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## EC96-872-S Nebraska Crop Budgets 1996

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# NEBRASKA

## CROP BUDGETS

# 1996

BY  
University of Nebraska-Lincoln

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**CROP BUDGETS**

**NEBRASKA - 1996**

**Edited By**

**Roger Selley**

**Extension Farm Management Specialist**

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|                                   |  |  |
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| <b>Northeast</b>                  | <b>Roger Selley</b><br><b>Ext. Farm Management Spec.</b>   | <b>402-762-3535</b>                        |
| <b>East Central and Southeast</b> | <b>Roger Selley</b><br><b>Ext. Farm Management Spec.</b>   | <b>402-762-3535</b>                        |

## Crops Budgeting Procedures

The crop budgets were developed with the aid of a computerized crop budgeting program. A worksheet format has been used to make adjustments convenient. See "Your Estimate" column in each budget.

An example set of crop and machine operations were selected for each area. Representative field operating rates, fuel use, labor requirements, and materials needed have been budgeted for each crop. An annual use and years to trade were used to determine annual ownership costs for equipment. These assumptions are summarized at the beginning of each set of budgets. Although the budgets are titled by geographical areas of the state, the applicability of the budgets is determined more by climatic and soil conditions. Following is a summary of the budget areas:

- Panhandle:** The ditch irrigated budgets apply to irrigated farms in the North Platte Valley using water from the irrigation project ditches. The center pivot and dryland budgets apply to farms in the Panhandle region whose soil has a sandstone or sand and silt parent material.
- Southwest:** These budgets, unless otherwise specified, apply to the crops grown on upland areas in the Southwest part of the state. There are also some budgets which specifically apply to the Platte Valley in the western part of the state.
- North:** These budgets apply to crops grown in the Sandhills area which includes parts of Sheridan and Garden counties in the Panhandle.
- Central:** These budgets apply to irrigated and dryland farms in the south central part of Nebraska. Holdrege and Hastings soils are the predominant soil associations in this area.
- Northeast:** These 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 and materials used in the budgets were based on farm record data, workshops with growers, consultations with Extension specialists in other disciplines, and the judgement of the farm management specialists. All practices specified may not be utilized by an individual farmer. The cost of those not used can be easily deleted from the budget.

Yields shown in the budgets are representative of county averages over several years, including years of low yields due to such factors as drought, hail and insect damage. No allowance was made for the expense of crop insurance, or the income from crop insurance proceeds although space was provided for including crop insurance premiums.

## Machinery Costs

Prices for the machinery were collected from selected dealers in late 1995. Costing factors, based on information in the Ag. Engineer's Yearbook specify repair rates and trade-in values as a proportion of list prices. The amount each machine was used annually and the years-to-trade then determines hourly repair costs and average annual depreciation and investment. The resulting repair cost estimates are averages over the years of use. Fuel consumption factors were based on Nebraska tractor test data.

Irrigation costs were calculated using prices of irrigation equipment collected in early 1995, engineering performance standards, and typical water application rates.

Current machinery and equipment prices are used to reflect repairs and ownership (depreciation and interest) costs in today's dollars. Custom rates for custom operations are based upon surveys conducted periodically.

## Labor Costs

Labor requirements were calculated from machinery accomplishment rates and adjusted through a labor multiplier for "non-field" time required for crop production, such as getting machinery ready, driving to and from fields and hauling fertilizer and other supplies. For operations involving unattended machinery, such as irrigation, the labor multiplier reflects the labor required as a proportion of the machine time.

## Interest Costs

Interest rates for machinery and land are commercial rates that have been adjusted



for current inflation rates. Interest was calculated on the average investment over the years of use. The resulting estimated interest costs are in current dollars and assume any equity funds are charged the same rate as borrowed funds.

### Overhead and Management Charges

Farm overhead expenses are budgeted at 5% of operating expenses. 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 are budgeted on a per unit of production basis resulting in higher management charges for more productive land. Overhead and management charges are included so the total production cost will reflect a charge for all inputs used in the production process.

### Land and Irrigation Ownership Charges

The land prices budgeted are representative of the area. The average investment in any irrigation system is subtracted from the land price to determine a price for the bare land with no irrigation development. Irrigation ownership costs are shown separately as interest and depreciation.

Prices Used for 1996 Crop Budgets

| Description              | Unit            | Price | Price per Budget Unit |
|--------------------------|-----------------|-------|-----------------------|
| <b>Custom Operations</b> |                 |       |                       |
| Aerial Spray             | 1 ac            | 4.00  | 4.00 /acre            |
| Apply Anhydrous          | 1 ac            | 5.00  | 5.00 /acre            |
| Apply Anhydrous          | 1 ac            | 5.00  | 5.00 /acre            |
| Bale Round (1300 lbs.)   | 1 bale          | 7.00  | 7.00 /bale            |
| Bale Round (ton)         | 1 bale          | 9.75  | 9.75 /bale            |
| Bale (small square)      | 1 bale          | 0.40  | 0.40 /bale            |
| Broadcast Spray          | 1 ac            | 3.50  | 3.50 /acre            |
| Broadcast Spread         | 1 ac            | 3.25  | 3.25 /acre            |
| Chop Silage              | 1 ton           | 2.00  | 2.00 /ton             |
| Cultivate                | 1 ac            | 6.00  | 6.00 /acre            |
| Dry                      | 1 bu            | 0.10  | 0.10 /bu              |
| Field Loaf Stack         | 1 stack         | 10.43 | 10.43 /stack          |
| Load & Stack             | 1 stack         | 9.75  | 9.75 /stack           |
| Move Bales               | 1 bale          | 1.25  | 1.25 /bale            |
| Move Stack               | 1 stack         | 10.45 | 10.45 /stack          |
| Nematicide Application   | 1 ac            | 15.50 | 15.50 /acre           |
| Seeding, Alfalfa         | 1 ac            | 8.00  | 8.00 /acre            |
| Soil Test                | 1 test          | 10.00 | 10.00 /test           |
| Truck, cwt.              | 1 cwt           | 0.20  | 0.20 /cwt             |
| Truck Silage             | 1 ton           | 2.00  | 2.00 /ton             |
| Truck Small Grain        | 1 bu            | 0.12  | 0.12 /bu              |
| Truck Sugar beets        | 1 ton           | 2.50  | 2.50 /ton             |
| Windrow                  | 1 ac            | 7.50  | 7.50 /acre            |
| <b>Fertilizer</b>        |                 |       |                       |
| Ammonium Sulfate         | 21-0-0-26S      | 1 ton | 211.25                |
| Anhydrous Ammonia        | 82-0-0          | 1 ton | 252.60                |
| DI Ammonium Phosphate    | 18-46-0         | 1 ton | 275.00                |
| Dry mix                  | 10-30-0-10S-1Z  | 1 ton | 500.00                |
|                          | 30-10-0         | 1 ton | 185.00                |
| Liquid N                 | 28-0-0          | 1 ton | 158.20                |
| Liquid mix               | 10-34-0         | 1 ton | 217.00                |
|                          | 10-34-0-1Z      | 1 ton | 251.50                |
| Potassium Sulphate       | 0-0-22-22S-11MG | 1 ton | 190.00                |
| Sulfur                   | 90 %            | 1 ton | 413.33                |
| Triple Super Phosphate   | 0-46-0          | 1 ton | 240.00                |
| Urea                     | 46-0-0          | 1 ton | 262.65                |
| Zinc Ammonium Acetate    | 10-0-0-10Z      | 1 ton | 451.93                |
| <b>Fuel</b>              |                 |       |                       |
| Diesel w/o tax           | 1 gal           | 0.75  | 0.75 /GAL             |
| Diesel w/tax             | 1 gal           | 1.00  | 1.00 /GAL             |
| Elec Irrig               | 1 Kwh           | 0.038 | 0.038 /Kwh            |
| annual hookup            | 1 HP            | 36.50 | 30.00 /HP             |
| Elect Farm               | 1 Kwh           | 0.06  | 0.06 /Kwh             |
| Gasoline w/o tax         | 1 gal           | 1.00  | 1.00 /GAL             |
| Gasoline w/tax           | 1 gal           | 1.15  | 1.15 /GAL             |
| Nat'l Gas                | 1 CCF           | 3.35  | 3.35 /CCF             |
| Propane                  | 1 gal           | 0.35  | 0.35 /GAL             |

Prices Used for 1996 Crop Budgets

| Description          | Unit  | Price  | Price per Budget Unit |
|----------------------|-------|--------|-----------------------|
| <b>Herbicide</b>     |       |        |                       |
| 2,4-D Amine          | 1 gal | 10.75  | 1.34 /pt              |
| 2,4-D Ester          | 1 gal | 13.51  | 1.69 /pt              |
| Ally                 | 1 oz  | 28.46  | 28.46 /oz             |
| Atrazine (AAtrex) 4L | 1 gal | 12.62  | 1.58 /pt              |
| Atrazine 90DF        | 1 lb  | 3.02   | 3.02 /lb              |
| Banvel               | 1 gal | 74.45  | 9.31 /pt              |
| Betanex              | 1 gal | 70.00  | 8.75 /pt              |
| Bicep                | 1 gal | 32.51  | 8.13 /qt              |
| Bladex 4L            | 1 gal | 23.93  | 5.98 /qt              |
| Bladex 90DF          | 1 lb  | 5.31   | 5.31 /lb              |
| Buctril              | 1 gal | 52.45  | 6.56 /pt              |
| Bullet               | 1 gal | 19.71  | 4.93 /qt              |
| Cyclone              | 1 gal | 26.13  | 3.27 /pt              |
| Dual                 | 1 gal | 63.61  | 7.95 /pt              |
| Eptam 7E             | 1 gal | 27.38  | 3.42 /pt              |
| Freedom              | 1 gal | 11.96  | 2.99 /qt              |
| Glean                | 1 oz  | 18.23  | 18.23 /oz             |
| Karmex 80 W          | 1 lb  | 4.30   | 4.30 /lb              |
| Landmaster BW54      | 1 gal | 19.15  | 0.15 /oz              |
| Lariat               | 1 gal | 19.22  | 4.81 /qt              |
| Lasso 4EC            | 1 gal | 25.71  | 6.43 /qt              |
| Lasso II 15G         | 1 lb  | 0.99   | 0.99 /lb              |
| Prowl                | 1 gal | 29.76  | 3.72 /pt              |
| Pursuit +            | 1 gal | 76.03  | 9.50 /pt              |
| Ramrod-Atrazine      | 1 gal | 14.92  | 3.73 /qt              |
| Roneet 7E            | 1 gal | 51.50  | 6.44 /pt              |
| Roundup              | 1 gal | 46.19  | 5.77 /pt              |
| Sencor 4L            | 1 gal | 136.39 | 17.05 /pt             |
| Sencor DF            | 1 lb  | 25.96  | 25.96 /lb             |
| Sonalan              | 1 gal | 32.29  | 4.04 /pt              |
| Treflan              | 1 gal | 33.11  | 4.14 /pt              |
| <b>Pesticide</b>     |       |        |                       |
| Asana                | 1 gal | 133.45 | 1.04 /oz              |
| Counter 15G          | 1 lb  | 1.78   | 1.78 /lb              |
| Dipel                | 1 gal | 36.40  | 4.55 /pt              |
| Dyfonate 20G         | 1 lb  | 1.99   | 1.99 /lb              |
| Lorsban 15 G         | 1 lb  | 1.74   | 1.74 /lb              |
| Lorsban 4E           | 1 gal | 45.70  | 5.71 /pt              |
| Parathion 4E         | 1 gal | 45.00  | 11.25 /lb             |
| Pounce               | 1 gal | 168.33 | 1.32 /oz              |
| Sulfur Flowable      | 1 lb  | 0.10   | 0.10 /lb              |
| Telone Nematicide    | 1 gal | 10.25  | 10.25 /gal            |
| Tilt (Fungicide)     | 1 gal | 392.40 | 3.07 /oz              |

Prices Used for 1996 Crop Budgets

| Description              | Unit      | Price  | Price per Budget Unit |
|--------------------------|-----------|--------|-----------------------|
| <b>Labor</b>             |           |        |                       |
| Haying                   | 1 hr      | 6.00   | 6.00 /hr              |
| Move Cattle              | 1 ac      | 0.25   | 0.25 /acre            |
| Rogue Beans              | 1 ac      | 5.00   | 5.00 /acre            |
| Thinning                 | 1 ac      | 15.00  | 15.00 /acre           |
| Thinning & Weeding Beets | 1 ac      | 25.00  | 25.00 /acre           |
| Weeding Beets            | 1 ac      | 15.00  | 15.00 /acre           |
| <b>Materials</b>         |           |        |                       |
| Temporary Fencing        | 1 ac      | 1.00   | 1.00 /acre            |
| Twine                    | 1 bale    | 21.95  | 0.44 /bale            |
| Wire                     | 1 roll    | 36.29  | 0.16 /bale            |
| <b>Rent of Equipment</b> |           |        |                       |
| Anhydrous Applicator     | 1 ac      | 2.50   | 2.50 /acre            |
| Broadcast Spreader       | 1 ac      | 1.50   | 1.50 /acre            |
| Broadcast Spreader       | 1 ac      |        | 0.00 /acre            |
| Grain drill              | 1 ac      | 5.00   | 5.00 /acre            |
| Seeder-Packer            | 1 ac      | 3.75   | 3.75 /acre            |
| <b>Seed</b>              |           |        |                       |
| Alfalfa w/inoculant      | 50 lb bag | 159.08 | 3.18 /lb              |
| Cane Hay, Sudan          | 50 lb bag | 21.50  | 0.43 /lb              |
| Corn                     | 1 bag     | 87.70  | 87.70 /bag            |
| Dry Edible Beans         | 1 cwt     | 37.00  | 37.00 /cwt            |
| Grass                    | 1 lb      | 2.70   | 2.70 /lb              |
| Millet                   | 50 lb bag | 18.50  | 0.37 /lb              |
| Oats                     | 1 bu      | 6.00   | 6.00 /bu              |
| Sorghum                  | 50 lb bag | 47.10  | 0.94 /lb              |
| Sorghum Safened          | 50 lb bag | 55.50  | 1.11 /lb              |
| Soybeans w/Inoculant     | 50 lb bag | 15.47  | 15.47 /bag            |
| Sugar Beets              | 1 lb      | 22.00  | 22.00 /lb             |
| Sunflower                | 50 lb bag | 143.00 | 2.86 /lb              |
| Wheat                    | 50 lb bag | 10.00  | 0.20 /lb              |
| <b>Water Tax</b>         |           |        |                       |
| Water Tax A2-A7          | 1 ac      | 25.00  | 25.00 /acre           |
| Water Tax B4             | 1 ac      | 19.75  | 19.75 /acre           |

DESCRIPTION OF THE GRAVITY IRRIGATED BUDGETS, NEBRASKA PANHANDLE

These budgets are intended to be representative of farms located in the North Platte Valley using irrigated project water. Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost worksheets.

| P1 1996 Machinery List -- Panhandle Gravity Irrigated |                                       |         |            |                |          |         |  |
|---|---------------------------------------|---------|------------|----------------|----------|---------|--|
| Mcode   | Machine                               | Price   | Annual Use | Years to Trade | Trade in | Repairs |  |
| <b>Power Units</b>                                    |                                       |         |            |                |          |         |  |
| 16  | Tractor 120 hp diesel cab             | 65,800  | 500 hr     | 10             | 27,140   | 2.30/hr |  |
| 17  | Tractor 150 hp diesel cab             | 70,400  | 600 hr     | 10             | 22,590   | 2.96/hr |  |
| 84  | Combine 185 hp                        | 114,500 | 200 hr     | 10             | 31,610   | 9.82/hr |  |
| <b>Implements</b>                                     |                                       |         |            |                |          |         |  |
| 22  | Plow 5x16"                            | 10,200  | 300 ac     | 15             | 5,070    | 1.45/ac |  |
| 30  | Tandem Disc 20'                       | 15,500  | 900 ac     | 15             | 3,970    | .53/ac  |  |
| 34  | Subsoiler 13.5'                       | 12,500  | 120 ac     | 15             | 6,210    | .32/ac  |  |
| 38  | Row Crop Cultivator 6 row x 30"       | 4,900   | 750 ac     | 10             | 1,380    | .26/ac  |  |
| 47  | Rotary Hoe 15'                        | 3,500   | 400 ac     | 15             | 900      | .06/ac  |  |
| 49  | Roller/Packer 15'                     | 11,700  | 300 ac     | 15             | 2,990    | .23/ac  |  |
| 66  | Planter 6 row x 30"                   | 18,700  | 500 ac     | 10             | 8,130    | 1.25/ac |  |
| 77  | Sprayer 2-200 gallon 15' saddle tanks | 3,700   | 300 ac     | 20             | 1,050    | .18/ac  |  |
| 79  | Bean Rod 15'                          | 3,500   | 120 ac     | 15             | 900      | .06/ac  |  |
| 81  | Bean Cutter 6 row x 30"               | 4,600   | 120 ac     | 15             | 1,180    | .10/ac  |  |
| 87  | Corn head 6 row                       | 22,300  | 760 ac     | 10             | 6,160    | 2.02/ac |  |
| 92  | Pickup head                           | 7,500   | 760 ac     | 10             | 2,070    | .68/ac  |  |
| 99  | Forage Harvester 3 row                | 31,500  | 240 ac     | 10             | 9,900    | 1.73/ac |  |
| 104   | Defoliator 4 row x 30"                | 18,900  | 120 ac     | 15             | 4,840    | .99/ac  |  |
| 107   | Beet Lifter 4 row x 30"               | 57,500  | 140 ac     | 15             | 14,720   | 4.08/ac |  |
| 114   | Ditcher 15'                           | 5,900   | 400 ac     | 15             | 1,510    | .51/ac  |  |
| 207   | Corrigator 15'                        | 23,100  | 200 ac     | 10             | 6,520    | .77/ac  |  |

1996 Operations List\* Panhandle Gravity Irrigated

| P1<br>Operation | Power<br>Code | Imp<br>Code | Energy/hr       | %<br>Lube |
|-----------------|---------------|-------------|-----------------|-----------|
| All Irrig.      | Labor         |             |                 |           |
| Apply Anhy      | 17            |             | 7.70 Gal Diesel | 10%       |
| Apply Nemat     | Custom        |             |                 |           |
| Bale            | Custom        |             |                 |           |
| Chop            | 17            | 99          | 7.70 Gal Diesel | 10%       |
| Combine         | 84            | 87          | 9.50 Gal Diesel | 10%       |
| Combine         | 84            | 92          | 9.50 Gal Diesel | 10%       |
| Corrigate       | 17            | 207         | 7.70 Gal Diesel | 10%       |
| Cut             | 16            | 81          | 6.10 Gal Diesel | 10%       |
| Defoliate       | 16            | 104         | 6.10 Gal Diesel | 10%       |
| Disc            | 17            | 30          | 7.70 Gal Diesel | 10%       |
| Ditch           | 16            | 114         | 6.10 Gal Diesel | 10%       |
| Drill           | 16            | Rent        | 6.10 Gal Diesel | 10%       |
| Haul            | Custom        |             |                 |           |
| Hoe             | 16            | 47          | 6.10 Gal Diesel | 10%       |
| Lift            | 17            | 107         | 7.70 Gal Diesel | 10%       |
| Load & Stack    | Custom        |             |                 |           |
| Plant           | 16            | 66          | 6.10 Gal Diesel | 10%       |
| Plow            | 17            | 22          | 7.70 Gal Diesel | 10%       |
| Rod             | 16            | 79          | 6.10 Gal Diesel | 10%       |
| Roll            | 17            | 49          | 7.70 Gal Diesel | 10%       |
| Row Crop Cult   | 16            | 38          | 6.10 Gal Diesel | 10%       |
| Spray           | Custom        |             |                 |           |
| Spray in Tandem |               | 77          |                 |           |
| Spread Fert.    | 16            | Incl        | 6.10 Gal Diesel | 10%       |
| Subsoil         | 17            | 34          | 7.70 Gal Diesel | 10%       |
| Thin            | Hire          |             |                 |           |
| Thin & Weed     | Hire          |             |                 |           |
| Truck           | Custom        |             |                 |           |
| Truck & Pack    | Custom        |             |                 |           |
| Weed            | Hire          |             |                 |           |
| Windrow         | Custom        |             |                 |           |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

