBS. P2O5)		50.00	0.26				13.00
MOLDBOARD PLOW	2.58			2.81	3.26	8.60	14.68
ROLLER OR PACKER	6.11			1.19	0.65	5.03	6.87
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BROADCAST		4.00	5.25				21.00
PLANTER (SEED ONLY)	4.41			1.01	6.95	15.36	23.32
SEED		2.50	13.00				32.50
THIN LABOR		1.00	32.00				32.00
WEED LABOR		1.00	18.00				18.00
WEED LABOR		1.00	15.00				15.00
WATERTAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.33	0.52	3.75	4.61
ROW CROP CULTIVATOR	3.88			1.15	2.13	5.10	8.37
ROW CROP CULTIVATOR	3.88			1.15	2.13	5.10	8.37
ROW CROP CULTIVATOR	3.88			1.15	2.13	5.10	8.37
ROW CROP CULTIVATOR	3.88			1.15	2.13	5.10	8.37
IRRIGATION, GRAVITY							
20.0 IN. APPLIED	240.00*			0.52	0.40	2.58	3.50
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	8.50				8.50
DEFOLIATOR	3.08			1.45	6.52	19.78	27.75
BEEF LIFTER	1.54			4.71	10.06	42.29	57.06
TRUCK ALLOWANCE	65.00*			9.80	11.35	76.39	97.54
SUBSOILER	6.58			1.10	4.13	7.88	13.11
TOTALS				28.94	53.26	205.25	554.37

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	256.60
FUEL AND LUBE	28.94
REPAIRS AND MAINTENANCE	53.26
CUSTOM HIRE AND MACHINE RENTAL	10.33
INTEREST ON OPERATING EXPENSE	32.59
(349.13 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	391.71

LABOR

DIRECT LABOR	54.84
(8.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	436.55

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	205.25
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	345.25
TOTAL COST, EXCEPT OVERHEAD AND MGT.	781.79

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	19.09
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	44.00
TOTAL OVERHEAD AND MANAGEMENT	63.09
TOTAL COST PER ACRE	844.38
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	38.40

ESTIMATED 1933 COSTS PER ACRE, NEBRASKA PANHANDLE
 DRY EDIBLE BEANS, GRAVITY IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	7.59			0.96	1.37	4.75	7.07
BROADCAST SPREADER	16.80			0.27	0.26	0.79	1.31
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		10.00	0.25				2.50
PHOS. (LBS. P2O5)		40.00	0.26				10.40
TANDEM DISC	7.59			0.96	1.37	4.75	7.07
MOLDBOARD PLOW	2.58			2.81	3.26	8.60	14.68
ROLLER OR PACKER	6.11			1.19	0.65	5.03	6.87
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE		3.00	4.90				14.70
PLANTER (FERT., HERB., ETC)	4.90			0.91	6.29	13.91	21.11
SEED		60.00	0.30				18.00
HAND LABOR		1.00	9.00				9.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.33	0.52	3.75	4.61
ROW CROP CULTIVATOR	5.29			0.84	1.49	3.63	5.96
ROW CROP CULTIVATOR	5.29			0.84	1.49	3.63	5.96
ROW CROP CULTIVATOR	5.29			0.84	1.49	3.63	5.96
IRRIGATION, GRAVITY							
10.0 IN. APPLIED	240.00*			0.52	0.40	2.19	3.11
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	8.50				8.50
BEANCUTTER	5.73			0.78	3.11	10.33	14.22
BEAN ROD	6.36			0.70	2.20	5.91	8.81
COMBINE, PICKUP ATT.	4.07			1.88	4.00	19.64	25.52
TRUCK ALLOWANCE	8.00*			0.87	1.01	4.85	6.73
TANDEM DISC	7.59			0.96	1.37	4.75	7.07
TOTALS				15.67	30.34	100.66	224.57

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.60
FUEL AND LUBE	15.67
REPAIRS AND MAINTENANCE	30.34
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	11.56
(123.91 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	135.47

LABOR

DIRECT LABOR	43.31
(6.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	178.79

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	100.66
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	240.66
TOTAL COST, EXCEPT OVERHEAD AND MGT.	419.45

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.77
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	31.77
TOTAL COST PER ACRE	451.22
TOTAL COST PER UNIT OF PRODUCTION	22.56
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE
CORN FOR GRAIN, GRAVITY IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINEPY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	7.59			0.96	1.37	4.75	7.07
ANHYDROUS APPLICATOR	6.40			1.14	0.60	1.86	3.60
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		160.00	0.16				25.60
MOLDBOARD PLOW	2.58			2.82	3.26	8.60	14.68
ROLLER OR PACKER	6.11			1.19	0.65	5.03	6.87
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BPDCST.		3.00	4.85				14.55
PLANTER (FERT., HERB., ETC)	4.90			0.91	6.29	13.91	21.11
SEED		0.36	65.00				23.40
10-34-0 W/ZN		100.00	0.16				16.00
INSECTICIDE		1.00	12.00				12.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.33	0.52	3.75	4.61
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
COMBINE,	2.70			2.84	5.07	21.73	29.64
TRUCK ALLOWANCE	30.00*			2.25	2.60	9.46	14.31
TOTALS				15.49	25.30	82.71	229.84

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	105.05
FUEL AND LUBE	15.49
REPAIRS AND MAINTANANCE	25.30
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE (147.14 X 14.00% FOR 8.0 MONTHS)	13.73
TOTAL CASH COSTS	160.87

LABOR

DIRECT LABOR	33.37
(5.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	194.24

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	82.71
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	222.71
TOTAL COST, EXCEPT OVERHEAD AND MGT.	416.94

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.04
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.04
TOTAL COST PER ACRE	438.99
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.14

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE
CORN SILAGE, GRAVITY IRRIGATED

A5

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	7.59			0.96	1.37	4.75	7.07
ANHYDROUS APPLICATOR	6.40			1.14	0.60	1.86	3.60
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		160.00	0.16				25.60
MOLDBOARD PLOW	2.58			2.82	3.26	8.60	14.68
ROLLER OR PACKER	6.11			1.19	0.65	5.03	6.87
SPRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BIFDCST.		3.00	4.85				14.55
PLANTER (FEET., HERB., ETC)	4.90			0.91	6.29	13.91	21.11
SEED		0.36	65.00				23.40
10-34-0 W/ZN		100.00	0.16				16.00
INSECTICIDE		1.00	12.00				12.00
WATER TAX		1.00	13.50				13.50
ROTARY HOE	13.44			0.33	0.52	3.75	4.61
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
ROW CROP CULTIVATOR	5.29			0.85	1.49	3.63	5.97
IRRIGATION, GRAVITY							
18.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
FORAGE CHOPPER	2.07			3.51	5.87	19.10	28.48
TRUCK & PACK	*****			5.06	5.86	16.66	27.58
TOTALS				18.97	29.37	87.27	241.96

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	105.05
FUEL AND LUBE	18.97
REPAIRS AND MAINTANANCE	29.37
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE (154.68 X 14.00% FOR 8.0 MONTHS)	14.44
TOTAL CASH COSTS	169.12

LABOR

DIRECT LABOR	44.01
(6.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	213.13

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	87.27
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	227.27
TOTAL COST, EXCEPT OVERHEAD AND MGT.	440.40

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.46
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	20.46
TOTAL COST PER ACRE	460.86
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	23.04

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE
ESTABLISH ALFALFA WITH OATS, GRAVITY IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	2.58			2.82	3.26	8.60	14.68
BROADCAST SPREADER	16.80			0.27	0.26	0.79	1.31
MACHINE RENTAL FEE PHOS. (LBS. P205)		50.00	0.26				13.00
ROLLER OF PACKER	6.11			1.19	0.65	5.03	6.87
ROLLER OF PACKER	6.11			1.19	0.65	5.03	6.87
GRAIN DRILL	4.70			0.95	0.92	2.83	4.70
MACHINE RENTAL FEE ALFALFA SEED		10.00	2.50				25.00
OATS SEED		0.50	1.75				0.87
WINDROWER	7.00			1.04	1.96	6.43	9.43
FORAGE CHOPPER	2.07			3.51	5.87	19.10	28.48
WINDROWER	7.00			1.04	1.96	6.43	9.43
BALEP, REGULAR	CUSTOM						16.63
HAUL & STACK		1.00	13.80				13.80
WATER TAX		1.00	13.50				13.50
IRRIGATION, GRAVITY 25.0 IN. APPLIED	120.00*			0.52	0.40	2.19	3.11
HAUL OATS HAYLAGE	60.00*			2.51	1.94	6.88	11.33
TOTALS				15.02	17.88	63.32	183.97

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	66.17
FUEL AND LUBE	15.02
REPAIRS AND MAINTANANCE	17.88
CUSTOM HIPE AND MACHINE RENTAL	21.57
INTEREST ON OPERATING EXPENSE (120.65 X 14.00% FOR 8.0 MONTHS)	11.26
TOTAL CASH COSTS	131.91

LABOR

DIRECT LABOR	31.39
(4.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	163.29

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	63.32
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	203.32
TOTAL COST, EXCEPT OVERHEAD AND MGT.	366.62

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.60
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	13.60
TOTAL COST PER ACRE	380.21
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	108.63

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE
ALFALFA HAY, GRAVITY IRRIGATED

A7

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	16.80			0.43	0.23	0.71	1.37
MACHINE RENTAL FEE							1.30
PHOS. (LBS. P205)		50.00	0.26				13.00
WINDROWER	7.00			0.64	2.03	6.63	9.30
BALE, REGULAR	CUSTOM						23.28
HAUL & STACK		1.00	18.33				18.33
WINDROWER	7.00			0.64	2.03	6.63	9.30
BALE, REGULAR	CUSTOM						18.28
HAUL & STACK		1.00	14.73				14.73
WINDROWER	7.00			0.64	2.03	6.63	9.30
BALE, REGULAR	CUSTOM						13.91
HAUL & STACK		1.00	11.12				11.12
WATER TAX		1.00	13.50				13.50
IRRIGATION, GRAVITY							
25.0 IN. APPLIED	150.00*			0.52	0.40	2.19	3.11
TOTALS				2.87	6.71	22.30	159.82

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	70.68
FUEL AND LUBE	2.87
REPAIRS AND MAINTANANCE	6.71
CUSTOM HIRE AND MACHINE RENTAL	56.77
INTEREST ON OPERATING EXPENSE (137.03 X 14.00% FOR 8.0 MONTHS)	12.79
TOTAL CASH COSTS	149.81

LABOR

DIRECT LABOR	19.72
(3.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	169.54

ESTABLISHMENT CHARGE/YEAR

36.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	22.80
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2000.00 VALUE/A X 6.00% X 1.0)	120.00
TOTAL FIXED COSTS	162.80
TOTAL COST, EXCEPT OVERHEAD AND MGT.	369.13

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.49
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	11.00
TOTAL OVERHEAD AND MANAGEMENT	18.49
TOTAL COST PER ACRE	387.62
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	70.48

DESCRIPTION OF THE PUMP IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

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

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

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

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>		<u>List Price</u>
Cropland		150 hp tractor		\$58,140
Dryland acres	350	100 hp tractor		40,700
Irrigated acres	520	75 hp tractor		32,770
		110 hp diesel combine 20' grain head, pickup, and 6 row 30" corn head		94,540
Acres of fallow	175	Tandem disc	19'	12,600
Acres of dryland wheat		Chisel		4,890
	175	Moldboard plow	6-18"	8,900
Acres of sugar beets	130	Potato Planter		15,700
		Potato Digger		9,500
Acres of corn	260	Roller packer	16'	6,630
Acres of beans	130	Sprayer	28'	1,250
		Planter - beet	6-30"	6,520
		Planter-bean, corn	6-30"	13,575
		Subsoiler	9 shank 22"	4,330
		Rotary hoe	6 row 30"	3,150
		Cultivator	6 row 30"	4,350
		Defoliator	6 row 30"	21,500
		Beet lifter	3 row 30"	33,120
		2 Trucks with beet boxes--tag axles or double axle		32,200
				21,500
		Drill	32'	15,200
		Rodweeder	36'	6,520
		Field cultivator	24'	4,890
		Bean cutter	8 row 30"	5,320
		Bean windrower	8 row 30"	9,230
		Bean rod	6 row 30"	2,150

ESTIMATED 1938 COSTS PER ACRE, NEBRASKA PANHANDLE
SUGAR BEETS, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.87	0.82	2.82	4.51
ANHYDROUS APPLICATOR	12.70			0.66	0.24	0.74	1.64
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		100.00	0.16				16.00
BROADCAST SPREADER	15.00			0.41	0.18	0.55	1.13
MACHINE RENTAL FEE							1.30
PHOS. (LBS. P2O5)		50.00	0.26				13.00
MOLDBOARD PLOW	3.47			2.42	2.01	5.26	9.69
ROLLER OR PACKER	6.98			0.88	0.39	2.44	3.71
POLLER OR PACKER	6.98			0.88	0.39	2.44	3.71
SPRAYER	IN TANDEM			0.0	0.03	0.34	0.38
HERBICIDE, BROADCAST.		4.00	5.25				21.00
PLANTER (SEED ONLY)	5.01			1.02	4.10	8.94	14.06
SEED		2.50	13.00				32.50
THIN LABOR		1.00	32.00				32.00
WEED LABOR		1.00	18.00				18.00
WEED LABOR		1.00	15.00				15.00
ROTARY HOE	13.44			0.31	0.34	1.97	2.62
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
IRRIGATION, CENTER PIVOT							
20.0 IN. APPLIED	30.00*			38.03	13.97	63.36	115.36
AERIAL SPRAY	CUSTOM						0.0
POWDERY MILDEW		1.00	8.50				8.50
DEFOLIATOR	4.20			1.00	4.93	14.94	20.86
BEET LIFTER	2.10			3.99	8.74	37.84	50.57
TRUCK ALLOWANCE	80.00*			7.93	9.19	48.11	65.23
SUBSOILER	8.48			0.99	1.81	3.59	6.39
TOTALS				61.77	50.16	201.04	471.57

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	156.00
FUEL AND LUBE	61.77
REPAIRS AND MAINTANANCE	50.16
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE (270.53 X 14.00% FOR 8.0 MONTHS)	25.25
TOTAL CASH COSTS	295.77

LABOR

DIRECT LABOR	28.36
(4.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	324.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	201.04
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	247.94
TOTAL COST, EXCEPT OVERHEAD AND MGT.	572.03

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	14.79
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	36.00
TOTAL OVERHEAD AND MANAGEMENT	50.79
TOTAL COST PER ACRE	622.37
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	34.60

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE
 DRY EDIBLE BEANS, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

A10

TOTAL CROPLAND ACRES 370.0 EXPECTED YIELD PER ACRE 20.0
 ACRES THIS CROP BUDGET 130.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.87	0.82	2.82	4.51
BROADCAST SPREADER	15.00			0.41	0.18	0.55	1.13
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		10.00	0.25				2.50
PHOS. (LBS. P205)		40.00	0.26				10.40
MOLDBOARD PLOW	3.47			2.42	2.01	5.26	9.69
ROLLER OR PACKER	6.98			0.88	0.39	2.44	3.71
ROLLER OR PACKER	6.98			0.88	0.39	2.44	3.71
SPRAYER				0.0	0.03	0.34	0.38
IN TANDEM							
HERBICIDE, BROADCAST		3.00	4.90				14.70
PLANTER (FERT., HERB., ETC)	6.01			1.02	2.98	6.62	10.63
SEED		60.00	0.30				18.00
HAND LABOR		1.00	9.00				9.00
ROTARY HOE	13.44			0.31	0.34	1.97	2.62
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			19.02	5.83	63.36	88.21
AERIAL SPRAY	CUSTOM						0.0
BEAN BEETLE		1.00	8.50				8.50
BEANCUTTER	5.73			1.07	2.30	7.69	11.07
BEAN POD	6.36			0.66	1.52	4.11	6.29
COMBINE, PICKUP ATT.	3.82			1.67	3.44	16.92	22.02
TRUCK ALLOWANCE	10.00*			0.60	0.70	2.85	4.15
TANDEM DISC	9.62			0.87	0.82	2.82	4.51
TOTALS				33.06	24.76	127.90	250.13

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	63.10
FUEL AND LUBE	33.06
REPAIRS AND MAINTANANCE	24.76
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	11.41
(122.23 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	133.63

LABOR

DIRECT LABOR	18.15
(2.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	151.79

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	127.90
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	174.80
TOTAL COST, EXCEPT OVERHEAD AND MGT.	326.59

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.63
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	25.00
TOTAL OVERHEAD AND MANAGEMENT	31.68
TOTAL COST PER ACRE	358.27
TOTAL COST PER UNIT OF PRODUCTION	17.91
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1933 COSTS PER ACRE, NEBRASKA PANHANDLE
 POTATOES, CENTER-PIVOT IRRIGATED, ELECTRIC, 35 PSI

TOTAL CROPLAND ACRES 370.0 EXPECTED YIELD PER ACRE 265.0
 ACRES THIS CROP BUDGET 130.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.87	0.32	2.82	4.51
BROADCAST SPREADER	13.60			0.45	0.20	0.60	1.25
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		150.00	0.25				37.50
PHOS. (LBS. P205)		135.00	0.26				35.10
MOLDBOARD PLOW	3.47			2.42	2.01	5.26	9.69
ROLLER OR PACKER	6.93			0.88	0.39	2.44	3.71
POTATO PLANTER	1.80			2.33	4.39	23.95	30.66
CERT. SEED		25.00	8.50				212.50
CUT & TREAT		1.00	12.50				12.50
ADD'TL LABOR		1.00	12.50				12.50
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
AERIAL SPRAY	CUSTOM						3.60
HERBICIDE		1.00	13.60				13.60
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
ROW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	150.00*			34.23	6.26	0.0	40.49
SPRAYER	CUSTOM						0.0
3X BLIGHT SPRAY		3.00	9.30				27.90
2X VINE KILLER		2.00	11.55				23.10
WINDROWER	1.90			3.24	2.56	8.20	13.99
POTATO DIGGER	1.70			4.93	7.72	16.59	29.24
CHISEL	6.20			1.35	2.13	4.33	7.81
TRUCK ALLOWANCE	*****			11.74	13.60	20.42	45.76
TOTALS				64.81	43.09	92.31	579.81

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	374.70
FUEL AND LUBE	64.81
REPAIRS AND MAINTANANCE	43.09
CUSTOM HIRE AND MACHINE RENTAL	4.90
INTEREST ON OPERATING EXPENSE (487.50 X 14.00% FOR 8.0 MONTHS)	45.50
TOTAL CASH COSTS	533.00

LABOR

DIRECT LABOR	52.85
(8.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	585.84

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	92.31
CASH RENT (\$ 150.00 X 1.0)	150.00
TOTAL FIXED COSTS	242.31
TOTAL COST, EXCEPT OVERHEAD AND MGT.	828.16

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	26.65
MANAGEMENT CHARGE (\$ 0.25 X ESTIMATED YIELD)	66.25
TOTAL OVERHEAD AND MANAGEMENT	92.90
TOTAL COST PER ACRE	921.06
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.48

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE A12
 CORN FOR GRAIN, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

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

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
LAND DISC	9.62			0.87	0.82	2.82	4.51
HYDRAULIC APPLICATOR	11.50			0.73	0.27	0.82	1.82
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		150.00	0.16				24.00
WALDOBOARD PLOW	3.47			2.42	2.01	5.26	9.69
ROLLER OR PACKER	6.98			0.88	0.39	2.44	3.71
PRAYER	IN TANDEM			0.0	0.05	0.54	0.59
HERBICIDE, BROADCAST		3.00	4.85				14.55
LANE P (FERT., HERB., ETC)	4.90			1.26	3.08	6.93	11.27
SEED		0.31	65.00				20.15
INSECTICIDE		1.00	12.00				12.00
10-34-0 W/ZN		100.00	0.16				16.00
ROTARY HOE	13.44			0.31	0.34	1.97	2.62
LOW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
LOW CROP CULTIVATOR	5.29			0.79	1.01	2.57	4.37
IRRIGATION, CENTER PIVOT							
18.0 IN. APPLIED	30.00*			34.23	12.57	63.36	110.16
COMBINE, CORN HEAD	6.50			0.93	5.54	23.01	29.53
TRUCK ALLOWANCE	20.00*			3.25	3.76	5.64	12.65
TOTALS				46.51	30.83	117.93	283.27

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	86.70
FUEL AND LUBE	46.51
REPAIRS AND MAINTENANCE	30.83
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE	15.43
(165.34 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	180.77

LABOR

DIRECT LABOR	14.96
(2.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	195.73

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	117.93
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	164.83
TOTAL COST, EXCEPT OVERHEAD AND MGT.	360.56

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.04
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	21.04
TOTAL COST PER ACRE	381.60
TOTAL COST PER UNIT OF PRODUCTION	3.18
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1933 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

A13

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
MOLDBOARD PLOW	3.47			2.42	2.01	5.26	9.69
TANDEM DISC	9.62			0.87	0.82	2.82	4.51
ANHYDROUS APPLICATOR	11.50			0.73	0.27	0.82	1.82
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		90.00	0.16				14.40
BROADCAST SPREADER	12.70			0.48	0.21	0.65	1.34
MACHINE RENTAL FEE							1.30
PHOS. (LBS. P205)		40.00	0.26				10.40
SPRING TOOTH HARROW	13.53			0.45	0.24	3.58	4.27
SPRING TOOTH HARROW	13.53			0.45	0.24	3.58	4.27
GRAIN DRILL	8.44			0.50	2.24	8.74	11.48
CERT. SEED		2.00	4.75				9.50
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	20.00*			19.02	6.98	63.36	89.36
COMBINE, GRAIN HEAD	10.30			0.62	3.40	16.88	20.90
TRUCK ALLOWANCE	8.00*			1.16	1.34	7.69	10.19
TOTALS				26.71	17.73	113.39	194.72

- MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	34.30
FUEL AND LUBE	26.71
REPAIRS AND MAINTANANCE	17.73
CUSTOM HIRE AND MACHINE RENTAL	2.60
INTEREST ON OPERATING EXPENSE	7.59
(31.33 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	38.93

LABOR

DIRECT LABOR	9.16
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	98.09

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	113.39
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	160.29
TOTAL COST, EXCEPT OVERHEAD AND MGT.	258.37

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.45
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	16.45
TOTAL COST PER ACRE	274.82
TOTAL COST PER UNIT OF PRODUCTION	3.44
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1933 COSTS PER ACRE, NEBRASKA PANHANDLE
ALFALFA HAY, CENTER PIVOT IRRIGATED, ELECTRIC, 35 PSI

A14

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

AL TS	OPERATION	ACRES /HOUR	PURCHASED		MACHINERY COSTS			TOTAL COSTS
			AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
	ROADCAST SPREADER	12.70			0.48	0.21	0.65	1.34
69	MACHINE RENTAL FEE							1.30
51	PHOS. (LBS. P205)		60.00	0.26				15.60
82	WINDROWER	7.00			0.88	1.60	5.27	7.75
30	BALER, REGULAR	3.92			1.57	1.41	5.39	8.37
40	WIRE		1.00	4.53				4.53
34	HAUL & STACK		1.00	18.33				18.33
30	WINDROWER	7.00			0.88	1.60	5.27	7.75
40	BALER, REGULAR	3.92			1.57	1.41	5.39	8.37
27	WIRE		1.00	3.61				3.61
27	HAUL & STACK		1.00	14.73				14.73
48	WINDROWER	7.00			0.88	1.60	5.27	7.75
50	BALER, REGULAR	3.92			1.57	1.41	5.39	8.37
	WIRE		1.00	2.68				2.68
36	HAUL & STACK		1.00	11.12				11.12
90	IRRIGATION, CENTER PIVOT							
19	25.0 IN. APPLIED	40.00*			47.54	17.46	63.36	128.36
72	TOTALS				55.37	26.70	95.98	249.95

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	70.60
FUEL AND LUBE	55.37
REPAIRS AND MAINTANANCE	26.70
CUSTOM HIRE AND MACHINE RENTAL	1.30
INTEREST ON OPERATING EXPENSE (153.97 X 14.00% FOR 8.0 MONTHS)	14.37
TOTAL CASH COSTS	168.34

LABOR

DIRECT LABOR	12.80
(1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	181.14

ESTABLISHMENT CHARGE/YEAR

36.80

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	95.98
REAL ESTATE TAXES	6.70
INTEREST ON LAND (\$ 670.00 VALUE/A X 6.00% X 1.0)	40.20
TOTAL FIXED COSTS	142.88
TOTAL COST, EXCEPT OVERHEAD AND MGT.	360.82

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.42
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	11.00
TOTAL OVERHEAD AND MANAGEMENT	19.42
TOTAL COST PER ACRE	380.24
TOTAL COST PER UNIT OF PRODUCTION	69.13

DESCRIPTION OF THE NON-IRRIGATED BENCHMARK FARM, NEBRASKA PANHANDLE

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

<u>"Typical" Farm Acreage</u>		<u>Machinery Inventory</u>	<u>List Price</u>
Acres of cropland	1600	180 hp 4 wd tractor	\$77,370
Acres of wheat	800	130 hp 2 wd tractor	47,150
Acres of fallow	800	Combine 20' with grain & pickup heads	89,450
Acres of millet	150	Plow - 12 bottom 18"	22,800
Acres of sunflowers	75	Oneway 18'	4,350
		Chisel 21'	11,400
		Rodweeder 36'	7,600
		Drill 24'	13,030
		Spring tooth harrow 31'	11,190
		Field cultivator with harrow 34.5'	12,500
		Truck 350 bushel capacity	24,500
		Pickup	10,250
		Tandem disc 27½'	15,710

ESTIMATED 1933 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, STUBBLE MULCH FALLOW

A16

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	MACHINERY COSTS FIXED	TOTAL COSTS
ONE-WAY DISC	11.50			0.87	0.33	2.69	4.39
CHISEL	11.30			0.89	1.24	2.97	5.09
CHISEL	11.30			0.89	1.24	2.97	5.09
ANHYDROUS APPLICATOR	11.50			0.63	0.41	1.27	2.31
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.16				6.40
BROADCAST SPREADER	16.00			0.45	0.29	0.91	1.65
MACHINE RENTAL FEE							1.30
PHOS. (LBS. P205)		30.00	0.26				7.80
ROD WEEDER	18.80			0.54	0.66	1.86	3.06
ROD WEEDER	18.80			0.54	0.66	1.86	3.06
GRAIN DRILL	9.20			0.79	1.12	4.04	5.95
SEED		0.75	3.75				2.81
COMBINE,	9.30			0.89	3.35	16.66	20.90
TRUCK	CUSTOM						4.40
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				6.67	9.93	35.66	76.22

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.01
FUEL AND LUBE	6.67
REPAIRS AND MAINTANANCE	9.93
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	3.79
(40.62 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	44.41

LABOR

DIRECT LABOR	5.52
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.93

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	35.66
REAL ESTATE TAXES	11.20
INTEREST ON LAND (\$ 560.00 VALUE/A X 6.00% X 2.0)	57.20
TOTAL FIXED COSTS	114.06
TOTAL COST, EXCEPT OVERHEAD AND MGT.	163.99

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.22
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.10
TOTAL OVERHEAD AND MANAGEMENT	7.32
TOTAL COST PER ACRE	171.31
TOTAL COST PER UNIT OF PRODUCTION	5.04
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1933 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT, BLACK FALLOW

A17

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	10.20			0.99	2.59	6.41	9.99
TANDEM DISC	16.50			0.61	1.23	4.27	6.11
FIELD CULTIVATOR	20.70			0.49	0.81	2.20	3.49
ANHYDROUS APPLICATOR	11.50			0.63	0.41	1.27	2.31
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.16				6.40
BROADCAST SPREADER	16.00			0.45	0.29	0.91	1.66
MACHINE RENTAL FEE							1.30
PHOS (LBS. P205)		30.00	0.26				7.80
FIELD CULTIVATOR	20.70			0.49	0.81	2.20	3.49
ROD WEEDER	18.80			0.54	0.66	1.86	3.05
ROD WEEDER	18.80			0.54	0.66	1.86	3.05
GRAIN DRILL	9.20			0.79	1.12	4.04	5.95
SEED		0.75	3.75				2.81
COMBINE,	9.30			0.89	3.35	16.66	20.91
TRUCK	CUSTOM						4.41
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				6.50	12.05	42.12	84.78

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	17.01
FUEL AND LUBE	6.59
REPAIRS AND MAINTANANCE	12.05
CUSTOM HIRE AND MACHINE RENTAL	7.01
INTEREST ON OPERATING EXPENSE	3.98
(42.66 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	46.64

LABOR

DIRECT LABOR	5.46
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	52.11

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	42.12
REAL ESTATE TAXES	11.20
INTEREST ON LAND (\$ 560.00 VALUE/A X 6.00% X 2.0)	67.20
TOTAL FIXED COSTS	120.52
TOTAL COST, EXCEPT OVERHEAD AND MGT.	172.63

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.33
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.10
TOTAL OVERHEAD AND MANAGEMENT	7.43
TOTAL COST PER ACRE	180.06
TOTAL COST PER UNIT OF PRODUCTION	5.30
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1933 COSTS PER ACRE, NEBRASKA PANHANDLE
WINTER WHEAT - CHEMICAL AND TILLAGE COMBINATION