**Budgeted Production Costs Summary  
Panhandle Gravity Irrigated 1996**

| Budget Crop Description   | A2<br>Sugar Beets<br>Gravity Irrig | A3<br>Dry Beans<br>Gravity Irrig | A4<br>Corn Grain<br>Gravity Irrig | A5<br>Corn Silage<br>Gravity Irrig | A6<br>Estab Alfalfa<br>Gravity Irrig<br>w/Oats | A7<br>Hay Alfalfa<br>Gravity Irrig |
|---------------------------|------------------------------------|----------------------------------|-----------------------------------|------------------------------------|--|------------------------------------|
| Yield                     | 23.0 Ton                           | 20.0 Cwt                         | 140.0 Bu                          | 20.0 Ton                           | 2.265<br>Ton DM                                | 6.0 Ton                            |
| Mgt Fee/unit              | \$2.00                             | \$1.25                           | \$0.15                            | \$1.00                             | \$10.00  | \$3.00                             |
| Land Invest. Unimp. Irrig | \$1,000                            | \$1,000                          | \$1,000                           | \$1,000                            | \$1,000  | \$1,000                            |
| Mach Invest               | \$875.19                           | \$506.03                         | \$286.62                          | \$318.15                           | \$363.26                                       | \$100.87                           |
| Op Cost/ac                | \$470.86                           | \$168.10                         | \$175.79                          | \$203.55                           | \$174.48                                       | \$228.79                           |
| Overhead                  | 23.54                              | 8.41                             | 8.79                              | 10.18                              | 8.72   | 11.44                              |
| Unpaid Mgt                | 46.00                              | 25.00                            | 21.00                             | 20.00                              | 15.00  | 18.00                              |
| RE Taxes                  | \$17.00                            | \$17.00                          | \$17.00                           | \$17.00                            | \$17.00  | \$17.00                            |
| Land Interest             | 57.50                              | 57.50                            | 57.50                             | 57.50                              | 57.50  | 57.50                              |
| Irrig Interest            |                                    |                                  |                                   |                                    |  |                                    |
| Irrig Deprec              |                                    |                                  |                                   |                                    |  |                                    |
| Land Subtotal             | \$74.50                            | \$74.50                          | \$74.50                           | \$74.50                            | \$74.50  | \$74.50                            |
| Mach. Interest            | \$61.26                            | \$35.42                          | \$20.06                           | \$22.27                            | \$25.43  | \$7.06                             |
| Mach. Deprec              | 66.05                              | 42.96                            | 25.85                             | 27.68                              | 33.32  | 10.40                              |
| Mach. Subtotal            | \$127.31                           | \$78.38                          | \$45.91                           | \$49.95                            | \$58.75  | \$17.46                            |
| Total Owner Cost          | \$201.81                           | \$152.88                         | \$120.41                          | \$124.45                           | \$133.25                                       | \$91.96                            |
| Estab Costs               |                                    |                                  |                                   |                                    |  | \$28.78                            |
| Total Cost/ac             | \$742.22                           | \$354.39                         | \$325.99                          | \$358.18                           | \$331.45                                       | \$378.97                           |

Returns Above Operating Costs Budget Worksheet

A2

Sugar Beets, Gravity Irrigated

20 Acre-inches 23 Ton Beets

P1  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |         | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|--------------------|---------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |         |           |               |
| 1           | Apply Nemat     | Custom         |              |      |               |                    |         |           |               |
| 2           | Apply Anhy      | Custom         |              |      |               |                    |         |           |               |
| 3           | Spread Fert.    | 16.04 Ac/hr    | 0.07         | 0.06 | 0.31D         | 0.14               | 0.45    |           |               |
| 4           | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28 0.53          | 1.41    |           |               |
| 5           | Plow            | 2.89 Ac/hr     | 0.42         | 0.35 | 2.20D         | 1.02 1.45          | 4.67    |           |               |
| 6           | Roll            | 6.55 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.45 0.23          | 1.65    |           |               |
| 7           | Roll            | 6.55 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.45 0.23          | 1.65    |           |               |
| 8           | Spray in Tandem | 10.63 Ac/hr    |              | 0.09 |               | 0.18               | 0.18    |           |               |
| 9           | Plant           | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47 1.25          | 2.75    |           |               |
| 10          | Hoe             | 13.44 Ac/hr    | 0.08         | 0.07 | 0.37D         | 0.17 0.06          | 0.60    |           |               |
| 11          | Row Crop Cult   | 2.5 Ac/hr      | 0.48         | 0.40 | 2.01D         | 0.92 0.26          | 3.19    |           |               |
| 12          | Row Crop Cult   | 2.5 Ac/hr      | 0.48         | 0.40 | 2.01D         | 0.92 0.26          | 3.19    |           |               |
| 13          | Thin            | Hire           |              |      |               |                    |         |           |               |
| 14          | Weed            | Hire           |              |      |               |                    |         |           |               |
| 15          | Weed            | Hire           |              |      |               |                    |         |           |               |
| 16          | Ditch           | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43 0.51          | 1.89    |           |               |
| 17          | Ditch           | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43 0.51          | 1.89    |           |               |
| 18          | All Irrig.      | Labor          | 4.00         |      |               |                    |         |           |               |
| 19          | Spray           | Custom         |              |      |               |                    |         |           |               |
| 20          | Defoliate       | 5.6 Ac/hr      | 0.22         | 0.18 | 0.90D         | 0.41 0.99          | 2.30    |           |               |
| 21          | Lift            | 2.8 Ac/hr      | 0.43         | 0.36 | 2.27D         | 1.06 4.08          | 7.41    |           |               |
| 22          | Truck           | Custom         |              |      |               |                    |         |           |               |
| 23          | Subsoil         | 6.58 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.45 0.32          | 1.74    |           |               |
| Subtotal    |                 |                | 7.53 Hrs     |      | 16.51         | 7.60 10.86         | \$34.97 |           |               |

Diesel 19.93 Gal @ \$0.75 \$14.95

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Sugar Beets     | 9             | 2 lb          | 22.00         | 44.00     | \$44.00       |
| Fertilizer  | Anhy Ammonia    | 2             | 100 lb N      | 0.15          | 15.00     | 28.00         |
|   | 0-46-0          | 3             | 50 lb P20     | 0.26          | 13.00     |               |
| Chemicals   | Telone Nemat    | 1             | 12 gal        | 10.25         | 123.00    | 136.58        |
|   | Roneet 7E       | 8             | 2 pt          | 6.44          | 12.88     |               |
|   | Sulfur Flowable | 17            | 7 lb          | 0.10          | 0.70      |               |
| Custom  | Nemat Applic    | 1             | 1 acre        | 15.50         | 15.50     | 82.00         |
|   | Apply Anhy      | 2             | 1 acre        | 5.00          | 5.00      |               |
|   | Aerial Spray    | 19            | 1 acre        | 4.00          | 4.00      |               |
|   | Truck           | 22            | 23 ton        | 2.50          | 57.50     |               |
| Other   | Thinning        | 13            | 1 acre        | 15.00         | 15.00     | 45.00         |
|   | Weeding         | 14            | 1 acre        | 15.00         | 15.00     |               |
|   | Weeding         | 15            | 1 acre        | 15.00         | 15.00     |               |
| Rent  | Water Tax       | 18            | 1 acre        | 25.00         | 25.00     | 25.00         |
|   | BrdcastSpreader | 3             | 1 acre        |               |           |               |
| Subtotal  |                 |               |               |               | \$360.58  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$395.55  |               |
| Interest on Oper. Capital \$395.55 @ 10.0% for 8 Months |                 |               |               |               | 26.37     |               |
| Unpaid Labor 7.53 Hours \$6.50 /hr                      |                 |               |               |               | 48.93     |               |
| Total Operating Costs                                   |                 |               |               |               | \$470.85  |               |
| Projected Returns                                       |                 |               |               |               |           |               |
| Beets   |                 |               | 23 Ton        | e             |           |               |
| Total Returns   |                 |               |               |               |           |               |
| Net Return above Operating Costs                        |                 |               |               |               |           |               |



A3

Returns Above Operating Costs Budget Worksheet  
 Dry Edible Beans, Gravity Irrigated  
 10 Acre-inches 20 Cwt Beans

P1  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28          | 0.53 | 1.41      | _____         |
| 2           | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28          | 0.53 | 1.41      | _____         |
| 3           | Plow            | 2.89 Ac/hr     | 0.42         | 0.35 | 2.20D         | 1.02          | 1.45 | 4.67      | _____         |
| 4           | Roll            | 6.55 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.45          | 0.23 | 1.65      | _____         |
| 5           | Roll            | 6.55 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.45          | 0.23 | 1.65      | _____         |
| 6           | Spray in Tandem | 10.63 Ac/hr    |              | 0.09 |               |               | 0.18 | 0.18      | _____         |
| 7           | Plant           | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47          | 1.25 | 2.75      | _____         |
| 8           | Hoe             | 13.44 Ac/hr    | 0.08         | 0.07 | 0.37D         | 0.17          | 0.06 | 0.60      | _____         |
| 9           | Row Crop Cult   | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      | _____         |
| 10          | Row Crop Cult   | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      | _____         |
| 11          | Ditch           | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.51 | 1.89      | _____         |
| 12          | Weed            | Hire           |              |      |               |               |      |           | _____         |
| 13          | All Irrig.      | Labor          | 1.66         |      |               |               |      |           | _____         |
| 14          | Spray           | Custom         |              |      |               |               |      |           | _____         |
| 15          | Cut             | 5.73 Ac/hr     | 0.20         | 0.17 | 0.88D         | 0.40          | 0.10 | 1.38      | _____         |
| 16          | Rod             | 6.36 Ac/hr     | 0.19         | 0.16 | 0.79D         | 0.36          | 0.06 | 1.21      | _____         |
| 17          | Combine         | 4.09 Ac/hr     | 0.29         | 0.24 | 1.92D         | 2.40          | 0.68 | 5.00      | _____         |
| 18          | Truck           | Custom         |              |      |               |               |      |           | _____         |
| 19          | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28          | 0.53 | 1.41      | _____         |
| Subtotal    |                 |                | 4.46 Hrs     |      | 13.78         | 7.85          | 6.86 | \$28.49   | _____         |

Diesel 16.50 Gal @ \$0.75 \$12.38

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Edible Beans                                       | 7           | 0.5 cwt       | 37.00         | 18.50         | \$18.50   | _____         |
| Fertilizer 10-34-0-1Z                                   | 7           | 9 gal         | 1.43          | 12.87         | 12.87     | _____         |
| Chemicals Eptam 7E                                      | 6           | 2.5 pt        | 3.42          | 8.55          | 22.66     | _____         |
| Sonalan   | 6           | 2 pt          | 4.04          | 8.08          |           | _____         |
| Asana   | 14          | 5.8 oz        | 1.04          | 6.03          |           | _____         |
| Custom Aerial Spray                                     | 14          | 1 acre        | 4.00          | 4.00          | 8.00      | _____         |
| Truck   | 18          | 20 cwt        | 0.20          | 4.00          |           | _____         |
| Other Weeding   | 12          | 1 acre        | 15.00         | 15.00         | 40.00     | _____         |
| Water Tax   | 13          | 1 acre        | 25.00         | 25.00         |           | _____         |
| Subtotal  |             |               |               |               | \$102.03  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$130.52  | _____         |
| Interest on Oper. Capital \$130.52 @ 10.0% for 8 Months |             |               |               |               | 8.70      | _____         |
| Unpaid Labor 4.46 Hours \$6.50 /hr                      |             |               |               |               | 28.96     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$168.18  | _____         |

Projected Returns

Beans

20 Cwt

@

Total Returns

Net Return above Operating Costs

Returns Above Operating Costs Budget Worksheet  
 Corn for Grain, Gravity Irrigated  
 18 Acre-inches      140 Bu Corn

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28               | 0.53 | 1.41      | _____         |
| 2           | Apply Anhy      | Custom         |              |      |               |                    |      |           | _____         |
| 3           | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28               | 0.53 | 1.41      | _____         |
| 4           | Spray in Tandem | 6.55 Ac/hr     |              | 0.15 |               |                    | 0.18 | 0.18      | _____         |
| 5           | Plant           | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47               | 1.25 | 2.75      | _____         |
| 6           | Hoe             | 13.44 Ac/hr    | 0.08         | 0.07 | 0.37D         | 0.17               | 0.06 | 0.60      | _____         |
| 7           | Row Crop Cult   | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.26 | 1.64      | _____         |
| 8           | Row Crop Cult   | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.26 | 1.64      | _____         |
| 9           | Ditch           | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.51 | 1.89      | _____         |
| 10          | All Irrig.      | Labor          | 2.50         |      |               |                    |      |           | _____         |
| 11          | Combine         | 4.44 Ac/hr     | 0.28         | 0.23 | 1.77D         | 2.21               | 2.02 | 6.00      | _____         |
| 12          | Truck           | Custom         |              |      |               |                    |      |           | _____         |
| Subtotal    |                 |                | 4.00 Hrs     |      | 7.22          | 4.70               | 5.60 | \$17.52   | _____         |

Diesel      8.70 Gal @ \$0.75 \$6.52

| Materials & Services   | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|--|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed      Corn   | 5           | 0.38 bag      | 87.70         | 33.33         | \$33.33   | _____         |
| Fertilizer      Anhy Ammonia                                 | 2           | 130 lb N      | 0.15          | 19.50         | 32.37     | _____         |
|  | 5           | 9 gal         | 1.43          | 12.87         |           | _____         |
| Chemicals      Lasso II 15G                                  | 4           | 5.5 lb        | 0.99          | 5.45          | 10.43     | _____         |
|  | 9           | 0.25 pt       | 1.34          | 0.34          |           | _____         |
|  | 9           | 0.5 pt        | 9.31          | 4.66          |           | _____         |
| Custom      Truck  | 12          | 140 bu        | 0.12          | 16.80         | 21.80     | _____         |
|  | 2           | 1 acre        | 5.00          | 5.00          |           | _____         |
| Other      Water Tax   | 10          | 1 acre        | 25.00         | 25.00         | 25.00     | _____         |
| Subtotal   |             |               |               |               | \$122.93  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor      |             |               |               |               | \$140.45  | _____         |
| Interest on Oper. Capital      \$140.45 @ 10.0% for 8 Months |             |               |               |               | 9.36      | _____         |
| Unpaid Labor      4.00 Hours \$6.50 /hr                      |             |               |               |               | 26.00     | _____         |
| Total Operating Costs  |             |               |               |               | \$175.81  | _____         |

Projected Returns

|                                  |        |   |       |
|----------------------------------|--------|---|-------|
| Corn                             | 140 Bu | @ | _____ |
| Crop Residue                     | 1 AUM  | @ | _____ |
| Total Returns                    |        |   |       |
| Net Return above Operating Costs |        |   |       |

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28               | 0.53 | 1.41      |               |
| 2           | Apply Anhy      | Custom         |              |      |               |                    |      |           |               |
| 3           | Disc            | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28               | 0.53 | 1.41      |               |
| 4           | Spray in Tandem | 10.63 Ac/hr    |              | 0.09 |               |                    | 0.18 | 0.18      |               |
| 5           | Plant           | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47               | 1.25 | 2.75      |               |
| 6           | Hoe             | 13.44 Ac/hr    | 0.08         | 0.07 | 0.37D         | 0.17               | 0.06 | 0.60      |               |
| 7           | Row Crop Cult   | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.26 | 1.64      |               |
| 8           | Row Crop Cult   | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.26 | 1.64      |               |
| 9           | Ditch           | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.51 | 1.89      |               |
| 10          | Spray in Tandem | 10.63 Ac/hr    | 0.11         | 0.09 |               |                    | 0.18 | 0.18      |               |
| 11          | All Irrig.      | Labor          | 2.50         |      |               |                    |      |           |               |
| 12          | Chop            | 2.07 Ac/hr     | 0.58         | 0.48 | 3.07D         | 1.43               | 1.73 | 6.23      |               |
| 13          | Truck & Pack    | Custom         |              |      |               |                    |      |           |               |
| Subtotal    |                 |                | 4.41 Hrs     |      | 8.52          | 3.92               | 5.49 | \$17.93   |               |

Diesel 10.21 Gal @ \$0.75 \$7.65

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 5           | 0.38 bag      | 87.70         | 33.33         | \$33.33   |               |
| Fertilizer Anhy Ammonia                                 | 2           | 130 lb N      | 0.15          | 19.50         | 32.37     |               |
|   | 5           | 9 gal         | 1.43          | 12.87         |           |               |
| Chemicals Lasso II 15G                                  | 4           | 5.5 lb        | 0.99          | 5.45          | 10.44     |               |
|   | 10          | 0.25 pt       | 1.34          | 0.34          |           |               |
|   | 10          | 0.5 pt        | 9.31          | 4.66          |           |               |
| Custom Truck  | 13          | 20 ton        | 2.00          | 40.00         | 45.00     |               |
|   | 2           | 1 acre        | 5.00          | 5.00          |           |               |
| Other Water Tax   | 11          | 1 acre        | 25.00         | 25.00         | 25.00     |               |
| Subtotal  |             |               |               |               | \$146.13  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$164.06  |               |
| Interest on Oper. Capital \$164.06 @ 10.0% for 8 Months |             |               |               |               | 10.94     |               |
| Unpaid Labor 4.41 Hours \$6.50 /hr                      |             |               |               |               | 28.65     |               |
| Total Operating Costs                                   |             |               |               |               | \$203.65  |               |

Projected Returns  
 Silage 20 Ton @  
 Total Returns  
 Net Return above Operating Costs

A6 Returns Above Operating Costs Budget Worksheet  
 Establish alfalfa with oats, Gravity Irrigated  
 25 Acre-inches 1.5 Ton Oat haylage 2 Ton Hay P1  
 Cost per Acre 96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Fuel & Repairs |       |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|----------------|-------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Lube           | Power | Impl |           |               |
| 1           | Plow         | 2.89 Ac/hr     | 0.42         | 0.35 | 2.20D          | 1.02  | 1.45 | 4.67      |               |
| 2           | Spread Fert. | 16.04 Ac/hr    | 0.07         | 0.06 | 0.31D          | 0.14  |      | 0.45      |               |
| 3           | Roll         | 6.55 Ac/hr     | 0.18         | 0.15 | 0.97D          | 0.45  | 0.23 | 1.65      |               |
| 4           | Roll         | 6.55 Ac/hr     | 0.18         | 0.15 | 0.97D          | 0.45  | 0.23 | 1.65      |               |
| 5           | Drill        | 4.7 Ac/hr      | 0.25         | 0.21 | 1.07D          | 0.49  |      | 1.56      |               |
| 6           | Corrigate    | 4.9 Ac/hr      | 0.24         | 0.20 | 1.30D          | 0.60  | 0.77 | 2.67      |               |
| 7           | Windrow      | Custom         |              |      |                |       |      |           |               |
| 8           | Chop         | 3.87 Ac/hr     | 0.31         | 0.26 | 1.64D          | 0.76  | 1.73 | 4.13      |               |
| 9           | Haul         | Custom         |              |      |                |       |      |           |               |
| 10          | Windrow      | Custom         |              |      |                |       |      |           |               |
| 11          | Bale         | Custom         |              |      |                |       |      |           |               |
| 12          | Load & Stack | Custom         |              |      |                |       |      |           |               |
| 13          | All Irrig.   | Labor          | 2.50         |      |                |       |      |           |               |
| Subtotal    |              |                | 4.16 Hrs     |      | 8.46           | 3.91  | 4.41 | \$16.78   |               |

Diesel 10.19 Gal @ \$0.75 \$7.65

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Alfalfa w/inoc  | 5             | 12 lb         | 3.18          | 38.16     | \$41.16       |
|   | Oats            | 5             | 0.5 bu        | 6.00          | 3.00      |               |
| Fertilizer  | 0-46-0          | 2             | 50 lb P20     | 0.26          | 13.00     | 13.00         |
| Custom  | Windrow         | 7             | 1 acre        | 7.50          | 7.50      | 62.30         |
|   | Truck           | 9             | 1.5 ton       | 2.00          | 3.00      |               |
|   | Windrow         | 10            | 1 acre        | 7.50          | 7.50      |               |
|   | Bale small sq   | 11            | 62 bale       | 0.40          | 24.80     |               |
|   | Load & Stack    | 12            | 2 stack       | 9.75          | 19.50     |               |
| Rent  | Grain drill     | 5             | 1 acre        | 5.00          | 5.00      | 5.00          |
|   | BrdcastSpreader | 2             | 1 acre        |               |           |               |
| Subtotal  |                 |               |               |               | \$121.46  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$138.24  |               |
| Interest on Oper. Capital \$138.24 @ 10.0% for 8 Months |                 |               |               |               | 9.22      |               |
| Unpaid Labor 4.16 Hours \$6.50 /hr                      |                 |               |               |               | 27.01     |               |
| Total Operating Costs                                   |                 |               |               |               | \$174.47  |               |

Projected Returns

|                                  |           |   |  |
|----------------------------------|-----------|---|--|
| Oat haylage                      | 1.5 Ton   | @ |  |
| Hay                              | 2 Ton Hay | @ |  |
| Total Returns                    |           |   |  |
| Net Return above Operating Costs |           |   |  |

A7 Returns Above Operating Costs Budget Worksheet  
 Alfalfa hay, Gravity Irrigated  
 25 Acre-inches 6 Ton Hay P1  
 Cost per Acre 96

| Operation # | Description  | Operation Rate    | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|--------------|-------------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |              |                   | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spread Fert. | 16.04 Ac/hr       | 0.07         | 0.06 | 0.31D         | 0.14               |      | 0.45      |               |
| 2           | Corrigate    | 4.9 Ac/hr         | 0.24         | 0.20 | 1.30D         | 0.60               | 0.77 | 2.67      |               |
| 3           | Windrow      | Custom            |              |      |               |                    |      |           |               |
| 4           | Bale         | Custom            |              |      |               |                    |      |           |               |
| 5           | Load & Stack | Custom            |              |      |               |                    |      |           |               |
| 6           | Windrow      | Custom            |              |      |               |                    |      |           |               |
| 7           | Bale         | Custom            |              |      |               |                    |      |           |               |
| 8           | Load & Stack | Custom            |              |      |               |                    |      |           |               |
| 9           | Windrow      | Custom            |              |      |               |                    |      |           |               |
| 10          | Bale         | Custom            |              |      |               |                    |      |           |               |
| 11          | Load & Stack | Custom            |              |      |               |                    |      |           |               |
| 12          | All Irrig.   | Labor             | 2.50         |      |               |                    |      |           |               |
| Subtotal    |              |                   | 2.81 Hrs     |      | 1.61          | 0.74               | 0.77 | \$3.12    |               |
| Diesel      |              | 1.91 Gal @ \$0.75 | \$1.43       |      |               |                    |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer 0-46-0                                       | 1           | 60 lb P20     | 0.26          | 15.60         | \$15.60   |               |
| Custom Windrow  | 3           | 1 acre        | 7.50          | 7.50          | 153.63    |               |
| Bale small sq   | 4           | 76 bale       | 0.40          | 30.40         |           |               |
| Load & Stack  | 5           | 2.5 stack     | 9.75          | 24.38         |           |               |
| Windrow   | 6           | 1 acre        | 7.50          | 7.50          |           |               |
| Bale small sq   | 7           | 62 bale       | 0.40          | 24.80         |           |               |
| Load & Stack  | 8           | 2 stack       | 9.75          | 19.50         |           |               |
| Windrow   | 9           | 1 acre        | 7.50          | 7.50          |           |               |
| Bale small sq   | 10          | 46 bale       | 0.40          | 18.40         |           |               |
| Load & Stack  | 11          | 1.4 stack     | 9.75          | 13.65         |           |               |
| Rent Brdcast Spreader                                   | 1           | 1 acre        |               |               |           |               |
| Other Water Tax   | 12          | 1 acre        | 25.00         | 25.00         | 25.00     |               |
| Subtotal  |             |               |               |               | \$194.23  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$197.35  |               |
| Interest on Oper. Capital \$197.35 @ 10.0% for 8 Months |             |               |               |               | 13.16     |               |
| Unpaid Labor 2.81 Hours \$6.50 /hr                      |             |               |               |               | 18.28     |               |
| Total Operating Costs                                   |             |               |               |               | \$228.79  |               |

Projected Returns  
 Hay 6 Ton @  
 Total Returns  
 Net Return above Operating Costs

DESCRIPTION OF THE PIVOT IRRIGATED BUDGETS, NEBRASKA PANHANDLE

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

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost worksheets.

| P2                 |                                       | 1996 Machinery List -- Panhandle Pivot Irrigated |            |                |          |         |  |
|--------------------|---------------------------------------|--|------------|----------------|----------|---------|--|
| Mcode              | Machine                               | Price  | Annual Use | Years to Trade | Trade in | Repairs |  |
| <b>Power Units</b> |                                       |  |            |                |          |         |  |
| 16                 | Tractor 120 hp diesel cab             | 65,800   | 300 hr     | 20             | 18,170   | 2.76/hr |  |
| 17                 | Tractor 150 hp diesel cab             | 70,400   | 600 hr     | 10             | 22,590   | 2.96/hr |  |
| 20                 | Tractor 220 hp diesel cab FWA         | 114,900  | 600 hr     | 10             | 36,870   | 2.07/hr |  |
| 84                 | Combine 185 hp                        | 114,500  | 200 hr     | 10             | 31,610   | 9.82/hr |  |
| 400                | Pump 75 Hp Elec 206' head             | 41,400   | 900 hr     | 20             | 0        | .35/hr  |  |
| <b>Implements</b>  |                                       |  |            |                |          |         |  |
| 23                 | Plow 8x18"                            | 15,100   | 800 ac     | 12             | 7,660    | 1.38/ac |  |
| 31                 | Tandem Disc 28'                       | 23,500   | 1500 ac    | 15             | 6,010    | .64/ac  |  |
| 34                 | Subsoiler 13.5'                       | 12,500   | 200 ac     | 20             | 6,080    | .45/ac  |  |
| 37                 | Field Cultivator 30'                  | 12,000   | 400 ac     | 12             | 6,090    | .11/ac  |  |
| 41                 | Row Crop Cultivator 8 row x 30"       | 7,400  | 1800 ac    | 7              | 2,330    | .39/ac  |  |
| 48                 | Rotary Hoe 20'                        | 5,700  | 600 ac     | 15             | 1,460    | .08/ac  |  |
| 50                 | Roller/Packer 21'                     | 23,500   | 1000 ac    | 15             | 6,010    | .44/ac  |  |
| 60                 | Grain Drill 24' hoe 3x8 10" spacing   | 19,300   | 400 ac     | 20             | 5,460    | .75/ac  |  |
| 69                 | Planter 8 row x 30"                   | 23,800   | 500 ac     | 10             | 10,340   | .88/ac  |  |
| 77                 | Sprayer 2-200 gallon 15' saddle tanks | 3,700  | 1100 ac    | 10             | 1,610    | .22/ac  |  |
| 80                 | Bean Rod 20'                          | 3,900  | 400 ac     | 15             | 1,000    | .07/ac  |  |
| 82                 | Bean Cutter 8 row x 30"               | 5,200  | 400 ac     | 15             | 1,330    | .14/ac  |  |
| 88                 | Corn head 8 row                       | 28,900   | 1000 ac    | 10             | 8,010    | 1.90/ac |  |
| 89                 | Grain head 15'                        | 12,800   | 760 ac     | 10             | 3,530    | 1.16/ac |  |
| 92                 | Pickup head                           | 7,500  | 760 ac     | 10             | 2,070    | .68/ac  |  |
| 203                | Sprayer 500 gallon 6 row band         | 5,500  | 1100 ac    | 10             | 2,390    | .15/ac  |  |
| 205                | Swather/Conditioner 24' pull type     | 24,500   | 800 ac     | 10             | 7,440    | .24/ac  |  |
| 206                | Baler Small Square twine tie          | 11,700   | 1600 ton   | 6              | 6,060    | .88/ton |  |
| 209                | Defoliator 6 row x 30"                | 24,300   | 300 ac     | 15             | 6,220    | 1.63/ac |  |
| 300                | Beet Lifter 6 row x 30"               | 63,800   | 300 ac     | 15             | 16,330   | 6.13/ac |  |
| 500                | Pivot 35psi                           | 32,500   | 900 hr     | 15             | 0        | .56/hr  |  |

1996 Operations List\* Panhandle Pivot Irrigated

| P2<br>Operation | Power<br>Code | Imp<br>Code | Energy/hr        | %<br>Lube |
|-----------------|---------------|-------------|------------------|-----------|
| All Irrig.      | 400           | 500         | 49.72 Kwh Elec   | 1.3%      |
| Apply Anhy      | 17            |             | 7.70 Gal Diesel  | 10%       |
| Bale            | 17            | 206         | 7.70 Gal Diesel  | 10%       |
| Bandspray       | 16            | 203         | 6.10 Gal Diesel  | 10%       |
| Combine         | 84            | 88          | 9.50 Gal Diesel  | 10%       |
| Combine         | 84            | 89          | 9.50 Gal Diesel  | 10%       |
| Combine         | 84            | 92          | 9.50 Gal Diesel  | 10%       |
| Cut             | 16            | 82          | 6.10 Gal Diesel  | 10%       |
| Defoliate       | 16            | 209         | 6.10 Gal Diesel  | 10%       |
| Disc            | 20            | 31          | 11.30 Gal Diesel | 10%       |
| Drill           | 16            | 60          | 6.10 Gal Diesel  | 10%       |
| Field cult      | 17            | 37          | 7.70 Gal Diesel  | 10%       |
| Haul & Stack    | Custom        |             |                  |           |
| Hoe             | 16            | 48          | 6.10 Gal Diesel  | 10%       |
| Lift            | 17            | 300         | 7.70 Gal Diesel  | 10%       |
| Plant           | 16            | 69          | 6.10 Gal Diesel  | 10%       |
| Plow            | 20            | 23          | 11.30 Gal Diesel | 10%       |
| Rod             | 17            | 80          | 7.70 Gal Diesel  | 10%       |
| Roll            | 17            | 50          | 7.70 Gal Diesel  | 10%       |
| Row Crop Cult   | 17            | 41          | 7.70 Gal Diesel  | 10%       |
| Spray           | Custom        |             |                  |           |
| Spray in Tandem |               | 77          |                  |           |
| Spread Fert.    | 16            | Incl        | 6.10 Gal Diesel  | 10%       |
| Subsoil         | 20            | 34          | 11.30 Gal Diesel | 10%       |
| Thin            | Hire          |             |                  |           |
| Thin & weed     | Hire          |             |                  |           |
| Truck           | Custom        |             |                  |           |
| Weed            | Hire          |             |                  |           |
| Windrow         | 17            | 205         | 7.70 Gal Diesel  | 10%       |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

**Budgeted Production Costs Summary  
Panhandle Pivot Irrigated 1996**

| Budget<br>Crop<br>Description | A9<br>Sugar<br>Beets<br>Pivot<br>Irrig | A10<br>Dry<br>Beans<br>Pivot<br>Irrig | A11<br>Corn<br>Grain<br>Pivot<br>Irrig | A12<br>Wheat<br>Pivot<br>Irrig | A13<br>Hay<br>Alfalfa<br>Pivot<br>Irrig |
|-------------------------------|--|---------------------------------------|--|--------------------------------|---|
| Yield                         | 20.0 Ton                               | 19.0 Cwt                              | 130.0 Bu                               | 65.0 Bu                        | 6.0 Ton                                 |
| Mgt Fee/unit                  | \$2.00                                 | \$1.25                                | \$0.15                                 | \$0.15                         | \$3.00                                  |
| Land Invest.                  | \$800                                  | \$800                                 | \$800                                  | \$800                          | \$800                                   |
| Unimp.                        | 510                                    | 510                                   | 510                                    | 510                            | 510                                     |
| Irrig                         | 290                                    | 290                                   | 290                                    | 290                            | 290                                     |
| Mach Invest                   | \$600.04                               | \$292.52                              | \$224.43                               | \$277.64                       | \$211.33                                |
| Op Cost/ac                    | \$256.73                               | \$127.32                              | \$158.70                               | \$101.59                       | \$193.81                                |
| Overhead                      | 12.84                                  | 6.37                                  | 7.94                                   | 5.08                           | 9.69                                    |
| Unpaid Mgt                    | 40.00                                  | 23.75                                 | 19.50                                  | 9.75                           | 18.00                                   |
| RE Taxes                      | \$8.00                                 | \$8.00                                | \$8.00                                 | \$8.00                         | \$8.00                                  |
| Land Interest                 | 29.33                                  | 29.33                                 | 29.33                                  | 29.33                          | 29.33                                   |
| Irrig Interest                | 20.30                                  | 20.30                                 | 20.30                                  | 20.30                          | 20.30                                   |
| Irrig Deprec                  | 47.54                                  | 47.54                                 | 47.54                                  | 47.54                          | 47.54                                   |
| Land Subtotal                 | \$105.17                               | \$105.17                              | \$105.17                               | \$105.17                       | \$105.17                                |
| Mach. Interest                | \$42.00                                | \$20.48                               | \$15.71                                | \$19.43                        | \$14.79                                 |
| Mach. Deprec                  | 45.08                                  | 25.58                                 | 20.24                                  | 22.55                          | 20.57                                   |
| Mach. Subtotal                | \$87.08                                | \$46.06                               | \$35.95                                | \$41.98                        | \$35.36                                 |
| Total Owner Cost              | \$192.25                               | \$151.22                              | \$141.12                               | \$147.15                       | \$140.53                                |
| Estab Costs                   |  |                                       |  |                                | \$28.78                                 |
| Total Cost/ac                 | \$501.81                               | \$308.66                              | \$327.25                               | \$263.57                       | \$390.81                                |
| Total Cost/unit               | \$25.09                                | \$16.25                               | \$2.52                                 | \$4.05                         | \$65.13                                 |



| Operation # | Description     | Operation Rate       | Hrs per Acre |       | Cost per Acre |               |       | Sub-Total | Your Estimate |
|-------------|-----------------|----------------------|--------------|-------|---------------|---------------|-------|-----------|---------------|
|             |                 |                      | Labor        | Mach  | Fuel & Lube   | Repairs Power | Impl  |           |               |
| 1           | Disc            | 12.14 Ac/hr          | 0.10         | 0.08  | 0.77D         | 0.17          | 0.64  | 1.58      |               |
| 2           | Apply Anhy      | Custom               |              |       |               |               |       |           |               |
| 3           | Spread Fert.    | 16.04 Ac/hr          | 0.07         | 0.06  | 0.31D         | 0.17          |       | 0.48      |               |
| 4           | Plow            | 3.47 Ac/hr           | 0.35         | 0.29  | 2.69D         | 0.60          | 1.38  | 4.67      |               |
| 5           | Roll            | 9.16 Ac/hr           | 0.13         | 0.11  | 0.69D         | 0.32          | 0.44  | 1.45      |               |
| 6           | Roll            | 9.16 Ac/hr           | 0.13         | 0.11  | 0.69D         | 0.32          | 0.44  | 1.45      |               |
| 7           | Spray in Tandem | 9.16 Ac/hr           |              | 0.11  |               |               | 0.22  | 0.22      |               |
| 8           | Plant           | 6.53 Ac/hr           | 0.18         | 0.15  | 0.77D         | 0.42          | 0.88  | 2.07      |               |
| 9           | Hoe             | 17.92 Ac/hr          | 0.07         | 0.06  | 0.28D         | 0.15          | 0.08  | 0.51      |               |
| 10          | Row Crop Cult   | 5.8 Ac/hr            | 0.20         | 0.17  | 1.10D         | 0.51          | 0.39  | 2.00      |               |
| 11          | Row Crop Cult   | 7.05 Ac/hr           | 0.17         | 0.14  | 0.90D         | 0.42          | 0.39  | 1.71      |               |
| 12          | Bandspray       | 9.16 Ac/hr           |              | 0.11  | 0.55D         | 0.30          | 0.15  | 1.00      |               |
| 13          | Row Crop Cult   | 7.05 Ac/hr           | 0.17         | 0.14  | 0.90D         | 0.42          | 0.39  | 1.71      |               |
| 14          | Bandspray       | 9.16 Ac/hr           |              | 0.11  | 0.55D         | 0.30          | 0.15  | 1.00      |               |
| 15          | Weed            | Hire                 |              |       |               |               |       |           |               |
| 16          | All Irrig.      | 800 GPM              | 0.67         | 11.22 | 21.47E        | 3.93          | 6.28  | 31.68     |               |
| 17          | Defoliate       | 5.6 Ac/hr            | 0.22         | 0.18  | 0.90D         | 0.49          | 1.63  | 3.02      |               |
| 18          | Lift            | 2.8 Ac/hr            | 0.43         | 0.36  | 2.27D         | 1.06          | 6.13  | 9.46      |               |
| 19          | Truck           | Custom               |              |       |               |               |       |           |               |
| 20          | Subsoil         | 8.48 Ac/hr           | 0.14         | 0.12  | 1.10D         | 0.24          | 0.45  | 1.79      |               |
| Subtotal    |                 |                      | 3.04         | Hrs   | 35.94         | 9.82          | 20.04 | \$65.80   |               |
| Diesel      |                 | 17.56 Gal @ \$0.75   | \$13.17      |       |               |               |       |           |               |
| Electricity |                 | 557.86 KWH @ \$0.038 | \$21.20      |       |               |               |       |           |               |

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Sugar Beets     | 8             | 2 lb          | 22.00         | 44.00     | \$44.00       |
| Fertilizer  | Anhy Ammonia    | 2             | 100 lb N      | 0.15          | 15.00     | 28.00         |
|   | 0-46-0          | 3             | 50 lb P20     | 0.26          | 13.00     |               |
| Chemicals   | Roneet 7E       | 7             | 2 pt          | 6.44          | 12.88     | 12.88         |
| Custom  | Apply Anhy      | 2             | 1 acre        | 5.00          | 5.00      | 55.00         |
|   | Truck           | 19            | 20 ton        | 2.50          | 50.00     |               |
| Rental  | BrdcastSpreader | 3             | 1 acre        | 1.50          | 1.50      | 1.50          |
| Other   | Weeding         | 14            | 1 acre        | 15.00         | 15.00     | 15.00         |
| Subtotal  |                 |               |               |               | \$156.38  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$222.18  |               |
| Interest on Oper. Capital \$222.18 @ 10.0% for 8 Months |                 |               |               |               | 14.81     |               |
| Unpaid Labor 3.04 Hours \$6.50 /hr                      |                 |               |               |               | 19.74     |               |
| Total Operating Costs                                   |                 |               |               |               | \$256.73  |               |

Projected Returns  
 Beets 20 Ton @  
 Total Returns  
 Net Return above Operating Costs