TOTAL CROPLAND ACRES 1500.0 EXPECTED YIELD PER ACRE 34.0
ACRES THIS CROP BUDGET 200.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COST
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
NOBLE BLADE	9.30			1.08	0.99	3.40	5.47
BROADCAST SPREADER	16.00			0.45	0.29	0.91	1.65
MACHINE RENTAL FEE 46-46-0 (LBS.)		70.00	0.20				14.00
CHISEL	11.30			0.89	1.24	2.97	5.10
GRAIN DRILL	9.20			0.79	1.12	4.04	5.95
SEED		0.75	3.75				2.50
SPRAYER	CUSTOM						2.50
RESIDUAL		1.00	2.50				2.50
CONTACT CHEM.		1.00	12.35				12.35
X_77 SURFACTANT		1.00	0.40				0.40
COMBINE, GRAIN HEAD	CUSTOM						14.00
TRUCK	CUSTOM						4.00
AUGER	6.00*			0.18	0.14	0.43	0.75
TOTALS				3.40	3.78	11.75	74.93

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	32.06
FUEL AND LUBE	3.40
REPAIRS AND MAINTANANCE	3.78
CUSTOM HIRE AND MACHINE RENTAL	23.32
INTEREST ON OPERATING EXPENSE (62.55 X 14.00% FOR 8.0 MONTHS)	5.84
TOTAL CASH COSTS	68.39

LABOR

DIRECT LABOR	3.08
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	71.48

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	11.75
REAL ESTATE TAXES	11.20
INTEREST ON LAND (\$ 560.00 VALUE/A X 6.00% X 2.0)	67.20
TOTAL FIXED COSTS	90.15
TOTAL COST, EXCEPT OVERHEAD AND MGT.	161.62

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.42
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.10
TOTAL OVERHEAD AND MANAGEMENT	8.52
TOTAL COST PER ACRE	170.14
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.00

ESTIMATED 1983 COSTS PER ACRE, NEBRASKA PANHANDLE
MILLET

A19

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	10.20			0.99	2.59	6.41	9.99
SPRING TOOTH HARROW	17.50			0.57	0.41	2.27	3.26
BROADCAST SPREADER	16.00			0.45	0.29	0.91	1.66
MACHINE RENTAL FEE							1.30
NITROGEN (LBS. N)		40.00	0.25				10.00
SPRING TOOTH HARROW	17.50			0.57	0.41	2.27	3.26
GRAIN DRILL	9.20			0.79	1.12	4.04	5.95
CERT. SEED		15.00	0.08				1.20
COMBINE,	6.10			1.36	3.33	16.68	21.42
SELF-PROPELLED WINDROWER	CUSTOM						8.34
TRUCK ALLOWANCE	8.00*			1.20	1.39	6.88	9.47
TOTALS				5.94	9.59	39.47	75.84

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	11.20
FUEL AND LUBE	5.94
REPAIRS AND MAINTANANCE	9.59
CUSTOM HIRE AND MACHINE RENTAL	9.64
INTEREST ON OPERATING EXPENSE	3.39
(36.37 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	39.77

LABOR

DIRECT LABOR	4.49
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	44.26

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	39.47
REAL ESTATE TAXES	5.60
INTEREST ON LAND (\$ 560.00 VALUE/A X 6.00% X 1.0)	33.60
TOTAL FIXED COSTS	78.67
TOTAL COST, EXCEPT OVERHEAD AND MGT.	122.93

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.99
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	2.62
TOTAL OVERHEAD AND MANAGEMENT	4.61
TOTAL COST PER ACRE	127.55
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	7.29

DESCRIPTION OF THE BASIS
FOR CROP BUDGETS IN SOUTHWEST NEBRASKA

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

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

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

		<u>Machinery List</u>	<u>1983 Cost</u>
		Power Equipment:	
		78 hp tractor	\$30,950
"Typical" Acres of Irrigated Crops:		125 hp tractor	44,500
		110 hp diesel combine	65,000
Corn, grain	260	18' platform	7,600
Corn, silage	60	6 row 30" cornhead	14,750
Grain sorghum	80	3/4 ton pickup	9,250
Sugar beets	215	14' self-propelled swather	23,300
Dry beans	110	with hydrostat	
Alfalfa	60		
		Other Machinery:	
"Typical" acres of Dryland Crops:		18' one-way	\$ 8,320
		14' flail stalk-shredder	5,900
Wheat	475	21' heavy duty tandem disk	12,500
Fallow	475	6-row 30" corn planter	13,000
Grain Sorghum	120	6-row 30" cultivator	3,900
Alfalfa	50	12-row sprayer with 500 gal.	3,124
Sorghum silage or hay	120	tank	
		8" auger, 54' long	2,200
		10" drill-16'	7,700
		giant round baler	9,700
		19' chisel	5,500

ESTIMATED 1983 COSTS PER ACRE. SOUTHWEST NEBR.
CORN FOR GRAIN. GRAVITY IRRIGATION. ELECTRICITY. 225 FT. HD.

TOTAL CROPLAND ACRES	1480.0	EXPECTED YIELD PER ACRE	135.0
ACRES THIS CROP BUDGET	160.0	ANIMAL UNITS OF GRAZING	2 0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
STALK SHREDDER	7.21			0.60	0.80	2.77	4.17
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
ANHYDROUS APPLICATOR	4.91			1.46	0.96	3.58	5.99
NH ₃ NITROGEN		140.00	0.15				21.00
PLANTER (FERT. HERB. ETC)	4.90			0.89	2.35	5.36	8.60
SEED		0.33	65.00				21.45
LIQUID 10 34 0		0.05	275.00				13.75
ZINC SULPHATE		4.00	1.00				4.00
HERBICIDE		1.00	7.65				7.65
ROOTWORM		1.00	12.00				12.00
ROW CROP CULTIVATOR	5.29			0.82	0.80	1.97	3.60
ROW CROP CULTIVATOR	5.29			0.82	0.80	1.97	3.60
IRRIGATION GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			40.84	3.99	88.12	132.95
COMBINE. 110HP	3.44			3.34	4.12	17.43	24.89
TRUCK				5.40	1.08	4.32	10.80
AUGER	4.00*			0.73	0.25	0.35	1.33
DRYER	CUSTOM						13.50
TOTALS				56.26	16.57	130.86	297.04

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	79.85
FUEL AND LUBE	56.26
REPAIRS AND MAINTANANCE	16.57
CUSTOM HIRE AND MACHINE RENTAL	13.50
INTEREST ON OPERATING EXPENSE	11.63
(166.18 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	177.81

LABOR

DIRECT LABOR	19.60
(3.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	197.41

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	130.86
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	180.86
TOTAL COST. EXCEPT OVERHEAD AND MGT.	378.28

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.89
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	22.39
TOTAL COST PER ACRE	400.67
TOTAL COST PER UNIT OF PRODUCT ON	2.91
BASED ON EST MATED YIELD	

ESTIMATED 1983 COSTS PER ACRE. SOUTHWEST NEBR.
CORN SILAGE. GRAVITY IRRIGATED. ELECTRICITY. 225 FT. HEAD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.60	0.80	2.77	4.17
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
ANHYDROUS APPLICATOR	6.87			1.04	0.83	3.18	5.05
NH ₃ NITROGEN		140.00	0.15				21.00
PLANTER (FERT. HERB. ETC)	4.90			0.89	2.35	5.36	8.60
SEED		0.33	65.00				21.45
LIQUID 10 34 0		0.05	275.00				13.75
ZINC SUL.		4.00	1.00				4.00
HERBICIDE		1.00	7.65				7.65
ROOTWORM		1.00	12.00				12.00
ROW CROP CULTIVATOR	5.29			0.82	0.80	1.97	3.60
ROW CROP CULTIVATOR	5.29			0.82	0.80	1.97	3.60
IRRIGATION GATED PIPE SYSTEM							
15.0 IN. APPLIED	90.00*			40.84	3.99	88.12	132.95
FORAGE CHOPPER	2.07			3.45	7.96	26.24	37.65
TRUCK				15.00	3.00	12.00	30.00
PACK SILAGE	20.00*			2.00	1.25	3.25	6.50
TOTALS				66.82	23.20	149.85	319.73

* MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	79.85
FUEL AND LUBE	66.82
REPAIRS AND MAINTANANCE	23.20
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	11.89
(169.87 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	181.77

LABOR

DIRECT LABOR	22.25
(3.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	204.01

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	149.85
REAL ESTATE TAXES	8.00
INTEREST ON LAND (\$ 700.00 VALUE/A X 6.00% X 1.0)	42.00
TOTAL FIXED COSTS	199.85
TOTAL COST. EXCEPT OVERHEAD AND MGT.	403.86

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.09
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	23.09
TOTAL COST PER ACRE	426.95
TOTAL COST PER UNIT OF PRODUCTION	21.35

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
CORN FOR GRAIN. DITCH IRRIGATED. PLATTE VALLEY

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT	FIXED	
STALK SHREDDER	7.21			0.99	0.90	3.17	5.06
ANHYDROUS APPLICATOR	6.87			1.04	0.97	3.78	5.79
NH3 NITROGEN		200.00	0.15				30.00
ONE-WAY DISC	8.53			0.84	1.08	3.81	5.73
BROADCAST SPREADER	8.42			0.52	0.29	0.88	1.68
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.04	150.00				6.00
CHISEL	6.17			1.16	1.03	2.26	4.45
FIELD CULTIVATOR	7.53			0.95	0.98	2.62	4.55
PLANTER (FERT. HERB. ETC)	4.90			0.89	2.86	6.42	10.17
SEED		0.33	65.00				21.45
10 34 0		0.05	275.00				13.75
HERBICIDE		1.00	7.65				7.65
ZINC		4.00	1.00				4.00
ROOTWORM		1.00	12.00				12.00
ROTARY HOE	13.44			0.32	0.26	1.64	2.22
ROW CROP CULTIVATOR	5.29			0.82	0.75	1.89	3.46
ROW CROP CULTIVATOR	5.29			0.82	0.75	1.89	3.46
ROW CROP CULTIVATOR	5.29			0.82	0.75	1.89	3.46
COMBINE. 110HP	3.44			2.97	3.74	16.99	23.69
TRUCK	CUSTOM						8.40
IRRIGATION DITCH							
16.0 IN APPLIED	90.00*			7.50	5.00	12.50	25.00
AUGER	4.00*			0.75	0.26	0.35	1.36
DRYER	CUSTOM						14.00
TOTALS				20.40	19.61	60.08	219.85

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	94.85
FUEL AND LUBE	20.40
REPAIRS AND MAINTANANCE	19.61
CUSTOM HIRE AND MACHINE RENTAL	24.90
INTEREST ON OPERATING EXPENSE (159.76 X 14.00% FOR 6.0 MONTHS)	11.18
TOTAL CASH COSTS	170.95

LABOR

DIRECT LABOR	23.22
(3.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	194.17

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	60.08
REAL ESTATE TAXES	20.00
INTEREST ON LAND (\$2200.00 VALUE/A X 6.00% X 1.0)	132.00
TOTAL FIXED COSTS	212.08
TOTAL COST. EXCEPT OVERHEAD AND MGT.	406.25

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.55
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.55
TOTAL COST PER ACRE	428.80
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.06

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR
CORN FOR GRAIN. CENTER PIVOT IRRIGATED. DIESEL. 325 HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.21			0.60	0.80	2.77	4.17
BROADCAST SPREADER	8.42			0.52	0.29	0.88	1.68
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	150.00				7.50
DRY NITROGEN		60.00	0.27				16.20
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
BROADCAST SPREADER	8.42			0.52	0.29	0.88	1.68
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	15.30				15.30
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
ANHYDROUS APPLICATOR	4.91			1.46	0.96	3.58	5.99
NH3 NITROGEN		100.00	0.15				15.00
PLANTER (FERT. HERB. ETC)	4.90			0.89	2.35	5.36	8.60
SEED		0.33	65.00				21.45
LIQUID 10 34 0		0.05	275.00				13.75
ZINC SUL.		4.00	1.00				4.00
IRRIGATION CENTER PIVOT							
15.0 IN. APPLIED	30.00*			59.06	13.59	80.02	152.67
COMBINE. 110HP	3.44			3.34	4.12	17.43	24.89
TRUCK				5.40	1.08	4.32	10.80
AUGER	4.00*			0.72	0.25	0.35	1.32
DRYER	CUSTOM						13.50
TOTALS				73.85	25.14	120.58	331.27

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	93.20
FUEL AND LUBE	73.85
REPAIRS AND MAINTANANCE	25.14
CUSTOM HIRE AND MACHINE RENTAL	18.50
INTEREST ON OPERATING EXPENSE	14.75
(210.69 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	225.44

LABOR

DIRECT LABOR	12.08
(1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	237.51

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	120.58
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$.540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	159.98
TOTAL COST. EXCEPT OVERHEAD AND MGT.	397.49

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.27
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	24.77
TOTAL COST PER ACRE	422.26
TOTAL COST PER UNIT OF PRODUCTION	3.13
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR
CORN SILAGE. CENTER PIVOT IRRIGATED. DIESEL 325 FT HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT	FIXED	
STALK SHREDDER	7.21			0.60	0.80	2.77	4.17
BROADCAST SPREADER	8.00			0.54	0.30	0.93	1.77
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	150.00				7.50
DRY NITROGEN		60.00	0.27				16.20
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
BROADCAST SPREADER	8.00			0.54	0.30	0.93	1.77
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	15.30				15.30
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
ANHYDROUS APPLICATOR	4.91			1.46	0.96	3.58	5.99
NH3 NITROGEN		100.00	0.15				15.00
PLANTER (FERT. HERB. ETC)	4.90			0.89	2.35	5.36	8.60
SEED		0.33	65.00				21.45
LIQUID 10 34 0		0.05	275.00				13.75
ZINC SUL		4.00	1.00				4.00
IRRIGATION CENTER PIVOT							
15.0 IN. APPLIED	30.00*			59.06	13.59	80.02	152.67
FORAGE CHOPPER	2.07			3.45	11.41	37.71	52.58
TRUCK				13.50	2.70	10.80	27.00
PACK SILAGE	20.00*			2.00	1.25	3.25	6.50
TOTALS				83.40	35.08	150.33	367.01

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	93.20
FUEL AND LUBE	83.40
REPAIRS AND MAINTANANCE	35.08
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	15.17
(216.68 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	231.84

LABOR

DIRECT LABOR	15.18
(2.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	247.03

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	150.33
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	189.73
TOTAL COST. EXCEPT OVERHEAD AND MGT.	436.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.59
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	24.19
TOTAL COST PER ACRE	460.95
TOTAL COST PER UNIT OF PRODUCTION	25.61
BASED ON ESTIMATED YIELD	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
PINTO BEANS. CENTER PIVOT IRRIGATED. DIESEL 325 FT HD.

B7

TOTAL CROPLAND ACRES 1480.0 EXPECTED YIELD PER ACRE 20.0
ACRES THIS CROP BUDGET 130.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT	FIXED	
BROADCAST SPREADER	8.00			0.54	0.30	0.93	1.77
MACHINE RENTAL FEE							2.50
SUL PO MAG		0.05	150.00				7.50
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
BROADCAST SPREADER	8.00			0.54	0.30	0.93	1.77
MACHINE RENTAL FEE							2.50
HERBICIDE		1.00	12.05				12.05
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
PLANTER (FERT..HERB..ETC)	4.90			0.89	2.35	5.36	8.60
SEED		60.00	0.25				15.00
10 34 0		0.05	275.00				13.75
ZINC SUL.		4.00	1.00				4.00
ROTARY HOE	17.92			0.24	0.22	1.56	2.02
ROW CROP CULTIVATOR	5.29			0.82	0.80	1.97	3.60
ROW CROP CULTIVATOR	5.29			0.82	0.80	1.97	3.60
IRRIGATION CENTER PIVOT							
9.0 IN. APPLIED	20.00*			35.44	8.15	80.02	123.61
BEANCUTTER	5.73			1.25	1.01	3.31	5.56
WINDROWER	3.82			1.14	1.84	6.00	8.98
COMBINE. JD	4.00			1.91	2.44	12.04	16.39
TRUCK				1.20	0.24	0.96	2.40
TOTALS				46.16	19.87	120.03	243.36

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	52.30
FUEL AND LUBE	46.16
REPAIRS AND MAINTANANCE	19.87
CUSTOM HIRE AND MACHINE RENTAL	5.00
INTEREST ON OPERATING EXPENSE	5.76
(123.33 X 14.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	129.09

LABOR

DIRECT LABOR	13.84
(2.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	142.93

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	120.03
REAL ESTATE TAXES	6.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	158.43
TOTAL COST. EXCEPT OVERHEAD AND MGT	301.36

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.45
MANAGEMENT CHARGE (\$ 0.75 X ESTIMATED YIELD)	15.00
TOTAL OVERHEAD AND MANAGEMENT	21.45
TOTAL COST PER ACRE	322.81
TOTAL COST PER UNIT OF PRODUCTION	16.14
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR
 FALL SEED ALFALFA. CENTER PIVOT IRRIG. DIESEL 325 FT HEAD

TOTAL CROPLAND ACRES	1480 0	EXPECTED YIELD PER ACRE	1.0
ACRES THIS CROP BUDGET	130.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
BROADCAST SPREADER P205	CUSTOM	60.00	0.33				3.40 19.80
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
SPIKE TOOTH HARROW	12.33			0.35	0.20	1.06	1.61
SPIKE TOOTH HARROW	12.33			0.35	0.20	1.06	1.61
ROLLER OR PACKER	6.11			0.71	0.41	3.13	4.25
PLANTER (SEED ONLY) SEED	CUSTOM	12.00	2.50				8.00 30.00
IRRIGATION CENTER PIVOT 4.0 IN. APPLIED	15.00*			15.75	3.62	0.0	19.37
TOTALS				18.52	5.84	10.23	95.79

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	49.80
FUEL AND LUBE	18.52
REPAIRS AND MAINTANANCE	5.84
CUSTOM HIRE AND MACHINE RENTAL	11.40
INTEREST ON OPERATING EXPENSE (85.56 X 14.00% FOR 4.0 MONTHS)	5.99
TOTAL CASH COSTS	89.55

LABOR

DIRECT LABOR	5.04
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	94.59

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	10.23
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 540.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	10.23
TOTAL COST. EXCEPT OVERHEAD AND MGT.	104.82

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.48
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.48
TOTAL COST PER ACRE	109.30
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	109.30

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
ALFALFA HAY. CENTER PIVOT IRRIGATED. DIESEL. 325 FT. HD

B9

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SELF-PROPELLED WINDROWER	CUSTOM						7.50
BALER.GIANT	7.00			1.64	0.85	3.63	6.12
TWINE		4.00	0.35				1.40
SELF-PROPELLED WINDROWER	CUSTOM						7.50
BALER.GIANT	7.00			1.64	0.85	3.63	6.12
TWINE		3.00	0.35				1.05
SELF-PROPELLED WINDROWER	CUSTOM						7.50
BALER.GIANT	7.00			1.64	0.85	3.63	6.12
TWINE		3.00	0.35				1.05
SELF-PROPELLED WINDROWER	CUSTOM						7.50
BALER.GIANT	7.00			1.64	0.85	3.63	6.12
TWINE		1.00	0.35				0.35
IRRIGATION CENTER PIVOT							
18.0 IN. APPLIED	40.00*			70.87	16.30	80.02	167.19
MOVE BALES		11.00	1.25				13.75
BROADCAST SPREADER	CUSTOM						3.00
P205	40.00		0.33				13.20
TOTALS				77.43	19.71	94.54	255.48

* MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	30.80
FUEL AND LUBE	77.43
REPAIRS AND MAINTANANCE	19.71
CUSTOM HIRE AND MACHINE RENTAL	33.00
INTEREST ON OPERATING EXPENSE (160.95 X 14.00% FOR 10.0 MONTHS)	18.78
TOTAL CASH COSTS	179.72

LABOR

DIRECT LABOR	8.17
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	187.89

ESTABLISHMENT CHARGE/YEAR

18.22

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	94.54
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	133.94
TOTAL COST. EXCEPT OVERHEAD AND MGT.	340.05

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.99
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	12.37
TOTAL OVERHEAD AND MANAGEMENT	21.36
TOTAL COST PER ACRE	361.41
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	65.71

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR
SUB-IRRIGATED ALFALFA. PLATTE VALLEY

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

OPERATION	ACRES /HOUR	PURCHASED, MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SELF PROPELLED WINDROWER	CUSTOM						7.50
BALER REGULAR	7.00			1.09	0.91	3.63	5.64
TWINE		66.00	0.03				1.98
BALE WAGON AND STACKER	14.00			0.55	0.85	3.55	4.95
SELF PROPELLED WINDROWER	CUSTOM						7.50
BALER REGULAR	7.00			1.09	0.91	3.63	5.64
TWINE		50.00	0.03				1.50
BALE WAGON AND STACKER	14.00			0.55	0.85	3.55	4.95
SELF PROPELLED WINDROWER	CUSTOM						7.50
BALER REGULAR	7.00			1.09	0.91	3.63	5.64
TWINE		50.00	0.03				1.50
BALE WAGON AND STACKER	14.00			0.55	0.85	3.55	4.95
SELF PROPELLED WINDROWER	CUSTOM						7.50
BALER REGULAR	7.00			1.09	0.91	3.63	5.64
TWINE		33.00	0.03				0.99
BALE WAGON AND STACKER	14.00			0.55	0.85	3.55	4.95
TOTALS				6.56	7.06	28.72	78.31

CASH COSTS

PURCHASED MATERIALS	5.97
FUEL AND LUBE	6.56
REPAIRS AND MAINTANANCE	7.06
CUSTOM HIRE AND MACHINE RENTAL	30.00
INTEREST ON OPERATING EXPENSE	3.47
(49.59 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	53.07

LABOR

DIRECT LABOR	5.66
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	58.72

ESTABLISHMENT CHARGE/YEAR 18.22

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	28.72
REAL ESTATE TAXES	22.00
INTEREST ON LAND (\$2200.00 VALUE/A X 6.00% X 1.0)	132.00
TOTAL FIXED COSTS	182.72
TOTAL COST. EXCEPT OVERHEAD AND MGT.	259.66

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.65
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	16.15
TOTAL COST PER ACRE	275.81
TOTAL COST PER UNIT OF PRODUCTION	45.97
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
 FALL SEED IRRIG. GRASS. C P IRRIG. ELECTRIC. 325 FT. HD.

B11

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.67	0.52	1.91	3.11
BROADCAST SPREADER	CUSTOM						3.00
18 46 0		0.05	275.00				13.75
TANDEM DISC	10.63			0.67	0.52	1.91	3.11
ROLLER OR PACKER	6.98			0.63	0.36	3.14	4.12
PLANTER (SEED ONLY)	CUSTOM						8.00
SEED		20.00	1.00				20.00
IRRIGATION CENTER PIVOT							
4.0 IN. APPLIED	15.00*			15.75	3.62	0.0	19.37
TOTALS				17.72	5.02	6.97	74.46

* MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	33.75
FUEL AND LUBE	17.72
REPAIRS AND MAINTANANCE	5.02
CUSTOM HIRE AND MACHINE RENTAL	11.00
INTEREST ON OPERATING EXPENSE	3.15
(67.50 X 14.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	70.65

LABOR

DIRECT LABOR	3.84
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	74.48

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	6.97
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 540.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	6.97
TOTAL COST. EXCEPT OVERHEAD AND MGT.	81.45

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.53
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.53
TOTAL COST PER ACRE	84.98
TOTAL COST PER UNIT OF PRODUCTION	84.98
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR
IRRIGATED PASTURE. C P IRRIGATED. ELECTRIC. 325 FT. HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
IRRIGATION CENTER PIVOT							
18.0 IN. APPLIED	40.00*			70.87	16.30	80.02	167.19
LIQUID N		220.00	0.28				61.60
FENCING		1.00	1.00				1.00
MOVE CATTLE		1.00	0.25				0.25
TOTALS				70.87	16.30	80.02	230.04

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	62.85
FUEL AND LUBE	70.87
REPAIRS AND MAINTANANCE	16.30
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	10.50
(150.02 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	160.52

LABOR

DIRECT LABOR	4.40
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	164.92

ESTABLISHMENT CHARGE/YEAR

12.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	80.02
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	119.42
TOTAL COST. EXCEPT OVERHEAD AND MGT.	296.48

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.03
MANAGEMENT CHARGE (\$ 1.10 X ESTIMATED YIELD)	13.20
TOTAL OVERHEAD AND MANAGEMENT	21.23
TOTAL COST PER ACRE	317.71
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	26.48

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR B13
IRRIGATED WHEAT. C P IRRIGATED. ELECTRIC. 325 FT. HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
ANHYDROUS APPLICATOR	4.91			1.46	0.96	3.58	5.99
NH3		82.00	0.15				12.30
ROD WEEDER	17.45			0.41	0.45	1.21	2.07
GRAIN DRILL	8.44			0.52	0.51	1.81	2.84
SEED		1.25	6.00				7.50
18-46-0		0.04	275.00				11.00
IRRIGATION CENTER PIVOT							
6.0 IN. APPLIED	15.00*			23.62	5.43	40.01	69.06
COMBINE. 110HP	4.12			2.48	2.77	13.76	19.01
TRUCK				4.55	0.91	3.64	9.10
AUGER	10.00*			0.35	0.12	0.35	0.82
TOTALS				34.73	12.57	69.34	147.44

MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	30.80
FUEL AND LUBE	34.73
REPAIRS AND MAINTANANCE	12.57
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.47
(78.10 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	83.57

LABOR

DIRECT LABOR	8.10
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	91.66

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	69.34
REAL ESTATE TAXES	7.00
INTEREST ON LAND (\$ 540.00 VALUE/A X 6.00% X 1.0)	32.40
TOTAL FIXED COSTS	108.74
TOTAL COST. EXCEPT OVERHEAD AND MGT.	200.40

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.18
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	9.75
TOTAL OVERHEAD AND MANAGEMENT	13.93
TOTAL COST PER ACRE	214.33
TOTAL COST PER UNIT OF PRODUCTION	3.30
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
WHEAT STUBBLE MULCH FALLOW VIA TILLAGE

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

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.76			0.73	0.48	1.13	2.34
CHISEL	9.76			0.73	0.48	1.13	2.34
CHISEL	9.76			0.73	0.48	1.13	2.34
CHISEL	9.76			0.73	0.48	1.13	2.34
ROD WEEDER	17.45			0.41	0.45	1.21	2.07
ROD WEEDER	17.45			0.41	0.45	1.21	2.07
ANHYDROUS APPLICATOR	4.91			1.46	0.64	2.22	4.32
NH3 NITROGEN		40.00	0.15				6.00
GRAIN DRILL	8.44			0.52	0.89	3.37	4.78
SEED		1.00	3.75				3.75
18-46-0		0.02	275.00				5.50
COMBINE. 110 HP	4.12			2.48	2.42	12.02	16.91
TRUCK				2.94	0.59	2.35	5.88
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				11.39	7.44	27.24	61.31

MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	15.25
FUEL AND LUBE	11.39
REPAIRS AND MAINTANANCE	7.44
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	3.98
(34.08 X 14.00% FOR 10.0 MONTHS)	
TOTAL CASH COSTS	38.05

LABOR

DIRECT LABOR	8.29
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	46.34

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	27.24
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 2.0)	54.00
TOTAL FIXED COSTS	90.24
TOTAL COST. EXCEPT OVERHEAD AND MGT.	136.58

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.90
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	8.20
TOTAL COST PER ACRE	144.78
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.45

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
WHEAT. CLEAN TILL FALLOW

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ONE-WAY DISC	9.60			0.75	0.92	3.25	4.91
CHISEL	9.25			0.77	0.57	1.31	2.66
CHISEL	9.25			0.77	0.57	1.31	2.66
CHISEL	9.25			0.77	0.57	1.31	2.66
ROD WEEDER	14.55			0.49	0.48	1.28	2.25
ROD WEEDER	14.55			0.49	0.48	1.28	2.25
ANHYDROUS APPLICATOR	18.00			0.40	0.32	1.21	1.93
NH ₃ NITROGEN		40.00	0.15				6.00
GRAIN DRILL	8.44			0.52	0.89	3.37	4.78
SEED		1.00	3.75				3.75
18-46-0		0.02	275.00				5.50
COMBINE. 110 HP	4.12			2.48	2.42	12.04	16.94
TRUCK				2.59	0.52	2.07	5.18
AUGER	10.00*			0.20	0.07	0.35	0.62
TOTALS				10.23	7.81	28.79	62.09

MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	15.25
FUEL AND LUBE	10.23
REPAIRS AND MAINTANANCE	7.81
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	4.66
(33.30 X 14.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	37.96

LABOR

DIRECT LABOR	7.59
(1.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	45.54

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	28.79
REAL ESTATE TAXES	9.00
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 2.0)	54.00
TOTAL FIXED COSTS	91.79
TOTAL COST. EXCEPT OVERHEAD AND MGT.	137.33

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.90
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.55
TOTAL OVERHEAD AND MANAGEMENT	7.45
TOTAL COST PER ACRE	144.78
TOTAL COST PER UNIT OF PRODUCTION	3.91
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
CONTINUOUS WHEAT WITH CHEMICAL WEED CONTROL

B16

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
SPRAYER							2.50
PAR. AND BLADEX		1.00	16.25				16.25
GRAIN DRILL	8.44			0.52	0.70	2.56	3.78
SEED		1.00	3.75				3.75
18-46-0		0.02	275.00				5.50
BROADCAST SPREADER							2.00
DRY NITROGEN		25.00	0.27				6.75
COMBINE 110 HP	4.12			2.48	2.05	10.20	14.73
TRUCK				2.10	0.42	1.68	4.20
AUGER	10.00*			0.16	0.06	0.35	0.57
TOTALS				5.25	3.23	14.79	60.03