Returns Above Operating Costs Budget Worksheet  
 A10 Dry Edible Beans, Pivot Irrigated, Elec., 206' Head  
 10 Acre-inches 19 Cwt Beans

P2  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc            | 12.14 Ac/hr    | 0.10         | 0.08 | 0.77D         | 0.17               | 0.64 | 1.58      | _____         |
| 2           | Disc            | 12.14 Ac/hr    | 0.10         | 0.08 | 0.77D         | 0.17               | 0.64 | 1.58      | _____         |
| 3           | Spray in Tandem | 9.16 Ac/hr     |              | 0.11 |               |                    | 0.22 | 0.22      | _____         |
| 4           | Plant           | 6.53 Ac/hr     | 0.18         | 0.15 | 0.77D         | 0.42               | 0.88 | 2.07      | _____         |
| 5           | Hoe             | 17.92 Ac/hr    | 0.07         | 0.06 | 0.28D         | 0.15               | 0.08 | 0.51      | _____         |
| 6           | Row Crop Cult   | 7.05 Ac/hr     | 0.17         | 0.14 | 0.90D         | 0.42               | 0.39 | 1.71      | _____         |
| 7           | Row Crop Cult   | 7.05 Ac/hr     | 0.17         | 0.14 | 0.90D         | 0.42               | 0.39 | 1.71      | _____         |
| 8           | All Irrig.      | 800 GPM        | 0.34         | 5.61 | 10.74E        | 1.96               | 3.14 | 15.84     | _____         |
| 9           | Spray           | Custom         |              |      |               |                    |      |           | _____         |
| 10          | Cut             | 7.64 Ac/hr     | 0.16         | 0.13 | 0.66D         | 0.36               | 0.14 | 1.16      | _____         |
| 11          | Rod             | 8.48 Ac/hr     | 0.14         | 0.12 | 0.75D         | 0.35               | 0.07 | 1.17      | _____         |
| 12          | Combine         | 5.09 Ac/hr     | 0.24         | 0.20 | 1.54D         | 1.93               | 0.68 | 4.15      | _____         |
| 13          | Truck           | Custom         |              |      |               |                    |      |           | _____         |
| 14          | Disc            | 12.14 Ac/hr    | 0.10         | 0.08 | 0.77D         | 0.17               | 0.64 | 1.58      | _____         |
| Subtotal    |                 |                | 1.75 Hrs     |      | 18.85         | 6.52               | 7.91 | \$33.28   | _____         |

Diesel 9.77 Gal @ \$0.75 \$7.32  
 Electricity 278.93 KWH @ \$0.038 \$10.60

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Edible Beans                                       | 6           | 0.5 cwt       | 37.00         | 18.50         | \$18.50   | _____         |
| Fertilizer 10-34-0-1Z                                   | 6           | 8 gal         | 1.43          | 11.44         | 11.44     | _____         |
| Chemicals Eptam 7E                                      | 5           | 2.5 pt        | 3.42          | 8.55          | 22.66     | _____         |
| Sonalan   | 5           | 2 pt          | 4.04          | 8.08          |           | _____         |
| Asana   | 13          | 5.8 oz        | 1.04          | 6.03          |           | _____         |
| Custom Aerial Spray                                     | 13          | 1 acre        | 4.00          | 4.00          | 22.80     | _____         |
| Truck   | 17          | 19 cwt        | 0.20          | 3.80          |           | _____         |
| Weeding   | 11          | 1 acre        | 15.00         | 15.00         |           | _____         |
| Subtotal  |             |               |               |               | \$75.40   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$108.68  | _____         |
| Interest on Oper. Capital \$108.68 @ 10.0% for 8 Months |             |               |               |               | 7.25      | _____         |
| Unpaid Labor 1.75 Hours \$6.50 /hr                      |             |               |               |               | 11.39     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$127.32  | _____         |

Projected Returns  
 Beans 19 Cwt @ \_\_\_\_\_  
 Total Returns \_\_\_\_\_  
 Net Return above Operating Costs \_\_\_\_\_

Returns Above Operating Costs Budget Worksheet  
 Corn for Grain, Pivot Irrigated, Elec, 206' Head  
 18 Acre-inches      130 Bu Corn

P2  
96

| Operation # | Description     | Operation Rate       | Hrs per Acre |       | Cost per Acre |                    |       | Sub-Total | Your Estimate |
|-------------|-----------------|----------------------|--------------|-------|---------------|--------------------|-------|-----------|---------------|
|             |                 |                      | Labor        | Mach  | Fuel & Lube   | Repairs Power Impl |       |           |               |
| 1           | Disc            | 12.14 Ac/hr          | 0.10         | 0.08  | 0.77D         | 0.17               | 0.64  | 1.58      | _____         |
| 2           | Apply Anhy      | Custom               |              |       |               |                    |       |           | _____         |
| 3           | Disc            | 12.14 Ac/hr          | 0.10         | 0.08  | 0.77D         | 0.17               | 0.64  | 1.58      | _____         |
| 4           | Spray in Tandem | 9.16 Ac/hr           |              | 0.11  |               |                    | 0.22  | 0.22      | _____         |
| 5           | Plant           | 6.53 Ac/hr           | 0.18         | 0.15  | 0.77D         | 0.42               | 0.88  | 2.07      | _____         |
| 6           | Hoe             | 17.92 Ac/hr          | 0.07         | 0.06  | 0.28D         | 0.15               | 0.08  | 0.51      | _____         |
| 7           | Row Crop Cult   | 7.05 Ac/hr           | 0.17         | 0.14  | 0.90D         | 0.42               | 0.39  | 1.71      | _____         |
| 8           | Row Crop Cult   | 7.05 Ac/hr           | 0.17         | 0.14  | 0.90D         | 0.42               | 0.39  | 1.71      | _____         |
| 9           | All Irrig.      | 800 GPM              | 0.61         | 10.10 | 19.33E        | 3.53               | 5.65  | 28.51     | _____         |
| 10          | Combine         | 6.5 Ac/hr            | 0.18         | 0.15  | 1.21D         | 1.51               | 1.90  | 4.62      | _____         |
| 11          | Truck           | Custom               |              |       |               |                    |       |           | _____         |
| Subtotal    |                 |                      | 1.57 Hrs     |       | 24.93         | 6.79               | 10.79 | \$42.51   | _____         |
| Diesel      |                 | 6.67 Gal @ \$0.75    | \$5.00       |       |               |                    |       |           |               |
| Electricity |                 | 502.17 KWH @ \$0.038 | \$19.08      |       |               |                    |       |           |               |

| Materials & Services                                    | Operation #  | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|--------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn         | 5             | 0.38 bag      | 87.70         | 33.33     | \$33.33       |
| Fertilizer  | Anhy Ammonia | 2             | 130 lb N      | 0.15          | 19.50     | 32.37         |
|   | 10-34-0-1Z   | 5             | 9 gal         | 1.43          | 12.87     |               |
| Chemicals   | Lasso II 15G | 4             | 5.5 lb        | 0.99          | 5.45      | 10.44         |
|   | 2,4-D Amine  | 8             | 0.25 pt       | 1.34          | 0.34      |               |
|   | Banvel       | 8             | 0.5 pt        | 9.31          | 4.66      |               |
| Custom  | Apply Anhy   | 2             | 1 acre        | 5.00          | 5.00      | 20.60         |
|   | Truck        | 11            | 130 bu        | 0.12          | 15.60     |               |
| Subtotal  |              |               |               |               | \$96.73   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |              |               |               |               | \$139.24  | _____         |
| Interest on Oper. Capital \$139.24 @ 10.0% for 8 Months |              |               |               |               | 9.28      | _____         |
| Unpaid Labor 1.57 Hours \$6.50 /hr                      |              |               |               |               | 10.18     | _____         |
| Total Operating Costs                                   |              |               |               |               | \$158.70  | _____         |
| Projected Returns                                       |              |               |               |               |           |               |
| Corn  |              |               | 130 Bu        | @             |           | _____         |
| Total Returns   |              |               |               |               |           | _____         |
| Net Return above Operating Costs                        |              |               |               |               |           | _____         |

A12

Returns Above Operating Costs Budget Worksheet  
 Winter Wheat, Pivot Irrigated, Elec, 206' Head  
 10 Acre-inches 65 Bu Wheat

P2  
96

Cost per Acre

| Operation # | Description  | Operation Rate       | Hrs per Acre |      | Fuel & Lube | Repairs Power Impl | Sub-Total | Your Estimate |
|-------------|--------------|----------------------|--------------|------|-------------|--------------------|-----------|---------------|
|             |              |                      | Labor        | Mach |             |                    |           |               |
| 1           | Disc         | 12.14 Ac/hr          | 0.10         | 0.08 | 0.77D       | 0.17 0.64          | 1.58      |               |
| 2           | Plow         | 3.47 Ac/hr           | 0.35         | 0.29 | 2.69D       | 0.60 1.38          | 4.67      |               |
| 3           | Apply Anhy   | Custom               |              |      |             |                    |           |               |
| 4           | Spread Fert. | 16.04 Ac/hr          | 0.07         | 0.06 | 0.31D       | 0.17               | 0.48      |               |
| 5           | Field cult   | 13.53 Ac/hr          | 0.08         | 0.07 | 0.47D       | 0.22 0.11          | 0.80      |               |
| 6           | Field cult   | 13.53 Ac/hr          | 0.08         | 0.07 | 0.47D       | 0.22 0.11          | 0.80      |               |
| 7           | Drill        | 8.44 Ac/hr           | 0.14         | 0.12 | 0.60D       | 0.33 0.75          | 1.68      |               |
| 8           | All Irrig.   | 800 GPM              | 0.34         | 5.61 | 10.74E      | 1.96 3.14          | 15.84     |               |
| 9           | Combine      | 5.09 Ac/hr           | 0.24         | 0.20 | 1.54D       | 1.93 1.16          | 4.63      |               |
| 10          | Truck        | Custom               |              |      |             |                    |           |               |
| Subtotal    |              |                      | 1.40 Hrs     |      | 17.59       | 5.60 7.29          | \$30.48   |               |
| Diesel      |              | 8.26 Gal @ \$0.75    | \$6.19       |      |             |                    |           |               |
| Electricity |              | 278.93 KWH @ \$0.038 | \$10.60      |      |             |                    |           |               |

| Materials & Services                                    | Operation # | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|-----------------|---------------|---------------|-----------|---------------|
| Seed Wheat  | 7           | 90 lb           | 0.20          | 18.00         | \$18.00   |               |
| Fertilizer Anhy Ammonia                                 | 3           | 90 lb N         | 0.15          | 13.50         | 23.90     |               |
| 0-46-0  | 4           | 40 lb P20       | 0.26          | 10.40         |           |               |
| Custom Apply Anhy                                       | 3           | 1 acre          | 5.00          | 5.00          | 12.80     |               |
| Truck   | 10          | 65 bu           | 0.12          | 7.80          |           |               |
| Rental BrdcastSpreader                                  | 4           | 1 acre          | 1.50          | 1.50          | 1.50      |               |
| Subtotal  |             |                 |               |               | \$56.20   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                 |               |               | \$86.68   |               |
| Interest on Oper. Capital                               |             | \$86.68 @ 10.0% | for 8 Months  |               | 5.78      |               |
| Unpaid Labor  |             | 1.40 Hours      | \$6.50 /hr    |               | 9.13      |               |
| Total Operating Costs                                   |             |                 |               |               | \$101.59  |               |
| Projected Returns                                       |             |                 |               |               |           |               |
| Wheat   |             | 65 Bu           | @             |               |           |               |
| Total Returns   |             |                 |               |               |           |               |
| Net Return above Operating Costs                        |             |                 |               |               |           |               |

A13

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Hay, Pivot Irrigated, Elec, 206' Head  
 25 Acre-inches 6 Ton Hay

P2  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |       | Cost per Acre |               |       | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|-------|---------------|---------------|-------|-----------|---------------|
|             |              |                | Labor        | Mach  | Fuel & Lube   | Repairs Power | Impl  |           |               |
| 1           | Spread Fert. | 16.04 Ac/hr    | 0.07         | 0.06  | 0.31D         | 0.17          |       | 0.48      |               |
| 2           | Windrow      | 3.81 Ac/hr     | 0.31         | 0.26  | 1.67D         | 0.78          | 0.24  | 2.69      |               |
| 3           | Bale .33     | 8.4 Ton/hr     | 0.29         | 0.24  | 1.50D         | 0.70          | 1.77  | 3.97      |               |
| 4           | Haul & Stack | Custom         |              |       |               |               |       |           |               |
| 5           | Windrow      | 3.81 Ac/hr     | 0.31         | 0.26  | 1.67D         | 0.78          | 0.24  | 2.69      |               |
| 6           | Bale .33     | 8.4 Ton/hr     | 0.29         | 0.24  | 1.50D         | 0.70          | 1.77  | 3.97      |               |
| 7           | Haul & Stack | Custom         |              |       |               |               |       |           |               |
| 8           | Windrow      | 3.81 Ac/hr     | 0.31         | 0.26  | 1.67D         | 0.78          | 0.24  | 2.69      |               |
| 9           | Bale .34     | 8.4 Ton/hr     | 0.29         | 0.24  | 1.54D         | 0.72          | 1.77  | 4.03      |               |
| 10          | Haul & Stack | Custom         |              |       |               |               |       |           |               |
| 11          | All Irrig.   | 800 GPM        | 0.84         | 14.03 | 26.84E        | 4.91          | 7.85  | 39.60     |               |
| Subtotal    |              |                | 2.71 Hrs     |       | 36.70         | 9.54          | 13.88 | \$60.12   |               |

Diesel 11.92 Gal @ \$0.75 \$8.94  
 Electricity 697.57 KWH @ \$0.038 \$26.51

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer 0-46-0                                       | 1           | 60 lb P20     | 0.26          | 15.60         | \$15.60   |               |
| Custom Load & Stack                                     | 4           | 2.5 stack     | 9.75          | 24.38         | 58.50     |               |
| Load & Stack  | 7           | 2 stack       | 9.75          | 19.50         |           |               |
| Load & Stack  | 10          | 1.5 stack     | 9.75          | 14.63         |           |               |
| Rental Brdcast Spreader                                 | 1           | 1 acre        | 1.50          | 1.50          | 1.50      |               |
| Other Wire  | 3           | 76 bale       | 0.16          | 12.16         | 29.44     |               |
| Wire  | 6           | 62 bale       | 0.16          | 9.92          |           |               |
| Wire  | 9           | 46 bale       | 0.16          | 7.36          |           |               |
| Subtotal  |             |               |               |               | \$105.04  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$165.16  |               |
| Interest on Oper. Capital \$165.16 @ 10.0% for 8 Months |             |               |               |               | 11.01     |               |
| Unpaid Labor 2.71 Hours \$6.50 /hr                      |             |               |               |               | 17.64     |               |
| Total Operating Costs                                   |             |               |               |               | \$193.81  |               |

Projected Returns

|                                  |       |   |  |
|----------------------------------|-------|---|--|
| Hay                              | 6 Ton | @ |  |
| Total Returns                    |       |   |  |
| Net Return above Operating Costs |       |   |  |

DESCRIPTION OF THE NON-IRRIGATED BUDGETS, NEBRASKA PANHANDLE

These budgets are intended to be representative of summer fallow winter wheat farms in the panhandle.

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost budget worksheets.

NOTE: Actual equipment requirements vary depending on the fallow tillage used. A budget for millet has been included in this section.

P3 1996 Machinery List -- Panhandle Dryland Crops

| Mcode              | Machine                               | Price   | Annual Use | Years to Trade | Trade in | Repairs   |
|--------------------|---------------------------------------|---------|------------|----------------|----------|-----------|
| <b>Power Units</b> |                                       |         |            |                |          |           |
| 16                 | Tractor 120 hp diesel cab             | 65,800  | 200 hr     | 10             | 30,030   | .92/hr    |
| 19                 | Tractor 190 hp diesel cab FWA         | 98,100  | 800 hr     | 10             | 30,210   | 2.35/hr   |
| 84                 | Combine 185 hp                        | 114,500 | 200 hr     | 10             | 31,610   | 9.82/hr   |
| 600                | Tractor 300 hp diesel cab 4WD         | 119,000 | 800 hr     | 10             | 36,650   | 2.86/hr   |
| <b>Implements</b>  |                                       |         |            |                |          |           |
| 25                 | Chisel 24'                            | 12,900  | 1600 ac    | 12             | 3,470    | .39/ac    |
| 27                 | Blade Plow 25' (5x5)                  | 16,400  | 800 ac     | 15             | 8,150    | .26/ac    |
| 31                 | Tandem Disc 28'                       | 23,500  | 2200 ac    | 10             | 6,630    | .63/ac    |
| 37                 | Field Cultivator 30'                  | 12,000  | 2200 ac    | 10             | 6,210    | .21/ac    |
| 41                 | Row Crop Cultivator 8 row x 30"       | 7,400   | 150 ac     | 20             | 1,800    | .07/ac    |
| 60                 | Grain Drill 24' hoe 3x8 10" spacing   | 19,300  | 600 ac     | 10             | 8,390    | .55/ac    |
| 69                 | Planter 8 row x 30"                   | 23,800  | 500 ac     | 10             | 10,340   | .88/ac    |
| 73                 | Anhydrous Applicator 21'              | 12,300  | 500 ac     | 10             | 3,470    | .40/ac    |
| 77                 | Sprayer 2-200 gallon 15' saddle tanks | 3,700   | 2200 ac    | 5              | 1,960    | .22/ac    |
| 92                 | Pickup head                           | 7,500   | 760 ac     | 10             | 2,070    | .68/ac    |
| 111                | Grain Auger 8" X 66' PTO              | 3,500   | 40 bu000   | 20             | 330      | .12/bu000 |
| 122                | Rodweeder 48'                         | 19,000  | 1600 ac    | 15             | 4,860    | .43/ac    |
| 204                | Grain head 30'                        | 13,800  | 600 ac     | 12             | 3,560    | .24/ac    |

1996 Operations List\* Panhandle Dryland Crops

| P3<br>Operation   | Power<br>Code | Imp<br>Code | Energy/hr        | %<br>Lube |
|-------------------|---------------|-------------|------------------|-----------|
| Apply Anhy        | 19            | 73          | 9.70 Gal Diesel  | 10%       |
| Apply Anhy        | 19            | Rent        | 9.70 Gal Diesel  | 10%       |
| Auger             | 16            | 111         | 6.10 Gal Diesel  | 10%       |
| Chisel            | 19            | 25          | 9.70 Gal Diesel  | 10%       |
| Combine           | 84            | 92          | 9.50 Gal Diesel  | 10%       |
| Combine           | 84            | 204         | 9.50 Gal Diesel  | 10%       |
| Disc              | 19            | 31          | 9.70 Gal Diesel  | 10%       |
| Drill             | 16            | 60          | 6.10 Gal Diesel  | 10%       |
| Field Cult        | 19            | 37          | 9.70 Gal Diesel  | 10%       |
| Noble             | 600           | 27          | 15.40 Gal Diesel | 10%       |
| Plant             | 19            | 69          | 9.70 Gal Diesel  | 10%       |
| Rod Weed          | 600           | 122         | 15.40 Gal Diesel | 10%       |
| Row Crop Cult     | 16            | 41          | 6.10 Gal Diesel  | 10%       |
| Spray             | Custom        |             |                  |           |
| Sprayer in tandem |               | 77          |                  |           |
| Spread Fert.      | 16            | Rent        | 6.10 Gal Diesel  | 10%       |
| Truck             | Custom        |             |                  |           |
| Windrow           | Custom        |             |                  |           |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

**Budgeted Production Costs Summary  
Panhandle Dryland Crops 1996**

| Budget           | A15                        | A16                          | A17       | A18                                |
|------------------|----------------------------|------------------------------|-----------|------------------------------------|
| Crop             | Wheat                      | Wheat                        | Sunflower | Millet                             |
| Description      | Stubble<br>Mulch<br>Fallow | Chemical<br>Tillage<br>Combo | ff wheat  | rotated<br>with<br>wheat<br>fallow |
| Yield            | 35.0 Bu                    | 35.0 Bu                      | 10.0 Cwt  | 20.0 Cwt                           |
| Mgt Fee/unit     | \$0.20                     | \$0.20                       | \$0.25    | \$0.25                             |
| Land Invest.     | \$350                      | \$350                        | \$350     | \$350                              |
| Unimp.           | 350                        | 350                          | 350       | 350                                |
| Irrig            |                            |                              |           |                                    |
| Mach Invest      | \$270.54                   | \$197.20                     | \$278.87  | \$188.63                           |
| Op Cost/ac       | \$54.30                    | \$56.05                      | \$57.77   | \$55.13                            |
| Overhead         | 2.72                       | 2.80                         | 2.89      | 2.76                               |
| Unpaid Mgt       | 7.00                       | 7.00                         | 2.50      | 5.00                               |
| RE Taxes         | \$14.40                    | \$14.40                      | \$10.80   | \$14.40                            |
| Land Interest    | 40.25                      | 40.25                        | 30.19     | 40.25                              |
| Irrig Interest   |                            |                              |           |                                    |
| Irrig Deprec     |                            |                              |           |                                    |
| Land Subtotal    | \$54.65                    | \$54.65                      | \$40.99   | \$54.65                            |
| Mach. Interest   | \$18.94                    | \$13.80                      | \$19.52   | \$13.20                            |
| Mach. Deprec     | 21.84                      | 16.88                        | 24.02     | 16.16                              |
| Mach. Subtotal   | \$40.78                    | \$30.68                      | \$43.54   | \$29.36                            |
| Total Owner Cost | \$95.43                    | \$85.33                      | \$84.53   | \$84.01                            |
| Estab Costs      |                            |                              |           |                                    |
| Total Cost/ac    | \$159.44                   | \$151.19                     | \$147.69  | \$146.90                           |
| Total Cost/unit  | \$4.56                     | \$4.32                       | \$14.77   | \$7.35                             |



A15

Returns Above Operating Costs Budget Worksheet  
 Winter Wheat of wheat/fallow rotation, stubble mulch  
 35 Bu Wheat

P3  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Noble        | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      | _____         |
| 2           | Noble        | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      | _____         |
| 3           | Noble        | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      | _____         |
| 4           | Noble        | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      | _____         |
| 5           | Apply Anhy   | Custom         |              |      |               |               |      |           | _____         |
| 6           | Spread Fert. | 16.04 Ac/hr    | 0.07         | 0.06 | 0.31D         | 0.06          |      | 0.37      | _____         |
| 7           | Rod Weed     | 17.45 Ac/hr    | 0.07         | 0.06 | 0.73D         | 0.16          | 0.43 | 1.32      | _____         |
| 8           | Rod Weed     | 17.45 Ac/hr    | 0.07         | 0.06 | 0.73D         | 0.16          | 0.43 | 1.32      | _____         |
| 9           | Drill        | 8.44 Ac/hr     | 0.14         | 0.12 | 0.60D         | 0.11          | 0.55 | 1.26      | _____         |
| 10          | Combine      | 5.09 Ac/hr     | 0.24         | 0.20 | 1.54D         | 1.93          | 0.68 | 4.15      | _____         |
| 11          | Truck        | Custom         |              |      |               |               |      |           | _____         |
| 12          | Auger        | 2500 Bu/hr     | 0.01         | 0.01 | 0.07D         | 0.01          | 0.00 | 0.08      | _____         |
| Subtotal    |              |                | 0.90 Hrs     |      | 7.14          | 3.15          | 3.13 | \$13.42   | _____         |

Diesel 8.60 Gal @ \$0.75 \$6.45

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Wheat           | 9 45 lb       | 0.20          | 9.00          | \$9.00    | _____         |
| Fertilizer  | Anhy Ammonia    | 5 40 lb N     | 0.15          | 6.00          | 13.80     | _____         |
|   | 0-46-0          | 6 30 lb P20   | 0.26          | 7.80          |           | _____         |
| Custom  | Apply Anhydrous | 5 1 acre      | 5.00          | 5.00          | 9.20      | _____         |
|   | Truck           | 11 35 bu      | 0.12          | 4.20          |           | _____         |
| Rent  | BrdcastSpreader | 6 1 acre      |               |               |           | _____         |
| Subtotal  |                 |               |               |               | \$32.00   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$45.42   | _____         |
| Interest on Oper. Capital \$45.42 @ 10.0% for 8 Months  |                 |               |               |               | 3.03      | _____         |
| Unpaid Labor 0.90 Hours \$6.50 /hr                      |                 |               |               |               | 5.85      | _____         |
| Total Operating Costs                                   |                 |               |               |               | \$54.30   | _____         |

Projected Returns

Wheat 35 Bu @ \_\_\_\_\_

Total Returns \_\_\_\_\_

Net Return above Operating Costs \_\_\_\_\_

A16 Returns Above Operating Costs Budget Worksheet  
 Winter Wheat of wheat/fallow rot., chemical & tillage  
 35 Bu Wheat

P3  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spray       | Custom         |              |      |               |               |      |           |               |
| 2           | Noble       | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      |               |
| 3           | Noble       | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      |               |
| 4           | Apply Anhy  | Custom         |              |      |               |               |      |           |               |
| 5           | Rod Weed    | 17.45 Ac/hr    | 0.07         | 0.06 | 0.73D         | 0.16          | 0.43 | 1.32      |               |
| 6           | Drill       | 8.44 Ac/hr     | 0.14         | 0.12 | 0.60D         | 0.11          | 0.55 | 1.26      |               |
| 7           | Combine     | 5.09 Ac/hr     | 0.24         | 0.20 | 1.54D         | 1.93          | 0.68 | 4.15      |               |
| 8           | Truck       | Custom         |              |      |               |               |      |           |               |
| 9           | Auger       | 2500 Bu/hr     | 0.01         | 0.01 | 0.07D         | 0.01          | 0.00 | 0.08      |               |
| Subtotal    |             |                | 0.61 Hrs     |      | 4.52          | 2.57          | 2.18 | \$9.27    |               |

Diesel 5.47 Gal @ \$0.75 \$4.10

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Wheat           | 6             | 45 lb         | 0.20          | 9.00      | \$9.00        |
| Fertilizer  | Anhy Ammonia    | 4             | 70 lb N       | 0.15          | 10.50     | 10.50         |
| Chemicals   | Atrazine 4L     | 1             | 1 pt          | 1.58          | 1.58      | 7.35          |
|   | Roundup         | 1             | 1 pt          | 5.77          | 5.77      |               |
| Custom  | Broadcast Spray | 1             | 1 acre        | 3.50          | 3.50      | 12.70         |
|   | Apply Anhydrous | 4             | 1 acre        | 5.00          | 5.00      |               |
|   | Truck           | 8             | 35 bu         | 0.12          | 4.20      |               |
| Subtotal  |                 |               |               |               | \$39.55   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$48.82   |               |
| Interest on Oper. Capital \$48.82 @ 10.0% for 8 Months  |                 |               |               |               | 3.25      |               |
| Unpaid Labor 0.61 Hours \$6.50 /hr                      |                 |               |               |               | 3.98      |               |
| Total Operating Costs                                   |                 |               |               |               | \$56.05   |               |

Projected Returns

Wheat 35 Bu @

Total Returns

Net Return above Operating Costs

A17

Returns Above Operating Costs Budget Worksheet  
 Sunflower, wheat/sunflower/fallow rot., stubble mulch  
 10 Cwt Seed

P3  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |       |              | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|-------|--------------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Power | Repairs Impl |           |               |
| 1           | Noble           | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18  | 0.26         | 1.23      |               |
| 2           | Chisel          | 12.85 Ac/hr    | 0.10         | 0.08 | 0.62D         | 0.18  | 0.39         | 1.19      |               |
| 3           | Apply Anhy      | Custom         |              |      |               |       |              |           |               |
| 4           | Disc            | 13.92 Ac/hr    | 0.08         | 0.07 | 0.57D         | 0.17  | 0.63         | 1.37      |               |
| 5           | Field Cult      | 14.05 Ac/hr    | 0.08         | 0.07 | 0.57D         | 0.17  | 0.21         | 0.95      |               |
| 6           | Sprayer in tand | 14.05 Ac/hr    |              | 0.07 |               |       | 0.22         | 0.22      |               |
| 7           | Rod Weed        | 17.45 Ac/hr    | 0.07         | 0.06 | 0.73D         | 0.16  | 0.43         | 1.32      |               |
| 8           | Plant           | 6.53 Ac/hr     | 0.18         | 0.15 | 1.23D         | 0.36  | 0.88         | 2.47      |               |
| 9           | Row Crop Cult   | 7.05 Ac/hr     | 0.17         | 0.14 | 0.71D         | 0.13  | 0.07         | 0.91      |               |
| 10          | Combine         | 5.09 Ac/hr     | 0.24         | 0.20 | 1.54D         | 1.93  | 0.24         | 3.71      |               |
| 11          | Truck           | Custom         |              |      |               |       |              |           |               |
| Subtotal    |                 |                | 1.00 Hrs     |      | 6.76          | 3.28  | 3.33         | \$13.37   |               |

Diesel 8.19 Gal @ \$0.75 \$6.14

| Materials & Services                                    | Opera- tion # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|---------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sunflower  | 8             | 5 lb          | 2.86          | 14.30         | \$14.30   |               |
| Fertilizer Anhy Ammonia                                 | 3             | 40 lb N       | 0.15          | 6.00          | 6.00      |               |
| Chemicals Prowl   | 6             | 2 pt          | 3.72          | 7.44          | 7.44      |               |
| Custom Apply Anhydrous                                  | 3             | 1 acre        | 5.00          | 5.00          | 7.00      |               |
| Truck   | 11            | 10 cwt        | 0.20          | 2.00          |           |               |
| Subtotal  |               |               |               |               | \$34.74   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |               |               |               |               | \$48.11   |               |
| Interest on Oper. Capital \$48.11 @ 10.0% for 8 Months  |               |               |               |               | 3.21      |               |
| Unpaid Labor 1.00 Hours \$6.50 /hr                      |               |               |               |               | 6.47      |               |
| Total Operating Costs                                   |               |               |               |               | \$57.79   |               |

Projected Returns

|                                  |        |   |  |
|----------------------------------|--------|---|--|
| Seed                             | 10 Cwt | @ |  |
| Total Returns                    |        |   |  |
| Net Return above Operating Costs |        |   |  |

A18

Returns Above Operating Costs Budget Worksheet  
 Wheat/millet rotation, stubble mulch fallow  
 20 Cwt Millet

P3  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Noble       | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      |               |
| 2           | Noble       | 16 Ac/hr       | 0.07         | 0.06 | 0.79D         | 0.18          | 0.26 | 1.23      |               |
| 3           | Spray       | Custom         |              |      |               |               |      |           |               |
| 4           | Apply Anhy  | Custom         |              |      |               |               |      |           |               |
| 5           | Drill       | 8.44 Ac/hr     | 0.14         | 0.12 | 0.60D         | 0.11          | 0.55 | 1.26      |               |
| 6           | Spray       | Custom         |              |      |               |               |      |           |               |
| 7           | Windrow     | Custom         |              |      |               |               |      |           |               |
| 8           | Combine     | 5.09 Ac/hr     | 0.24         | 0.20 | 1.54D         | 1.93          | 0.24 | 3.71      |               |
| 9           | Truck       | Custom         |              |      |               |               |      |           |               |
| Subtotal    |             |                | 0.53 Hrs     |      | 3.72          | 2.40          | 1.31 | \$7.43    |               |

Diesel 4.48 Gal @ \$0.75 \$3.36

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Millet   | 5           | 12 lb         | 0.37          | 4.44          | \$4.44    |               |
| Fertilizer Anhy Ammonia                                 | 4           | 40 lb N       | 0.15          | 6.00          | 6.00      |               |
| Chemicals Roundup                                       | 3           | 1 pt          | 5.77          | 5.77          | 7.11      |               |
|   | 6           | 1 pt          | 1.34          | 1.34          |           |               |
| Custom Broadcast Spray                                  | 3           | 1 acre        | 3.50          | 3.50          | 23.50     |               |
|   | 4           | 1 acre        | 5.00          | 5.00          |           |               |
|   | 6           | 1 acre        | 3.50          | 3.50          |           |               |
|   | 7           | 1 acre        | 7.50          | 7.50          |           |               |
|   | 9           | 20 cwt        | 0.20          | 4.00          |           |               |
| Subtotal  |             |               |               |               | \$41.05   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$48.48   |               |
| Interest on Oper. Capital \$48.48 @ 10.0% for 8 Months  |             |               |               |               | 3.23      |               |
| Unpaid Labor 0.53 Hours \$6.50 /hr                      |             |               |               |               | 3.43      |               |
| Total Operating Costs                                   |             |               |               |               | \$55.14   |               |

Projected Returns  
 Millet 20 Cwt @  
 Total Returns  
 Net Return above Operating Costs

DESCRIPTION OF THE CROP BUDGETS FOR SOUTHWEST NEBRASKA

Due to variations in soils, precipitation, topography, depth to water table, etc., one set of operations cannot be selected as typical. Therefore, the crop budgets represent acreages, practices, and machinery sizes that are deemed representative of the area. An attempt has been made also to use machinery sizes that are consistent with the acreages farmed.

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost budget worksheets.

| SW 1996 Machinery List -- Southwestern Nebraska |  |         |            |                |          |           |  |
|---|--|---------|------------|----------------|----------|-----------|--|
| Mcode   | Machine                                    | Price   | Annual Use | Years to Trade | Trade in | Repairs   |  |
| <b>Power Units</b>                              |  |         |            |                |          |           |  |
| 15  | Tractor 100 hp diesel cab                  | 50,400  | 500 hr     | 10             | 20,790   | 1.76/hr   |  |
| 17  | Tractor 150 hp diesel cab                  | 70,400  | 400 hr     | 10             | 23,750   | 1.97/hr   |  |
| 84  | Combine 185 hp                             | 114,500 | 200 hr     | 10             | 31,610   | 9.82/hr   |  |
| 94  | Swather/Conditioner 14' self prop          | 47,800  | 150 hr     | 10             | 14,510   | 10.97/hr  |  |
| 400   | Pump 75 Hp Elec 206' head                  | 41,400  | 900 hr     | 20             | 0        | .35/hr    |  |
| 401   | Pump 75 Hp Diesel 148' head w/reuse        | 67,500  | 900 hr     | 22             | 0        | .88/hr    |  |
| 403   | Pump 140 Hp Diesel 281' head               | 48,000  | 900 hr     | 17             | 0        | .83/hr    |  |
| 404   | Pump 100 Hp Elec 281' head                 | 43,500  | 900 hr     | 20             | 0        | .36/hr    |  |
| <b>Implements</b>                               |  |         |            |                |          |           |  |
| 25  | Chisel 24'                                 | 12,900  | 600 ac     | 15             | 3,300    | .29/ac    |  |
| 27  | Blade Plow 25' (5x5)                       | 16,400  | 600 ac     | 15             | 8,150    | .21/ac    |  |
| 31  | Tandem Disc 28'                            | 23,500  | 1100 ac    | 15             | 6,010    | .52/ac    |  |
| 37  | Field Cultivator 30'                       | 12,000  | 1200 ac    | 8              | 6,400    | .15/ac    |  |
| 39  | Row Crop Cultivator 6 row x 36"            | 5,500   | 600 ac     | 15             | 1,410    | .24/ac    |  |
| 41  | Row Crop Cultivator 8 row x 30"            | 7,400   | 600 ac     | 15             | 1,890    | .26/ac    |  |
| 45  | Rodweeder 24'                              | 9,500   | 500 ac     | 15             | 2,430    | .13/ac    |  |
| 48  | Rotary Hoe 20'                             | 5,700   | 200 ac     | 15             | 1,460    | .05/ac    |  |
| 49  | Roller/Packer 15'                          | 11,700  | 300 ac     | 15             | 2,990    | .23/ac    |  |
| 53  | Spike Tooth Harrow 24'                     | 1,900   | 150 ac     | 20             | 460      | .01/ac    |  |
| 61  | Grain Drill 30' hoe 3x10 10" spacing       | 22,800  | 800 ac     | 15             | 8,060    | .86/ac    |  |
| 67  | Planter 6 row x 36"                        | 19,300  | 400 ac     | 10             | 8,390    | .68/ac    |  |
| 69  | Planter 8 row x 30"                        | 23,800  | 500 ac     | 7              | 11,650   | .59/ac    |  |
| 75  | Sprayer 500 gallon 40' pull-type           | 10,400  | 450 ac     | 20             | 2,940    | .16/ac    |  |
| 77  | Sprayer 2-200 gallon 15' saddle tanks      | 3,700   | 1100 ac    | 10             | 1,610    | .22/ac    |  |
| 82  | Bean Cutter 8 row x 30"                    | 5,200   | 200 ac     | 10             | 1,470    | .07/ac    |  |
| 87  | Corn head 6 row                            | 22,300  | 760 ac     | 10             | 6,160    | 2.02/ac   |  |
| 88  | Corn head 8 row                            | 28,900  | 1000 ac    | 10             | 8,010    | 1.90/ac   |  |
| 91  | Grain head 24'                             | 13,300  | 1000 ac    | 10             | 3,830    | .58/ac    |  |
| 92  | Pickup head                                | 7,500   | 760 ac     | 10             | 2,070    | .68/ac    |  |
| 95  | Swather/Conditioner 14' pull-type          | 22,200  | 500 ac     | 15             | 5,420    | .92/ac    |  |
| 99  | Forage Harvester 3 row                     | 31,500  | 150 ac     | 10             | 10,390   | 1.31/ac   |  |
| 100   | Baler Small Square wire tie                | 15,500  | 400 ton    | 15             | 5,230    | .80/ton   |  |
| 101   | Baler Large Round                          | 21,000  | 800 ton    | 10             | 8,880    | 1.74/ton  |  |
| 103   | Bale Wagon & Stacker                       | 30,000  | 200 ac     | 15             | 10,110   | 4.77/ac   |  |
| 109   | Rolling Stalk Shredder 15'                 | 6,200   | 500 ac     | 12             | 1,670    | .20/ac    |  |
| 110   | Rolling Stalk Shredder 18'                 | 6,400   | 500 ac     | 15             | 1,640    | .18/ac    |  |
| 111   | Grain Auger 8" X 66' PTO                   | 3,500   | 150 bu000  | 20             | 330      | .36/bu000 |  |
| 123   | Planter 6 row x 36" ridge till             | 21,300  | 500 ac     | 7              | 10,430   | .65/ac    |  |
| 124   | Row Crop Cultivator 6 row x 36" ridge-till | 9,900   | 1000 ac    | 10             | 2,790    | .50/ac    |  |
| 125   | Grain head 24' w/sunflower pan             | 16,300  | 400 ac     | 10             | 5,310    | .22/ac    |  |

DESCRIPTION OF THE CROP BUDGETS FOR SOUTHWEST NEBRASKA

Due to variations in soils, precipitation, topography, depth to water table, etc., one set of operations cannot be selected as typical. Therefore, the crop budgets represent acreages, practices, and machinery sizes that are deemed representative of the area. An attempt has been made also to use machinery sizes that are consistent with the acreages farmed.