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	32.25
FUEL AND LUBE	5.25
REPAIRS AND MAINTANANCE	3.23
CUSTOM HIRE AND MACHINE RENTAL	4.50
INTEREST ON OPERATING EXPENSE	3.17
(45.24 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	48.40

LABOR

DIRECT LABOR	3.48
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	51.89

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	14.79
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	46.29
TOTAL COST. EXCEPT OVERHEAD AND MGT.	98.18

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.42
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	4.50
TOTAL OVERHEAD AND MANAGEMENT	6.92
TOTAL COST PER ACRE	105.10
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.50

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR
 ECO FALLOW WHEAT FOLLOWED BY CORN IN THREE YEAR SYSTEM

B17

TOTAL CROPLAND ACRES 1480.0 EXPECTED YIELD PER ACRE 42.0
 ACRES THIS CROP BUDGET 370.0 ANIMAL UNITS OF GRAZING 0 0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT	FIXED	
CHISEL	9.25			0.77	0.67	1.47	2.92
CHISEL	9.25			0.77	0.67	1.47	2.92
CHISEL	9.25			0.77	0.67	1.47	2.92
ANHYDROUS APPLICATOR NH3 NITROGEN	4.91	50.00	0.15	1.46	0.64	2.22	4.32
ROD WEEDER	14.55			0.49	0.78	2.04	3.31
ROD WEEDER	14.55			0.49	0.78	2.04	3.31
GRAIN DRILL	8.44			0.52	0.89	3.37	4.78
SEED		1.00	3.75				3.75
18-46-0		0.02	275.00				5.50
COMBINE. 110 HP	4.12			2.48	2.77	13.76	19.01
TRUCK				2.94	0.59	2.35	5.88
AUGER	10.00*			0.25	0.08	0.35	0.68
TOTALS				10.95	8.54	30.56	66.79

MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	16.75
FUEL AND LUBE	10.95
REPAIRS AND MAINTANANCE	8.54
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (36.23 X 14.00% FOR 12.0 MONTHS)	5.07
TOTAL CASH COSTS	41.30

LABOR

DIRECT LABOR	7.88
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	49.18

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.56
REAL ESTATE TAXES	6.75
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.5)	40.50
TOTAL FIXED COSTS	77.81
TOTAL COST. EXCEPT OVERHEAD AND MGT.	126.99

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.07
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.30
TOTAL OVERHEAD AND MANAGEMENT	8.37
TOTAL COST PER ACRE	135.36
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.22

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
CORN FOLLOWING ECO-FALLOW WHEAT IN THREE-YEAR SYSTEM

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	CUSTOM						3.50
ATR. AND PAR.		1.00	14.00				14.00
ANHYDROUS APPLICATOR	4.91			0.89	1.00	3.70	5.59
NH3 NITROGEN		65.00	0.15				9.75
SPRAYER	CUSTOM						3.50
BLADEX		1.00	6.00				6.00
PLANTER (FERT. HERB. ETC)	4.90			0.89	3.05	6.82	10.76
SEED		0.20	65.00				13.00
10 34 0		0.03	275.00				8.25
COMBINE. 110 HP	3.18			3.61	3.93	16.47	24.01
TRUCK				2.60	0.52	2.08	5.20
AUGER	2.00*			0.35	0.12	0.35	0.82
TOTALS				8.34	8.62	29.42	104.38

MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	51.00
FUEL AND LUBE	8.34
REPAIRS AND MAINTANANCE	8.62
CUSTOM HIRE AND MACHINE RENTAL	7.00
INTEREST ON OPERATING EXPENSE	6.12
(74.96 X 14.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	81.09

LABOR

DIRECT LABOR	4.99
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	86.07

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	29.42
REAL ESTATE TAXES	6.75
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.5)	40.50
TOTAL FIXED COSTS	76.67
TOTAL COST. EXCEPT OVERHEAD AND MGT.	162.74

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.05
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	10.55
TOTAL COST PER ACRE	173.29
TOTAL COST PER UNIT OF PRODUCTION	2.67
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE SOUTHWEST NEBR.
GRAIN SORGHUM NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT	FIXED	
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
SPRING TOOTH HARROW	10.47			0.42	0.24	1.22	1.87
ANHYDROUS APPLICATOR	4.91			1.46	0.96	3.58	5.99
NH3 NITROGEN		40.00	0.15				6.00
PLANTER (FERT. HERB. ETC)	4.90			0.89	2.35	5.36	8.60
SEED		5.00	0.76				3.80
HERB. BAND		1.00	6.20				6.20
ROW CROP CULTIVATOR	5.29			0.82	0.80	1.97	3.60
SPRAYER	CUSTOM						3.25
GREENBUG AERIAL		1.00	2.50				2.50
COMBINE. 110 HP	4.12			2.48	2.77	13.76	19.01
TRUCK				1.60	0.32	1.28	3.20
AUGER	4.00*			0.22	0.07	0.35	0.64
TOTALS				9.23	8.93	32.51	72.42

* MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.50
FUEL AND LUBE	9.23
REPAIRS AND MAINTANANCE	8.93
CUSTOM HIRE AND MACHINE RENTAL	3.25
INTEREST ON OPERATING EXPENSE	2.33
(39.91 X 14.00% FOR 5.0 MONTHS)	
TOTAL CASH COSTS	42.24

LABOR

DIRECT LABOR	7.85
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	50.09

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	32.51
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	64.01
TOTAL COST. EXCEPT OVERHEAD AND MGT.	114.10

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.11
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	4.00
TOTAL OVERHEAD AND MANAGEMENT	6.11
TOTAL COST PER ACRE	120.21
TOTAL COST PER UNIT OF PRODUCTION	3.01
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. SOUTHWEST NEBR.
CANE HAY. NON IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
TANDEM DISC	10.63			0.67	0.71	2.49	3.87
SPRING TOOTH HARROW	10.47			0.42	0.24	1.22	1.87
ANHYDROUS APPLICATOR	4.91			1.46	0.96	3.58	5.99
NH3 NITROGEN		40.00	0.15				6.00
GRAIN DRILL	8.44			0.52	0.89	3.37	4.78
SEED		15.00	0.45				6.75
SELF-PROPELLED WINDROWER	CUSTOM						10.00
BALER-GIANT	3.92			1.11	1.17	4.71	6.99
TWINE		6.00	0.35				2.10
MOVE BALES		6.00	1.00				6.00
TOTALS				4.85	4.68	17.86	58.24

CASH COSTS

PURCHASED MATERIALS	20.85
FUEL AND LUBE	4.85
REPAIRS AND MAINTANANCE	4.68
CUSTOM HIRE AND MACHINE RENTAL	10.00
INTEREST ON OPERATING EXPENSE	2.83
(40.38 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	43.21

LABOR

DIRECT LABOR	5.68
(0.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	48.89

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	17.86
REAL ESTATE TAXES	4.50
INTEREST ON LAND (\$ 450.00 VALUE/A X 6.00% X 1.0)	27.00
TOTAL FIXED COSTS	49.36
TOTAL COST. EXCEPT OVERHEAD AND MGT.	98.25

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.16
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.16
TOTAL COST PER ACRE	106.41
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	35.47

DESCRIPTION OF THE BASIS FOR CROP BUDGETS IN
NORTHERN NEBRASKA

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

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

<u>"Typical" Ranch</u>	<u>Machinery</u>	<u>1983 Price</u>
Irrigated Acreages:	78 hp tractor, diesel	\$32,000
	120-130 hp tractor, diesel	49,000
Corn, grain 390	21' heavy duty disk	12,500
Corn, silage 60	6-row, 30" planter	13,000
Alfalfa 130	Anhydrous applicator	
Pasture 260	with tank	7,400
	Combine, 95 hp diesel	
	with 3-row cornhead	56,205
Wet Meadow Acreages:	3/4 ton pickup	9,750
	Single axle truck,	
Nature Hay 320	350 bu grain box	23,600
	Giant round baler	
	(800-900 lb. bales)	9,700
Dryland Hayland:	14' self-propelled swather	
	with conditioner	23,300
Native Hay 400		

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

ESTIMATED 1983 COSTS PER CROP ACRE. NORTHERN NEBR.
CORN GRAIN. CENTER PIVOT IRRIGATED. DIESEL. 250 FT. HD.

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

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	10.00			0.44	0.21	0.64	1.28
MACHINE RENTAL FEE							1.50
SUL PO MAG		0.05	150.00				7.50
P205		20.00	0.33				6.60
HERBICIDE		1.00	13.20				13.20
ANHYDROUS APPLICATOR	4.91			1.46	1.41	5.18	8.05
NH3 NITROGEN		100.00	0.15				15.00
TANDEM DISC	10.63			0.67	1.00	3.49	5.16
TANDEM DISC	10.63			0.67	1.00	3.49	5.16
PLANTER (FERT. HERB. ETC)	4.90			1.46	3.18	7.35	11.99
SEED		0.33	65.00				21.45
L8 46 0		0.02	275.00				5.50
ZINC SUL.		4.00	1.00				4.00
IRRIGATION CENTER PIVOT							
15.0 IN. APPLIED	30.00*			44.31	12.85	61.90	119.06
LIQUID NITROGEN		50.00	0.28				14.00
COMBINE. 95HP	1.60			6.38	3.49	16.10	25.98
TRUCK				7.80	1.56	6.24	15.60
AUGER	4.00*			1.29	0.40	0.50	2.19
TOTALS				64.48	25.11	104.88	283.22

* MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	87.25
FUEL AND LUBE	64.48
REPAIRS AND MAINTANANCE	25.11
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	12.48
(178.34 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	190.82

LABOR

DIRECT LABOR	12.46
(1.9 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	203.28

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	104.88
REAL ESTATE TAXES	4.00
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	129.88
TOTAL COST. EXCEPT OVERHEAD AND MGT.	333.17

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.54
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	22.54
TOTAL COST PER ACRE	355.71
TOTAL COST PER UNIT OF PRODUCTION	2.74
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE. NORTHERN NEBRASKA
CORN SILAGE. CENTER PIVOT IRRIGATED. DIESEL. 250 FT. HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
BROADCAST SPREADER	10.00			0.44	0.21	0.64	1.28
MACHINE RENTAL FEE							1.50
SUL PO MAG		0.05	150.00				7.50
P205		20.00	0.33				6.60
HERBICIDE		1.00	13.20				13.20
ANHYDROUS APPLICATOR	4.91			1.46	1.41	5.18	8.05
NH3 NITROGEN		100.00	0.15				15.00
TANDEM DISC	10.63			0.67	1.00	3.49	5.16
TANDEM DISC	10.63			0.67	1.00	3.49	5.16
PLANTER (FERT. HERB. ETC)	4.90			1.46	3.18	7.35	11.99
SEED		0.33	65.00				21.45
18 46 0		0.02	275.00				5.50
ZINC SUL.		4.00	1.00				4.00
IRRIGATION CENTER PIVOT							
15.0 IN. APPLIED	30.00*			49.31	12.85	74.41	136.57
LIQUID N		50.00	0.28				14.00
FORAGE CHOPPER	CUSTOM						40.00
TRUCK				15.75	3.15	12.60	31.50
PACK SILAGE	20.00*			2.25	1.40	4.00	7.65
TOTALS				72.01	24.21	111.15	336.12

* -- MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	87.25
FUEL AND LUBE	72.01
REPAIRS AND MAINTANANCE	24.21
CUSTOM HIRE AND MACHINE RENTAL	41.50
INTEREST ON OPERATING EXPENSE	15.75
(224.97 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	240.71

LABOR

DIRECT LABOR	10.09
(1.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	250.81

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	111.15
REAL ESTATE TAXES	3.50
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	135.65
TOTAL COST. EXCEPT OVERHEAD AND MGT.	386.46

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	12.04
MANAGEMENT CHARGE (\$ 0.70 X ESTIMATED YIELD)	12.60
TOTAL OVERHEAD AND MANAGEMENT	24.64
TOTAL COST PER ACRE	411.09
TOTAL COST PER UNIT OF PRODUCTION	22.84

ESTIMATED 1983 COSTS PER CROP ACRE. NORTHERN NEBR.
ESTABLISH ALFALFA IN STUBBLE. CP IRRIG. DIESEL. 250 FT. HD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	10.00			0.44	0.21	0.64	1.28
MACHINE RENTAL FEE							1.00
P205		60.00	0.33				19.80
AMM. SUL.		0.04	175.00				7.00
TANDEM DISC	9.11			0.79	0.90	3.17	4.85
PLANTER (SEED ONLY)	6.00			0.73	0.34	1.06	2.13
MACHINE RENTAL FEE							3.00
SEED		12.00	2.50				30.00
IRRIGATION. CENTER PIVOT							
4.0 IN. APPLIED	10.00*			11.82	3.43	0.0	15.25
TOTALS				13.77	4.88	4.86	84.31

* MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	56.80
FUEL AND LUBE	13.77
REPAIRS AND MAINTANANCE	4.88
CUSTOM HIRE AND MACHINE RENTAL	4.00
INTEREST ON OPERATING EXPENSE	3.71
(79.45 X 14.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	83.15

LABOR

DIRECT LABOR	3.58
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	86.74

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	4.86
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 1.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	4.86
TOTAL COST. EXCEPT OVERHEAD AND MGT.	91.60

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.16
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.16
TOTAL COST PER ACRE	95.76
TOTAL COST PER UNIT OF PRODUCTION	95.76
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER CROP ACRE. NORTHERN NEBR.
ALFALFA HAY. CENTER PIVOT IRRIGATED. DIESEL. 250 FT. HD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SELF-PROPELLED WINDROWER	5.92			0.86	0.94	3.17	4.98
BALER.GIANT	7.00			0.62	0.56	2.23	3.41
TWINE		4.00	0.35				1.40
SELF-PROPELLED WINDROWER	5.92			0.86	0.94	3.17	4.98
BALER.GIANT	7.00			0.62	0.56	2.23	3.41
TWINE		3.00	0.35				1.05
SELF-PROPELLED WINDROWER	7.00			0.73	0.94	3.17	4.84
BALER.GIANT	7.00			0.62	0.56	2.23	3.41
TWINE		3.00	0.35				1.05
IRRIGATION.CENTER PIVOT							
18.0 IN. APPLIED	30.00*			52.68	15.42	74.41	142.51
MOVE BALES		10.00	1.00				10.00
TOTALS				57.00	19.92	90.60	181.02

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	13.50
FUEL AND LUBE	57.00
REPAIRS AND MAINTANANCE	19.92
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.33
(90.42 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	96.75

LABOR

DIRECT LABOR	9.30
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	106.05

ESTABLISHMENT CHARGE/YEAR

13.68

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	90.60
REAL ESTATE TAXES	4.00
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	115.60
TOTAL COST. EXCEPT OVERHEAD AND MGT.	235.34

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.84
MANAGEMENT CHARGE (\$ 2.25 X ESTIMATED YIELD)	11.25
TOTAL OVERHEAD AND MANAGEMENT	16.09
TOTAL COST PER ACRE	251.42
TOTAL COST PER UNIT OF PRODUCTION	50.28
(BASED ON ESTIMATED YIELD)	

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ESTIMATED 1983 COSTS PER CROP ACRE. NORTHERN NEBR.
ESTABLISH IRRIG. GRASS IN FALL. CP IRRIG. DIESEL 250 FT. HD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	10.00			0.44	0.21	0.64	1.28
MACHINE RENTAL FEE P205		50.00	0.33				16.50
TANDEM DISC	9.11			0.79	0.90	3.17	4.85
SPIKE TOOTH HARROW	9.25			0.47	0.22	0.99	1.68
PLANTER (SEED ONLY)	6.00			0.73	0.34	1.06	2.13
MACHINE RENTAL FEE SEED		20.00	1.00				3.00
IRRIGATION CENTER PIVOT 4.0 IN. APPLIED	10.00*			11.82	3.43	0.0	15.25
10-34-0		0.10	275.00				27.50

TOTALS				14.24	5.10	5.85	93.19

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	64.00
FUEL AND LUBE	14.24
REPAIRS AND MAINTANANCE	5.10
CUSTOM HIRE AND MACHINE RENTAL	4.00
INTEREST ON OPERATING EXPENSE (87.34 X 14.00% FOR 4.0 MONTHS)	4.08
TOTAL CASH COSTS	91.42

LABOR

DIRECT LABOR	4.30
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	95.72

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.85
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 1.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	5.85
TOTAL COST EXCEPT OVERHEAD AND MGT.	101.56

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.57
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	4.57
TOTAL COST PER ACRE	106.13
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	106.13

ESTIMATED 1983 COSTS PER CROP ACRE. NORTHERN NEBR.
IRRIGATED PASTURE. CENTER PIVOT IRRIG. DIESEL. 250 FT. HD.

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
IRRIGATION. CENTER PIVOT							
18.0 IN. APPLIED	30.00*			53.17	15.42	74.41	143.00
LIQUID N		175.00	0.28				49.00
FENCING		1.00	1.00				1.00
ROTATE CATTLE		1.00	0.25				0.25
TOTALS				53.17	15.42	74.41	193.25

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	50.25
FUEL AND LUBE	53.17
REPAIRS AND MAINTANANCE	15.42
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (118.84 X 14.00% FOR 7.0 MONTHS)	9.71
TOTAL CASH COSTS	128.55

LABOR

DIRECT LABOR	3.30
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	131.85

ESTABLISHMENT CHARGE/YEAR 15.12

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	74.41
REAL ESTATE TAXES	4.00
INTEREST ON LAND (\$ 350.00 VALUE/A X 6.00% X 1.0)	21.00
TOTAL FIXED COSTS	99.41
TOTAL COST. EXCEPT OVERHEAD AND MGT.	246.38

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.43
MANAGEMENT CHARGE (\$ 1.25 X ESTIMATED YIELD)	12.50
TOTAL OVERHEAD AND MANAGEMENT	18.93
TOTAL COST PER ACRE	265.30
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	26.53

ESTIMATED 1983 COSTS PER CROP ACRE. NORTHERN NEBRASKA
NATIVE WET MEADOW HAY. LARGE ROUND BALES

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE REPAIR AND MAINT.	FIXED	TOTAL COSTS	
SELF-PROPELLED WINDROWER	5.92			0.86	0.94	3.17	4.98
BALER. GIANT	7.00			0.62	0.56	2.23	3.41
TWINE		2.00	0.35				0.70
MOVE BALES		2.00	1.00				2.00
TOTALS				1.48	1.50	5.40	11.08

CASH COSTS

PURCHASED MATERIALS	2.70
FUEL AND LUBE	1.48
REPAIRS AND MAINTANANCE	1.50
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	0.20
(5.69 X 14.00% FOR 3.0 MONTHS)	
TOTAL CASH COSTS	5.88

LABOR

DIRECT LABOR	2.06
(0.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	7.94

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.40
REAL ESTATE TAXES	3.00
INTEREST ON LAND (\$ 300.00 VALUE/A X 6.00% X 1.0)	18.00
TOTAL FIXED COSTS	26.40
TOTAL COST. EXCEPT OVERHEAD AND MGT.	34.34

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	0.29
MANAGEMENT CHARGE (\$ 1.00 X ESTIMATED YIELD)	1.00
TOTAL OVERHEAD AND MANAGEMENT	1.29
TOTAL COST PER ACRE	35.63
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	35.63

ESTIMATED 1983 COSTS PER CROP ACRE. NORTHERN NEBR.
NATIVE UPLAND HAY IN BIG BALE

B29

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

L S	OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
			AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
8	MOWER	3.80			1.15	0.65	2.05	3.86
1	SIDE DELIVERY RAKE	4.69			0.93	0.54	1.73	3.21
0	BALER.GIANT	5.04			0.87	0.67	2.58	4.12
0	TWINE		1.00	0.35				0.35
8	TOTALS				2.94	1.87	6.37	11.53

CASH COSTS

PURCHASED MATERIALS 0.35
 FUEL AND LUBE 2.94
 REPAIRS AND MAINTANANCE 1.87
 CUSTOM HIRE AND MACHINE RENTAL 0.0
 INTEREST ON OPERATING EXPENSE 0.18
 (5.16 X 14.00% FOR 3.0 MONTHS)
 TOTAL CASH COSTS 5.34

LABOR

DIRECT LABOR 4.45
 (0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))
 TOTAL CASH COSTS AND LABOR 9.79

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 6.37
 REAL ESTATE TAXES 1.25
 INTEREST ON LAND (\$ 125.00 VALUE/A X 6.00% X 1.0) 7.50
 TOTAL FIXED COSTS 15.12
 TOTAL COST. EXCEPT OVERHEAD AND MGT. 24.91

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 0.27
 MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD) 1.20
 TOTAL OVERHEAD AND MANAGEMENT 1.47
 TOTAL COST PER ACRE 26.38
 TOTAL COST PER UNIT OF PRODUCTION 43.96
 (BASED ON ESTIMATED YIELD)

DESCRIPTION OF CENTRAL NEBRASKA BENCHMARK FARM 1983

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

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

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

Harvesting will be started early enough that some drying will be necessary. An average of 5 points of moisture will be removed from crops dried.

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

Benchmark Farm		Machinery Inventory		Cost
Total Acres	800	130 hp diesel tractor		\$47,500
		80 hp diesel tractor		31,000
Irr. Cropland, gravity	260	Old 40 ph tractor for odd jobs		
Irr. Cropland, pivot	132	Truck, single axle		23,500
Non-Irr. Cropland	280	Pickup, 3/4 ton		9,700
Pasture	80	Tandem disc, 21'		12,500
Roads, farmstead, etc.	48	Corn machinery, 30" spacing		
		Shredder, 6-row		5,850
		Anhydrous Applicator, 21'		4,000
		Planter, 6-row		12,500
		Cultivator-hiller, 6-row		3,900
		Sprayer, pull type, 40'		3,074
		Combine, 6-row cornhead		
		20' grain platform		93,900
		Wagon, 425 bu, PTO Auger		7,750
		Auger, 66'8", PTO		3,600
		Dryer, cont, flow, 400 bu/hr		27,980
		Wet corn handling bin, 3700 bu.		
		drying & storing capability		6,509
		Chisel sweeps, 19'		5,250
		Field cultivator, 30'		4,680
		Spike tooth harow, 24'		1,600
		Grain drill, 24'		8,000
		Dale loader		2,500
		Irrigation equipment		
		Pivot sprinkler system, diesel		
		Gravity wells, 3, diesel		
		Gated and conveyor pipe, pipe		
		wagon, reuse pits, pumps, and		
		return pipe		

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL, 325 FT HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.73			0.94	1.09	3.75	5.79
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		150.00	0.15				22.50
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED 30,000/BAG		0.33	65.00				21.45
18-46-0 STARTER		100.00	0.14				14.00
HERBICIDE, BAND		1.00	7.65				7.65
INSECTICIDE		1.00	10.00				10.00
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
IRRIGATION, CENTER PIVOT 12.0 IN. APPLIED	20.00*			47.25	10.87	80.02	138.14
COMBINE,	3.50			1.82	3.35	14.10	19.27
TRUCK	17.00*			1.10	1.62	5.38	8.10
AUGER	0.0 *			0.22	0.16	0.53	0.91
DRYER	8.00*			8.93	2.13	6.09	17.15
TOTALS				65.28	24.74	125.36	290.99

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	75.60
FUEL AND LUBE	65.28
REPAIRS AND MAINTANANCE	24.74
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (165.62 X 14.00% FOR 8.0 MONTHS)	15.46
TOTAL CASH COSTS	181.08

LABOR

DIRECT LABOR	12.49
(2.1 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	193.57

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	125.36
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	184.16
TOTAL COST, EXCEPT OVERHEAD AND MGT.	377.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	9.05
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	22.55
TOTAL COST PER ACRE	400.28
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.97

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE CENTER PIVOT IRRIGATED, DIESEL 325 FT HEAD

TOTAL CROPLAND ACRES	572.0	EXPECTED YIELD PER ACRE	20.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
ANHYDROUS APPLICATOR	5.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		150.00	0.15				22.50
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED 80,000/BAG		0.33	65.00				21.45
18-46-0 STARTER		100.00	0.14				14.00
HERBICIDE, BAND		1.00	7.65				7.65
INSECTICIDE		1.00	10.00				10.00
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
IRRIGATION, CENTER PIVOT							
12.0' IN. APPLIED	30.00*			47.25	10.87	80.02	138.14
FORAGE CHOPPER	CUSTOM						32.00
TRUCK	CUSTOM						32.00
PACK SILAGE	30.00*			0.83	2.43	6.69	9.95
TOTALS				53.10	18.82	102.20	313.72

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	75.60
FUEL AND LUBE	53.10
REPAIRS AND MAINTANANCE	18.82
CUSTOM HIRE AND MACHINE RENTAL	64.00
INTEREST ON OPERATING EXPENSE	19.74
(211.52 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	231.26

LABOR

DIRECT LABOR	11.50
(1.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	242.76

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	102.20
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	161.00
TOTAL COST, EXCEPT OVERHEAD AND MGT.	403.75

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.56
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	23.56
TOTAL COST PER ACRE	427.32
TOTAL COST PER UNIT OF PRODUCTION	21.37
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM FOR GRAIN, LIMITED IRR C.P. DIESEL 300 FT HEAD

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	115.0
ACRES THIS CROP BUDGET	132.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		125.00	0.15				18.75
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED		10.00	0.76				7.60
18-46-0 STARTER		100.00	0.14				14.00
HERBICIDE, BAND		1.00	7.65				7.65
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
IRRIGATION, CENTER PIVOT							
6.0 IN. APPLIED	15.00*			23.63	5.43	80.02	109.08
COMBINE,	4.00			1.59	2.20	10.91	14.71
TRUCK	15.00*			1.10	1.62	5.38	8.10
AUGER	0.0 *			0.22	0.16	0.53	0.91
DRYER	6.00*			7.12	1.66	4.98	13.76
TOTALS				38.69	16.58	117.31	220.58

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	48.00
FUEL AND LUBE	38.69
REPAIRS AND MAINTANANCE	16.58
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	9.64
(103.27 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	112.91

LABOR

DIRECT LABOR	10.60
(1.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	123.50

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	117.31
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	176.11
TOTAL COST, EXCEPT OVERHEAD AND MGT.	299.62

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.65
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	11.50
TOTAL OVERHEAD AND MANAGEMENT	17.15
TOTAL COST PER ACRE	316.76
TOTAL COST PER UNIT OF PRODUCTION	2.75
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	145.0
ACRES THIS CROP BUDGET	180.0	ANIMAL UNITS OF GRAZING	2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
STALK SHREDDER	7.73			0.94	1.09	3.75	5.79
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		155.00	0.15				23.25
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED 80,000/BAG		0.33	65.00				21.45
18-46-0 STARTER		100.00	0.14				14.00
HERBICIDE, BAND		1.00	7.65				7.65
INSECTICIDE		1.00	10.00				10.00
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			29.15	5.76	89.31	124.22
COMBINE,	3.50			1.82	3.35	14.10	19.27
TRUCK	17.00*			1.10	1.62	5.38	8.10
AUGER	0.0 *			0.22	0.16	0.53	0.91
DRYER	8.00*			8.93	2.13	6.09	17.15
TOTALS				47.18	19.63	134.65	277.82

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.35
FUEL AND LUBE	47.18
REPAIRS AND MAINTANANCE	19.63
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	13.36
(143.16 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	156.53

LABOR

DIRECT LABOR	16.79
(2.8 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	173.31

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	134.65
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	230.55
TOTAL COST, EXCEPT OVERHEAD AND MGT.	403.86

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	7.83
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	22.33
TOTAL COST PER ACRE	426.19
TOTAL COST PER UNIT OF PRODUCTION	2.94
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		155.00	0.15				23.25
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED 80,000/BAG		0.33	65.00				21.45
18-46-0 STARTER		100.00	0.14				14.00
HERBICIDE, BAND		1.00	7.65				7.65
INSECTICIDE		1.00	10.00				10.00
ROW CROP CULTIVATOR	5.29			1.37	1.09	2.96	5.43
ROW CROP CULTIVATOR	5.29			1.37	1.09	2.96	5.43
IRRIGATION, GATED PIPE SYSTEM							
15.0 IN. APPLIED	63.00*			29.15	5.76	89.31	124.22
FORAGE CHOPPER	CUSTOM						32.00
TRUCK	CUSTOM						32.00
PACK SILAGE, TRACTOR & BLADE	30.00*			0.89	2.43	6.69	10.01
TOTALS				36.12	14.44	113.77	304.68

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	76.35
FUEL AND LUBE	36.12
REPAIRS AND MAINTANANCE	14.44
CUSTOM HIRE AND MACHINE RENTAL	64.00
INTEREST ON OPERATING EXPENSE	17.82
(190.91 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	208.73

LABOR

DIRECT LABOR	14.80
(2.5 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	223.53

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	113.77
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	209.67
TOTAL COST, EXCEPT OVERHEAD AND MGT.	433.19