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost budget worksheets.

| SW 1996 Machinery List -- Southwestern Nebraska |           |            |               |        |            |                |                  |
|---|-----------|------------|---------------|--------|------------|----------------|------------------|
| Mcode   | Machine   |            |               | Price  | Annual Use | Years to Trade | Trade in Repairs |
| <b>Implements</b>                               |           |            |               |        |            |                |                  |
| 301   | Sprayer   | 500 gallon | 60' pull-type | 14,800 | 450 ac     | 20             | 4,190 .23/ac     |
| 500   | Pivot     | 35psi      |               | 32,500 | 900 hr     | 15             | 0 .56/hr         |
| 501   | Gate Pipe |            |               | 6,300  | 900 hr     | 15             | 0 .20/hr         |

1996 Operations List\* Southwestern Nebraska

| SW Operation  | Power Code | Imp Code | Energy/hr       | % Lube |
|---------------|------------|----------|-----------------|--------|
| All Irrig     | Labor      |          |                 |        |
| All Irrig.    | 400        | 501      | 49.72 Kwh Elec  | 1.3%   |
| All Irrig.    | 401        | 501      | 3.15 Gal Diesel | 10%    |
| All Irrig.    | 403        | 500      | 4.72 Gal Diesel | 10%    |
| All Irrig.    | 404        | 500      | 66.67 Kwh Elec  | 1.3%   |
| Apply Anhy    | 17         | Rent     | 7.70 Gal Diesel | 10%    |
| Auger         | 15         | 111      | 5.10 Gal Diesel | 10%    |
| Bale          | 15         | 100      | 5.10 Gal Diesel | 10%    |
| Bale          | 15         | 101      | 5.10 Gal Diesel | 10%    |
| Bale          | Custom     |          |                 |        |
| Bale          | Custom     |          |                 |        |
| Chisel        | 17         | 25       | 7.70 Gal Diesel | 10%    |
| Chop          | 17         | 99       | 7.70 Gal Diesel | 10%    |
| Combine       | 84         | 87       | 9.50 Gal Diesel | 10%    |
| Combine       | 84         | 88       | 9.50 Gal Diesel | 10%    |
| Combine       | 84         | 91       | 9.50 Gal Diesel | 10%    |
| Combine       | 84         | 92       | 9.50 Gal Diesel | 10%    |
| Combine       | 84         | 125      | 9.50 Gal Diesel | 10%    |
| Cut           | 15         | 82       | 5.10 Gal Diesel | 10%    |
| Disc          | 17         | 31       | 7.70 Gal Diesel | 10%    |
| Drill         | 15         | 61       | 5.10 Gal Diesel | 10%    |
| Drill         | Custom     |          |                 |        |
| Dry           | Custom     |          |                 |        |
| Field Cult    | 17         | 37       | 7.70 Gal Diesel | 10%    |
| Harrow        | 15         | 53       | 5.10 Gal Diesel | 10%    |
| Harrow        | 15         | 53       | 5.10 Gal Diesel | 10%    |
| Hoe           | 15         | 48       | 5.10 Gal Diesel | 10%    |
| Move Bales    | Custom     |          |                 |        |
| Noble         | 17         | 27       | 7.70 Gal Diesel | 10%    |
| Pack          | 17         |          | 7.70 Gal Diesel | 10%    |
| Plant         | 15         | 67       | 5.10 Gal Diesel | 10%    |
| Plant         | 17         | 69       | 7.70 Gal Diesel | 10%    |
| Ridge Cult    | 17         | 124      | 7.70 Gal Diesel | 10%    |
| Ridge Plant   | 17         | 123      | 7.70 Gal Diesel | 10%    |
| Rod Weeder    | 17         | 45       | 7.70 Gal Diesel | 10%    |
| Roller        | 15         | 49       | 5.10 Gal Diesel | 10%    |
| Row Crop Cult | 15         | 39       | 5.10 Gal Diesel | 10%    |
| Row Crop Cult | 17         | 41       | 7.70 Gal Diesel | 10%    |
| Shred         | 17         | 109      | 7.70 Gal Diesel | 10%    |
| Shred         | 17         | 110      | 7.70 Gal Diesel | 10%    |
| Spray         | 15         | 75       | 5.10 Gal Diesel | 10%    |
| Spray         | 15         | 301      | 5.10 Gal Diesel | 10%    |
| Spray         | Custom     |          |                 |        |
| Spray w/Disc  |            | 77       |                 |        |
| Spread Fert.  | Custom     |          |                 |        |
| Stack         | 15         | 103      | 5.10 Gal Diesel | 10%    |
| Truck         | Custom     |          |                 |        |
| Windrow       | 15         | 95       | 5.10 Gal Diesel | 10%    |
| Windrow       | 94         |          | 5.10 Gal Diesel | 10%    |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

Budgeted Production Costs Summary, Southwest Nebraska 1996

| Budget<br>Crop<br>Description | B2<br>Corn<br>Grain<br>Gravity<br>Cont. | B3<br>Corn<br>Silage<br>Gravity<br>ff Corn | B4<br>Corn<br>Grain<br>Ditch | B5<br>Corn<br>Grain<br>Gravity<br>Ridge | B6<br>Corn<br>Grain<br>Pivot<br>Cont.<br>Fine | B7<br>Corn<br>Grain<br>Pivot<br>Cont.<br>Sandy | B8<br>Pinto<br>Bean | B9<br>Soybean<br>Pivot<br>ff Corn | B10<br>Alfalfa<br>Estab<br>Pivot<br>Fall | B11<br>Alfalfa<br>Hay<br>Pivot | B12<br>Alfalfa<br>Hay<br>Sub-irrig |
|-------------------------------|---|--|------------------------------|---|---|--|---------------------|-----------------------------------|--|--------------------------------|------------------------------------|
| Yield                         | 145.0 Bu                                | 21.0 Ton                                   | 150.0 Bu                     | 155.0 Bu                                | 145.0 Bu                                      | 140.0 Bu                                       | 20.0 cwt            | 45.0 Bu                           |  | 5.5 Ton                        | 6.0 Ton                            |
| Mgt Fee/unit                  | \$0.10                                  | \$0.70                                     | \$0.10                       | \$0.10                                  | \$0.10  | \$0.10   | \$0.75              | \$0.30                            |  | \$2.25                         | \$2.25                             |
| Land Invest.                  | \$1,000                                 | \$1,000                                    | \$1,100                      | \$1,000                                 | \$820   | \$820  | \$820               | \$820                             | \$820                                    | \$820                          | \$500                              |
| Unimp.                        | 780                                     | 780  | 1,100                        | 648                                     | 484   | 484  | 484                 | 484                               | 484                                      | 484                            | 500                                |
| Irrig                         | 220                                     | 220  |                              | 352                                     | 336   | 336  | 336                 | 336                               | 336                                      | 336                            |                                    |
| Mach Invest                   | \$302.45                                | \$466.11                                   | \$311.58                     | \$266.21                                | \$241.94                                      | \$241.79                                       | \$384.28            | \$204.78                          | \$113.23                                 | \$323.64                       | \$760.63                           |
| Op Cost/ac                    | \$170.54                                | \$190.00                                   | \$177.56                     | \$192.34                                | \$198.23                                      | \$201.93                                       | \$107.41            | \$105.03                          | \$91.36                                  | \$142.45                       | \$94.12                            |
| Overhead                      | 8.53                                    | 9.50                                       | 8.88                         | 9.62                                    | 9.91  | 10.10  | 5.37                | 5.25                              | 4.57                                     | 7.12                           | 4.71                               |
| Unpaid Mgt                    | 14.50                                   | 14.70                                      | 15.00                        | 15.50                                   | 14.50   | 14.00  | 15.00               | 13.50                             |  | 12.38                          | 13.50                              |
| RE Taxes                      | \$12.00                                 | \$12.00                                    | \$15.00                      | \$12.00                                 | \$7.00  | \$7.00   | \$7.00              | \$7.00                            |  | \$7.00                         | \$5.00                             |
| Land Interest                 | 44.85                                   | 44.85                                      | 63.25                        | 37.26                                   | 27.83   | 27.83  | 27.83               | 27.83                             |  | 27.83                          | 28.75                              |
| Irrig Interest                | 15.40                                   | 15.40                                      |                              | 24.64                                   | 23.52   | 23.52  | 23.52               | 23.52                             |  | 23.52                          |                                    |
| Irrig Deprec                  | 40.74                                   | 40.74                                      |                              | 33.45                                   | 37.40   | 37.40  | 37.40               | 37.40                             |  | 37.40                          |                                    |
| Land Subtotal                 | \$112.99                                | \$112.99                                   | \$78.25                      | \$107.35                                | \$95.75                                       | \$95.75  | \$95.75             | \$95.75                           |  | \$95.75                        | \$33.75                            |
| Mach. Interest                | \$21.17                                 | \$32.63                                    | \$21.81                      | \$18.63                                 | \$16.94                                       | \$16.93  | \$26.90             | \$14.33                           | \$7.93                                   | \$22.65                        | \$53.24                            |
| Mach. Deprec                  | 28.64                                   | 43.21                                      | 29.51                        | 26.53                                   | 23.20   | 23.19  | 35.40               | 19.52                             | 8.80                                     | 31.24                          | 59.56                              |
| Mach. Subtotal                | \$49.81                                 | \$75.84                                    | \$51.32                      | \$45.16                                 | \$40.14                                       | \$40.12  | \$62.30             | \$33.85                           | \$16.73                                  | \$53.89                        | \$112.80                           |
| Total Owner Cost              | \$162.80                                | \$188.83                                   | \$129.57                     | \$152.51                                | \$135.89                                      | \$135.87                                       | \$158.05            | \$129.60                          | \$16.73                                  | \$149.64                       | \$146.55                           |
| Estab Costs                   |   |  |                              |   |   |  |                     |                                   |  | \$22.53                        | \$22.53                            |
| Total Cost/ac                 | \$356.37                                | \$403.03                                   | \$331.01                     | \$369.97                                | \$358.53                                      | \$361.89                                       | \$285.83            | \$253.39                          | \$112.65                                 | \$334.12                       | \$281.41                           |
| Total Cost/unit               | \$2.46                                  | \$19.19                                    | \$2.21                       | \$2.39                                  | \$2.47  | \$2.58   | \$14.29             | \$5.63                            |  | \$60.75                        | \$46.90                            |



Budgeted Production Costs Summary, Southwest Nebraska 1996 (con't)

| Budget           | B13      | B14      | B15      | B16      | B17      | B18      | B19      | B20      | B21      | B22      | B23       | B24      |
|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|
| Crop             | Grass    | Pasture  | Wheat    | Wheat    | Wheat    | Wheat    | Wheat    | Corn     | Sorghum  | Sorghum  | Sunflower | Cane     |
| Description      | Estab    | Irrig ff | Beans    | Mulch    | Clean    | Cont.    | Eco      | Eco      | Cont.    | No-till  | ff wheat  | Hay      |
|                  | Pivot    | Pivot    | Pivot    | Fallow   | Till     | Chem.    | Fallow   | Fallow   |          | ff Eco   |           |          |
|                  |          |          |          | via      | Fallow   | Weed     |          |          |          | Fallow   |           |          |
|                  |          |          |          | Tillage  |          | Control  |          |          |          |          |           |          |
| Yield            |          | 12.0 AUM | 70.0 Bu  | 43.0 Bu  | 38.0 Bu  | 30.0 Bu  | 46.0 Bu  | 70.0 Bu  | 40.0 Bu  | 75.0 Bu  | 15.0 cwt  | 3.0 Ton  |
| Mgt Fee/unit     | \$0.25   | \$1.10   | \$0.20   | \$0.20   | \$0.15   | \$0.15   | \$0.15   | \$0.10   | \$0.10   | \$0.10   | \$0.10    | \$2.00   |
| Land Invest.     | \$820    | \$820    | \$820    | \$400    | \$400    | \$400    | \$400    | \$400    | \$400    | \$400    | \$1,000   | \$400    |
| Unimp.           | 504      | 504      | 504      | 400      | 400      | 400      | 400      | 400      | 400      | 400      | 1000      | 400      |
| Irrig            | 316      | 316      | 316      |          |          |          |          |          |          |          |           |          |
| Mach Invest      | \$84.99  |          | \$182.45 | \$288.02 | \$250.16 | \$177.96 | \$248.77 | \$230.07 | \$263.79 | \$179.79 | \$231.85  | \$191.47 |
| Op Cost/ac       | \$88.43  | \$108.54 | \$97.97  | \$70.65  | \$65.90  | \$70.35  | \$65.87  | \$106.01 | \$66.57  | \$98.00  | 87.75     | 64.27    |
| Overhead         | 4.42     | 5.43     | 4.90     | 3.53     | 3.30     | 3.52     | 3.29     | 5.30     | 3.33     | 4.90     | 4.39      | 3.21     |
| Unpaid Mgt       |          | 13.20    | 14.00    | 8.60     | 5.70     | 4.50     | 6.90     | 7.00     | 4.00     | 7.50     | 1.50      | 6.00     |
| RE Taxes         | \$7.00   | \$7.00   | \$7.00   | \$12.00  | \$12.00  | \$6.00   | \$9.00   | \$9.00   | \$6.00   | \$6.00   | \$12.00   | \$6.00   |
| Land Interest    | 28.98    | 28.98    | 28.98    | 46.00    | 46.00    | 23.00    | 34.50    | 34.50    | 23.00    | 23.00    | 57.50     | 23.00    |
| Irrig Interest   | 22.12    | 22.12    | 22.12    |          |          |          |          |          |          |          |           |          |
| Irrig Deprec     | 55.60    | 55.60    | 55.60    |          |          |          |          |          |          |          |           |          |
| Land Subtotal    | \$113.70 | \$113.70 | \$113.70 | \$58.00  | \$58.00  | \$29.00  | \$43.50  | \$43.50  | \$29.00  | \$29.00  | \$69.50   | \$29.00  |
| Mach. Interest   | \$5.95   |          | \$12.77  | \$20.16  | \$17.51  | \$12.46  | \$17.41  | \$16.10  | \$18.47  | \$12.59  | \$16.23   | \$13.40  |
| Mach. Deprec     | 6.88     |          | 16.70    | 26.46    | 22.44    | 14.04    | 20.70    | 20.01    | 24.71    | 15.88    | 18.94     | 15.49    |
| Mach. Subtotal   | \$12.83  |          | \$29.47  | \$46.62  | \$39.95  | \$26.50  | \$38.11  | \$36.11  | \$43.18  | \$28.47  | \$35.17   | \$28.89  |
| Total Owner Cost | \$126.53 | \$113.70 | \$143.17 | \$104.62 | \$97.95  | \$55.50  | \$81.61  | \$79.61  | \$72.18  | \$57.47  | \$104.67  | \$57.89  |
| Estab Costs      |          | \$45.13  |          |          |          |          |          |          |          |          |           |          |
| Total Cost/ac    | \$219.38 | \$286.00 | \$260.04 | \$187.40 | \$172.85 | \$133.86 | \$157.68 | \$197.93 | \$146.07 | \$167.87 | \$198.31  | \$131.38 |
| Total Cost/unit  |          | \$23.83  | \$3.71   | \$4.36   | \$4.55   | \$4.46   | \$3.43   | \$2.83   | \$3.65   | \$2.24   | \$13.22   | \$43.79  |

Returns Above Operating Costs Budget Worksheet

B2

Cont. Corn, Gravity Irrig, Elec, 206' Head

15 Acre-inches 145 Bu Corn

SW  
96

| Operation # | Description   | Operation Rate       | Hrs per Acre |         | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------------|--------------|---------|---------------|---------------|------|-----------|---------------|
|             |               |                      | Labor        | Mach    | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Shred         | 9.26 Ac/hr           | 0.13         | 0.11    | 0.69D         | 0.21          | 0.18 | 1.08      |               |
| 2           | Disc          | 12.14 Ac/hr          | 0.10         | 0.08    | 0.52D         | 0.16          | 0.52 | 1.20      |               |
| 3           | Disc          | 12.14 Ac/hr          | 0.10         | 0.08    | 0.52D         | 0.16          | 0.52 | 1.20      |               |
| 4           | Apply Anhy    | 6.87 Ac/hr           | 0.18         | 0.15    | 0.92D         | 0.29          |      | 1.21      |               |
| 5           | Plant         | 6.5 Ac/hr            | 0.18         | 0.15    | 0.98D         | 0.30          | 0.59 | 1.87      |               |
| 6           | Row Crop Cult | 5.29 Ac/hr           | 0.23         | 0.19    | 1.20D         | 0.37          | 0.26 | 1.83      |               |
| 7           | Row Crop Cult | 5.29 Ac/hr           | 0.23         | 0.19    | 1.20D         | 0.37          | 0.26 | 1.83      |               |
| 8           | All Irrig.    | 1000 GPM             | 1.48         | 6.73    | 12.88E        | 2.36          | 1.35 | 16.59     |               |
| 9           | Combine       | 5.38 Ac/hr           | 0.23         | 0.19    | 1.46D         | 1.83          | 1.90 | 5.19      |               |
| 10          | Truck         | Custom               |              |         |               |               |      |           |               |
| 11          | Auger         | 2500 Bu/hr           | 0.07         | 0.06    | 0.24D         | 0.10          | 0.05 | 0.39      |               |
| 12          | Dry           | Custom               |              |         |               |               |      |           |               |
| Subtotal    |               |                      | 2.92 Hrs     |         | 20.61         | 6.15          | 5.63 | \$32.39   |               |
| Diesel      |               | 9.43 Gal @ \$0.75    |              | \$7.07  |               |               |      |           |               |
| Electricity |               | 334.62 KWH @ \$0.038 |              | \$12.72 |               |               |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 5           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 4           | 145 lb N      | 0.15          | 21.75         | 29.19     |               |
|   | 5           | 6 gal         | 1.24          | 7.44          |           |               |
| Chemicals Bicep   | 5           | 0.72 qt       | 8.13          | 5.85          | 17.16     |               |
|   | 5           | 6.5 lb        | 1.74          | 11.31         |           |               |
| Custom Truck  | 10          | 145 bu        | 0.12          | 17.40         | 31.90     |               |
|   | 12          | 145 bu        | 0.10          | 14.50         |           |               |
| Rent Anhy Applicator                                    | 4           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$109.69  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$142.09  |               |
| Interest on Oper. Capital \$142.09 @ 10.0% for 8 Months |             |               |               |               | 9.47      |               |
| Unpaid Labor 2.92 Hours @ \$6.50 /hr                    |             |               |               |               | 18.98     |               |
| Total Operating Costs                                   |             |               |               |               | \$170.54  |               |

|                                  |     |    |   |  |  |  |
|----------------------------------|-----|----|---|--|--|--|
| Projected Returns                |     |    |   |  |  |  |
| Corn                             | 145 | Bu | @ |  |  |  |
| Total Returns                    |     |    |   |  |  |  |
| Net Return above Operating Costs |     |    |   |  |  |  |

B3

Returns Above Operating Costs Budget Worksheet  
 Corn Silage After Corn, Gravity Irrig. Elect., 206' Head  
 15 Acre-inches 21 Ton Silage