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.44
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	12.00
TOTAL OVERHEAD AND MANAGEMENT	22.44
TOTAL COST PER ACRE	455.63
TOTAL COST PER UNIT OF PRODUCTION	22.78
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
SOYBEANS, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	46.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED		1.00	7.00				7.00
HERBICIDE, BAND		1.00	9.12				9.12
18-46-0 STARTER		50.00	0.14				7.00
HANDWEED		1.00	3.70				3.70
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
IRRIGATION, GATED PIPE SYSTEM 8.0 IN. APPLIED	33.00*			15.55	3.07	89.31	107.93
COMBINE,	3.50			1.82	2.20	10.91	14.93
TRUCK	17.00*			0.46	0.71	2.13	3.30
AUGER	0.0 *			0.08	0.16	0.53	0.77
TOTALS				21.88	10.84	115.63	175.16

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	26.82
FUEL AND LUBE	21.88
REPAIRS AND MAINTANANCE	10.84
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.56
(59.54 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	65.10

LABOR

DIRECT LABOR	11.34
(1.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	76.43

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	115.63
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	211.53
TOTAL COST, EXCEPT OVERHEAD AND MGT.	287.96

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.25
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.80
TOTAL OVERHEAD AND MANAGEMENT	17.05
TOTAL COST PER ACRE	305.01
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.63

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
 ESTABLISH ALFALFA, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
BROADCAST SPREADER	6.50			0.69	0.36	1.10	2.15
MACHINE RENTAL FEE P205		40.00	0.33				13.20
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
SPIKE TOOTH HARROW	12.33			0.36	0.20	1.69	2.25
SPIKE TOOTH HARROW	12.33			0.36	0.20	1.69	2.25
ROLLER OR PACKER	6.50			0.69	0.36	1.10	2.15
MACHINE RENTAL FEE							1.50
GRAIN DRILL	5.62			0.79	1.24	4.63	6.66
SEED		12.00	2.50				30.00
IRRIGATION, GATED PIPE SYSTEM 6.0 IN. APPLIED	33.00*			11.66	2.31	0.0	13.97
TOTALS				15.92	6.11	15.13	83.36

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	43.20
FUEL AND LUBE	15.92
REPAIRS AND MAINTANANCE	6.11
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE (68.23 X 14.00% FOR 8.0 MONTHS)	6.37
TOTAL CASH COSTS	74.60

LABOR

DIRECT LABOR	8.32
(1.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	82.92

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	15.13
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)	0.0
TOTAL FIXED COSTS	15.13
TOTAL COST, EXCEPT OVERHEAD AND MGT.	98.05

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.73
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	3.73
TOTAL COST PER ACRE	101.78
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	*****

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
ALFALFA FOR HAY, GRAVITY IRRIGATED, DIESEL, 150 FT HEAD

C9

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	7.0
ACRES THIS CROP BUDGET	20.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPIKE TOOTH HARROW	12.33			0.36	0.20	1.69	2.25
BROADCAST SPREADER	6.50			0.69	0.36	1.10	2.15
MACHINE RENTAL FEE							1.50
P205		0.40	0.33				0.13
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						18.50
STACK BALES, LABOR		0.40	3.70				1.48
HAUL & STACK BALES	17.00*			0.47	1.04	3.46	4.97
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						18.50
STACK BALES, LABOR		0.40	3.70				1.48
HAUL & STACK BALES	17.00*			0.47	1.04	3.46	4.97
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						18.50
STACK BALES, LABOR		0.40	3.70				1.48
HAUL & STACK BALES	17.00*			0.47	1.04	3.46	4.97
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						18.50
STACK BALES, LABOR		0.40	3.70				1.48
HAUL & STACK BALES	17.00*			0.47	1.04	3.46	4.97
IRRIGATION, GATED PIPE SYSTEM							
16.0 IN. APPLIED	60.00*			31.02	14.46	89.31	134.79

TOTALS				33.95	19.17	105.95	268.62

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	6.05
FUEL AND LUBE	33.95
REPAIRS AND MAINTANANCE	19.17
CUSTOM HIRE AND MACHINE RENTAL	103.50
INTEREST ON OPERATING EXPENSE	15.18
(162.68 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	177.86

LABOR

DIRECT LABOR	14.21
(2.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	192.07

ESTABLISHMENT CHARGE/YEAR

20.36

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	105.95
REAL ESTATE TAXES	13.70
INTEREST ON LAND (\$1370.00 VALUE/A X 6.00% X 1.0)	82.20
TOTAL FIXED COSTS	201.85
TOTAL COST, EXCEPT OVERHEAD AND MGT.	414.28

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.89
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	22.89
TOTAL COST PER ACRE	437.17
TOTAL COST PER UNIT OF PRODUCTION	62.45
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	60.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.68	0.73	3.86
ANHYDROUS APPLICATOR	6.87			1.06	0.81	4.62
ANHY NITROGEN		60.00	0.15		2.45	9.00
TANDEM DISC	10.63			0.68	0.73	3.86
PLANTER (FERT.,HERB.,ETC)	4.90			0.91	1.79	6.90
SEED		0.17	65.00			11.05
18-46-0 STARTER		50.00	0.14			7.00
HERBICIDE, BAND		1.00	7.65			7.65
ROW CROP CULTIVATOR	5.29			0.84	0.72	3.39
ROW CROP CULTIVATOR	5.29			0.84	0.72	3.39
COMBINE,	4.50			1.42	3.35	18.87
TRUCK	13.00*			0.51	0.71	3.35
AUGER	0.0 *			0.08	0.16	0.77
DRYER	0.0 *			3.42	0.83	6.73
TOTALS				10.45	10.56	34.73
						90.45

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	34.70
FUEL AND LUBE	10.45
REPAIRS AND MAINTANANCE	10.56
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	5.20
(55.71 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	60.91

LABOR

DIRECT LABOR	8.13
(1.4 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	69.04

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	34.73
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	93.53
TOTAL COST, EXCEPT OVERHEAD AND MGT.	162.57

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.05
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	9.05
TOTAL COST PER ACRE	171.62
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.86

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR GRAIN, ECOFALLOW, FOLLOWS WHEAT IN 3 YEAR ROTATION

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	11.82			0.38	0.24	1.13	1.75
ATRAZINE-PARAQUAT		1.00	15.00				15.00
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		80.00	0.15				12.00
PLANTER (FERT., HERB., ETC)	4.90			1.48	2.19	5.42	9.10
SEED		0.17	65.00				11.05
10-46-0 STARTER		50.00	0.14				7.00
SPRAYER	11.82			0.38	0.24	1.13	1.75
DUAL-ATRAZINE		1.00	12.25				12.25
COMBINE,	4.50			1.42	3.35	14.10	18.87
TRUCK	13.00*			0.51	0.71	2.13	3.35
AUGER	0.0 *			0.08	0.16	0.53	0.77
DRYER	0.0 *			4.76	1.08	3.24	9.08
TOTALS				10.06	8.79	30.42	106.58

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	57.30
FUEL AND LUBE	10.06
REPAIRS AND MAINTANANCE	8.79
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	7.11
(76.15 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	83.26

LABOR

DIRECT LABOR	5.75
(1.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	89.01

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.42
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	118.62
TOTAL COST, EXCEPT OVERHEAD AND MGT.	207.63

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.16
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	11.66
TOTAL COST PER ACRE	219.29
TOTAL COST PER UNIT OF PRODUCTION	2.92
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
CORN FOR SILAGE, NON-IRRIGATED

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	9.0
ACRES THIS CROP BUDGET	40.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.68	0.73	2.62	4.03
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.94	4.81
ANHY NITROGEN		65.00	0.15				9.75
TANDEM DISC	10.63			0.68	0.73	2.62	4.03
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.48	7.18
SEED 80,000/BAG		0.17	65.00				11.05
18-46-0 STARTER		50.00	0.14				7.00
HERBICIDE, BAND		1.00	10.00				10.00
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.95	3.52
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.95	3.52
FORAGE CHOPPER	CUSTOM						17.00
TRUCK	CUSTOM						17.00
PACK SILAGE, TRACTOR & BLADE	21.00*			0.55	1.53	4.23	6.31
TOTALS				5.57	7.05	20.79	105.21

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	37.80
FUEL AND LUBE	5.57
REPAIRS AND MAINTANANCE	7.05
CUSTOM HIRE AND MACHINE RENTAL	34.00
INTEREST ON OPERATING EXPENSE	0.08
(84.42 X 0.14% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	84.50

LABOR

DIRECT LABOR	7.60
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	92.09

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 14.00%)	20.79
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	79.59
TOTAL COST, EXCEPT OVERHEAD AND MGT.	171.69

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.22
MANAGEMENT CHARGE (\$ 0.60 X ESTIMATED YIELD)	5.40
TOTAL OVERHEAD AND MANAGEMENT	9.62
TOTAL COST PER ACRE	181.31
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	20.15

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM FOR GRAIN, NON-IRRIGATED

C13

TOTAL CROPLAND ACRES 672.0 EXPECTED YIELD PER ACRE 65.0
ACRES THIS CROP BUDGET 120.0 ANIMAL UNITS OF GRAZING 1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		70.00	0.15				10.50
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED		5.00	0.76				3.80
18-46-0 STARTER		50.00	0.14				7.00
HERBICIDE, BAND		1.00	7.65				7.65
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
SPRAYER	11.82			0.38	0.24	1.13	1.75
HERBICIDE, 2,4-D		1.00	1.90				1.90
COMBINE,	4.50			1.42	2.20	10.91	14.53
TRUCK	13.00*			0.51	0.71	2.13	3.35
AUGER	0.0 *			0.08	0.16	0.53	0.77
DRYER	0.0 *			3.42	0.83	2.48	6.73
TOTALS				9.98	8.93	30.84	80.61

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	30.85
FUEL AND LUBE	9.98
REPAIRS AND MAINTANANCE	8.93
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	4.64
(49.77 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	54.41

LABOR

DIRECT LABOR	7.50
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	61.91

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.84
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	89.64
TOTAL COST, EXCEPT OVERHEAD AND MGT.	151.56

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.72
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	6.50
TOTAL OVERHEAD AND MANAGEMENT	9.22
TOTAL COST PER ACRE	160.78
TOTAL COST PER UNIT OF PRODUCTION	2.47
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
GRAIN SORGHUM, ECO-FALLOW, FOLLOWS WHEAT IN 3-YEAR ROTATION

TOTAL CROPLAND ACRES	672.0	EXPECTED YIELD PER ACRE	30.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	1.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPRAYER	11.82			0.38	0.24	1.13	1.75
ATRAZINE-PARAQUAT		1.00	15.00				15.00
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		85.00	0.15				12.75
PLANTER (FERT., HERB., ETC)	4.90			1.48	2.19	5.42	9.10
SEED		5.00	0.76				3.80
18-46-0 STARTER		50.00	0.14				7.00
SPRAYER	11.82			0.38	0.24	1.13	1.75
IGRAN-ATRAZINE		1.00	13.00				13.00
COMBINE,	4.50			1.42	2.20	10.91	14.53
TRUCK	13.00*			0.51	0.71	2.13	3.35
AUGER	0.0 *			0.08	0.16	0.53	0.77
DRYER	0.0 *			4.76	1.08	3.24	9.08
TOTALS				10.06	7.64	27.24	96.49

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	51.55
FUEL AND LUBE	10.06
REPAIRS AND MAINTANANCE	7.64
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE	6.46
(69.25 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	75.72

LABOR

DIRECT LABOR	5.75
(1.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	81.46

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	27.24
REAL ESTATE TAXES	12.60
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	115.44
TOTAL COST, EXCEPT OVERHEAD AND MGT.	196.90

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.79
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	11.79
TOTAL COST PER ACRE	208.68
TOTAL COST PER UNIT OF PRODUCTION	2.61
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
SOYBEANS, NON-IRRIGATED

C15

TOTAL CROPLAND ACRES 672.0 EXPECTED YIELD PER ACRE 29.0
ACRES THIS CROP BUDGET 60.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS		TOTAL COSTS	
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.		FIXED
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
PLANTER (FERT., HERB., ETC)	4.90			0.91	1.79	4.19	6.90
SEED		0.90	7.00				6.30
HERBICIDE, BAND		1.00	9.12				9.12
HANDWEED		0.80	3.70				2.96
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
ROW CROP CULTIVATOR	5.29			0.84	0.72	1.82	3.39
COMBINE,	4.00			1.59	2.20	10.91	14.71
TRUCK	15.00*			0.29	0.71	2.13	3.13
AUGER	0.0 *			0.08	0.16	0.53	0.77
TOTALS				5.93	7.77	26.32	58.40

* - MINUTES OF LABOR/ACRE

COSTS

PURCHASED MATERIALS	18.38
FUEL AND LUBE	5.93
REPAIRS AND MAINTANANCE	7.77
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (32.08 X 14.00% FOR 8.0 MONTHS)	2.99
TOTAL CASH COSTS	35.08

LABOR

DIRECT LABOR	7.62
(1.3 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	42.70

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.32
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	85.12
TOTAL COST, EXCEPT OVERHEAD AND MGT.	127.81

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.75
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	8.70
TOTAL OVERHEAD AND MANAGEMENT	10.45
TOTAL COST PER ACRE	138.27
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	4.77

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
WHEAT FOR GRAIN CONTINUOUS CROPPED NON-IRRIGATED

TOTAL CROPLAND ACRES	572.0	EXPECTED YIELD PER ACRE	38.0
ACRES THIS CROP BUDGET	120.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	9.76			0.74	1.15	2.58	4.47
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		40.00	0.15				6.00
FIELD CULTIVATOR	12.22			0.59	0.82	2.24	3.65
GRAIN DRILL	5.62			0.79	1.24	4.63	6.66
SEED		1.00	3.75				3.75
18-46-0		40.00	0.14				5.60
COMBINE,	5.00			1.28	2.20	10.91	14.39
TRUCK	12.00*			0.46	0.71	2.13	3.30
AUGER	0.0 *			0.08	0.16	0.53	0.77
TOTALS				5.69	7.82	28.22	57.08

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	15.35
FUEL AND LUBE	5.69
REPAIRS AND MAINTANANCE	7.82
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (28.85 X 14.00% FOR 8.0 MONTHS)	2.69
TOTAL CASH COSTS	31.55

LABOR

DIRECT LABOR	6.01
(1.0 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	37.56

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	28.22
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0)	50.40
TOTAL FIXED COSTS	87.02
TOTAL COST, EXCEPT OVERHEAD AND MGT.	124.58

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.58
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	5.70
TOTAL OVERHEAD AND MANAGEMENT	7.28
TOTAL COST PER ACRE	131.86
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.47

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
WHEAT FOR GRAIN, FALLOW EVERY THIRD YEAR

C17

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
CHISEL	9.76			0.74	1.15	2.58	4.47
CHISEL	9.76			0.74	1.15	2.58	4.47
FIELD CULTIVATOR	12.22			0.59	0.82	2.24	3.65
ANHYDROUS APPLICATOR	6.87			1.06	0.81	2.75	4.62
ANHY NITROGEN		50.00	0.15				7.50
FIELD CULTIVATOR	12.22			0.59	0.82	2.24	3.65
GRAIN DRILL	5.62			0.79	1.24	4.63	6.66
SEED		1.00	3.75				3.75
18-46-0		40.00	0.14				5.60
COMBINE,	5.00			1.28	2.20	10.91	14.39
TRUCK	12.00*			0.46	0.71	2.13	3.30
AUGER	0.0 *			0.08	0.16	0.53	0.77
TOTALS				7.03	9.79	33.04	66.70

MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	16.85
FUEL AND LUBE	7.03
REPAIRS AND MAINTANANCE	9.79
CUSTOM HIRE AND MACHINE RENTAL	0.0
INTEREST ON OPERATING EXPENSE (33.66 X 14.00% FOR 8.0 MONTHS)	3.14
TOTAL CASH COSTS	36.80

LABOR

DIRECT LABOR	7.12
(1.2 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	43.92

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	33.04
REAL ESTATE TAXES	8.40
INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.5)	75.60
TOTAL FIXED COSTS	117.04
TOTAL COST, EXCEPT OVERHEAD AND MGT.	160.96

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.84
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	7.05
TOTAL OVERHEAD AND MANAGEMENT	8.89
TOTAL COST PER ACRE	169.85
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	3.61

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
ESTABLISH ALFALFA, NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.68	0.73	2.45	3.86
CHISEL	9.76			0.74	1.15	2.58	4.47
CHISEL	9.76			0.74	1.15	2.58	4.47
BROADCAST SPREADER	6.50			0.69	0.36	1.10	2.15
MACHINE RENTAL FEE							1.50
P205		40.00	0.33				13.20
FIELD CULTIVATOR	12.22			0.59	0.82	2.24	3.65
SPIKE TOOTH HARROW	12.33			0.36	0.20	1.69	2.25
ROLLER OR PACKER	6.50			0.69	0.36	1.10	2.15
MACHINE RENTAL FEE							1.50
GRAIN DRILL	5.62			0.79	1.24	4.63	6.66
SEED		7.00	2.50				17.50
<hr/>							
TOTALS				5.30	6.00	18.38	63.37

CASH COSTS

PURCHASED MATERIALS	30.70
FUEL AND LUBE	5.30
REPAIRS AND MAINTANANCE	6.00
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	4.20
(44.99 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	49.19

LABOR

DIRECT LABOR	5.69
(0.9 HRS X 5.00/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	54.88

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	18.38
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)	0.0
TOTAL FIXED COSTS	18.38
TOTAL COST, EXCEPT OVERHEAD AND MGT.	73.26

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.46
MANAGEMENT CHARGE (\$ 0.0 X ESTIMATED YIELD)	0.0
TOTAL OVERHEAD AND MANAGEMENT	2.46
TOTAL COST PER ACRE	75.72
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, CENTRAL NEBRASKA
ALFALFA FOR HAY NON-IRRIGATED

C19

TOTAL CROPLAND ACRES 672.0 EXPECTED YIELD PER ACRE 3.5
ACRES THIS CROP BUDGET 40.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
SPIKE TOOTH HARROW	12.33			0.36	0.20	1.69	2.25
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						13.00
STACK BALES, LABOR		0.23	3.70				0.85
	15.00*			0.32	1.14	3.42	4.88
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						13.00
STACK BALES, LABOR		0.23	3.70				0.85
	15.00*			0.32	1.14	3.42	4.88
WINDROWER	CUSTOM						7.00
BALER, REGULAR	CUSTOM						13.00
STACK BALES, LABOR		0.23	3.70				0.85
	15.00*			0.32	1.14	3.42	4.88
TOTALS				1.32	3.62	11.95	79.45

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS 2.55
 FUEL AND LUBE 1.32
 REPAIRS AND MAINTANANCE 3.62
 CUSTOM HIRE AND MACHINE RENTAL 60.00
 INTEREST ON OPERATING EXPENSE 6.30
 (67.49 X 14.00% FOR 8.0 MONTHS)
 TOTAL CASH COSTS 73.79

LABOR

DIRECT LABOR 4.99
 (0.8 HRS X 5.00/HR X 1.2 (OVERHEAD))
 TOTAL CASH COSTS AND LABOR 78.78

ESTABLISHMENT CHARGE/YEAR

15.14

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%) 11.95
 REAL ESTATE TAXES 8.40
 INTEREST ON LAND (\$ 840.00 VALUE/A X 6.00% X 1.0) 50.40
 TOTAL FIXED COSTS 70.75
 TOTAL COST, EXCEPT OVERHEAD AND MGT. 164.67

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%) 3.69
 MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD) 7.00
 TOTAL OVERHEAD AND MANAGEMENT 10.69
 TOTAL COST PER ACRE 175.36
 TOTAL COST PER UNIT OF PRODUCTION 50.10
 (BASED ON ESTIMATED YIELD)

DESCRIPTION OF NORTHEAST NEBRASKA BENCHMARK FARM

D1

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

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

Typical Farm - Total Acres 480

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

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

Machinery Inventory and Practices

Tractor #1 - 110-120 hp diesel w/cab, \$40,518, 600 hrs. annual use
 Tractor #2 - 70-80 hp diesel w/cab, \$30,800, 500 hrs. annual use
 Disc - 21' tandem, \$12,554, 840 acres annual use
 Plow - 5-16" assume 1/3 of corn land is plowed, 100% if continuous corn, \$3,500, 300 acres annual use
 Planter - 4R-38" w/attachments, \$7,500, irrigated sandy land uses 12R-30", \$21,000, 600 acres annual use, minimum till planter 6R, \$12,600, 300 acres annual use
 Fertilizer applicator - use custom bulk floater spreader for dry or liquid materials; anhydrous ammonia applicator and supply tank are rented from fertilizer supplier
 Cultivator - 4R mounted, \$3,500; 6R for sandy soils, \$5,000, 680 acres annual use
 Rotary hoe - 4R, \$2,833, is used when chemicals are not applied, is not included in practices on this farm
 High boy or aerial spraying - custom hired for cornborer control
 Ground sprayer - 10R-35', \$1,637, w/300 gallon tank, 300 acres annual use
 Combine - base unit 4420 JD or equiv., \$46,900; 4R-38" cornhead, \$12,206; grain head w/reel 13', \$6,697; 8' pickup attachment, \$2,488; use floating cutter bar for soybeans; assumes that custom combining will be done in addition to own acreage (total of 600); a custom rate of \$30.00 per acre is used on sandy land center pivots
 Hauling is done 1/3 by truck and 2/3 by wagons; truck is owned, used and valued at \$5,000; it will haul about 100,000 bushels per year; a 250 bushel side empty wagon and gear is valued at \$2,200; custom rates are used for hauling @ .10 per bushel in rolling hills to on-farm storage and .12 per bushel plus .02/bu/mile over seven miles from sandy land pivots (17 cents)
 Drying is done in bin; about 2/3 of crop (1/2 on sandy land) is typically dried with unheated air; rate charged is .06-.08/bu
 Endgate wagon seeder - \$500 for oats and alfalfa seeding
 Grain drill - 10', \$7,215; roller harrow packer, \$6,571
 Swather - 14' pull type hydraulic pivot tongue, \$13,577 or 14' self-propelled w/hydrostat and w/o cab, \$25,550; assume additional custom work will be done for oats and hay
 Auger - w/PTO 8"-56', \$2,823
 Large round baler, 1500# bale - \$11,958, used on 420 acres per year, including some oat straw and custom work
 Stacker - 3 ton capacity, \$16,616, used on approximately 500 acres, including custom work
 Stack moving - custom hire rates used
 Rogue labor - assume 1 acre per hour @ \$4.00
 Center pivot irrigation - sandy land has 77' lift and 800 gpm at 65 psi or total of 250' head; ten inches are pumped with this budget
 Center pivot irrigation - rolling hills has a lift of 150 ft with pressure and lift equivalent to 300' of head, well produces 800 gpm @ 65 psi, seven inches of water is pumped

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

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, DIESEL, SANDY SOIL

D2

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE AND	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.60	0.79	2.74	4.14
ANHYDROUS APPLICATOR	6.87			0.94	0.44	1.37	2.74
MACHINE RENTAL FEE							1.50
NITROGEN NH3		140.00	0.15				21.00
TANDEM DISC	10.63			0.60	0.79	2.74	4.14
PLANTER (FERT., HERB., ETC)	9.80			0.66	2.87	6.24	9.76
SEED-SINGLE X		0.33	65.00				21.45
8-32-8-6-1		150.00	0.12				18.00
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	6.60				6.60
ROW CROP CULTIVATOR	7.05			0.59	1.25	2.62	4.47
IRRIGATION, CENTER PIVOT							
10.0 IN. APPLIED	25.00*			29.54	8.57	74.41	112.52
LIQ N THRU SYSTEM		40.00	0.28				11.20
COMBINE, CORN HEAD	CUSTOM						30.00
GRAIN CART	10.00*			0.50	1.30	3.25	5.05
TRUCK	CUSTOM						23.80
GRAIN DRYING (2/3 CROP)	10.00*			0.05	2.50	2.50	5.05
TOTALS				33.49	18.51	95.87	293.42

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	90.25
FUEL AND LUBE	33.49
REPAIRS AND MAINTANANCE	18.51
CUSTOM HIRE AND MACHINE RENTAL	55.30
INTEREST ON OPERATING EXPENSE	18.44
(197.55 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	215.99

LABOR

DIRECT LABOR	8.76
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	224.75

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	95.87
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	165.87
TOTAL COST, EXCEPT OVERHEAD AND MGT.	390.62

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	10.80
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.00
TOTAL OVERHEAD AND MANAGEMENT	24.80
TOTAL COST PER ACRE	415.42
TOTAL COST PER UNIT OF PRODUCTION	2.97
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIG., ELECT., ROLLING HILLS

D3

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
ANHYDROUS APPLICATOR	6.87			0.94	0.44	1.37	2.74
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		130.00	0.15				19.50
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
PLANTER (FERT., HERB., ETC)	4.25			1.51	2.08	5.04	8.64
SEED-SINGLE X		0.33	65.00				21.45
10-34-0		125.00	0.14				18.12
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	7.65				7.65
ROW CROP CULTIVATOR	4.58			0.92	1.07	2.64	4.62
ROW CROP CULTIVATOR	4.58			0.92	1.07	2.64	4.62
IRRIGATION, CENTER PIVOT							
7.0 IN. APPLIED	20.00*			25.64	5.00	66.44	97.08
LIQ N THRU SYSTM		30.00	0.28				8.40
SPRAYER	CUSTOM						1.38
BOILER SPRAY (1/2 YEA		0.50	9.75				4.87
COMBINE, CORNHEAD	2.76			2.31	4.18	17.71	24.20
TRUCK	CUSTOM						1.30
GRAIN AUGER	10.00*			0.15	0.45	1.75	2.35
IN DRYER (2/3 CROP)	10.00*			0.65	2.65	2.90	6.20
TOTALS				34.24	18.75	106.76	256.43

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	92.00
FUEL AND LUBE	34.24
REPAIRS AND MAINTANANCE	18.75
CUSTOM HIRE AND MACHINE RENTAL	4.68
INTEREST ON OPERATING EXPENSE	13.97
(149.67 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	163.64

LABOR

DIRECT LABOR	13.43
(2.0 HRS X 5.50/Hr X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	177.07

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	106.76
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	194.26
TOTAL COST, EXCEPT OVERHEAD AND MGT.	371.33

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.18
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	21.18
TOTAL COST PER ACRE	392.51

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			0.94	0.44	1.37	2.74
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		80.00	0.15				12.00
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
MOLDBOARD PLOW	2.57			2.50	1.96	5.42	9.88
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
PLANTER (FERT., HERB., ETC)	4.25			0.99	2.02	4.85	7.86
SEED-SINGLE X		0.20	65.00				13.00
10-34-0 STRTR		125.00	0.14				17.19
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	7.65				7.65
ROW CROP CULTIVATOR	4.58			0.92	1.07	2.64	4.62
ROW CROP CULTIVATOR	4.58			0.92	1.07	2.64	4.62
SPRAYER	CUSTOM						1.25
BOILER SPRAY (1/3 YR)		0.33	9.00				2.97
COMBINE, CORNHEAD	2.76			1.99	3.95	17.10	23.04
TRUCK	CUSTOM						7.50
GRAIN AUGER	7.00*			0.09	0.20	1.30	1.59
GRAIN DRYER (2/3 CROP)	8.00*			0.30	2.15	2.15	4.60
TOTALS				9.84	14.67	43.73	143.31

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	64.81
FUEL AND LUBE	9.84
REPAIRS AND MAINTANANCE	14.67
CUSTOM HIRE AND MACHINE RENTAL	10.25
INTEREST ON OPERATING EXPENSE	9.29
(99.58 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	108.87

LABOR

DIRECT LABOR	13.25
(2.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	122.12

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	43.73
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	113.73
TOTAL COST, EXCEPT OVERHEAD AND MGT.	235.85

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.44
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	12.94
TOTAL COST PER ACRE	248.79
TOTAL COST PER UNIT OF PRODUCTION	3.32
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
CORN FOR GRAIN, CONSERVATION TILLAGE

D5

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			0.94	0.44	1.37	2.74
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		80.00	0.15				12.00
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
PLANTER (FERT., HERB., ETC)	4.90			1.31	3.69	8.26	13.26
SEED-SINGLE X		0.20	65.00				13.00
10-34-0 STRTR		125.00	0.14				17.19
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	7.65				7.65
ROW CROP CULTIVATOR	4.58			0.92	1.07	2.64	4.63
ROW CROP CULTIVATOR	4.58			0.92	1.07	2.64	4.63
SPRAYER	13.79			0.30	0.26	1.22	1.78
2,4-D		1.00	1.75				1.75
SPRAYER	CUSTOM						1.25
BOILER SPRAY (1/3 YR)		0.33	9.75				3.22
COMBINE, CORNHEAD	2.76			1.99	3.95	17.10	23.04
TRUCK	CUSTOM						7.50
CHAIN AUGER	7.00*			0.09	0.20	1.30	1.59
ER (2/3 CROP)	8.00*			0.30	2.15	2.15	4.60
TOTALS				7.37	13.73	39.81	137.96

- MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	66.80
FUEL AND LUBE	7.37
REPAIRS AND MAINTANANCE	13.73
CUSTOM HIRE AND MACHINE RENTAL	10.25
INTEREST ON OPERATING EXPENSE	9.16
(98.15 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	107.31

LABOR

DIRECT LABOR	10.33
(1.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	117.64

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	39.81
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	109.81
TOTAL COST, EXCEPT OVERHEAD AND MGT.	227.45

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.37
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.50
TOTAL OVERHEAD AND MANAGEMENT	12.87
TOTAL COST PER ACRE	240.32
TOTAL COST PER UNIT OF PRODUCTION	3.20

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
SOYBEANS, NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	MACHINERY COSTS REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
MOLDBOARD PLOW	2.57			2.50	1.96	5.42	9.88
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
PLANTER (FERT., HERB., ETC)	4.25			0.99	2.02	4.85	7.86
SEED		1.00	7.00				7.00
HERBICIDE		1.00	9.12				9.12
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.92	1.14	2.74	4.79
ROW CROP CULTIVATOR	4.58			0.92	1.14	2.74	4.79
ROQUE LABOR		1.00	4.00				4.00
COMBINE, GRAINHEAD	2.93			1.84	3.68	18.29	23.81
TRUCK	CUSTOM						3.60
GRAIN AUGER	5.00*			0.02	0.06	0.56	0.64

TOTALS				8.39	11.80	40.86	85.07

MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	20.42
FUEL AND LUBE	8.39
REPAIRS AND MAINTANANCE	11.80
CUSTOM HIRE AND MACHINE RENTAL	3.60
INTEREST ON OPERATING EXPENSE	3.61
(44.21 X 14.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	47.82

LABOR

DIRECT LABOR	11.01
(1.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	58.83

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	40.86
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	110.86
TOTAL COST, EXCEPT OVERHEAD AND MGT.	169.70

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.39
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	9.00
TOTAL OVERHEAD AND MANAGEMENT	11.39
TOTAL COST PER ACRE	181.09
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	6.04

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
SOYBEANS, CENTER PIVOT IRRIGATED

D7

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						3.00
PHOS., P205		30.00	0.33				9.90
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
MOLDBOARD PLOW	2.57			2.50	1.96	5.42	9.88
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
PLANTER (FERT., HERB., ETC)	4.25			0.99	2.02	4.85	7.86
SEED		1.00	7.00				7.00
HERBICIDE		1.00	9.12				9.12
INNOCULANT		1.00	0.30				0.30
ROW CROP CULTIVATOR	4.58			0.92	1.14	2.74	4.79
ROGUE LABOR		1.00	4.00				4.00
IRRIGATION, CENTER PIVOT							
4.0 IN. APPLIED	15.00*			14.65	2.85	66.44	83.95
COMBINE, GRAINHEAD	2.98			1.84	3.68	18.29	23.81
TRUCK	CUSTOM						5.40
GRAIN AUGER	7.00*			0.05	0.11	0.57	0.73
TOTALS				22.15	13.57	104.58	179.02

- MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	30.32
FUEL AND LUBE	22.16
REPAIRS AND MAINTANANCE	13.57
CUSTOM HIRE AND MACHINE RENTAL	8.40
INTEREST ON OPERATING EXPENSE (74.45 X 14.00% FOR 7.0 MONTHS)	6.08
TOTAL CASH COSTS	80.53

LABOR

DIRECT LABOR	11.44
(1.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	91.97

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	104.58
REAL ESTATE TAXES	12.50
INTEREST ON LAND (\$1250.00 VALUE/A X 6.00% X 1.0)	75.00
TOTAL FIXED COSTS	192.08
TOTAL COST, EXCEPT OVERHEAD AND MGT.	284.05

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	4.03
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	13.50
TOTAL OVERHEAD AND MANAGEMENT	17.53
TOTAL COST PER ACRE	301.57
TOTAL COST PER UNIT OF PRODUCTION	6.70

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
OATS, NON-IRRIGATED

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER 30-10-0	CUSTOM	200.00	0.10				3.00 20.00
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
BROADCAST SEEDER SEED	9.82	3.50	1.75	0.43	0.38	1.74	2.54 6.12
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
SPIKE TOOTH HARROW WINDROWER	IN TANDEM CUSTOM			0.0	0.01	1.33	1.34 6.50
COMBINE, PICKUP HEAD	3.56			1.54	3.22	15.81	20.57
TRUCK	CUSTOM						8.00
GRAIN AUGER	7.00*			0.09	0.19	1.30	1.58
TOTALS				3.27	5.60	26.46	78.94

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	26.12
FUEL AND LUBE	3.27
REPAIRS AND MAINTANANCE	5.60
CUSTOM HIRE AND MACHINE RENTAL	17.50
INTEREST ON OPERATING EXPENSE (52.49 X 14.00% FOR 4.0 MONTHS)	2.45
TOTAL CASH COSTS	54.94

LABOR

DIRECT LABOR	4.54
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	59.47

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	26.46
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	96.46
TOTAL COST, EXCEPT OVERHEAD AND MGT.	155.93

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.75
MANAGEMENT CHARGE (\$ 0.08 X ESTIMATED YIELD)	6.40
TOTAL OVERHEAD AND MANAGEMENT	9.15
TOTAL COST PER ACRE	165.08
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.06

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
OATS CHOP WITH SPRING ALFALFA SEEDING*

D9

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						3.00
NITROGEN-DRY		60.00	0.27				16.20
P205-DRY		60.00	0.33				19.80
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
BROADCAST SEEDER	9.82			0.43	0.38	1.74	2.54
OAT SEED		3.50	1.75				6.12
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
BROADCAST SEEDER	9.82			0.43	0.38	1.74	2.54
ALFALFA SEED		12.00	2.50				30.00
SPIKE TOOTH HARROW	10.79			0.39	0.27	2.12	2.78
WINDROWER	CUSTOM						6.50
FORAGE CHOPPER	CUSTOM						30.00
TOTALS				2.45	2.82	11.89	128.78

CASH COSTS

PURCHASED MATERIALS	72.12
FUEL AND LUBE	2.45
REPAIRS AND MAINTANANCE	2.82
CUSTOM HIRE AND MACHINE RENTAL	39.50
INTEREST ON OPERATING EXPENSE	5.45
(116.89 X 14.00% FOR 4.0 MONTHS)	
TOTAL CASH COSTS	122.35

LABOR

DIRECT LABOR	3.20
(0.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	125.55

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	11.89
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	81.89
TOTAL COST, EXCEPT OVERHEAD AND MGT.	207.43

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	6.12
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	12.12
TOTAL COST PER ACRE	219.55
TOTAL COST PER UNIT OF PRODUCTION	73.18
(BASED ON ESTIMATED YIELD)	

* Oats Harvested as Oatlage.

ESTIMATED 1983 COSTS PER ACRE, NORTHEAST NEBRASKA
ALFALFA SEEDING COST SHARE WITH OATS

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						3.00
PHOS-P205		40.00	0.33				13.20
GRAIN DRILL	17.00*			2.25	0.25	2.75	5.25
ALFALFA SEED		12.00	2.50				30.00
SPIKE TOOTH HARROW	10.79			0.39	0.27	2.92	3.58
TOTALS				2.64	0.52	5.67	55.03

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	43.20
FUEL AND LUBE	2.64
REPAIRS AND MAINTANANCE	0.52
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	6.91
(49.36 X 14.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	56.27

LABOR

DIRECT LABOR	2.48
(0.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	58.75

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.67
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$1000.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	5.67
TOTAL COST, EXCEPT OVERHEAD AND MGT.	64.43

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.81
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	2.81
TOTAL COST PER ACRE	67.24
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, NORTEASTERN NEBRASKA
ALFALFA ESTABLISHMENT, SANDY SOILS, FALL SEEDING

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	CUSTOM						3.00
18-46-0		100.00	0.14				13.75
SULFUR		30.00	0.12				3.60
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
TANDEM DISC	10.63			0.60	0.90	3.14	4.64
SEEDER	17.00*			2.25	0.25	2.75	5.25
SEED		12.00	2.50				30.00
ROLLER OR PACKER	4.36			0.96	0.66	5.39	7.01
TOTALS				4.42	2.71	14.42	71.89

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	47.35
FUEL AND LUBE	4.42
REPAIRS AND MAINTANANCE	2.71
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	4.02
(57.48 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	61.50

LABOR

DIRECT LABOR	4.62
(0.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	66.12

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	14.42
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 950.00 VALUE/A X 0.0 % X 1.0)	0.0
TOTAL FIXED COSTS	14.42
TOTAL COST, EXCEPT OVERHEAD AND MGT.	80.54

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.07
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	3.07
TOTAL COST PER ACRE	83.62
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, NORTHEASTERN NEBRASKA
ALFALFA HAY, LARGE ROUND BALER

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

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS	
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED		
BROADCAST SPREADER	CUSTOM						3.00	
P205 (1/2 YR.)		20.00	0.33				6.60	
WINDROWER	3.56			1.80	2.31	7.52	11.63	---
BALER, GIANT	3.92			1.64	1.63	6.69	9.96	BRC
TWINE		1.33	0.14				0.19	
BALE MOVING	40.00*			0.55	0.25	3.25	4.05	WIN
WINDROWER	3.56			1.80	2.31	7.52	11.63	FIE
BALER, GIANT	3.92			1.64	1.63	6.69	9.96	STA
TWINE		1.33	0.14				0.19	WIN
BALE MOVING	40.00*			0.55	0.25	3.25	4.05	FIE
WINDROWER	3.56			1.80	2.31	7.52	11.63	STA
BALER, GIANT	3.92			1.64	1.63	6.69	9.96	WIN
TWINE		1.33	0.14				0.19	FIE
BALE MOVING	40.00*			0.55	0.25	3.25	4.05	STA
TOTALS				11.98	12.56	52.38	87.08	TOT

* MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	7.16
FUEL AND LUBE	11.98
REPAIRS AND MAINTANANCE	12.56
CUSTOM HIRE AND MACHINE RENTAL	3.00
INTEREST ON OPERATING EXPENSE	4.86
(34.70 X 14.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	39.56

LABOR

DIRECT LABOR	23.81
(3.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	63.37

ESTABLISHMENT CHARGE/YEAR

14.81

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	52.38
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	122.38
TOTAL COST, EXCEPT OVERHEAD AND MGT.	200.55

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	1.98
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	7.98

TOTAL COST PER ACRE 208.53

TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD) 69.51

ESTIMATED 1983 COSTS PER ACRE, NORTEASTERN NEBRASKA
ALFALFA HAY, FIELD STACKER

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

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS	
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED		
BROADCAST SPREADER P205 (1/2 YR)	CUSTOM		20.00	0.33			3.00 6.60	
WINDROWER	3.56				1.80	2.31	7.52	11.63
FIELD LOAF STACKER, 3 TON STACK MOVER	3.92				1.64	2.17	7.41	11.22 3.15
WINDROWER	3.56				1.80	2.31	7.52	11.63
FIELD LOAF STACKER, 3 TON STACK MOVER	3.92				1.64	2.17	7.41	11.22 3.15
WINDROWER	3.56				1.80	2.31	7.52	11.63
FIELD LOAF STACKER, 3 TON STACK MOVER	3.92				1.64	2.17	7.41	11.22 3.15
TOTALS					10.33	13.44	44.79	87.60

CASH COSTS

PURCHASED MATERIALS	6.60
FUEL AND LUBE	10.33
REPAIRS AND MAINTANANCE	13.44
CUSTOM HIRE AND MACHINE RENTAL	12.45
INTEREST ON OPERATING EXPENSE (42.82 X 14.00% FOR 12.0 MONTHS)	5.99
TOTAL CASH COSTS	48.81

LABOR

DIRECT LABOR (1.6 HRS X 5.50/Hr X 1.2 (OVERHEAD))	10.61
TOTAL CASH COSTS AND LABOR	59.42

ESTABLISHMENT CHARGE/YEAR

14.81

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	44.79
REAL ESTATE TAXES	10.00
INTEREST ON LAND (\$1000.00 VALUE/A X 6.00% X 1.0)	60.00
TOTAL FIXED COSTS	114.79
TOTAL COST, EXCEPT OVERHEAD AND MGT.	189.01

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.44
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.44
TOTAL COST PER ACRE	197.45
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	65.82

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

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

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

Typical Farm - Total Tillable Acres 500

Corn	250	New seeding alfalfa	25
Soybeans	125	Alfalfa	25
Wheat	50	Sudex	10
Grain Sorghum	150	Pasture, farmstead, roads and waste	20

Some acres may be interchanged with corn

A budget for 100 acres of gravity irrigation is included for 1983. Assume 125' lift and a total of 148' head, gated pipe with reuse system.

Machinery Inventory and Practices

- Tractor #1 - 120-130 hp diesel w/cab, \$47,500, 600 hrs. annual use
- Tractor #2 - 80-100 hp diesel w/cab, \$30,800, 500 hrs. annual use
- Moldboard plow - 5-16", \$5,980 (1/3 shared ownership) used only on wheat land, 200 acres annual use
- Chisel plow - 12', \$4,239, 350 acres annual use
- Anhydrous ammonia applicator - rented from fertilizer supplier @ 1.50 per acre fertilized
- Tandem disc - 19', \$12,269, 800 acres annual use
- Field cultivator - 25' pull type w/harrow, \$10,227
- Spiketooth harrow - 4-section 24', \$1,532; may be used in same operation and pulled with disc on second time prior to wheat planting; may have harrow mounted
- Planter - lister 6R-30" w/attachments, \$12,164; 560 acres annual use
- Grain drill - 10'7" spacing, \$7,215 (50% shared ownership) 500 acres annual use
- Row crop cultivator - 6R-30", \$3,808, 500 acres annual use
- Combine - base unit 6620 JD or equiv. w/cab, \$69,250; cornhead 6R-30", \$15,876; small grain platform 13' w/pickup reel, \$6,697; assume that custom combining will be done in addition to own acreage (total of 850 acres)
- Grain bin drying, without heat, expect to dry 1/2 of corn and milo crop @ .075-.090/bu
- Grain auger w/PTO - 54'-8", \$2,000
- Ground sprayer - 10R, 3 pt. hitch, w/300 gal. tank, \$1,637; rope wick chemical applicators could be substituted for rogue labor; 6 row recirculating sprayers, \$4,855
- Highboy or aerial spraying for cornborer - custom hired
- Grain hauling is done by truck owned with hired driver, or with use of two 250 bu wagons @ \$2,200; custom rate used for charge in budgets
- Swather - 12' pull type w/crimper, \$11,400, estimated annual use 500 acres including custom
- Baler - 1500 # round bale, \$11,958; estimated annual use, 500 acres including custom
- Bale mover - 4 bale capacity, \$6,164, estimated annual use 500 acres including custom

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
CORN FOR GRAIN, GRAVITY IRRIGATED, ELECT.

TOTAL CROPLAND ACRES 500.0 EXPECTED YIELD PER ACRE 145.0
ACRES THIS CROP BUDGET 100.0 ANIMAL UNITS OF GRAZING 3.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
ANHYDROUS APPLICATOR	6.87			1.06	0.52	1.60	3.18
MACHINE RENTAL FEE							1.50
NITROGEN-NH ₃		180.00	0.15				27.00
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
PLANTER (FERT., HERB., ETC)	4.90			1.03	2.15	5.03	8.21
SEED		0.33	65.00				21.45
18-46-0		100.00	0.14				14.00
INSECTICIDE		1.00	12.00				12.00
HERBICIDE, BAND		1.00	7.65				7.65
ROW CROP CULTIVATOR	5.29			0.95	1.22	2.75	4.92
ROW CROP CULTIVATOR	5.29			0.95	1.22	2.75	4.92
IRRIGATION, GATED PIPE SYSTEM							
12.0 IN. APPLIED	50.00*			21.68	3.03	76.15	100.86
SPRAYER							1.25
BOREX SPRAY (1/3 YR.)		0.33	9.75				3.22
COMBINE, CORNHEAD	3.18			2.01	4.23	18.05	24.29
TRUCK							14.50
CORN AUGER	12.00*			0.15	0.30	1.40	1.85
CORN DRYER (1/2 CROP)	12.00*			0.50	1.70	1.70	3.90
TOTALS				29.83	16.36	116.36	265.13

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	85.32
FUEL AND LUBE	29.83
REPAIRS AND MAINTANANCE	16.36
CUSTOM HIRE AND MACHINE RENTAL	17.25
INTEREST ON OPERATING EXPENSE	13.88
(148.76 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	162.65

LABOR

DIRECT LABOR	16.39
(2.5 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	179.04

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	116.36
REAL ESTATE TAXES	15.00
INTEREST ON LAND (\$1500.00 VALUE/A X 6.00% X 1.0)	90.00
TOTAL FIXED COSTS	221.36
TOTAL COST, EXCEPT OVERHEAD AND MGT.	400.40

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.13
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	14.50
TOTAL OVERHEAD AND MANAGEMENT	22.63
TOTAL COST PER ACRE	423.03

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

D16

TOTAL CROPLAND ACRES 500.0 EXPECTED YIELD PER ACRE 85.0
ACRES THIS CROP BUDGET 250.0 ANIMAL UNITS OF GRAZING 2.5

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
CHISEL	6.17			1.18	1.63	3.59	6.40
ANHYDROUS APPLICATOR	6.87			1.06	0.52	1.60	3.18
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		100.00	0.15				15.00
FIELD CULTIVATOR	10.18			0.71	1.58	4.13	6.42
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
PLANTER (FERT., HERB., ETC)	4.90			1.03	2.15	5.03	8.21
SEED		0.23	65.00				14.95
18-46-0		43.50	0.14				6.09
INSECTICIDE		1.00	12.00				12.00
HERBICIDE, BAND		1.00	7.65				7.65
ROW CROP CULTIVATOR	5.29			0.95	1.22	2.75	4.92
SPRAYER	CUSTOM						1.25
BORER SPRAY (1/3 YR.)		0.33	9.75				3.22
COMBINE, CORNHEAD	3.18			2.01	4.23	18.05	24.29
TRUCK	CUSTOM						8.50
GRAIN AUGER	8.00*			0.10	0.20	1.40	1.70
GRAIN DRYER (1/2 CROP)	8.00*			0.37	1.70	1.70	3.77
TOTALS				8.16	14.23	41.71	134.25

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	58.91
FUEL AND LUBE	8.16
REPAIRS AND MAINTANANCE	14.23
CUSTOM HIKE AND MACHINE RENTAL	11.25
INTEREST ON OPERATING EXPENSE (92.54 X 14.00% FOR 8.0 MONTHS)	8.64
TOTAL CASH COSTS	101.18

LABOR

DIRECT LABOR	9.80
(1.5 HRS X 5.50/Hr X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	110.97

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	41.71
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	134.71
TOTAL COST, EXCEPT OVERHEAD AND MGT.	245.69

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.06
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	13.56
TOTAL COST PER ACRE	259.24
TOTAL COST PER UNIT OF PRODUCTION	

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
GRAIN SORGHUM, NON-IRRIGATED

TOTAL CROPLAND ACRES	500.0	EXPECTED YIELD PER ACRE	80.0
ACRES THIS CROP BUDGET	150.0	ANIMAL UNITS OF GRAZING	2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
ANHYDROUS APPLICATOR	6.87			1.06	0.52	1.60	3.18
MACHINE RENTAL FEE							1.50
NITROGEN-NH3		80.00	0.15				12.00
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
PLANTER (FERT., HERB., ETC)	4.90			1.03	2.15	5.03	8.21
SEED		5.00	0.76				3.80
ROW CROP CULTIVATOR	5.29			0.95	1.22	2.75	4.92
SPRAYER	11.82			0.43	0.34	1.92	2.69
HERBICIDE (POST)		1.00	3.00				3.00
COMBINE, GRAINHEAD	3.44			1.86	2.95	14.63	19.44
TRUCK	CUSTOM						8.00
GRAIN AUGER	8.00*			0.08	0.20	1.40	1.68
GRAIN DRYER	8.00*			0.30	1.50	1.50	3.30
TOTALS				7.21	10.88	35.76	82.15

- MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	18.80
FUEL AND LUBE	7.21
REPAIRS AND MAINTANANCE	10.88
CUSTOM HIRE AND MACHINE RENTAL	9.50
INTEREST ON OPERATING EXPENSE	3.79
(46.38 X 14.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	50.17

LABOR

DIRECT LABOR	9.17
(1.4 HRS X 5.50/Hr X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	59.34

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	35.76
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	128.76
TOTAL COST, EXCEPT OVERHEAD AND MGT.	188.10

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.51
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.00
TOTAL OVERHEAD AND MANAGEMENT	10.51
TOTAL COST PER ACRE	198.61
TOTAL COST PER UNIT OF PRODUCTION	2.48
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
SOYBEANS, NON-IRRIGATED

D18

TOTAL CROPLAND ACRES 500.0 EXPECTED YIELD PER ACRE 35.0
ACRES THIS CROP BUDGET 125.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
PLANTER (FERT., HERB., ETC)	4.90			1.03	2.15	5.03	8.21
SEED		1.00	7.00				7.00
HERBICIDE		1.00	9.13				9.13
INNOCULANT		1.00	0.35				0.35
ROW CROP CULTIVATOR	5.29			0.95	1.22	2.75	4.92
ROW CROP CULTIVATOR	5.29			0.95	1.22	2.75	4.92
ROGUE LABOR		1.00	4.00				4.00
COMBINE, GRAINHEAD	3.44			1.86	2.95	14.63	19.44
TRUCK	CUSTOM						4.20
GRAIN AUGER	5.00*			0.03	0.10	0.65	0.78
TOTALS				6.33	9.63	32.74	73.38

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	20.48
FUEL AND LUBE	6.33
REPAIRS AND MAINTANANCE	9.63
CUSTOM HIRE AND MACHINE RENTAL	4.20
INTEREST ON OPERATING EXPENSE	3.32
(40.64 X 14.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	43.96

LABOR

DIRECT LABOR	7.69
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	51.65

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	32.74
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	125.74
TOTAL COST, EXCEPT OVERHEAD AND MGT.	177.39

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.20
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	10.50
TOTAL OVERHEAD AND MANAGEMENT	12.70
TOTAL COST PER ACRE	190.08
TOTAL COST PER UNIT OF PRODUCTION	5.43
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
WHEAT, CONTINUOUS

TOTAL CROPLAND ACRES 500.0
ACRES THIS CROP BUDGET 50.0

EXPECTED YIELD OF GRAIN PER ACRE 45.0
ANIMAL UNITS OF GRAZING

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
MOLDBOARD PLOW	2.57			2.83	1.87	5.37	10.07
BROADCAST SPREADER	16.04			0.31	0.17	0.53	1.02
MACHINE RENTAL FEE 18-46-0		75.00	0.14				1.50
TANDEM DISC	9.62			0.76	1.00	3.46	10.50
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.02	2.13	2.14
GRAIN DRILL	3.52			1.43	1.23	4.24	6.90
SEED, TREATED		1.25	3.75				4.69
BROADCAST SPREADER	16.04			0.31	0.17	0.53	1.02
MACHINE RENTAL FEE NITROGEN-NO4		30.00	0.27				1.50
COMBINE, GRAINHEAD	3.44			1.86	2.95	14.63	19.44
TRUCK	CUSTOM						4.50
GRAIN AUGER	6.00*			0.05	0.17	0.75	0.97
TOTALS				8.30	8.58	35.12	82.78

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	23.29
FUEL AND LUBE	8.30
REPAIRS AND MAINTANANCE	8.58
CUSTOM HIRE AND MACHINE RENTAL	7.50
INTEREST ON OPERATING EXPENSE	4.45
(47.67 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	52.12

LABOR

DIRECT LABOR	9.22
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	61.34

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	35.12
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	128.12
TOTAL COST, EXCEPT OVERHEAD AND MGT.	189.45

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.61
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.75
TOTAL OVERHEAD AND MANAGEMENT	9.36
TOTAL COST PER ACRE	198.81
TOTAL COST PER UNIT OF PRODUCTION	4.42
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA ESTABLISHMENT, FALL SEEDED

D20

TOTAL CROPLAND ACRES	500.0	EXPECTED YIELD PER ACRE	0.0
ACRES THIS CROP BUDGET	25.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
BROADCAST SPREADER	16.04			0.31	0.17	0.53	1.02
MACHINE RENTAL FEE							1.50
PHOS-P205		60.00	0.33				19.80
TANDEM DISC	9.62			0.76	1.00	3.46	5.22
SPIKE TOOTH HARROW	IN TANDEM			0.0	0.02	2.13	2.14
BROADCAST SEEDER	3.93			1.28	0.90	4.02	6.20
SEED		12.00	2.50				30.00
INNOCULANT		1.00	0.50				0.50
ROLLER OR PACKER	4.36			1.15	0.64	2.93	4.73
TOTALS				4.26	3.73	16.53	76.32

CASH COSTS

PURCHASED MATERIALS	50.30
FUEL AND LUBE	4.26
REPAIRS AND MAINTANANCE	3.73
CUSTOM HIRE AND MACHINE RENTAL	1.50
INTEREST ON OPERATING EXPENSE	4.19
(59.79 X 14.00% FOR 6.0 MONTHS)	
TOTAL CASH COSTS	63.98

LABOR

DIRECT LABOR	4.98
(0.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	68.95

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	16.53
REAL ESTATE TAXES	0.0
INTEREST ON LAND (\$ 0.0 VALUE/A X 6.00% X 1.0)	0.0
TOTAL FIXED COSTS	16.53
TOTAL COST, EXCEPT OVERHEAD AND MGT.	85.48

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.20
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	0.00
TOTAL OVERHEAD AND MANAGEMENT	3.20
TOTAL COST PER ACRE	88.68
TOTAL COST PER UNIT OF PRODUCTION	*****
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA HAY, LARGE ROUND BALER

TOTAL CROPLAND ACRES	500.0	EXPECTED YIELD PER ACRE	3.5
ACRES THIS CROP BUDGET	25.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	16.04			0.31	0.17	0.53	1.02
MACHINE RENTAL FEE							0.75
PHOS P205 (ALT.YRS)		20.00	0.33				6.60
WINDROWER	3.05			1.65	1.93	6.25	9.83
BALER, GIANT	1.68			2.99	2.37	8.71	14.07
TWINE		1.50	0.16				0.24
BALE LOADER	3.36			1.50	1.08	3.85	6.43
WINDROWER	3.05			1.65	1.93	6.25	9.83
BALER, GIANT	1.68			2.99	2.37	8.71	14.07
TWINE		1.50	0.16				0.24
BALE LOADER	3.36			1.50	1.08	3.85	6.43
WINDROWER	3.05			1.65	1.93	6.25	9.83
BALER, GIANT	1.68			2.99	2.35	8.60	13.94
TWINE		1.50	0.16				0.24
BALE LOADER	3.36			1.50	1.08	3.85	6.43
TOTALS				18.73	16.30	56.83	99.94

CASH COSTS

PURCHASED MATERIALS	7.32
FUEL AND LUBE	18.73
REPAIRS AND MAINTANANCE	16.30
CUSTOM HIRE AND MACHINE RENTAL	0.75
INTEREST ON OPERATING EXPENSE	6.03
(43.10 X 14.00% FOR 12.0 MONTHS)	
TOTAL CASH COSTS	49.14

LABOR

DIRECT LABOR	24.58
(3.7 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	73.72

ESTABLISHMENT CHARGE/YEAR

22.17

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	56.83
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	149.83
TOTAL COST, EXCEPT OVERHEAD AND MGT.	245.72

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.46
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	9.46
TOTAL COST PER ACRE	255.17
TOTAL COST PER UNIT OF PRODUCTION	72.91
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA HAY, FIELD STACKER

D22

TOTAL CROPLAND ACRES 500.0 EXPECTED YIELD PER ACRE 3.5
ACRES THIS CROP BUDGET 25.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	16.04			0.31	0.17	0.53	1.02
MACHINE RENTAL FEE							0.75
PHOS-P205 (ALT.YRS)		20.00	0.33				6.60
WINDROWER	3.05			1.65	1.93	6.25	9.83
FIELD LOAF STACKER, 3 TON	CUSTOM						10.00
WINDROWER	3.05			1.65	1.93	6.25	9.83
FIELD LOAF STACKER, 3 TON	CUSTOM						10.00
WINDROWER	3.05			1.65	1.93	6.25	9.83
FIELD LOAF STACKER, 3 TON	CUSTOM						10.00
STACK MOVER	CUSTOM						12.50
TOTALS				5.25	5.97	19.27	80.35
CASH COSTS							
PURCHASED MATERIALS						6.60	
FUEL AND LUBE						5.25	
REPAIRS AND MAINTANANCE						5.97	
CUSTOM HIRE AND MACHINE RENTAL						43.25	
INTEREST ON OPERATING EXPENSE						8.55	
(61.08 X 14.00% FOR 12.0 MONTHS)							
TOTAL CASH COSTS							69.63
LABOR							
DIRECT LABOR						6.89	
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))							
TOTAL CASH COSTS AND LABOR							76.52
ESTABLISHMENT CHARGE/YEAR						22.17	
FIXED COSTS							
FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)						19.27	
REAL ESTATE TAXES						13.00	
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)						80.00	
TOTAL FIXED COSTS							112.27
TOTAL COST, EXCEPT OVERHEAD AND MGT.							210.96
OVERHEAD AND MANAGEMENT							
OVERHEAD (TOTAL CASH COSTS X 5.00%)						3.48	
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)						7.00	
TOTAL OVERHEAD AND MANAGEMENT							10.48
TOTAL COST PER ACRE							221.44
TOTAL COST PER UNIT OF PRODUCTION							63.27
(BASED ON ESTIMATED YIELD)							

ESTIMATED 1983 COSTS PER ACRE, EAST CENTRAL NEBRASKA
ALFALFA HAY, CONVENTIONAL BALER, CUSTOM HIRE

TOTAL CROPLAND ACRES	500.0	EXPECTED YIELD PER ACRE	3.5
ACRES THIS CROP BUDGET	25.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	16.04			0.31	0.17	0.53	1.02
MACHINE RENTAL FEE							0.75
PHOS-P205 (ALT.YRS)		20.00	0.33				6.60
WINDROWER	CUSTOM						7.50
BALER, REGULAR	CUSTOM						12.75
BALE LOADER	CUSTOM						8.50
WINDROWER	CUSTOM						7.50
BALER, REGULAR	CUSTOM						12.75
BALE LOADER	CUSTOM						8.50
WINDROWER	CUSTOM						7.50
BALER, REGULAR	CUSTOM						12.75
BALE LOADER	CUSTOM						8.50
TOTALS				0.31	0.17	0.53	94.62

CASH COSTS

PURCHASED MATERIALS	6.60
FUEL AND LUBE	0.31
REPAIRS AND MAINTANANCE	0.17
CUSTOM HIRE AND MACHINE RENTAL	87.00
INTEREST ON OPERATING EXPENSE (94.09 X 14.00% FOR 12.0 MONTHS)	13.17
TOTAL CASH COSTS	107.26

LABOR

DIRECT LABOR	0.41
(0.1 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	107.67

ESTABLISHMENT CHARGE/YEAR

22.17

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	0.53
REAL ESTATE TAXES	13.00
INTEREST ON LAND (\$1333.33 VALUE/A X 6.00% X 1.0)	80.00
TOTAL FIXED COSTS	93.53
TOTAL COST, EXCEPT OVERHEAD AND MGT.	223.37

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.36
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	12.36
TOTAL COST PER ACRE	235.74
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	67.35

DESCRIPTION OF SOUTHEAST NEBRASKA BENCHMARK FARM

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

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

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

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

Typical Farm - Total Acres 600

Grain Sorghum	350	Alfalfa	20
Wheat	150	Forage Sorghum	20
Oats	30	Farmstead, Roads	15
Soybeans	70	& Waterways	

Machinery Inventory and Practices

Tractor #1 - 135-140 hp diesel w/cab \$47,500, 650 hrs. annual use

Tractor #2 - 100 hp diesel w/cab \$40,518, 500 hrs. annual use

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

Tandem disc - 21'; \$12,554, 700 acres annual use

Moldboard plow - 5-16" \$7,495, 1/2 shared ownership, 600 acres annual use

Anhydrous ammonia applicator - 21', 3 pt. hitch, 9 shanks, \$3,996 tank rented from fertilizer supplier; dry fertilizer spreader rented from supplier

Field cultivator - 22' pull-type w/harrow and lift cyl, \$9,659, 420 acres annual use

Spiketooth harrow - 24' 4-section, \$1,532

Planter - 6R-30" w/furrow openers and attachments, \$12,164, 400 acres annual use

Field sprayer - 10R-30' boom, 3 pt. hitch w/300 gal. tank, \$1,637

Row crop cultivator - 6R-30", \$3,808, 500 acres annual use

Grain drill - 10'-7" spacing, 18 hole, \$7,215 (1/2 shared ownership) 800 acres annual use

Combine - base unit - 6620 JD or equiv. w/cab, \$69,250; grain head, 13' w/pickup reel, \$6,697; cornhead - 6R-30", \$15,876; row crop header - 6R-30" JD, \$15,616; assume that some custom work will done in addition to own acreage (total of 950 acres)

Hauling grain will be done by owned truck, 18' box, 350 bu box single axle, typically 3-4 years old, new cost, \$23,500; use custom truck hauling charge of .10/bu including driver for corn; wheat and soybeans @ .12/bushel

Grain drying in bin without heat @ .04-.07 per bushel; assume that 50% of grain will be dried

Forage harvester - field chopper and hauling of silage will be charged at prevailing custom rates.