SW  
96

| Operation # | Description   | Operation Rate       | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                      | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Shred         | 9.26 Ac/hr           | 0.13         | 0.11 | 0.69D         | 0.21               | 0.18 | 1.08      |               |
| 2           | Disc          | 12.14 Ac/hr          | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      |               |
| 3           | Apply Anhy    | 6.87 Ac/hr           | 0.18         | 0.15 | 0.92D         | 0.29               |      | 1.21      |               |
| 4           | Disc          | 12.14 Ac/hr          | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      |               |
| 5           | Plant         | 6.53 Ac/hr           | 0.18         | 0.15 | 0.97D         | 0.30               | 0.59 | 1.86      |               |
| 6           | Row Crop Cult | 5.88 Ac/hr           | 0.20         | 0.17 | 1.08D         | 0.34               | 0.26 | 1.68      |               |
| 7           | Row Crop Cult | 5.88 Ac/hr           | 0.20         | 0.17 | 1.08D         | 0.34               | 0.26 | 1.68      |               |
| 8           | All Irrig.    | 1000 GPM             | 1.48         | 6.73 | 12.88E        | 2.36               | 1.35 | 16.59     |               |
| 9           | Chop          | 2.07 Ac/hr           | 0.58         | 0.48 | 3.07D         | 0.95               | 1.31 | 5.33      |               |
| 10          | Truck         | Custom               |              |      |               |                    |      |           |               |
| 11          | Pack          | 45 Ton/hr            | 0.56         | 0.47 | 2.96D         | 0.92               |      | 3.88      |               |
| Subtotal    |               |                      | 3.71 Hrs     |      | 24.69         | 6.03               | 4.99 | \$35.71   |               |
| Diesel      |               | 14.32 Gal @ \$0.75   | \$10.74      |      |               |                    |      |           |               |
| Electricity |               | 334.62 KWH @ \$0.038 | \$12.72      |      |               |                    |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 5           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 3           | 145 lb N      | 0.15          | 21.75         | 29.19     |               |
| 10-34-0   | 5           | 6 gal         | 1.24          | 7.44          |           |               |
| Chemicals Bicep   | 5           | 0.72 qt       | 8.13          | 5.85          | 17.16     |               |
| Lorsban   | 5           | 6.5 lb        | 1.74          | 11.31         |           |               |
| Custom Truck  | 10          | 21 ton        | 2.00          | 42.00         | 42.00     |               |
| Rent Anhy Applicator                                    | 3           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$119.79  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$155.50  |               |
| Interest on Oper. Capital \$155.50 @ 10.0% for 8 Months |             |               |               |               | 10.37     |               |
| Unpaid Labor : 3.71 Hours \$6.50 /hr                    |             |               |               |               | 24.13     |               |
| Total Operating Costs                                   |             |               |               |               | \$190.00  |               |

|                                  |    |     |   |  |  |  |
|----------------------------------|----|-----|---|--|--|--|
| Projected Returns                |    |     |   |  |  |  |
| Silage                           | 21 | Ton | @ |  |  |  |
| Total Returns                    |    |     |   |  |  |  |
| Net Return above Operating Costs |    |     |   |  |  |  |

B4

Returns Above Operating Costs Budget Worksheet  
 Corn For Grain, Ditch Irrig.  
 16 Acre-inches 150 Bu Corn

SW  
96

| Operation # | Description   | Operation Rate    | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Shred         | 9.26 Ac/hr        | 0.13         | 0.11 | 0.69D         | 0.21               | 0.18 | 1.08      | _____         |
| 2           | Apply Anhy    | 6.87 Ac/hr        | 0.18         | 0.15 | 0.92D         | 0.29               |      | 1.21      | _____         |
| 3           | Chisel        | 6.17 Ac/hr        | 0.19         | 0.16 | 1.03D         | 0.32               | 0.29 | 1.64      | _____         |
| 4           | Disc          | 12.14 Ac/hr       | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      | _____         |
| 5           | Plant         | 5.44 Ac/hr        | 0.22         | 0.18 | 1.17D         | 0.36               | 0.59 | 2.12      | _____         |
| 6           | Row Crop Cult | 5.88 Ac/hr        | 0.20         | 0.17 | 1.08D         | 0.34               | 0.26 | 1.68      | _____         |
| 7           | Row Crop Cult | 5.88 Ac/hr        | 0.20         | 0.17 | 1.08D         | 0.34               | 0.26 | 1.68      | _____         |
| 8           | All Irrig     | Labor             | 1.20         |      |               |                    |      |           | _____         |
| 9           | Combine       | 5.38 Ac/hr        | 0.32         | 0.19 | 1.46D         | 1.83               | 1.90 | 5.19      | _____         |
| 10          | Truck         | Custom            |              |      |               |                    |      |           | _____         |
| 11          | Auger         | 2500 Bu/hr        |              | 0.06 | 0.25D         | 0.11               | 0.05 | 0.41      | _____         |
| 12          | Dry           | Custom            |              |      |               |                    |      |           | _____         |
| Subtotal    |               |                   | 2.74 Hrs     |      | 8.20          | 3.96               | 4.05 | \$16.21   | _____         |
| Diesel      |               | 9.97 Gal @ \$0.75 | \$7.47       |      |               |                    |      |           | _____         |

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn            | 5             | 0.33 bag      | 87.70         | 28.94     | \$28.94       |
| Fertilizer  | Anhy Ammonia    | 2             | 165 lb N      | 0.15          | 24.75     | 32.19         |
|   | 10-34-0         | 5             | 6 gal         | 1.24          | 7.44      |               |
| Chemicals   | Bicep           | 5             | 0.72 qt       | 8.13          | 5.85      | 17.16         |
|   | Lorsban         | 5             | 6.5 lb        | 1.74          | 11.31     |               |
| Custom  | Truck           | 10            | 150 bu        | 0.12          | 18.00     | 33.00         |
|   | Drying          | 12            | 150 bu        | 0.10          | 15.00     |               |
| Rent  | Anhy Applicator | 2             | 1 acre        | 2.50          | 2.50      | 2.50          |
| Other   | Water Tax       | 8             | 1 acre        | 19.75         | 19.75     | 19.75         |
| Subtotal  |                 |               |               |               | \$133.54  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$149.76  | _____         |
| Interest on Oper. Capital \$149.76 @ 10.0% for 8 Months |                 |               |               |               | 9.98      | _____         |
| Unpaid Labor 2.74 Hours \$6.50 /hr                      |                 |               |               |               | 17.82     | _____         |
| Total Operating Costs                                   |                 |               |               |               | \$177.56  | _____         |

|                                  |              |     |     |   |       |
|----------------------------------|--------------|-----|-----|---|-------|
| Projected Returns                |              |     |     |   |       |
|                                  | Corn         | 150 | Bu  | @ | _____ |
|                                  | Crop Residue | 2   | AUM | @ | _____ |
| Total Returns                    |              |     |     |   |       |
| Net Return above Operating Costs |              |     |     |   |       |

B5 Returns Above Operating Costs Budget Worksheet  
 Ridge-Till, Corn Grain, Gravity Irrig., Diesel 148' Head  
 15 Acre-inches 155 Bu Corn

SW  
96

Cost per Acre

| Operation # | Description | Operation Rate | Hrs per Acre |      | Fuel & Repairs |            | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|----------------|------------|-----------|---------------|
|             |             |                | Labor        | Mach | Lube           | Power Impl |           |               |
| 1           | Shred       | 9.26 Ac/hr     | 0.13         | 0.11 | 0.69D          | 0.21 0.18  | 1.08      |               |
| 2           | Spray       | Custom         |              |      |                |            |           |               |
| 3           | Apply Anhy  | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D          | 0.29       | 1.21      |               |
| 4           | Ridge Plant | 5.88 Ac/hr     | 0.20         | 0.17 | 1.08D          | 0.34 0.65  | 2.07      |               |
| 5           | Ridge Cult  | 6.35 Ac/hr     | 0.19         | 0.16 | 1.00D          | 0.31 0.50  | 1.81      |               |
| 6           | Ridge Cult  | 6.35 Ac/hr     | 0.19         | 0.16 | 1.00D          | 0.31 0.50  | 1.81      |               |
| 7           | All Irrig.  | 1000 GPM       | 1.48         | 6.73 | 17.49D         | 5.92 1.35  | 24.76     |               |
| 8           | Combine     | 4.04 Ac/hr     | 0.30         | 0.25 | 1.94D          | 2.43 2.02  | 6.39      |               |
| 9           | Truck       | Custom         |              |      |                |            |           |               |
| 10          | Auger       | 2500 Bu/hr     | 0.07         | 0.06 | 0.26D          | 0.11 0.05  | 0.42      |               |
| 11          | Dry         | Custom         |              |      |                |            |           |               |
| Subtotal    |             |                | 2.75 Hrs     |      | 24.38          | 9.92 5.25  | \$39.55   |               |

Diesel 29.66 Gal @ \$0.75 \$22.24

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 3           | 170 lb N      | 0.15          | 25.50         | 32.94     |               |
|   | 4           | 6 gal         | 1.24          | 7.44          |           |               |
| Chemicals 2,4-D Ester                                   | 2           | 1 pt          | 1.69          | 1.69          | 22.01     |               |
|   | 2           | 2 pt          | 1.58          | 3.16          |           |               |
|   | 4           | 0.72 qt       | 8.13          | 5.85          |           |               |
|   | 4           | 6.5 lb        | 1.74          | 11.31         |           |               |
| Custom Broadcast Spray                                  | 2           | 1 acre        | 3.50          | 3.50          | 37.60     |               |
| Truck   | 9           | 155 bu        | 0.12          | 18.60         |           |               |
| Drying  | 11          | 155 bu        | 0.10          | 15.50         |           |               |
| Rent Anhy Applicator                                    | 3           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$123.99  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$163.55  |               |
| Interest on Oper. Capital \$163.55 @ 10.0% for 8 Months |             |               |               |               | 10.90     |               |
| Unpaid Labor 2.75 Hours \$6.50 /hr                      |             |               |               |               | 17.89     |               |
| Total Operating Costs                                   |             |               |               |               | \$192.34  |               |

Projected Returns

|                                  |        |   |  |
|----------------------------------|--------|---|--|
| Corn                             | 155 Bu | @ |  |
| Crop Residue                     | 2 AUM  | @ |  |
| Total Returns                    |        |   |  |
| Net Return above Operating Costs |        |   |  |

B6

Returns Above Operating Costs Budget Worksheet  
 Cont Corn, Grain, Pivot Diesel, 281' Head, Fine Texture

15 Acre-inches 145 Bu Corn

SW  
96

Cost per Acre

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Shred        | 9.26 Ac/hr     | 0.13         | 0.11 | 0.69D         | 0.21          | 0.18 | 1.08      | _____         |
| 2           | Apply Anhy   | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          |      | 1.21      | _____         |
| 3           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.52 | 1.20      | _____         |
| 4           | Spray w/Disc | 12.14 Ac/hr    |              | 0.08 |               |               | 0.22 | 0.22      | _____         |
| 5           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.52 | 1.20      | _____         |
| 6           | Plant        | 6.53 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.30          | 0.59 | 1.86      | _____         |
| 7           | All Irrig.   | 800 GPM        | 0.51         | 8.42 | 32.77D        | 6.98          | 4.71 | 44.46     | _____         |
| 8           | Combine      | 5.39 Ac/hr     | 0.23         | 0.19 | 1.45D         | 1.82          | 1.90 | 5.17      | _____         |
| 9           | Truck        | Custom         |              |      |               |               |      |           | _____         |
| 10          | Auger        | 2500 Bu/hr     | 0.07         | 0.06 | 0.24D         | 0.10          | 0.05 | 0.39      | _____         |
| 11          | Dry          | Custom         |              |      |               |               |      |           | _____         |
| Subtotal    |              |                | 1.49 Hrs     |      | 38.08         | 10.02         | 8.69 | \$56.79   | _____         |

Diesel 46.24 Gal @ \$0.75 \$34.68

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 6           | 0.33 bag      | 87.70         | 28.94         | \$28.94   | _____         |
| Fertilizer Anhy Ammonia                                 | 2           | 155 lb N      | 0.15          | 23.25         | 30.69     | _____         |
|   | 6           | 6 gal         | 1.24          | 7.44          |           | _____         |
| Chemicals Bicep   | 4           | 1.8 qt        | 8.13          | 14.63         | 43.34     | _____         |
|   | 5           | 6.5 lb        | 1.74          | 11.31         |           | _____         |
|   | 8           | 145 bu        | 0.12          | 17.40         |           | _____         |
| Custom Drying   | 6           | 145 bu        | 0.10          | 14.50         | 14.50     | _____         |
| Rent Anhy Applicator                                    | 2           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |             |               |               |               | \$119.98  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$176.77  | _____         |
| Interest on Oper. Capital \$176.77 @ 10.0% for 8 Months |             |               |               |               | 11.78     | _____         |
| Unpaid Labor 1.49 Hours \$6.50 /hr                      |             |               |               |               | 9.68      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$198.23  | _____         |

Projected Returns

Corn 145 Bu @

Total Returns

Net Return above Operating Costs

B7

Returns Above Operating Costs Budget Worksheet  
 Cont Corn, Grain, Pivot Diesel, 281' Head, Sandy Soil  
 15 Acre-inches 140 Bu Corn

SW  
96

Cost per Acre

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Fuel & Repairs |       |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|----------------|-------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Lube           | Power | Impl |           |               |
| 1           | Shred        | 9.26 Ac/hr     | 0.13         | 0.11 | 0.69D          | 0.21  | 0.18 | 1.08      | _____         |
| 2           | Apply Anhy   | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D          | 0.29  |      | 1.21      | _____         |
| 3           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D          | 0.16  | 0.52 | 1.20      | _____         |
| 4           | Spray w/Disc | 12.14 Ac/hr    |              | 0.08 |                |       | 0.22 | 0.22      | _____         |
| 5           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D          | 0.16  | 0.52 | 1.20      | _____         |
| 6           | Plant        | 6.53 Ac/hr     | 0.18         | 0.15 | 0.97D          | 0.30  | 0.59 | 1.86      | _____         |
| 7           | All Irrig.   | 800 GPM        | 0.51         | 8.42 | 32.77D         | 6.98  | 4.71 | 44.46     | _____         |
| 8           | Combine      | 5.39 Ac/hr     | 0.23         | 0.19 | 1.45D          | 1.82  | 1.90 | 5.17      | _____         |
| 9           | Truck        | Custom         |              |      |                |       |      |           | _____         |
| 10          | Auger        | 2500 Bu/hr     | 0.07         | 0.06 | 0.24D          | 0.10  | 0.05 | 0.39      | _____         |
| 11          | Dry          | Custom         |              |      |                |       |      |           | _____         |
| Subtotal    |              |                | 1.49 Hrs     |      | 38.08          | 10.02 | 8.69 | \$56.79   | _____         |

Diesel 46.24 Gal @ \$0.75 \$34.68

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn            | 6             | 0.33 bag      | 87.70         | 28.94     | \$28.94       |
| Fertilizer  | Anhy Ammonia    | 2             | 150 lb N      | 0.15          | 22.50     | 35.09         |
|   | 10-0-0-10Z      | 6             | 1 gal         | 2.35          | 2.35      |               |
|   | 10-34-0         | 6             | 6 gal         | 1.24          | 7.44      |               |
|   | 28-0-0          | 6             | 10 lb N       | 0.28          | 2.80      |               |
| Chemicals   | Bullet          | 4             | 3 qt          | 4.93          | 14.79     | 26.10         |
|   | Lorsban         | 6             | 6.5 lb        | 1.74          | 11.31     |               |
| Custom  | Truck           | 8             | 140 bu        | 0.12          | 16.80     | 30.80         |
|   | Drying          | 11            | 140 bu        | 0.10          | 14.00     |               |
| Rent  | Anhy Applicator | 2             | 1 acre        | 2.50          | 2.50      | 2.50          |
| Subtotal  |                 |               |               |               | \$123.43  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$180.23  | _____         |
| Interest on Oper. Capital \$180.23 @ 10.0% for 8 Months |                 |               |               |               | 12.02     | _____         |
| Unpaid Labor 1.49 Hours \$6.50 /hr                      |                 |               |               |               | 9.68      | _____         |
| Total Operating Costs                                   |                 |               |               |               | \$201.93  | _____         |

Projected Returns

Corn 140 Bu @

Total Returns

Net Return above Operating Costs

B8

Returns Above Operating Costs Budget Worksheet  
 Pinto Beans, Center Pivot Irrig., Diesel, 281' Head  
 9 Acre-inches 20 cwt Beans

SW  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Shred         | 9.26 Ac/hr     | 0.13         | 0.11 | 0.69D         | 0.21               | 0.18 | 1.08      | _____         |
| 2           | Disc          | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      | _____         |
| 3           | Spray w/Disc  | 12.14 Ac/hr    |              | 0.08 |               |                    | 0.22 | 0.22      | _____         |
| 4           | Disc          | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      | _____         |
| 5           | Plant         | 6.53 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.30               | 0.59 | 1.86      | _____         |
| 6           | Hoe           | 17.92 Ac/hr    | 0.07         | 0.06 | 0.23D         | 0.10               | 0.05 | 0.38      | _____         |
| 7           | Row Crop Cult | 7.05 Ac/hr     | 0.17         | 0.14 | 0.90D         | 0.28               | 0.26 | 1.44      | _____         |
| 8           | Row Crop Cult | 7.05 Ac/hr     | 0.17         | 0.14 | 0.90D         | 0.28               | 0.26 | 1.44      | _____         |
| 9           | All Irrig.    | 800 GPM        | 0.30         | 5.05 | 19.66D        | 4.19               | 2.83 | 26.68     | _____         |
| 10          | Cut           | 5.73 Ac/hr     | 0.20         | 0.17 | 0.73D         | 0.31               | 0.07 | 1.11      | _____         |
| 11          | Windrow       | 3.82 Ac/hr     | 0.31         | 0.26 | 1.10D         | 0.46               | 0.92 | 2.48      | _____         |
| 12          | Combine       | 4 Ac/hr        | 0.30         | 0.25 | 1.96D         | 2.46               | 0.68 | 5.10      | _____         |
| 13          | Truck         | Custom         |              |      |               |                    |      |           | _____         |
| Subtotal    |               |                | 2.03 Hrs     |      | 28.18         | 8.91               | 7.10 | \$44.19   | _____         |

Diesel 34.10 Gal @ \$0.75 \$25.58

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Edible Beans                                       | 5           | 0.5 cwt       | 37.00         | 18.50         | \$18.50   | _____         |
| Fertilizer 10-34-0                                      | 5           | 9 gal         | 1.24          | 11.16         | 11.16     | _____         |
| Chemicals Freedom                                       | 3           | 3.5 qt        | 2.99          | 10.47         | 10.47     | _____         |
| Custom Truck  | 12          | 20 cwt        | 0.20          | 4.00          | 4.00      | _____         |
| Subtotal  |             |               |               |               | \$44.13   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$88.32   | _____         |
| Interest on Oper. Capital \$88.32 @ 10.0% for 8 Months  |             |               |               |               | 5.89      | _____         |
| Unpaid Labor 2.03 Hours \$6.50 /hr                      |             |               |               |               | 13.20     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$107.41  | _____         |

|                                  |       |        |   |       |
|----------------------------------|-------|--------|---|-------|
| Projected Returns                | Beans | 20 cwt | @ | _____ |
| Total Returns                    | _____ |        |   |       |
| Net Return above Operating Costs | _____ |        |   |       |



B9 Returns Above Operating Costs Budget Worksheet  
 Soybeans Following Corn, Pivot Irrig., Diesel 281' Head  
 10 Acre-inches 45 Bu Beans

SW  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Shred         | 9.26 Ac/hr     | 0.13         | 0.11 | 0.69D         | 0.21               | 0.18 | 1.08      | _____         |
| 2           | Spray w/Disc  | 12.14 Ac/hr    |              | 0.08 |               |                    | 0.22 | 0.22      | _____         |
| 3           | Disc          | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      | _____         |
| 4           | Plant         | 6.53 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.30               | 0.59 | 1.86      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37               | 0.26 | 1.83      | _____         |
| 6           | All Irrig.    | 800 GPM        | 0.34         | 5.61 | 21.85D        | 4.66               | 3.14 | 29.65     | _____         |
| 7           | Combine       | 6.59 Ac/hr     | 0.18         | 0.15 | 1.19D         | 1.49               | 0.58 | 3.26      | _____         |
| 8           | Truck         | Custom         |              |      |               |                    |      |           | _____         |
| 9           | Auger         | 2500 Bu/hr     | 0.02         | 0.02 | 0.08D         | 0.03               | 0.02 | 0.13      | _____         |
| Subtotal    |               |                | 1.18 Hrs     |      | 26.50         | 7.22               | 5.51 | \$39.23   | _____         |