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

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
CORN FOR GRAIN, CENTER PIVOT IRRIGATED, ELECTRIC

TOTAL CROPLAND ACRES 600.0 EXPECTED YIELD PER ACRE 130.0
ACRES THIS CROP BUDGET 132.0 ANIMAL UNITS OF GRAZING 3.0

OPERATION	ACRES /HOUR	PURCHASED		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
ANHYDROUS APPLICATOR	6.87			1.14	0.33	2.99	4.95
NITROGEN NH3		150.00	0.15				22.50
NH3 SUPPLY TANK		150.00	0.01				1.50
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
FIELD CULTIVATOR	8.96			0.87	1.75	4.56	7.18
PLANTER (FEET., HERB., ETC)	4.90			1.14	2.96	6.89	11.00
SEED SINGLE X		0.30	65.00				19.50
18-46-C		50.00	0.14				6.87
ROW CROP CULTIVATOR	5.29			1.06	1.38	3.27	5.71
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	7.65				7.65
SPRAYER	CUSTOM						1.25
BOPER SPRAY 1/3 YR.		0.30	9.75				2.92
IRRIGATION, CENTER PIVOT							
9.0 IN. APPLIED	16.00*			32.69	6.43	66.44	105.56
COMBINE, CORNHEAD	3.18			2.41	2.26	7.84	12.51
TRUCK	CUSTOM						13.00
RAIN AUGER	12.00*			0.05	0.60	2.15	2.80
RAIN DRYER (1/2 CROP)	10.00*			0.42	1.60	2.75	4.77
TOTALS				41.25	19.90	104.22	252.57

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	72.95
FUEL AND LUBE	41.25
REPAIRS AND MAINTANANCE	19.90
CUSTOM HIRE AND MACHINE RENTAL	14.25
INTEREST ON OPERATING EXPENSE	13.85
(148.35 X 14.00% FOR 8.0 MONTHS)	
TOTAL CASH COSTS	162.20

LABOR

DIRECT LABOR	11.79
(1.8 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	173.98

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	104.22
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	185.89
TOTAL COST, EXCEPT OVERHEAD AND MGT.	359.87

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	8.11
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	13.00
TOTAL OVERHEAD AND MANAGEMENT	21.11
TOTAL COST PER ACRE	380.98

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
SILAGE FROM IRRIGATED CORN

D26

TOTAL CROPLAND ACRES 600.0 EXPECTED YIELD PER ACRE 20.0
ACRES THIS CROP BUDGET 30.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINEFY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
ANHYDROUS APPLICATOR	6.87			1.14	0.83	2.99	4.95
NITROGEN-NH3		150.00	0.15				22.50
NH3 SUPPLY TANK		150.00	0.01				1.50
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
FIELD CULTIVATOR	8.96			0.87	1.75	4.56	7.18
PLANTER (FERT., HERB., ETC)	4.90			1.14	2.96	6.89	11.00
SEED SINGLE X		0.30	56.00				16.80
18-46-0 STARTER		0.30	0.14				0.04
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	7.65				7.65
ROW CROP CULTIVATOR	5.29			1.06	1.38	3.27	5.71
SPRAYER	CUSTOM						1.25
BORER SPRAY (1/3 YR.)		0.30	9.75				2.92
IRRIGATION, CENTER PIVOT							
9.0 IN. APPLIED	16.00*			32.96	6.43	66.44	105.83
FORAGE CHOPPER	CUSTOM						45.00
TRUCK	CUSTOM						40.00
NEWS PAPER BLOWER	20.00*			3.00	1.50	7.00	11.50
TOTALS				41.64	16.94	93.47	306.72

- MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	63.42
FUEL AND LUBE	41.64
REPAIRS AND MAINTANANCE	16.94
CUSTOM HIRE AND MACHINE RENTAL	36.25
INTEREST ON OPERATING EXPENSE (208.25 X 14.00% FOR 6.0 MONTHS)	14.58
TOTAL CASH COSTS	222.83

LABOR

DIRECT LABOR	9.49
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	232.32

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	98.47
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	180.14
TOTAL COST, EXCEPT OVERHEAD AND MGT.	412.46

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	11.14
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	40.00
TOTAL OVERHEAD AND MANAGEMENT	51.14
TOTAL COST PER ACRE	

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
CORN FOR GRAIN, NON-IRRIGATED

TOTAL CROPLAND ACRES 600.0 EXPECTED YIELD PER ACRE 85.0
ACRES THIS CROP BUDGET 100.0 ANIMAL UNITS OF GRAZING 3.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
ANHYDROUS APPLICATOR	6.87			1.14	0.83	2.99	4.95
NITROGEN-NH3		100.00	0.15				15.00
NH3 SUPPLY TANK		100.00	0.01				1.00
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
FIELD CULTIVATOR	8.96			0.87	1.75	4.56	7.18
PLANTER (FERT., HERB., ETC)	4.90			1.14	2.96	6.89	11.00
SEED 3X		0.17	56.00				9.52
14-46-0 STARTER		30.00	0.14				4.12
INSECTICIDE		1.00	12.00				12.00
HERBICIDE		1.00	7.65				7.65
ROW CROP CULTIVATOR	5.29			1.06	1.38	3.27	5.71
SPRAYER	11.82			0.47	0.39	1.80	2.66
POST EMRG HERB.		1.00	5.00				5.00
COMBINE, CORN HEAD	CUSTOM						22.00
TRUCK	CUSTOM						8.50
GRAIN AUGER	8.00*			0.10	0.20	1.40	1.70
GRAIN DRYER (1/2 CROP)	8.00*			0.37	1.70	1.70	3.77
TOTALS				6.63	11.30	29.93	132.65

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	54.29
FUEL AND LUBE	6.63
REPAIRS AND MAINTANANCE	11.30
CUSTOM HIRE AND MACHINE RENTAL	30.50
INTEREST ON OPERATING EXPENSE (102.72 X 14.00% FOR 8.0 MONTHS)	9.59
TOTAL CASH COSTS	112.30

LABOR

DIRECT LABOR	7.85
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	120.16

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	29.93
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	111.60
TOTAL COST, EXCEPT OVERHEAD AND MGT.	231.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.62
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	8.50
TOTAL OVERHEAD AND MANAGEMENT	14.12
TOTAL COST PER ACRE	245.87
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	2.89

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
GRAIN SORGHUM, NON-IRRIGATED

D28

TOTAL CROPLAND ACRES 600.0 EXPECTED YIELD PER ACRE 70.0
ACRES THIS CROP BUDGET 350.0 ANIMAL UNITS OF GRAZING 2.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
ANHYDROUS APPLICATOR	6.87			1.14	0.83	2.99	4.95
NITROGEN NH3		80.00	0.15				12.00
NH3 SUPPLY TANK		80.00	0.01				0.80
FIELD CULTIVATOR	8.96			0.87	1.75	4.56	7.18
PLANTER (FEET., HERB., ETC)	4.90			1.14	2.96	6.89	11.00
SEED		5.00	0.76				3.80
HERBICIDE		1.00	6.20				6.20
ROW CROP CULTIVATOR	5.29			1.06	1.38	3.27	5.71
SPRAYER	11.82			0.47	0.39	1.80	2.66
2,4-D		1.00	2.25				2.25
COMBINE, GRAINHEAD	3.44			2.23	2.50	12.40	17.12
TRUCK	CUSTOM						7.00
GRAIN AUGER	6.00*			0.11	0.33	1.10	1.54
GRAIN DRYER	3.00*			0.30	0.22	1.30	1.82
TOTALS				8.06	11.40	37.96	39.47

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	25.05
FUEL AND LUBE	8.06
REPAIRS AND MAINTANANCE	11.40
CUSTOM HIRE AND MACHINE RENTAL	7.00
INTEREST ON OPERATING EXPENSE	4.21
(51.50 X 14.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	55.71

LABOR

DIRECT LABOR	8.38
(1.3 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	64.09

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	37.96
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	119.63
TOTAL COST, EXCEPT OVERHEAD AND MGT.	183.73

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.79
MANAGEMENT CHARGE (\$ 0.10 X ESTIMATED YIELD)	7.00
TOTAL OVERHEAD AND MANAGEMENT	9.79
TOTAL COST PER ACRE	193.51
TOTAL COST PER UNIT OF PRODUCTION	2.76
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
SILAGE FROM DRYLAND FORAGE SORGHUM

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	14.0
ACRES THIS CROP BUDGET	30.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
ANHYDROUS APPLICATOR	6.87			1.14	0.83	2.99	4.95
NITROGEN-NH3		80.00	0.15				12.00
NH3 SUPPLY TANK		80.00	0.01				0.80
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
FIELD CULTIVATOR	8.96			0.87	1.75	4.56	7.18
PLANTER (FERT., HERB., ETC)	4.90			1.14	2.96	6.89	11.00
SEED		5.00	0.76				3.80
HERBICIDE		1.00	6.20				6.20
ROW CROP CULTIVATOR	5.29			1.06	1.38	3.27	5.71
FORAGE CHOPPER	CUSTOM						33.00
TRUCK	CUSTOM						28.00
PACKING W/TRACTR & BLADE	20.00*			1.60	1.25	3.50	6.35
TOTALS				7.28	10.26	28.53	129.87

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	22.80
FUEL AND LUBE	7.28
REPAIRS AND MAINTANANCE	10.26
CUSTOM HIRE AND MACHINE RENTAL	61.00
INTEREST ON OPERATING EXPENSE (101.34 X 14.00% FOR 6.0 MONTHS)	7.09
TOTAL CASH COSTS	108.44

LABOR

DIRECT LABOR	7.73
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	116.17

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	28.53
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	110.20
TOTAL COST, EXCEPT OVERHEAD AND MGT.	226.37

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	5.42
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	28.00
TOTAL OVERHEAD AND MANAGEMENT	33.42
TOTAL COST PER ACRE	259.80
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	18.56

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
SOYBEANS, NON-IRRIGATED

TOTAL CROPLAND ACRES 600.0 EXPECTED YIELD PER ACRE 35.0
ACRES THIS CROP BUDGET 50.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES / HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT / ACRE	COST / UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			1.02	1.04	3.66	5.72
TANDEM DISC	10.63			1.02	1.04	3.66	5.72
FIELD CULTIVATOR	8.96			1.20	1.75	4.56	7.51
SPRAYER	8.27			0.68	0.52	2.21	3.40
PLANTER (HERB., PRE-PLANT FERT., HERB., ETC)	4.90	1.00	18.25	1.14	2.96	6.89	10.99
SEED		1.00	7.00				7.00
ROW CROP CULTIVATOR	5.29			1.06	1.38	3.27	5.71
ROGUE LABOR		1.00	4.00				4.00
COMBINE, GRAINHEAD	3.44			2.23	2.50	12.40	17.12
TRUCK	CUSTOM						7.00
GRAIN AUGER	5.00*			0.10	0.11	0.55	0.76
TOTALS				8.44	11.31	37.20	93.19

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	29.25
FUEL AND LUBE	8.44
REPAIRS AND MAINTANANCE	11.31
CUSTOM HIPE AND MACHINE RENTAL	7.00
INTEREST ON OPERATING EXPENSE	4.57
(55.99 X 14.00% FOR 7.0 MONTHS)	
TOTAL CASH COSTS	60.57

LABOR

DIRECT LABOR	7.84
(1.2 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	68.41

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	37.20
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	118.87
TOTAL COST, EXCEPT OVERHEAD AND MGT.	187.28

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.03
MANAGEMENT CHARGE (\$ 0.30 X ESTIMATED YIELD)	10.50
TOTAL OVERHEAD AND MANAGEMENT	13.53
TOTAL COST PER ACRE	200.80
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	5.74

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
WHEAT, CONTINUOUS

TOTAL CROPLAND ACRES	600.0	EXPECTED YIELD PER ACRE	40.0
ACRES THIS CROP BUDGET	150.0	ANIMAL UNITS OF GRAZING	0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS FUEL AND LUBE	REPAIR AND MAINT.	FIXED	TOTAL COSTS
MOLDBOARD PLOW	2.57			3.05	1.95	5.46	10.46
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
FIELD CULTIVATOR	8.96			0.87	1.75	4.56	7.18
BROADCAST SPREADER	16.04			0.35	0.23	0.70	1.28
MACHINE RENTAL FEE							1.50
18-46-0		70.00	0.14				9.62
GRAIN DRILL	3.52			1.59	1.36	4.53	7.43
SEED, TREATED		1.25	3.75				4.69
BROADCAST SPREADER	16.04			0.35	0.23	0.70	1.28
MACHINE RENTAL FEE							1.50
NITROGEN, DRY		40.00	0.27				10.30
COMBINE, GRAINHEAD	3.44			2.23	2.50	12.40	17.12
TRUCK	CUSTOM						4.80
GRAIN AUGER	5.00*			0.10	0.11	0.55	0.76

TOTALS				9.27	9.16	32.56	83.91

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	25.11
FUEL AND LUBE	9.27
REPAIRS AND MAINTANANCE	9.16
CUSTOM HIRE AND MACHINE RENTAL	7.80
INTEREST ON OPERATING EXPENSE	5.75
(51.35 X 14.00% FOR 9.6 MONTHS)	
TOTAL CASH COSTS	57.10

LABOR

DIRECT LABOR	9.10
(1.4 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	66.19

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	32.56
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	114.23
TOTAL COST, EXCEPT OVERHEAD AND MGT.	180.43

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.85
MANAGEMENT CHARGE (\$ 0.15 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	8.85
TOTAL COST PER ACRE	189.28
TOTAL COST PER UNIT OF PRODUCTION	4.73
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
OATS, NON-IRRIGATED

D32

TOTAL CROPLAND ACRES 600.0 EXPECTED YIELD PER ACRE 70.0
ACRES THIS CROP BUDGET 30.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS		MACHINERY COSTS			TOTAL COSTS
		AMOUNT /ACRE	COST /UNIT	FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
TANDEM DISC	10.63			0.74	1.04	3.66	5.44
BROADCAST SPREADER	16.04			0.35	0.23	0.70	1.28
MACHINE RENTAL FEE							1.50
50#N & 30#P205		80.00	0.29				23.40
FIELD CULTIVATOR	8.96			0.87	1.75	4.56	7.18
GRAIN DRILL	3.52			1.59	1.36	4.53	7.48
SEED		2.00	1.75				3.50
COMBINE, GRAINHEAD	3.44			2.23	2.50	12.40	17.12
TRUCK	CUSTOM						7.00
GRAIN AUGER	6.00*			0.15	0.17	0.88	1.20
TOTALS				6.66	8.09	30.39	80.55

* - MINUTES OF LABOR/ACRE

91 CASH COSTS

PURCHASED MATERIALS	26.90
FUEL AND LUBE	6.66
REPAIRS AND MAINTANANCE	8.09
CUSTOM HIRE AND MACHINE RENTAL	8.50
INTEREST ON OPERATING EXPENSE	2.11
(50.15 X 14.00% FOR 3.6 MONTHS)	
TOTAL CASH COSTS	52.26

LABOR

DIRECT LABOR	6.85
(1.0 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	59.11

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	30.39
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	112.06
TOTAL COST, EXCEPT OVERHEAD AND MGT.	171.17

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	2.61
MANAGEMENT CHARGE (\$ 0.08 X ESTIMATED YIELD)	5.60
TOTAL OVERHEAD AND MANAGEMENT	8.21
TOTAL COST PER ACRE	179.38
TOTAL COST PER UNIT OF PRODUCTION	2.56
(BASED ON ESTIMATED YIELD)	

ESTIMATED 1983 COSTS PER ACRE, SOUTHEAST NEBRASKA
ALFALFA HAY, LARGE POUND BALE

D33

TOTAL CROPLAND ACRES 600.0 EXPECTED YIELD PER ACRE 3.0
ACRES THIS CROP BUDGET 20.0 ANIMAL UNITS OF GRAZING 0.0

OPERATION	ACRES /HOUR	PURCHASED MATERIALS AMOUNT /ACRE	COST /UNIT	MACHINERY COSTS			TOTAL COSTS
				FUEL AND LUBE	REPAIR AND MAINT.	FIXED	
BROADCAST SPREADER	16.04			0.35	0.23	0.70	1.28
MACHINE RENTAL FEE							1.50
PHOS.-P205 (ALT. YRS)		20.00	0.33				6.60
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALE, GIANT	CUSTOM						8.65
BALE MOVING	10.00*			0.55	0.50	1.50	2.55
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALE, GIANT	CUSTOM						8.65
BALE MOVING	10.00*			0.55	0.50	1.50	2.55
SELF-PROPELLED WINDROWER	CUSTOM						7.00
BALE, GIANT	CUSTOM						8.65
BALE MOVING	10.00*			0.55	0.50	1.50	2.55
TOTALS				2.00	1.73	5.20	63.99

* - MINUTES OF LABOR/ACRE

CASH COSTS

PURCHASED MATERIALS	6.60
FUEL AND LUBE	2.00
REPAIRS AND MAINTANANCE	1.73
CUSTOM HIRE AND MACHINE RENTAL	48.45
INTEREST ON OPERATING EXPENSE (58.78 X 14.00% FOR 12.0 MONTHS)	8.23
TOTAL CASH COSTS	67.00

LABOR

DIRECT LABOR	3.71
(0.6 HRS X 5.50/HR X 1.2 (OVERHEAD))	
TOTAL CASH COSTS AND LABOR	70.72

ESTABLISHMENT CHARGE/YEAR 22.17

FIXED COSTS

FIXED MACHINERY COSTS (INCLUDES INTEREST AT 12.00%)	5.20
REAL ESTATE TAXES	11.67
INTEREST ON LAND (\$1166.67 VALUE/A X 6.00% X 1.0)	70.00
TOTAL FIXED COSTS	86.87
TOTAL COST, EXCEPT OVERHEAD AND MGT.	179.76

OVERHEAD AND MANAGEMENT

OVERHEAD (TOTAL CASH COSTS X 5.00%)	3.35
MANAGEMENT CHARGE (\$ 2.00 X ESTIMATED YIELD)	6.00
TOTAL OVERHEAD AND MANAGEMENT	9.35
TOTAL COST PER ACRE	189.11
TOTAL COST PER UNIT OF PRODUCTION (BASED ON ESTIMATED YIELD)	63.04

SHEEP BUDGETING

Basic Assumptions

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

The assumptions are as follows:

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

SHEEP BUDGET PER HEAD

	Cost Per head		
	Ewe	Lamb	Ram
Corn (\$2.40/bu.)			
Ewe .6#/day Jan 15 - May 1	\$2.70		
Ram .5#/day Dec 1 - May 1			\$ 3.24
Lamb pellets @ \$200/ton			
1.5#/day 110 days		\$16.50	
Alfalfa Hay (\$40/ton)			
Ewe 3.8#/day Dec 1 - Feb 15	5.85		
Ewe 5.2#/day Feb 15 - May 1	7.70		
Ram 4#/day Dec 1 - May 1			12.08
Depreciation on Ram (Including Death Loss)			76.00
Other charges			
Shearing	2.00		2.00
Vet & Drugs	1.80		3.00
Bldg. (Repair, impvt, taxes, deprec.)	.66		
Equip. (Repair, impvt, taxes, deprec.)	1.00		
Marketing & Transportation	1.80		
Supplies	2.20		
Interest on Variable Costs	3.59	2.31	2.85
Interest on Ewe	6.60		
Interest on Ram			9.00
Land charges (\$13/aum/month)			
Ewe 0.2 aum, 7 mo.	18.20		
Ram 0.3 aum, 7 mo.			27.30
Lamb 0.1 aum, 2 mo.		2.60	
Subtotal	54.10	21.41	135.47
Charge for overhead	2.70	1.10	6.77
Management charge	2.00		
TOTAL COSTS	\$58.80	\$22.51	\$142.24

COSTS AND BREAKEVEN PRICE FOR 100 EWE OPERATION
AT DIFFERENT PERCENTAGES OF FAT LAMBS SOLD*

	115% Fat Lambs Sold	130% Fat Lambs Sold	145% Fat Lambs Sold	160% Fat Lambs Sold
<u>Non Land Cost</u>				
Ewes	\$3587.00	\$3587.00	\$3587.00	\$3587.00
Lambs	1786.95	2069.10	2351.25	2633.40
Rams	324.51	324.51	324.51	324.51
Subtotal	<u>\$5698.46</u>	<u>\$5980.61</u>	<u>\$6262.76</u>	<u>\$6544.91</u>
<u>Land Cost</u>				
Ewes	\$1820.00	\$1820.00	\$1820.00	\$1820.00
Lambs	247.00	286.00	325.00	364.00
Rams	81.90	81.90	81.90	81.90
Subtotal	<u>\$2148.90</u>	<u>\$2187.90</u>	<u>\$2226.90</u>	<u>\$2265.90</u>
<u>Overhead and Management</u>				
Ewes	\$ 470.00	\$ 470.00	\$ 470.00	\$ 470.00
Lambs	104.50	121.00	137.50	154.00
Rams	20.31	20.31	20.31	20.31
Subtotal	<u>\$ 594.81</u>	<u>\$ 611.31</u>	<u>\$ 627.81</u>	<u>\$ 644.31</u>
Total Costs	\$8442.17	\$8779.82	\$9117.47	\$9455.12
Additional Revenue**	\$2553.75	\$2628.75	\$2703.75	\$2778.75
<u>Estimated Breakdown</u>				
Price/cwt Lambs	\$ 61.98	\$ 55.92	\$ 51.31	\$ 47.69

* 20 percent replacement, 2 percent death loss

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

ASSUMPTIONS FOR ESTIMATED 1983 DAIRY PRODUCTION COSTS

1. A 60 cow herd is the base unit with per cow replacements consisting of .39 dairy heifer and .39 of a replacement calf. Livestock investment per cow and replacements are represented at \$2,820 for 16,000, \$2,334 for 13,000 and \$1,962 for 10,000 pounds of annual milk production.
2. Feed concentrate is valued at \$6.17 per hundredweight and alfalfa hay or equivalent at \$55.00 per ton.
3. Milk hauling is estimated to be 100 miles of travel at a projected rate of .70 per hundredweight plus \$1.50 stop charge.
4. Interest on feed and operating expenses are calculated at 14% for one-half year.
5. Various levels of insurance coverage can be purchased, but the budget uses a maximum of \$1,200 per cow for the 16,000 pound producing level. Other cows are insured at \$1000 and \$800 respectively for 13,000 and 10,000 pounds. Rate is \$3.50 per \$1000 coverage under a blanket farm policy.
6. Facility, machinery and equipment investment represents a book or undepreciated (not replacement) value of \$802 per cow with annual fixed costs at 17%.
7. For the calculation of a management charge, Grade A milk was valued at \$13.10 per hundredweight for 3.67% B.F. A 50¢ per hundred weight assessment is proposed at the time this budget is prepared.
8. No credit was given for manure. However, the machinery inventory could include manure handling equipment. Fifteen dollars per cow for manure would be a reasonable value if used.

-- D. Duey

ESTIMATED COSTS OF MAINTAINING DAIRY HERDS^{1/}
 PER COW, EASTERN NEBRASKA, 1983
 (60 COWS, INCLUDING REPLACEMENTS, DRYLOT SYSTEM)

COSTS	Milk Production Level					
	10,000 lbs/Cow		13,000 lbs/Cow		16,000 lbs/Cow	
	Quantity	Dollars	Quantity	Dollars	Quantity	Dollars
Feed Concentrate-Cows	4,000 lbs	\$250.00	5,000 lbs	\$310.00	6,000 lbs	\$370.00
Hfrs	400 lbs	25.00	400 lbs	25.00	400 lbs	25.00
Hay Equivalent-Cow	4.8 tons	240.00	4.6 tons	230.00	4.4 tons	220.00
Hfrs	1.3 tons	65.00	1.3 tons	65.00	1.3 tons	65.00
Total Feed Costs		\$580.00		\$630.00		\$680.00
Bedding		20.00		20.00		20.00
Milk Hauling @ .70 Cwt.		74.56		95.56		116.56
Breeding Fees		13.00		17.00		21.00
Fuel & Oil - Tractor & Mach		40.92		40.92		40.92
Interest on Feed & Operating Exp.		26.32		29.30		32.22
DHIA Fee & Other Records		19.00		19.00		21.00
Veterinary & Medicine		30.00		33.00		33.00
Utilities		45.00		48.00		51.00
Supplies		32.00		32.00		32.00
Repairs-Building, Machinery & Equip.		42.67		41.65		40.63
Insurance on Cattle @ .35/\$100		2.80		3.50		4.20
USDA Production Assessment		50.00		65.00		80.00
Total "Cash" Costs		\$396.27		\$444.93		\$492.53
Death Loss @ 3%		58.87		70.02		84.62
Labor - 55 Hrs @ \$5.50		302.50		302.50		302.50
Total Feed, "Cash" Costs, Death Loss and Labor		\$1337.64		\$1447.45		\$1559.65
Interest on Cattle @ 12%		235.46		280.07		338.48
Fixed Costs on Facilities & Equip.		136.38		136.38		136.38
Total Costs Except Overhead and Management		\$1709.48		\$1863.90		\$2034.51
Overhead - 5% of Cash Cost		19.81		22.25		24.63
Management - 4% of Total Receipts		60.88		77.44		94.88
Total All Costs		\$1790.17		\$1963.59		\$2154.02
Credit for Sale of:						
.3 Cull Cows		130.00		145.00		182.00
.05 Cull Heifers		42.00		48.00		54.00
.53 Day-Old Calves		40.00		40.00		40.00
Net Cost of Producing Milk/Cow						
Total		\$1578.17		\$1730.59		\$1878.02
Per Cwt.		15.78		13.31		11.73
Net Cost of Milk Production/Cwt. When Overhead, Management and Labor are Excluded		14.07		12.01		10.83

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

EXPLANATION OF ESTIMATED SWINE PRODUCTION COSTS AND RETURNS

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

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

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

2. Buildings & equipment--

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

Costs used for these facilities represent something less than 1981-82 turn-key prices, as the average producer probably has a mixture of new and older facilities. Investment costs used in these budgets were: Farrowing house \$2,000 per sow space; Nursery \$600 per sow unit; Finishing facility \$90 per pig space; and Sow facility \$70 per sow.

Building and equipment investment costs are the same as those used for 1982. Competition among contractors and lower lumber prices are among the reasons for the relatively stable situation.

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

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

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

ESTIMATED 1983 SWINE PRODUCTION COSTS

	<u>Sow & 2 Litters to 225#</u>	<u>Sow & 2 Litters to 40#</u>	<u>Feeder Pig 40-225#</u>
Feed			
Corn (\$2.40/bu)	(198 bu) \$475.20	(48 bu) \$115.20	(10 bu) \$ 24.00
Soybean Meal (\$190/T)	(2312#) 219.65	(640#) 60.80	(111#) 10.55
Vit., Min., Salt, etc.	(541#) 63.10	(132#) 15.40	(27#) 3.15
Baby Pig Feed	(186#) 34.30	(186#) 34.30	---
<u>Total Feed Cost</u>	<u>\$792.25</u>	<u>\$225.70</u>	<u>\$ 37.70</u>
Feed Cost per Unit Produced	22.96/cwt	15.05/pig	20.35/cwt gain
Buildings and Equipment	316.75	215.50	6.75
Labor (\$5.50/hr)	149.85	96.25	3.55
Depreciation & Death Loss on Breeding Stock	28.00	28.00	---
Veterinary & Medicine	27.75	23.95	.35
Utilities	43.10	26.70	1.05
Marketing & Transportation	62.50	3.80	3.90
Interest, 14%	69.45	47.60	3.55
ed Processing (\$6/T)	42.40	10.95	2.10
Death Loss--Feeder Pigs	19.75	---	1.40
Miscellaneous	8.20	2.85	.40
<u>Total Non-Feed Cost</u>	<u>\$767.75</u>	<u>\$455.60</u>	<u>\$23.05</u>
Non-Feed Cost per Unit Produced	22.25/cwt	30.35/pig	12.45/cwt gain
Cost of Feeder Pig	---	---	<u>55.00</u>
Total Costs, Except Overhead & Management	\$1,560.00	\$681.30	\$115.75
Overhead	28.50	11.30	1.10
Management	<u>67.50</u>	<u>52.50</u>	<u>1.00</u>
Total Costs	\$1,656.00	\$745.10	\$117.85
Total Costs Per Unit	\$48.00/cwt	\$49.65/pig	\$52.35/cwt

EXPLANATION OF ESTIMATED BEEF PRODUCTION COSTS

COW UNIT BUDGETS:

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

The objective in the cow unit budgets is to simulate cash costs. Since it is assumed that replacement heifers are selected from the calf crop and grown, sales of cull cows and excess heifers are credited against total costs/cow unit and no depreciation is charged against cows. Bulls are assumed purchased. Annual cash sales of cull bulls are less than cash purchase of bulls, there is a net cash cost for bulls. Therefore, depreciation for bulls are shown as a cost and cull bull sales are credited against total costs.

Other assumptions in the cow unit budgets are:

Spring calving cow herds.

Heifers calve as 2's.

Twenty percent annual replacement rate.

Twenty-two heifer calves retained for 20 replacements.

Calves and 1/3 cull cows sold November 1.

One-third cull cows sold April 1 and 1/3 August 1.

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

Six months each for summer and winter seasons.

Land costs are part of rates charged for pasture and market rates for hay.

A 1 percent death loss is charged on the value of all animals in the cow unit. Therefore, when cull sales are credited against total cost, death loss is not counted again by reducing numbers.

Labor and management may not be cash costs to the cow-calf enterprise. However, family living costs have to be covered by enterprises of the farm or ranch. In budget E10, \$31.50 is charged for labor and \$12 for management. The sum of these, \$43.50 per cow unit will provide a family living income of \$14,400/year or \$1,200/month with a herd size of 331 cow units.

OTHER BEEF BUDGETS

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

Items purchased from off the ranch or farm are charged interest at a 14 percent rate. Breeding livestock are charged 12 percent. Grazing and hay are assumed "home-grown" in the growing budgets and are not charged interest. All feeds are charged interest in the finishing programs.

No change was made from 1982 for charges made as "fixed costs for buildings and improvements."

ESTIMATED ANNUAL COSTS PER COW UNIT,^{1/} BEEF COW HERD,
RANCH AREA 1983

Winter Grazing with Minimum Hay:

	Quantity	Price	Cost/Cow
Feed:			
Hay (native-stacked)	0.5 ton	\$35.00/T	\$ 17.50
Winter grazing	5.5 cow months	13.00	71.50
Summer grazing	8.1 cow months	13.00	105.30
*Protein	2.25 cwt	190/T	21.37
*Grain (1 hfr/5 cows)	1.6 bu/cow	2.40	3.84
*Salt and mineral	50 lbs	.06	3.00
Feed cost			<u>\$222.51</u>
Other cash costs:			
*Veterinary and medicine			\$ 6.00
Marketing (culls only-calves sold on ranch) 2.0 cwt x \$1,50			3.00
*Cash cost buildings and equipment			2.50
Int. on animals (ave. value over life) \$650 x .12			78.00
**Int. on purchased feed, etc. \$36.71 x .14 x .5 yr			2.55
Miscellaneous cash costs			6.00
Cash cost other than feed			<u>\$ 98.05</u>
Depreciation on bull (\$1,800 - 700) ÷ 100 cows bred			11.00
Death Loss - breeding animals \$650 x .01			6.50
Labor 5.25 hrs. x \$6.00			<u>31.50</u>
Total: Feed, cash, depreciation, death loss, labor			\$369.56
Fixed costs building and equipment			5.00
Overhead			1.90
Management			<u>12.00</u>
Total: All costs			\$388.46
Credits:			
Cull cow sales .20/cow x 950# x \$.45		\$85.50	
Cull heifer .02/cow x 700# x \$.61		8.54	
Cull bull .0125 x 1400# x .50		8.75	
Total credits:			<u>\$102.79</u>
Net cost/cow unit			\$285.67

Calves weaned/cow	80%	85%	90%	95%
Cost/calf produced	\$357.09	\$336.08	\$317.41	\$300.71
Cost/calf sold (22% retained)	492.53	453.44	420.10	391.33
	Ave. wt. calves sold			
	400	450	500	550
	123.13	109.45	98.51	89.55
	113.36	100.76	90.69	82.44
	105.02	93.36	84.02	76.38
	97.83	86.96	78.27	71.15
	600	650		
	82.09	75.77		
	75.57	69.76		
	70.02	64.63		
	65.22			
	60.20			

*Items charged interest**

ESTIMATED ANNUAL COSTS PER COW UNIT, ^{1/} BEEF COW HERD,
RANCH AREA 1983

Winter Haying & Aftergrowth Grazing:

	Quantity	Price	Cost
Feed:			
Hay (stacked)	1.8	\$35.00	\$ 63.00
Winter grazing	1.6 cow months	13.00	20.80
Summer grazing	8.1 cow months	13.00	105.30
*Protein	1 cwt	190/T	9.50
*Grain (1 hfr/15 cows)	1.6 bu	2.40	3.84
*Salt and mineral	50 lbs		3.00
Feed cost			<u>\$205.44</u>
Other cash costs:			
*Veterinary and medicine			6.00
Marketing (culls only - calves sold on ranch)	2.0 cwt x \$1.50		3.00
*Cash costs buildings and equipment			4.50
Interest on animals (average value)	\$650 x .12		78.00
**Interest on purchased feed, etc.	\$26.84 (.5 yr) x .14		1.86
Miscellaneous cash costs			6.00
Cash costs other than feed			<u>\$ 99.36</u>
Depreciation on bull (\$1800 - 700) ÷ 100 cows bred			11.00
Death loss	\$650. x .01		6.50
Labor	6 hrs x \$6.00		<u>36.00</u>
Total: Feed, cash, depreciation, death loss and labor			\$358.30
Fixed costs buildings and equipment			6.50
Overhead			1.40
Management			<u>12.00</u>
Total: All costs			\$378.20
Credits:			
Cull cows	.2 cow x 950# x \$.45	\$85.50	
Cull heifer	.02 hfr x 700# x .61	8.54	
Cull bull	.0125 bull x 1400# x .50	8.75	
Total Credits:			<u>102.79</u>
Net cost/cow unit			\$275.41

Calves weaned/cow	80%	85%	90%	95%
Cost/calf produced	\$344.26	\$324.01	\$306.01	\$289.91
Cost/calf sold (22% retained)	474.84	437.16	405.01	377.27

Ave. wt./ calves sold	Cost/cwt of calves sold			
400	\$118.71	\$109.29	\$101.25	\$ 94.32
450	105.52	97.15	90.00	83.84
500	94.97	87.43	81.00	75.45
550	86.33	79.48	73.64	68.59
600	79.14	72.86	67.50	62.88
650	73.05	67.26	62.31	58.04

*Items charged interest**

ESTIMATED ANNUAL COSTS PER COW UNIT,^{1/} BEEF COW HERD
FARMING AREA 1983

Wintered on Corn Stalks and Alfalfa Hay:

	Quantity	Price	Cost/cow
Feed:			
Alfalfa hay (60# bale)	1.35 ton	\$40.00	\$ 54.00
Stalk pasture	90 days	.20/day	18.00
Summer pasture	8.1 cow months	14.00	113.40
*Grain for heifer (1 hfr/5 cows)	1.6 bu.	2.40	3.84
*Salt and mineral			3.00
Feed cost			<u>\$192.24</u>
Other cash costs:			
*Veterinary and medicine			\$ 7.25
Marketing	5.6 cwt x \$1.30		7.28
*Cash costs on buildings and equipment			6.45
Interest on animals	\$650 x .12		78.00
**Interest on purchased feed, etc.	20.54 x .14 x .5 yr.		1.43
Miscellaneous cash costs			6.00
Cash costs other than feed			<u>\$106.41</u>
Depreciation, bull (1800 - 700) ÷ 90 cows bred			12.22
Death loss	\$650 x .01		6.50
Labor	8 hrs x \$6.00		<u>48.00</u>
Total: Feed, cash, depreciation, death and labor			<u>\$365.37</u>
Fixed costs building and equipment			10.50
Overhead			1.50
Management			<u>12.00</u>
Total: All costs			<u>\$389.37</u>
Credits:			
Cull cow 0.20 x 950 lbs. x \$.45	85.50		
Cull heifers 0.02 x 700 lbs x .61	8.54		
Cull bull 0.0125 x 1400 lbs. x .50	8.75		
Total credits:			<u>\$102.79</u>
Net cost/cow unit			<u>\$286.58</u>

Calves weaned/cow	80%	85%	90%	95%
Cost/calf produced	\$358.22	\$337.15	\$318.42	\$301.66
Cost/calf sold (22% retained)	494.10	454.89	421.44	392.58

Ave. wt. calves sold	Cost/cwt of calves sold			
400	123.52	113.72	105.36	98.14
450	109.80	101.09	93.65	87.24
500	98.82	90.98	84.29	78.52
550	89.84	82.71	76.63	71.38
600	82.35	75.81	70.24	65.43
650	76.02	69.98	64.84	60.40

*Items charged interest**

ESTIMATED ANNUAL COSTS PER COW UNIT, ^{1/} BEEF COW HERD
FARMING AREA 1983

Wintered on Stalks, Stalklage, Supp., Corn:

	Quantity	Price	Cost/Cow
Feed:			
Stalklage	1.75 ton	\$18.00	\$ 31.50
Stalk pasture	90 days	.20	18.00
*Protein	150 lbs.	190/T	14.25
*Grain for heifer	1.6 bu.	2.40	3.84
*Grain for cow	5.5 bu.	2.40	13.20
Summer grazing	8.1 cow months	14.00	113.40
*Salt and mineral			3.00
Feed cost			<u>\$197.19</u>
Other cash costs:			
*Veterinary and medicine			\$ 7.25
Marketing	5.6 cwt x \$1.30		7.28
*Cash costs building and equipment			6.45
*Interest on average cow in herd	\$650 x 0.12		78.00
**Interest on purchased feed, etc.	\$47.99 x 0.14 x .5 yr.		3.36
Miscellaneous cash costs			6.00
Cash costs other than feed			<u>\$108.34</u>
Depreciation Bull (\$1800 - 700) ÷ 90 cows bred			12.22
Death loss	\$650 x .01		6.50
Labor	7.25 x \$6.00		<u>43.50</u>
Total: Feed, cash, depreciation, death, labor			\$367.75
Fixed cost, building and equipment			10.50
Overhead			2.50
Management			<u>12.00</u>
Total: All costs			\$392.75
Credits:			
Cull cows	0.2 cow x 950 lbs. x \$0.45	\$85.50	
Cull heifer	0.02/cow x 700 lbs. x 0.61	8.54	
Cull bull	0.0125/cow x 1400 lbs. x .50	8.75	
Total credits:			\$102.79
Net cost/cow unit			\$289.96

Calves weaned/cow	80%	85%	90%	95%
Cost/calf produced	\$362.45	\$341.13	\$322.18	\$305.22
Cost/calf sold	499.93	460.25	426.41	397.21

Ave. wt. calves sold	Cost/cwt. calves sold			
400	124.98	115.06	106.60	99.30
450	111.10	102.28	94.76	88.27
500	99.99	92.05	85.28	79.44
550	90.90	83.68	77.53	72.22
600	83.32	76.71	71.07	66.20
650	76.91	70.81	65.60	61.11

*Items charged interest**

ESTIMATED COSTS OF GROWING REPLACEMENT
HEIFER FROM WEANING TO CALVING - 1982-83

Costs	Calved As			
	2 Year Old		3 Year Old	
	(17 mos) ^{1/}		(29 mos) ^{1/}	
	Quantity	Value	Quantity	Value
Feed: Alfalfa hay @ \$35 stacked	1.75 ton	\$ 61.25	3 ton	\$105.00
stalk pasture @ \$.12/day & .18/day	150 days	18.00	240 days	34.20
*grain @ \$2.40	8 bu.	19.20		
summer pasture \$13/cow month	3.6 cow mos.	46.80	9.1 cow mos.	118.30
*salt and mineral		2.90		6.43
Total feed		\$148.15		\$263.93
Cash costs other than feed:				
*Veterinary and medicine		\$ 4.20		4.80
*Cash costs building and equipment		6.75		9.80
**Interest on purchased feed \$33.05 @ 14%, 17 mos.		6.55		7.12
Interest on value hfr. @ weaning				
$\$286 \times .12 \times 17 \div 12$		48.62		82.94
Miscellaneous cash costs		5.00		7.80
Cash costs other than feed		\$ 71.12		\$112.46
Fixed costs:				
Bull charge		\$ 10.00		\$ 10.00
Death loss 1.5% average value		7.50		7.50
Fixed costs buildings and equipment		7.35		11.00
Labor @ \$6.00/hr.	9.5 hrs.	57.00	14 hrs.	84.00
Total fixed costs		\$ 81.85		\$112.50
Total except overhead and management		\$301.12		\$488.89
Overhead		1.65		2.65
Management		5.50		8.00
Total all costs		\$308.27		\$499.54
Value of heifer at weaning 440 lbs. x .65		286.00		286.00
Total		\$594.27		\$785.54

* Items charged interest**

^{1/}Months from weaning to calving

ESTIMATED ANNUAL COST OF KEEPING A BULL-1983

Costs	3 Years ^{1/}		4 Years ^{2/}	
	Quantity	Value	Quantity	Value
Feed Costs:				
alfalfa hay @ \$35/ton stacked	1.5 ton	\$ 52.50		
prairie hay @ \$37/ton stacked			1.5 ton	\$ 55.50
winter pasture, stalks @ \$.25/day	90 days	22.50	90 days	22.50
*protein @ 1.5 lb./day x .095/lb			100 days	14.25
*salt and mineral		4.94		4.94
summer pasture @ \$20/mo	5.0 mos.	<u>100.00</u>		<u>100.00</u>
Total feed costs		\$179.94		\$197.19
Other cash costs:				
*Veterinary and medicine		\$ 13.20		\$ 13.20
*Cash costs buildings and equipment		3.70		2.80
Interest on animal (\$1,250 x 12%)		150.00		150.00
**Interest on feed @ 14% for year		3.06		4.93
Miscellaneous cash costs		<u>7.00</u>		<u>7.00</u>
Total cash costs		\$176.96		\$177.93
Fixed Costs:				
Death loss @ 1/2% average value		\$ 5.85		\$ 5.85
Depreciation (1800 - 700 ÷ 3 or 4 yrs)		366.67		275.00
Labor @ \$6.00/hr	10 hrs	60.00	7.5 hrs	45.00
Fixed costs buildings and equipment		<u>14.40</u>		<u>5.80</u>
Total fixed costs except overhead and management		\$446.92		\$331.65
Overhead		1.50		1.50
Management		<u>11.00</u>		<u>11.00</u>
Total all costs		\$816.32		\$719.27
Total cost/cow	30 cows	\$ 27.21	25 cows	\$ 28.77

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

* Items charged interest**

ESTIMATED COSTS OF WINTERING STEER CALVES TO GAIN .5 LB/DAY
RANCH AREA 1982-83

Costs	Prairie Hay		Alfalfa and Stalks	
	Quantity	Value	Quantity	Value
Feed: *corn @ \$2.40/bu	5.36 bu	\$12.86		
stacked hay @ \$35 alfalfa/\$37 prairie	1 ton	37.00 ^{1/}	.9 ton	\$31.50 ^{1/}
*stalk pasture @ \$.12/day			60 days	7.20
*protein		9.50		
*salt and mineral		1.32		1.32
Feed costs		\$60.68		\$40.02
Other cash costs:				
*Veterinary and medicine		\$ 5.00		\$ 5.00
Marketing (sold on ranch or kept to graze)		0.00		0.00
*Cash costs, buildings and equipment		2.25		2.25
Interest on animal .540 yr @ 12% x \$316.62		20.52		20.52
**Interest on feed @ 14% for ½ yr		2.17		0.60
Miscellaneous cash costs		5.10		5.10
Total of other than feed cash costs		\$35.04		\$33.47
Fixed Costs:				
Death loss 1.5% x 425 lb. x \$0.745		\$ 4.75		\$ 4.75
Labor @ \$6.00/hr	2.6 hrs	15.60	2 hrs	12.00
Fixed costs on facilities		5.00		5.00
Total growing costs except overhead & management		\$121.07		\$95.24
Overhead		1.30		0.80
Management		5.50		5.50
Total growing cost		\$127.87		\$101.54
Steer value (in @ \$0.745/lb) ^{2/}	425	316.62		316.62
Total all costs		\$444.49		\$418.16
Feed cost/cwt gain (100 lbs.)		\$ 60.68		\$ 40.02
Cost/cwt gain w/o overhead and management		121.07		95.24
Cost/cwt gain, total costs		127.87		101.54
Break-even selling price/cwt @ 525 lbs.		\$ 84.66		\$ 79.65

*Items charged interest**

^{1/}A \$10 per ton change in the prairie hay price, changes the feed cost by \$10/cwt.
A \$10 per ton change in alfalfa changes the feed cost by \$9.00

^{2/}A \$1 per cwt. change in the fall steer calf price changes the break-even selling price by about 81¢. The cost of gain is changed by about \$0.32/cwt. by a \$1/cwt. change in steer cost.

ESTIMATED COSTS FOR WINTERING STEER CALVES
TO GAIN 1.0 LB./DAY, RANCH AREA - 1982-83

Items	Prairie Hay		Corn Silage	
	Quantity	Value	Quantity	Value
Feed: prairie hay @ \$37 ^{1/}	1.3 ton	\$ 48.10		
silage @ \$22.50 as fed ^{2/}			2.8 ton	\$ 63.00
*corn @ \$2.40/bu.	10.7 bu.	25.68		
*soybean meal @ \$.095/lb.	200 lb.	19.00	200 lb.	19.00
stalk pasture @ 12¢/day			60 days	7.20
*salt and mineral		1.62		1.62
Feed Cost		\$ 94.40		\$ 90.82
Other cash costs:				
*Veterinary and medicine		5.10		5.10
Marketing (sold on ranch or kept)		0.00		0.00
*Cash building and equipment costs		4.50		4.50
Interest on animals				
12%, 425 lbs \$0.745, 0.548 yr.		20.82		20.82
**Interest on feed 14%, ½ year		3.91		2.12
Miscellaneous cash costs		5.10		5.10
Cash cost other than feed		\$ 39.43		\$ 37.64
Fixed costs:				
Death loss 1.5% x 425 lbs. x \$0.745		4.75		4.75
Fixed costs building and improvements		6.00		7.00
Labor @ \$6.00/hr.	2.6 hrs.	15.60	2.6 hrs.	15.60
Total growing cost except overhead and management		\$160.18		\$155.81
Overhead		2.80		1.50
Management		5.00		5.00
Total growing cost		\$167.98		\$162.31
Steer calf value @ \$0.745/lb. ^{3/}	425 lbs.	316.62		316.62
Total all costs		\$484.60		\$478.93
Feed cost/cwt. gain (200#)		47.20		\$ 45.41
Cost/cwt. gain except overhead and management		80.09		77.90
Total cost/cwt. gain		83.99		81.15
Break-even price, all costs @ 625 lbs.		\$ 77.54		\$ 76.63

*Items charged interest**

^{1/}A \$10 change in hay price per ton changes the feed cost of gain by \$6.50/cwt.

^{2/}A \$1 change in silage cost changes the feed cost by \$1.40 cwt.

^{3/}A \$1 change in the "in" steer calf price changes the cost of gain by about \$.17/cwt. and the break-even price by about \$0.71.

ESTIMATED COSTS FOR WINTERING AND GRAZING STEER CALVES
RANCH AREA - 1982-83

Costs	Wintered to Gain			
	1 lb./day		0.5 lb/day	
	Quantity	Value	Quantity	Value
Feed: prairie hay @ \$37 ^{1/2}) alfalfa hay @ \$35 ^{1/2}) stacked	1.3 ton	\$ 48.10	.9 ton	\$ 31.50
*corn @ \$2.40	10.7 bu	25.68		
*protein @ \$.095	200 lb	19.00		
stalk pasture @ 12¢/day			60 days	7.20
summer pasture @ \$9/mo	5.0 mos	45.00		45.00
*salt and mineral		3.24		2.82
Feed Costs		\$141.02		\$ 86.52
Other cash costs:				
*Veterinary and medicine		\$ 5.60		\$ 5.60
Marketing @ 1.2¢/lb		9.30		8.22
*Miscellaneous cash costs		6.00		6.00
*Cash costs, buildings and equipment		6.00		2.50
Interest on animals @ 12%	.877 yr	31.57	.877 yr	31.57
**Interest on feed @ 14%	.5 yr	4.59		1.18
Cash costs other than feed		\$ 63.06		\$ 55.07
Fixed costs:				
Death loss 1.5%		\$ 4.50		\$ 4.50
Fixed cost on facilities		6.00		6.00
Labor @ \$6.00	3.8 hrs	22.80	3.7 hrs	22.20
Growing cost without overhead and management		\$237.38		\$174.29
Overhead		2.98		0.75
Management		6.00		6.00
Total growing cost		\$246.36		\$181.04
Steer cost @ 75¢/lb ^{2/}	400 lbs	300.00		300.00
Total all cost		\$546.36		\$481.04
Feed cost per cwt. gain (375# & 285#)		\$ 37.61		30.36
Cost per cwt. gain except overhead and management		63.30		61.15
Cost per cwt. gain, total cost		65.70		63.52
Break-even	775 lbs	\$ 70.50	685 lbs	\$ 70.22

* Items charged interest**

^{1/}A \$10/T change in hay price changes the break-even prices about \$1.68 for the 775 lb steer or \$1.31 for the 685 lb steer w/o interest.

^{2/}A \$1 cwt. price change in steer cost changes the break-even price by \$0.58 for the 775 lb steer and by \$0.65 for the 685 lb steer (cost plus interest and death loss).

ESTIMATED COSTS OF GROWING CALVES TO GAIN 250 LBS.
IN 200 DAY WINTERING PERIOD, USING CORNSTALKS AND ALFALFA HAY
GENERAL FARMING AREA - 1982-83

	Quantity	Value
Feed: alfalfa hay @ \$40 (baled)	1 ton	\$ 40.00
corn stalk pasture @ 12¢/day	2 mos	7.20
*corn @ \$2.40	12.1 bu.	29.04
*salt and mineral		2.50
Feed cost		<u>\$ 78.74</u>
Other cash costs:		
*Veterinary and medicine		7.00
Marketing @ 1.2¢/lb.		8.10
*Cash cost buildings and equipment		5.95
Interest on animals		
@ 12% x 425# x \$0.745	0.548 yr.	20.82
*Interest on feed @ 14%	0.548 yr.	3.41
Miscellaneous		5.00
Total cash cost		<u>\$ 50.28</u>
Fixed costs:		
Death loss 1.5%	\$316.62	4.75
Fixed cost facilities		11.00
Labor @ \$6.00	2.65 hrs.	15.90
Growing cost except overhead and management		<u>\$160.67</u>
Overhead		1.00
Management		5.50
Total growing cost		<u>\$167.17</u>
Steer cost @ \$0.745/lb. ^{1/}	425 lbs.	316.62
Total all cost		<u>\$483.79</u>
Feed cost per cwt. gain (2.5 cwt.)		31.50
Growing cost per cwt. gain except overhead and management		64.27
Total cost per cwt. gain		66.87
Break-even price (all costs)	675 lbs.	71.67

*Items charged interest

^{1/}A change of \$1/cwt. in the steer calf cost changes the cost per cwt. gain by \$.11 and break-even price by \$.68 per cwt.

ESTIMATED COSTS OF BUYING A 550 LB. CALF IN SPRING
AND SELLING OFF GRASS IN FALL
1983

Costs	Quantity	Price	Cost
Feed: pasture ^{1/}	4 mos	\$11/steer/mo.	\$ 44.00
*salt and mineral			1.50
Feed cost			<u>\$ 45.50</u>
Other cash costs:			
*Veterinary and medicine			3.45
*Miscellaneous cash costs			3.50
Marketing	730 lbs	.012/lb	8.76
*Cash costs of equipment			2.80
Interest on animal 1/3 yr.	\$357.50	0.12	14.30
*Interest on feed 1/3 yr.		0.14	0.52
Total other cash costs			<u>\$ 33.33</u>
Death Loss	\$357.50	.01	3.57
Labor	1.25 hrs	\$6.00	<u>7.50</u>
Growing costs without overhead and management			\$ 89.90
Overhead			.60
Management			<u>6.00</u>
Total growing cost			\$ 96.50
Steer cost ^{2/}	550 lbs	.65	\$357.50
Total all costs			\$454.00
Feed cost per cwt. gain ^{1/} (1.8 cwt)			\$ 25.28
Growing cost without overhead and management ^{1/}			49.94
Total growing cost per cwt ^{1/}			53.61
Break-even price @ 7.3 cwt ^{1/}			\$ 62.19

*Items charged interest**

^{1/}A change of \$1/mo/steer in pasture rates changes the feed cost by \$2.22 cwt gain.

^{2/}A \$1/cwt change in the steer cost changes the growing costs by \$0.30/cwt and the break-even by \$0.79 per cwt.

ESTIMATED COSTS OF BACKGROUNDING A 425 LB. STEER
TO 750 LB. IN 145 DAYS - 1982-83

Costs	Price	Amount
Feed:		
*Corn, 19 bu.	\$2.40/bu	\$ 45.60
Alfalfa hay baled, 0.26T	40/T	10.40
Silage, 1.4T	22.50/T	31.50
*Supplement, 76 lbs.	.095/lb	7.22
*Salt and mineral		1.45
Total Feed Cost		<u>\$ 96.17</u>
Other Cash Costs:		
*Veterinary and medicine		\$ 5.15
Marketing @ \$0.012/lb.		9.00
*Miscellaneous cash costs		3.12
*Cash costs on buildings and equipment		8.55
Interest on animals 12% x .397 yr.		14.58
**Interest on feed and cash costs @ 14% x .4 yr.		3.98
Total of Other Cash Costs		<u>\$ 44.38</u>
Death Loss 1.75% x \$306		5.36
Fixed cost of facilities		12.50
Labor @ \$6/hr x 2.00 hrs.		<u>12.00</u>
Cost of growing except overhead and management		\$170.41
Overhead		3.55
Management		<u>10.00</u>
Total Cost of Gain		\$183.96
Steer Cost: 425 x \$72.00		<u>306.00</u>
TOTAL COST OF 750 LB. FEEDER		\$489.96
Feed cost/cwt. Gain (325)		\$ 29.59
Cost Gain w/o Overhead and Management		52.43
Total Cost Gain		56.60
Break-even selling price @ 750 lb.		\$ 65.33

*Items charged interest

ESTIMATED COSTS OF FEEDING OUT
400 lb. Steer Calf and a 650 lb. Yearling on Silage

	<u>400 lb. Calf</u>	<u>650 lb. Yearling</u>
Feed:		
Silage @ \$22.50	8.5 ton 191.25	6.75 ton 151.90
Protein @ \$.09/lb.	365 lb. 32.85	225 lb. 20.25
Salt & Mineral	2.40	2.40
Total Feed Costs	<u>226.50</u>	<u>174.55</u>
Other Cash Costs:		
Vet. & Medicine	5.20	4.25
Marketing	16.80	16.80
Misc. Cash Costs	7.55	7.00
Cash Costs on Build & Equip.	20.30	17.45
Int. on Animals @ 12%	365 days 36.00	225 days 33.85
Int. on ½ Feed & Opr. Costs @ 12%	365 days 18.75	225 days 9.45
Total Other Cash Costs	<u>104.60</u>	<u>88.80</u>
Total Feed & Cash Costs	331.10	263.35
Death Loss	2% 6.00	.75% 3.40
Fixed Costs on Facilities	25.20	25.20
Labor @ \$5.50/hr.	4.8 hrs. 26.40	3.95 hrs. 16.25
Cost of Gain Exp. + Ovrhd + Manag.	388.70	308.20
Overhead	3.95	2.75
Management	<u>10.00</u>	<u>10.00</u>
Total Cost of Gain	402.65	320.95
Steer Cost	@75¢/lb. <u>300.00</u>	@70¢/lb. <u>455.00</u>
Total Cost of Mkt. Wt. Steer	1050 lb. 702.65	1100 lb. 775.95
Change for each \$1/cwt.		
Change in purchase price	4.50	7.40
Feed Cost/Cwt. Gain	6.5 cwt. 34.85	4.5 cwt. 38.79
Cost/Cwt. Gain w/o Ovhd. + Mgmt.	6.5 cwt. 59.80	4.5 cwt. 68.49
Total Cost/Cwt. Gain	6.5 cwt. 61.90	4.5 cwt. 71.32
Breakeven Selling Price	10.5 cwt. 66.92	11 cwt. 70.54
Change in Breakeven point for each:		
\$1/cwt. change in purchase price	.43	.67
1% change in interest rate	.43	.34

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

	Corn Cost			
	\$2.00	\$2.25	\$2.50	\$2.75
Feed:				
Corn, 70 bu.	140.00	157.50	175.00	192.50
Hay, .45 ton @ \$40	18.00			
Protein, 210 lb. @ 9¢	18.90	38.10	38.10	38.10
Salt & Mineral	1.20			
Total Feed Costs	<u>178.10</u>	<u>195.60</u>	<u>213.10</u>	<u>230.60</u>
Other Cash Costs:				
Vet. & Medicine	5.50			
Marketing	16.80			
Misc. Cash Costs	5.70	69.90	69.90	69.90
Cash Costs on Bldg. & Equip.	14.70			
Interest on animal @ 12% .63 yr	27.70			
Interest on feed & Opr. cost @12% .63 yr	8.35	9.00	9.70	10.35
Total Other Cash Costs	<u>78.26</u>	<u>78.90</u>	<u>79.60</u>	<u>80.25</u>
Total Feed & Cash Costs	256.35	274.50	292.70	310.85
Death Loss 2%	7.50			
Fixed costs on Facilities	25.20	49.20	49.20	49.20
Labor, 3 hrs @ \$5.50/hr.	16.50			
Cost of Gain w/o Ovhd. & Mgt.	305.55	323.70	341.90	360.05
Overhead	2.55	12.55	12.55	12.55
Management	10.00			
Total Cost of Gain	318.10	336.25	354.45	372.60
Cost of Steer, 500 lb. @ 72¢/lb.	<u>360.00</u>	<u>360.00</u>	<u>360.00</u>	<u>360.00</u>
TOTAL COST OF 1100 lb. STEER	378.10	396.25	714.45	732.60
Change in total cost for each \$1/cwt. change in purchase price	5.40	5.40	5.40	5.40
Feed Cost/Cwt. Gain (6 cwt.)	29.68	32.60	35.52	38.43
Cost/Cwt. Gain w/o Ovhd. & Mgmt. (6 cwt.)	50.93	53.95	56.98	60.01
Total Cost/Cwt. Gain (6 cwt.)	53.02	56.04	59.08	62.10
Breakeven Selling Price/cwt. (11 cwt.)	61.65	63.30	64.95	66.60
Change in breakeven for each:				
\$1/cwt. change in feeder price	.49	.49	.49	.49
1% change in interest rate	.27	.28	.28	.29

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

	Corn Cost			
	\$2.00	\$2.25	\$2.50	\$2.75
Feed:				
Corn, 53/bu.	106.00	119.25	132.50	145.75
Hay, .22 ton @ \$40	8.80			
Protein, 155 lb. @ 9¢/lb.	13.95	23.75	23.75	23.75
Salt & Mineral	1.20			
Total Feed Cost	<u>129.95</u>	<u>143.00</u>	<u>156.45</u>	<u>169.70</u>
Other Cash Costs:				
Vet & Medicine	4.20			
Marketing	16.80			
Misc. Cash Costs	5.70	63.00	63.00	63.00
Cash Costs on Bldg & Equip.	14.90			
Interest on animal 140 da. @ 12%	21.40			
Interest on opr. cost & feed @ 12%	3.70	4.00	4.30	4.60
Total Cash costs	<u>66.70</u>	<u>67.00</u>	<u>67.30</u>	<u>67.60</u>
Total Feed & Cash Costs	196.65	210.00	223.75	237.30
Death loss 1%	4.80			
Fixed costs on Facilities	9.60	26.80	26.80	26.80
Labor, 2.25 hr. @ \$5.50/hr.	12.40			
Cost of Gain except Ovhd. & Mgmt.	223.45	236.80	250.55	264.10
Overhead	2.25	12.25	12.25	12.25
Management	10.00			
Total Cost of Gain	235.70	249.05	262.80	276.35
Cost of Steer, 700 lb. @67¢/lb.	<u>469.00</u>	<u>469.00</u>	<u>469.00</u>	<u>469.00</u>
TOTAL COST OF 1100 lb. STEER	704.70	718.05	731.80	745.35
Change in total cost for each \$1/cwt. change in purchase price	7.39	7.39	7.39	7.39
Feed Cost/cwt. Gain 4 cwt.	32.49	35.75	39.11	42.43
Cost/Cwt. Gain w/o ovhd. & mgmt. 4 cwt.	55.86	52.50	55.94	59.33
Total Cost/cwt. Gain 4 cwt.	58.93	62.26	65.70	69.09
Breakeven Selling Price/cwt. 11 cwt.	64.06	65.28	66.53	67.76
Change in breakeven for each:				
\$1/cwt. change in purchase price	.67	.67	.67	.67
1% change in interest rate	.19	.19	.19	.20

APPENDIX I
ESTIMATED 1983 IRRIGATION COSTS

ESTIMATED IRRIGATION COSTS, 1983

F1

Irrigation costs were estimated with the aid of the AGNET "Pump" computer program. Energy prices used in the cost computations are those which were expected to occur in 1983. Irrigation equipment, well drilling, and land shaping costs which were collected by personal visits or with a telephone survey of selected dealers in September, 1982, were used.

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

	Gravity System 1,000 gpm, 100 ac 150' hd, diesel	High Pressure Center Pivot System 800 gpm, 130 ac 325' hd, diesel	Low Pressure Center Pivot System 800 gpm, 130 ac 230' hd, diesel
	60 continuous brake hp	100 continuous brake hp	80 continuous brake hp
Well (250')	\$8,750	\$8,750	\$8,750
Reservoir (sump pit)	5,000	---	---
Pump	11,600	12,340	11,905
Power Unit (Diesel Engine)	11,125	12,330	11,140
Gearhead & Spicer Shaft	2,135	3,280	2,560
Fuel Tank, Filter & Line, 2,000 gal	1,200	1,200	1,200
Pipe and Fittings	8,345	---	---
Sprinkler System (10 tower elect)	---	35,000	37,500*
Electric Generator	---	1,940	1,940
Leveling or Land Shaping	20,000	4,000	4,000
Reuse System (Elec. Motor Pump & Buried PVC Pipe & Risers)	8,000	---	---
Total Investment	\$76,155	\$78,840	\$78,995

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

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

Depreciation rates:

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

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

Variable irrigation costs (energy, lubrication, repairs, and service labor) were calculated using engineering formulas and anticipated 1983 energy prices. Power units were assumed to be operating at 85% of the Nebraska performance standards. Labor for operating irrigation systems was not included here. It is shown as a separate item in each of the individual crop budgets. Energy prices used in the calculations were as follows:

Electricity	8.0¢ per kwh
Natural Gas	\$2.90 per 1,000 cu. ft.
Propane	\$.65 per gallon
Diesel	\$1.15 per gallon

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

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

Head	75	150	225	300
Lift	50	125	200	275
Well Depth	200	250	325	400
Column Length	150	200	250	300

Fixed Costs (per acre):

Electric	69.82	76.15	88.12	100.28
Natural Gas	73.97	81.93	90.90	---
Propane	74.70	82.27	91.63	---
Diesel	80.19	89.31	99.28	107.28

Energy & Lubrication Costs (Per acre foot):

Electric	10.70	21.68	32.67	43.65
Natural Gas	6.13	12.41	18.69	---
Propane	11.68	23.66	35.64	---
Diesel	11.51	23.32	35.12	46.80

Repair & Maintenance Costs (Per acre foot):

Electric	2.87	3.03	3.19	3.34
Natural Gas	5.10	5.87	6.65	---
Propane	5.10	5.87	6.65	---
Diesel	3.65	4.61	5.57	6.53

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

Head	250	325	400	475
Lift	75	150	225	300
Well Depth	200	250	325	400
Column Length	150	200	250	300

Fixed Costs (per acre):

Electric	61.90	66.44	75.01	81.26
Natural Gas	70.13	79.46	---	---
Propane	70.69	81.47	---	---
Diesel	74.41	80.02	90.43	96.79

Energy & Lubrication Costs (Per acre foot):

Electric	32.90	43.95	54.93	65.91
Natural Gas	18.87	25.15	---	---
Propane	35.96	47.94	---	---
Diesel	35.45	47.25	59.06	70.87

Repair & Maintenance Costs (per acre foot):

Electric	8.47	8.57	8.66	8.76
Natural Gas	11.91	12.39	---	---
Propane	11.91	12.39	---	---
Diesel	10.28	10.87	11.46	12.06

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

Head	160	230	305	380
Lift	75	150	225	300
Well Depth	200	250	325	400
Column Length	150	200	250	300
Fixed Costs (per acre):				
Electric	63.36	67.56	73.69	82.11
Natural Gas	69.64	75.79	86.70	---
Propane	70.39	76.54	87.45	---
Diesel	76.16	80.07	87.27	93.43
Energy & Lubrication Costs (per acre foot):				
Electric	22.82	33.80	44.78	55.76
Natural Gas	13.06	19.34	25.63	---
Propane	24.89	36.87	48.85	---
Diesel	24.54	36.34	48.15	59.96
Repair & Maintenance Costs (per acre foot):				
Electric	8.38	8.48	8.57	8.67
Natural Gas	11.47	11.95	12.43	---
Propane	11.47	11.95	12.43	---
Diesel	9.74	10.33	10.92	11.51

APPENDIX II
SUMMARY OF 1982 ESTIMATED CROP PRODUCTION COSTS

Nebraska Panhandle

G2

Gravity Irrigated

	Sugar Beets	Dry Edible Beans	Corn for Grain	Corn for Silage	Est. Alfalfa	Alfalfa Hay
Costs Per Acre	A2	A3	A4	A5	A6	A7
Total Cash Costs	\$381.71	\$135.47	\$160.87	\$169.12	\$131.91	\$149.81
Labor	54.84	43.31	33.37	44.01	31.39	19.72
Establishment Charge Per Yr.	----	----	----	----	----	36.80
Machinery Ownership	205.25	100.66	82.71	87.27	63.32	22.80
Land Charge & Land Taxes	140.00	140.00	140.00	140.00	140.00	140.00
Overhead	19.09	6.77	8.04	8.46	6.60	7.49
Management Charge	44.00	25.00	14.00	12.00	7.00	11.00
Total Cost	\$844.88	\$451.22	\$438.99	\$460.86	\$380.21	\$387.62
Expected Yield Per Acre	22 T	20 cwt	140 bu	20 T	3.5 T	5.5 T
Cost Per Unit For:						
Expected Yield	\$38.40	\$22.56	\$3.14	\$23.04	\$108.63	\$70.48
High Yield - 115% of Exp.	33.39	19.62	2.72	20.03	95.05	61.52
Low Yield - 85% of Exp.	45.18	26.54	3.69	27.11	128.88	82.47

Nebraska Panhandle

	Center Pivot Irrigated					Non-Irrigated				
	Sugar Beets	Dry Edible Beans	Potatoes	Corn for Grain	Winter Wheat	Alfalfa Hay	W.Wheat Stubble Mulch	W.Wheat Black Fallow	W.Wheat Eco- Fallow	Millet
Costs Per Acre	A9	A10	A11	A12	A13	A14	A16	A17	A18	A19
Total Cash Costs	\$295.77	\$133.63	\$533.00	\$180.77	\$ 88.93	\$168.34	\$44.41	\$46.64	\$68.39	\$39.77
Labor	28.36	18.15	52.85	14.96	9.16	12.80	5.52	5.46	3.08	4.49
Establishment Charge Per Yr.	----	----	----	----	----	36.80	----	----	----	----
Machinery Ownership	201.04	127.90	92.31	117.93	113.39	95.98	35.66	42.12	11.75	39.47
Land Charge & Land Taxes	46.90	46.90	150.00	46.90	46.90	46.90	78.40	78.40	78.40	39.20
Overhead	14.79	6.68	26.65	9.04	4.45	8.42	2.22	2.33	3.42	1.99
Management Charge	36.00	25.00	66.25	12.00	12.00	11.00	5.10	5.10	5.10	2.62
Total Cost	\$622.87	\$358.27	\$921.06	\$381.60	\$274.82	\$380.24	\$171.31	\$180.06	\$170.14	\$127.55
Expected Yield Per Acre	18 T	20 cwt	265 cwt	120 bu	80 bu	5.5 T	34 bu	34 bu	34 bu	17.5 cwt
Cost Per Unit For:										
Expected Yield	\$34.60	\$17.91	\$3.48	\$3.18	\$3.44	\$69.13	\$5.04	\$5.30	\$5.00	\$7.29
High Yield - 115% of Exp.	30.09	15.58	3.02	2.77	2.99	60.36	4.38	4.61	4.35	6.35
Low Yield - 85% of Exp.	40.71	21.07	4.09	3.74	4.04	80.90	5.93	6.23	5.89	8.57

Southwest Nebraska

	Gravity Irr.		Center Pivot Irrigation							
	Corn for Grain	Corn Silage	Corn for Grain	Corn Silage	Pinto Beans	Alfalfa Fall- Seeded	Alfalfa Hay	Grass Fall- Seeded	Pasture	Wheat
Costs Per Acre	B2	B3	B5	B6	B7	B8	B9	B11	B12	B13
Total Cash Costs	\$177.81	\$181.77	\$225.44	\$231.84	\$129.09	\$89.55	\$179.72	\$70.65	\$160.52	\$83.57
Labor	19.60	22.25	12.08	15.18	13.84	5.04	8.17	3.84	4.40	8.10
Establishment Charge Per Yr.	----	----	----	----	----	----	18.22	----	12.14	----
Machinery Ownership	130.86	149.85	120.58	150.33	120.03	10.23	94.54	6.97	80.02	69.34
Land Charge & Land Taxes	50.00	50.00	39.40	39.40	38.40	0	39.40	0	39.40	39.40
Overhead	8.89	9.09	11.27	11.59	6.45	4.48	8.99	3.53	8.03	4.18
Management Charge	13.50	14.00	13.50	12.60	15.00	0	12.37	0	13.20	9.75
Total Cost	\$400.67	\$426.95	\$422.26	\$460.95	\$322.81	\$109.30	\$361.41	\$89.98	\$317.71	\$214.33
Expected Yield Per Acre	135 bu	20 T	135 bu	18 T	20 cwt	1 T	5.5 T	1 T	12 AUM	65 bu
Cost Per Unit For:										
Expected Yield	\$2.97	\$21.35	\$3.13	\$25.61	\$16.14	\$109.30	\$65.71	\$84.98	\$26.48	\$3.30
High Yield - 115% of Exp.	2.58	18.56	2.72	22.27	14.04	95.04	57.37	73.90	23.02	2.87
Low Yield - 85% of Exp.	3.49	25.11	3.68	30.13	18.99	128.59	76.90	99.98	31.15	3.88

Southwest Nebraska

	Platte Valley				Non-Irrigated				
	Corn Grain Ditch Irr.	Alfalfa Sub-Irr.	Wheat Stubble Mulch	Wheat Clean Till	Wheat Cont. Chemicals	Wheat Fl.by Corn Eco-Fal.	Corn Fl.by Wheat Eco-Fal.	Grain Sorghum	Cane Hay
Costs Per Acre	B4	B10	B14	B15	B16	B17	B18	B19	B20
Total Cash Costs	\$170.95	\$53.07	\$38.05	\$37.96	\$48.40	\$41.30	\$81.09	\$42.24	\$43.21
Labor	23.22	5.66	8.29	7.59	3.48	7.88	4.99	7.85	5.68
Establishment Charge Per Yr.	----	18.22	----	----	----	----	----	----	----
Machinery Ownership	60.08	28.72	27.24	28.79	14.79	30.56	29.42	32.51	17.86
Land Charge & Land Taxes	152.00	154.00	63.00	63.00	31.50	47.25	47.25	31.50	31.50
Overhead	8.55	2.65	1.90	1.90	2.42	2.07	4.05	2.11	2.16
Management Charge	14.00	13.50	6.30	5.55	4.50	6.30	6.50	4.00	6.00
Total Cost	\$428.80	\$275.81	\$144.78	\$144.78	\$105.10	\$135.36	\$173.29	\$120.21	\$106.41
Expected Yield Per Acre	140 bu	6 T	42 bu	37 bu	30 bu	42 bu	65 bu	40 bu	3 T
Cost Per Unit For:									
Expected Yield	\$3.06	\$45.95	\$3.45	\$3.91	\$3.50	\$3.22	\$2.67	\$3.01	\$35.47
High Yield - 115% of Exp.	2.66	39.97	3.00	3.40	3.05	2.80	2.32	2.61	30.40
Low Yield - 85% of Exp.	3.60	54.08	4.06	4.60	4.12	3.79	3.14	3.54	40.92

Northern Nebraska

	Center Pivot Irrigated						Wet	Upland
	Corn for Grain	Corn Silage	Estab. Alfalfa	Alfalfa Hay	Estab. Grass	Pasture	Meadow Wild Hay	Wild Hay
Costs Per Acre	B22	B23	B24	B25	B26	B27	B28	B29
Total Cash Costs	\$190.82	\$240.71	\$83.15	\$96.75	\$91.42	\$128.55	\$ 5.88	\$ 5.34
Labor	12.46	10.09	3.58	9.30	4.30	3.30	2.06	4.45
Establishment Charge Per Yr.	-----	-----	-----	13.68	-----	15.12	-----	-----
Machinery Ownership	104.88	111.15	4.86	90.60	5.85	74.41	5.40	6.37
Land Charge & Land Taxes	25.00	24.50	0	25.00	0	25.00	21.00	8.75
Overhead	9.54	12.04	4.16	4.84	4.57	6.43	.29	.27
Management Charge	13.00	12.60	0	11.25	0	12.50	1.00	1.20
Total Cost	\$355.71	\$411.09	\$95.76	\$251.42	\$106.13	\$265.30	\$35.63	\$26.38
Expected Yield Per Acre	130 bu	18 ton	1 ton	5 ton	1 ton	10 ton	1 ton	.6 ton
Cost Per Unit For:								
Expected Yield	\$2.74	\$22.84	\$95.76	\$50.28	\$106.13	\$26.53	\$35.63	\$43.96
High Yield - 115% of Exp.	2.38	19.86		43.73		23.07	30.98	38.28
Low Yield - 85% of Exp.	3.22	26.87		59.15		31.21	41.92	43.25

Central Nebraska

	<u>Center Pivot Irrigated</u>			<u>Gravity Irrigated</u>				
	Corn for Grain	Corn Silage	Grain Sorghum	Corn for Grain	Corn Silage	Soybeans	Estab. Alfalfa	Alfalfa Hay
Costs Per Acre	C2	C3	C4	C5	C6	C7	C8	C9
Total Cash Costs	\$181.08	\$231.26	\$112.91	\$156.53	\$208.73	\$65.10	\$74.60	\$177.86
Labor	12.49	11.50	10.60	16.79	14.80	11.34	8.32	14.21
Establishment Charge Per Yr.	----	----	----	----	----	----	----	20.36
Machinery Ownership	125.36	102.20	117.31	134.65	113.77	115.63	15.13	105.95
Land Charge & Land Taxes	58.80	58.80	58.40	95.90	95.90	95.90	0	95.90
Overhead	9.05	11.56	5.65	7.83	10.44	3.25	3.73	8.89
Management Charge	13.50	12.00	11.50	14.00	12.00	13.80	0	14.00
Total Cost	\$400.28	\$427.32	\$316.76	\$426.19	\$455.63	\$305.01	\$101.78	\$414.28
Expected Yield Per Acre	135 bu	20 ton	115 bu	140 bu	20 ton	46 bu	0	7.0 ton
Cost Per Unit For:								
Expected Yield	\$2.97	\$21.37	\$2.75	\$2.94	\$22.44	\$6.63	\$101.78	\$62.45
High Yield - 115% of Exp.	2.58	18.58	2.40	2.65	19.81	5.76		51.46
Low Yield - 85% of Exp.	3.49	25.14	3.24	3.58	26.80	7.80		69.63

Central Nebraska

Non-Irrigated

	Corn for Grain	Corn Grain Eco-Fal.	Corn Silage	Grain Sorghum	Grain Sorghum Eco-Fal.	Grain Soybeans	Wheat Cont.	Wheat Fallow 3rd Yr.	Estab. Alfalfa	Alfalfa Hay
	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19
Costs Per Acre										
Total Cash Costs	\$60.91	\$83.26	\$84.50	\$54.41	\$75.72	\$35.08	\$31.55	\$36.80	\$49.19	\$73.79
Labor	8.13	5.75	7.60	7.50	5.75	7.62	6.01	7.12	5.69	4.99
Establishment Charge Per Yr.	----	----	----	----	----	----	----	----	----	15.14
Machinery Ownership	34.73	30.42	20.79	30.84	27.24	26.32	28.22	33.04	18.38	11.95
Land Charge & Land Taxes	58.80	88.20	58.80	58.80	88.20	58.40	58.40	84.00	0	58.80
Overhead	3.05	4.16	4.22	2.72	3.79	1.75	1.58	1.84	2.46	3.69
Management Charge	6.00	7.50	5.40	6.50	8.00	8.70	5.70	7.05	0	7.00
Total Cost	\$171.62	\$219.29	\$181.31	\$160.78	\$208.68	\$138.27	\$131.86	\$169.85	\$75.72	\$175.36
Expected Yield Per Acre	60 bu	75 bu	9 ton	65 bu	80 bu	29 bu	38 bu	47 bu	0	3.5 ton
Cost Per Unit For:										
Expected Yield	\$2.86	\$2.92	\$20.15	\$2.47	\$2.61	\$4.77	\$3.47	\$3.61	\$75.72	\$50.10
High Yield - 115% of Exp.	2.49	2.54	17.52	2.15	2.27	4.15	3.02	3.14		43.84
Low Yield - 85% of Exp.	3.37	3.44	23.70	2.91	3.07	5.61	4.08	4.25		58.45

Northeast Nebraska

	Center Pivot Irr.			Non-Irrigated			
	Corn for Sandy	Corn Grain Rolling	Soybeans	Corn for Grain	Corn Grain Cons.Til.	Soybeans	Oats
Costs Per Acre	D2	D3	D7	D4	D5	D6	D8
Total Cash Costs	\$215.98	\$163.64	\$108.87	\$107.31	\$47.82	\$80.53	\$54.94
Labor	8.76	13.43	13.25	10.33	11.01	11.44	4.54
Establishment Charge Per Yr.	----	----	----	----	----	----	----
Machinery Ownership	95.87	106.76	43.73	39.81	40.86	104.58	26.46
Land Charge & Land Taxes	70.00	87.50	70.00	70.00	70.00	87.50	70.00
Overhead	10.80	8.18	5.44	5.37	2.39	4.03	2.75
Management Charge	14.00	13.00	7.50	7.50	9.00	13.50	6.40
Total Cost	\$415.42	\$392.51	\$248.79	\$240.32	\$181.09	\$301.57	\$165.08
Expected Yield Per Acre	140 bu	130 bu	75 bu	75 bu	30 bu	45 bu	80 bu
Cost Per Unit For:							
Expected Yield	\$2.97	\$3.02	\$3.32	\$3.20	\$6.04	\$6.70	\$2.06
High Yield - 115% of Exp.	2.58	2.63	2.88	2.79	5.25	5.83	1.79
Low Yield - 85% of Exp.	3.49	3.55	3.90	3.77	7.10	7.88	2.43

Northeast Nebraska

Non-Irrigated Cont.

Costs Per Acre	Oats Chop W.Alfalfa	Alfalfa Seeding W. Oats	Alfalfa Estab. Sandy	Alfalfa Hay Lg.Round	Alfalfa Hay Stacker
	D9	D10	D11	D12	D13
Total Cash Costs	\$122.35	\$56.27	\$61.50	\$39.56	\$48.81
Labor	3.20	2.48	4.62	23.81	10.61
Establishment Charge Per Yr.	----	----	----	14.81	14.81
Machinery Ownership	11.89	5.67	14.42	52.38	44.79
Land Charge & Land Taxes	70.00	0	0	70.00	70.00
Overhead	6.12	2.81	3.07	1.98	2.44
Management Charge	6.00	0	0	6.00	6.00
Total Cost	\$219.55	\$67.24	\$83.62	\$208.53	\$197.45
Expected Yield Per Acre	3 ton	0	0	3 ton	3 ton
Cost Per Unit For:					
Expected Yield	\$73.18	\$67.24	\$83.62	\$69.51	\$65.82
High Yield - 115% of Exp.	62.73			59.58	56.41
Low Yield - 85% of Exp.	84.88			80.20	75.94

East Central Nebraska

	Gravity		Non-Irrigated						
	Irrig Corn Grain	Corn for Grain	Grain Sorghum	Soybeans	Wheat Cont.	Estab. Alfalfa	Alfalfa Hay Lg. Round	Alfalfa Hay Stacker	Alfalfa Hay Baler
Costs Per Acre	D15	D16	D17	D18	D19	D20	D21	D22	D23
Total Cash Costs	\$162.65	\$101.18	\$50.17	\$43.96	\$52.12	\$63.98	\$49.14	\$69.63	\$107.26
Labor	16.39	9.80	9.17	7.69	9.22	4.98	24.58	6.89	.41
Establishment Charge Per Yr.	----	----	----	----	----	0	24.58	22.17	----
Machinery Ownership	116.36	41.71	35.76	32.74	35.12	16.53	56.83	19.27	.53
Land Charge & Land Taxes	105.00	93.00	93.00	93.00	93.00	0	93.00	93.00	93.00
Overhead	8.13	5.06	2.51	2.20	2.61	3.20	2.46	3.48	5.36
Management Charge	14.50	8.50	8.00	10.50	6.75	0	7.00	7.00	7.00
Total Cost	\$423.03	\$259.24	\$198.61	\$190.08	\$198.81	\$88.68	\$255.91	\$221.44	\$235.74
Expected Yield Per Acre	145 bu	85 bu	80 bu	35 bu	45 bu	0	3.5 ton	3.5 ton	3.5 ton
Cost Per Unit For:									
Expected Yield	\$ 2.92	\$ 3.05	\$ 2.48	\$ 5.43	\$ 4.42	\$88.68	\$72.91	\$63.27	\$67.35
High Yield - 115% of Exp.	2.54	2.65	2.16	4.72	3.84		63.98	55.36	58.94
Low Yield - 85% of Exp.	3.43	3.59	2.92	6.39	5.20		85.30	73.81	78.58

Southeast Nebraska

	C.P.Irrig.		Non-Irrigated						
	Corn for Grain	Corn Silage	Corn for Grain	Grain Sorghum	Forage Sorghum Silage	Soybeans	Wheat Cont.	Oats	Alfalfa Hay Lg.Round
Costs Per Acre	D25	D26	D27	D28	D29	D30	D31	D32	D33
Total Cash Costs	\$162.20	\$222.83	\$112.30	\$55.71	\$108.44	\$60.57	\$57.10	\$52.26	\$67.00
Labor	11.79	9.49	7.85	8.38	7.73	7.84	9.10	6.85	3.71
Establishment Charge Per Yr.	----	----	----	----	----	----	----	----	22.17
Machinery Ownership	104.22	98.47	29.93	37.96	28.53	37.20	32.56	30.39	5.20
Land Charge & Land Taxes	81.67	81.67	81.67	81.67	81.67	81.67	81.67	81.67	81.67
Overhead	8.11	11.14	5.62	2.79	5.42	3.03	2.85	2.61	3.35
Management Charge	13.00	40.00	8.50	7.00	28.00	10.50	6.00	5.60	6.00
Total Cost	\$380.98	\$463.60	\$245.87	\$193.51	\$259.80	\$200.80	\$189.28	\$179.38	\$189.11
Expected Yield Per Acre	130 bu	20 ton	85 bu	70 bu	14 ton	35 bu	40 bu	70 bu	3 ton
Cost Per Unit For:									
Expected Yield	\$2.93	\$23.18	\$2.89	\$2.76	\$18.56	\$5.74	\$4.73	\$2.56	\$63.04
High Yield - 115% of Exp.	2.55	20.16	2.52	2.40	16.14	4.99	4.11	2.23	54.03
Low Yield - 85% of Exp.	3.45	27.27	3.40	3.25	21.83	6.75	5.57	3.01	72.73