Diesel 32.09 Gal @ \$0.75 \$24.07

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 4           | 1 bag         | 15.47         | 15.47         | \$15.47   | _____         |
| Fertilizer 10-34-0                                      | 4           | 6 gal         | 1.24          | 7.44          | 7.44      | _____         |
| Chemicals Pursuit +                                     | 2           | 2.5 pt        | 9.50          | 23.75         | 23.75     | _____         |
| Custom Truck  | 8           | 45 bu         | 0.12          | 5.40          | 5.40      | _____         |
| Subtotal  |             |               |               |               | \$52.06   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$91.29   | _____         |
| Interest on Oper. Capital \$91.29 @ 10.0% for 8 Months  |             |               |               |               | 6.09      | _____         |
| Unpaid Labor 1.18 Hours \$6.50 /hr                      |             |               |               |               | 7.65      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$105.03  | _____         |

Projected Returns  
 Beans 45 Bu @ \_\_\_\_\_  
 Total Returns \_\_\_\_\_  
 Net Return above Operating Costs \_\_\_\_\_

B10

Returns Above Operating Costs Budget Worksheet  
 Fall Seed Alfalfa, Center Pivot Irrig., Diesel 281' Head  
 4 Acre-inches

SW  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.52 | 1.20      | _____         |
| 2           | Spread Fert. | Custom         |              |      |               |               |      |           | _____         |
| 3           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.52 | 1.20      | _____         |
| 4           | Harrow       | 12.33 Ac/hr    | 0.10         | 0.08 | 0.34D         | 0.14          | 0.01 | 0.49      | _____         |
| 5           | Harrow       | 12.33 Ac/hr    | 0.10         | 0.08 | 0.34D         | 0.14          | 0.01 | 0.49      | _____         |
| 6           | Roller       | 6.55 Ac/hr     | 0.18         | 0.15 | 0.64D         | 0.27          | 0.23 | 1.14      | _____         |
| 7           | Drill        | Custom         |              |      |               |               |      |           | _____         |
| 8           | All Irrig.   | 800 GPM        | 0.13         | 2.24 | 8.74D         | 1.86          | 1.26 | 11.86     | _____         |
| Subtotal    |              |                | 0.70 Hrs     |      | 11.10         | 2.73          | 2.55 | \$16.38   | _____         |

Diesel 13.39 Gal @ \$0.75 \$10.04

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Alfalfa w/inoc                                     | 7           | 12 lb         | 3.18          | 38.16         | \$38.16   | _____         |
| Fertilizer 0-46-0                                       | 2           | 60 lb P20     | 0.26          | 15.60         | 15.60     | _____         |
| Custom Brdcast Spread                                   | 2           | 1 acre        | 3.25          | 3.25          | 11.25     | _____         |
| Drill   | 7           | 1 acre        | 8.00          | 8.00          |           | _____         |
| Subtotal  |             |               |               |               | \$65.01   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$81.39   | _____         |
| Interest on Oper. Capital \$81.39 @ 10.0% for 8 Months  |             |               |               |               | 5.43      | _____         |
| Unpaid Labor 0.70 Hours \$6.50 /hr                      |             |               |               |               | 4.54      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$91.36   | _____         |

B11

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Hay, Center Pivot Irrig., Diesel 281' Head

18 Acre-inches 5.5 Ton Alfalfa Hay

SW  
96

Cost per Acre

| Operation # | Description  | Operation Rate | Hrs per Acre |       | Fuel & Lube | Repairs Power | Impl  | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|-------|-------------|---------------|-------|-----------|---------------|
|             |              |                | Labor        | Mach  |             |               |       |           |               |
| 1           | Spread Fert. | Custom         |              |       |             |               |       |           |               |
| 2           | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29  | 1.20D       | 3.13          |       | 4.33      |               |
| 3           | Bale .36     | 5.43 Ton/hr    | 0.43         | 0.36  | 1.53D       | 0.64          | 3.40  | 5.57      |               |
| 4           | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29  | 1.20D       | 3.13          |       | 4.33      |               |
| 5           | Bale .31     | 5.43 Ton/hr    | 0.37         | 0.31  | 1.32D       | 0.55          | 2.93  | 4.80      |               |
| 6           | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29  | 1.20D       | 3.13          |       | 4.33      |               |
| 7           | Bale .22     | 5.43 Ton/hr    | 0.26         | 0.22  | 0.94D       | 0.39          | 2.08  | 3.41      |               |
| 8           | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29  | 1.20D       | 3.13          |       | 4.33      |               |
| 9           | Bale .09     | 5.43 Ton/hr    | 0.11         | 0.09  | 0.38D       | 0.16          | 0.85  | 1.39      |               |
| 10          | All Irrig.   | 800 GPM        | 0.61         | 10.10 | 39.32D      | 8.38          | 5.65  | 53.35     |               |
| 11          | Move Bales   | Custom         |              |       |             |               |       |           |               |
| Subtotal    |              |                | 3.17 Hrs     |       | 48.29       | 22.64         | 14.91 | \$85.84   |               |

Diesel 58.59 Gal @ \$0.75 \$43.94

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer 0-46-0                                       | 1           | 60 lb P20     | 0.26          | 15.60         | \$15.60   |               |
| Custom Brdcast Spread                                   | 1           | 1 acre        | 3.25          | 3.25          | 10.13     |               |
| Move Bales  | 11          | 5.5 bale      | 1.25          | 6.88          |           |               |
| Other Twine   | 3           | 2 bale        | 0.44          | 0.88          | 2.64      |               |
| Twine   | 5           | 1.75 bale     | 0.44          | 0.77          |           |               |
| Twine   | 7           | 1.75 bale     | 0.44          | 0.77          |           |               |
| Twine   | 9           | 0.5 bale      | 0.44          | 0.22          |           |               |
| Subtotal  |             |               |               |               | \$28.37   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$114.21  |               |
| Interest on Oper. Capital \$114.21 @ 10.0% for 8 Months |             |               |               |               | 7.61      |               |
| Unpaid Labor 3.17 Hours \$6.50 /hr                      |             |               |               |               | 20.63     |               |
| Total Operating Costs                                   |             |               |               |               | \$142.45  |               |

Projected Returns

Alfalfa Hay 5.5 Ton @

Total Returns

Net Return above Operating Costs

B12

Returns Above Operating Costs Budget Worksheet  
 Sub-Irrigated Alfalfa Platte Valley  
 6 Ton Alfalfa Hay

SW  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |         | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|---------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl    |           |               |
| 1           | Spread Fert. | Custom         |              |      |               |               |         |           |               |
| 2           | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29 | 1.20D         | 3.13          | 4.33    | _____     |               |
| 3           | Bale .33     | 5.93 Ton/hr    | 0.40         | 0.33 | 1.40D         | 0.59 1.57     | 3.56    | _____     |               |
| 4           | Stack        | 14 Ac/hr       | 0.08         | 0.07 | 0.30D         | 0.13 4.77     | 5.20    | _____     |               |
| 5           | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29 | 1.20D         | 3.13          | 4.33    | _____     |               |
| 6           | Bale .29     | 5.93 Ton/hr    | 0.35         | 0.29 | 1.23D         | 0.52 1.38     | 3.13    | _____     |               |
| 7           | Stack        | 14 Ac/hr       | 0.08         | 0.07 | 0.30D         | 0.13 4.77     | 5.20    | _____     |               |
| 8           | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29 | 1.20D         | 3.13          | 4.33    | _____     |               |
| 9           | Bale .25     | 5.93 Ton/hr    | 0.30         | 0.25 | 1.06D         | 0.45 1.19     | 2.70    | _____     |               |
| 10          | Stack        | 14 Ac/hr       | 0.08         | 0.07 | 0.30D         | 0.13 4.77     | 5.20    | _____     |               |
| 11          | Windrow      | 3.5 Ac/hr      | 0.35         | 0.29 | 1.20D         | 3.13          | 4.33    | _____     |               |
| 12          | Bale .13     | 5.93 Ton/hr    | 0.16         | 0.13 | 0.55D         | 0.23 0.62     | 1.40    | _____     |               |
| 13          | Stack        | 14 Ac/hr       | 0.08         | 0.07 | 0.30D         | 0.13 4.77     | 5.20    | _____     |               |
| Subtotal    |              |                | 2.93 Hrs     |      | 10.24         | 14.83 23.84   | \$48.91 | _____     |               |

Diesel 12.44 Gal @ \$0.75 \$9.33

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer 0-46-0                                       | 1           | 60 lb P20     | 0.26          | 15.60         | \$15.60   | _____         |
| Custom Brdcast Spread                                   | 1           | 1 acre        | 3.25          | 3.25          | 3.25      | _____         |
| Other Twine   | 3           | 2 bale        | 0.44          | 0.88          | 2.64      | _____         |
| Twine   | 6           | 1.75 bale     | 0.44          | 0.77          |           |               |
| Twine   | 9           | 1.5 bale      | 0.44          | 0.66          |           |               |
| Twine   | 12          | 0.75 bale     | 0.44          | 0.33          |           |               |
| Subtotal  |             |               |               |               | \$21.49   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$70.40   | _____         |
| Interest on Oper. Capital \$70.40 @ 10.0% for 8 Months  |             |               |               |               | 4.69      | _____         |
| Unpaid Labor 2.93 Hours \$6.50 /hr                      |             |               |               |               | 19.03     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$94.12   | _____         |

Projected Returns  
 Alfalfa Hay 6 Ton @ \_\_\_\_\_  
 Total Returns \_\_\_\_\_  
 Net Return above Operating Costs \_\_\_\_\_

B13

Returns Above Operating Costs Budget Worksheet  
 Fall Seed Grass, Center Pivot, Elec 281' Head  
 4 Acre-inches

SW  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.52 | 1.20      | _____         |
| 2           | Spread Fert. | Custom         |              |      |               |               |      |           | _____         |
| 3           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.52 | 1.20      | _____         |
| 4           | Roller       | 6.55 Ac/hr     | 0.18         | 0.15 | 0.64D         | 0.27          | 0.23 | 1.14      | _____         |
| 5           | Drill        | Custom         |              |      |               |               |      |           | _____         |
| 6           | All Irrig.   | 800 GPM        | 0.13         | 2.24 | 5.76E         | 0.81          | 1.26 | 7.83      | _____         |
| Subtotal    |              |                | 0.51 Hrs     |      | 7.44          | 1.40          | 2.53 | \$11.37   | _____         |

Diesel 2.00 Gal @ \$0.75 \$1.50  
 Electricity 149.34 KWH @ \$0.038 \$5.67

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Grass  | 5           | 16 lb         | 2.70          | 43.20         | \$43.20   | _____         |
| Fertilizer 18-46-0                                      | 2           | 100 lb        | 0.14          | 14.00         | 14.00     | _____         |
| Custom Brdcast Spread                                   | 2           | 1 acre        | 3.25          | 3.25          | 11.25     | _____         |
| Drill   | 5           | 1 acre        | 8.00          | 8.00          |           | _____         |
| Subtotal  |             |               |               |               | \$68.45   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$79.82   | _____         |
| Interest on Oper. Capital \$79.82 @ 10.0% for 8 Months  |             |               |               |               | 5.32      | _____         |
| Unpaid Labor 0.51 Hours \$6.50 /hr                      |             |               |               |               | 3.29      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$88.43   | _____         |

Returns Above Operating Costs Budget Worksheet

B14

Pasture Center Pivot, Elec 281' Head

18 Acre-inches

12 AUM Pasture

SW  
96

Cost per Acre

| Operation #   | Description  | Operation Rate       | Hrs per Acre  |               | Cost per Acre |                    |               | Sub-Total | Your Estimate |
|---|--------------|----------------------|---------------|---------------|---------------|--------------------|---------------|-----------|---------------|
|   |              |                      | Labor         | Mach          | Fuel & Lube   | Repairs Power Impl |               |           |               |
| 1   | All Irrig.   | 800 GPM              | 0.61          | 10.10         | 25.92E        | 3.64               | 5.65          | 35.21     |               |
| Subtotal  |              |                      | 0.61 Hrs      |               | 25.92         | 3.64               | 5.65          | \$35.21   |               |
| Electricity   |              | 673.37 KWH @ \$0.038 |               |               | \$25.59       |                    |               |           |               |
| Materials & Services                                    |              | Operation #          | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total          | Your Estimate |           |               |
| Fertilizer  | 28-0-0       | 1                    | 220 lb N      | 0.28          | 61.60         | \$61.60            |               |           |               |
| Other   | Temp Fencing | 2                    | 1 acre        | 1.00          | 1.00          | 1.25               |               |           |               |
|   | Move Cattle  | 3                    | 1 acre        | 0.25          | 0.25          |                    |               |           |               |
| Subtotal  |              |                      |               |               |               | \$62.85            |               |           |               |
| Total Operating Costs excluding Interest & Unpaid Labor |              |                      |               |               |               | \$98.06            |               |           |               |
| Interest on Oper. Capital                               |              | \$98.06 @ 10.0%      |               | for 8 Months  |               | 6.54               |               |           |               |
| Unpaid Labor  |              | 0.61 Hours           |               | \$6.50 /hr    |               | 3.94               |               |           |               |
| Total Operating Costs                                   |              |                      |               |               |               | \$108.54           |               |           |               |
| Projected Returns                                       |              |                      | Pasture       |               | 12 AUM        | @                  |               |           |               |
| Total Returns   |              |                      |               |               |               |                    |               |           |               |
| Net Return above Operating Costs                        |              |                      |               |               |               |                    |               |           |               |

B15

Returns Above Operating Costs Budget Worksheet  
 Wheat Following Beans, Center Pivot, Elec. 281' Head  
 6 Acre-inches 70 Bu Wheat

SW  
96

| Operation # | Description | Operation Rate       | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |             |                      | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Field Cult  | 9.1 Ac/hr            | 0.13         | 0.11 | 0.70D         | 0.22               | 0.15 | 1.07      |               |
| 2           | Field Cult  | 9.1 Ac/hr            | 0.13         | 0.11 | 0.70D         | 0.22               | 0.15 | 1.07      |               |
| 3           | Apply Anhy  | 6.87 Ac/hr           | 0.18         | 0.15 | 0.92D         | 0.29               |      | 1.21      |               |
| 4           | Rod Weeder  | 11.63 Ac/hr          | 0.11         | 0.09 | 0.55D         | 0.17               | 0.13 | 0.85      |               |
| 5           | Drill       | 8.44 Ac/hr           | 0.14         | 0.12 | 0.50D         | 0.21               | 0.86 | 1.57      |               |
| 6           | All Irrig.  | 800 GPM              | 0.20         | 3.37 | 8.64E         | 1.21               | 1.88 | 11.73     |               |
| 7           | Spray       | Custom               |              |      |               |                    |      |           |               |
| 8           | Combine     | 6.59 Ac/hr           | 0.18         | 0.15 | 1.19D         | 1.49               | 0.58 | 3.26      |               |
| 9           | Truck       | Custom               |              |      |               |                    |      |           |               |
| 10          | Auger       | 2500 Bu/hr           | 0.04         | 0.03 | 0.12D         | 0.05               | 0.03 | 0.20      |               |
| Subtotal    |             |                      | 1.11 Hrs     |      | 13.32         | 3.86               | 3.78 | \$20.96   |               |
| Diesel      |             | 5.73 Gal @ \$0.75    | \$4.30       |      |               |                    |      |           |               |
| Electricity |             | 224.68 KWH @ \$0.038 | \$8.54       |      |               |                    |      |           |               |

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit   | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|-----------------|---------------|-----------|---------------|
| Seed  | Wheat           | 5             | 75 lb           | 0.20          | 15.00     | \$15.00       |
| Fertilizer  | Anhy Ammonia    | 3             | 80 lb N         | 0.15          | 12.00     | 21.92         |
|   | 10-34-0         | 5             | 8 gal           | 1.24          | 9.92      |               |
| Chemicals   | Tilt(Fungicide) | 7             | 4 oz            | 3.07          | 12.28     | 12.28         |
| Custom  | Aerial Spray    | 7             | 1 acre          | 4.00          | 4.00      | 12.40         |
|   | Truck           | 9             | 70 bu           | 0.12          | 8.40      |               |
| Rent  | Anhy Applicator | 3             | 1 acre          | 2.50          | 2.50      | 2.50          |
| Subtotal  |                 |               |                 |               | \$64.10   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |                 |               | \$85.06   |               |
| Interest on Oper. Capital                               |                 |               | \$85.06 @ 10.0% | for 8 Months  | 5.67      |               |
| Unpaid Labor  |                 | 1.11 Hours    | \$6.50 /hr      |               | 7.24      |               |
| Total Operating Costs                                   |                 |               |                 |               | \$97.97   |               |
| Projected Returns                                       |                 |               |                 |               |           |               |
| Wheat   |                 | 70 Bu         | @               |               |           |               |
| Total Returns   |                 |               |                 |               |           |               |
| Net Return above Operating Costs                        |                 |               |                 |               |           |               |

B16

Returns Above Operating Costs Budget Worksheet  
 Wheat Stubble Mulch Fallow Via Tillage  
 43 Bu Wheat

SW  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Chisel      | 9.76 Ac/hr     | 0.12         | 0.10 | 0.65D         | 0.20          | 0.29 | 1.14      |               |
| 2           | Field Cult  | 9.1 Ac/hr      | 0.13         | 0.11 | 0.70D         | 0.22          | 0.15 | 1.07      |               |
| 3           | Field Cult  | 9.1 Ac/hr      | 0.13         | 0.11 | 0.70D         | 0.22          | 0.15 | 1.07      |               |
| 4           | Field Cult  | 9.1 Ac/hr      | 0.13         | 0.11 | 0.70D         | 0.22          | 0.15 | 1.07      |               |
| 5           | Apply Anhy  | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          |      | 1.21      |               |
| 6           | Rod Weeder  | 11.63 Ac/hr    | 0.11         | 0.09 | 0.55D         | 0.17          | 0.13 | 0.85      |               |
| 7           | Rod Weeder  | 11.63 Ac/hr    | 0.11         | 0.09 | 0.55D         | 0.17          | 0.13 | 0.85      |               |
| 8           | Drill       | 8.44 Ac/hr     | 0.14         | 0.12 | 0.50D         | 0.21          | 0.86 | 1.57      |               |
| 9           | Spray       | Custom         |              |      |               |               |      |           |               |
| 10          | Combine     | 4.12 Ac/hr     | 0.29         | 0.24 | 1.90D         | 2.38          | 0.58 | 4.86      |               |
| 11          | Truck       | Custom         |              |      |               |               |      |           |               |
| 12          | Auger       | 2500 Bu/hr     | 0.02         | 0.02 | 0.07D         | 0.03          | 0.02 | 0.12      |               |
| Subtotal    |             |                | 1.37 Hrs     |      | 7.24          | 4.11          | 2.46 | \$13.81   |               |

Diesel 8.85 Gal @ \$0.75 \$6.63

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Wheat  | 8           | 60 lb         | 0.20          | 12.00         | \$12.00   |               |
| Fertilizer Anhy Ammonia                                 | 5           | 50 lb N       | 0.15          | 7.50          | 17.42     |               |
| 10-34-0   | 8           | 8 gal         | 1.24          | 9.92          |           |               |
| Chemicals 2,4-D Amine                                   | 9           | 0.5 pt        | 1.34          | 0.67          | 3.52      |               |
| Ally  | 9           | 0.1 oz        | 28.46         | 2.85          |           |               |
| Custom Broadcast Spray                                  | 9           | 1 acre        | 3.50          | 3.50          | 8.66      |               |
| Truck   | 11          | 43 bu         | 0.12          | 5.16          |           |               |
| Rent Anhy Applicator                                    | 5           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$44.10   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$57.90   |               |
| Interest on Oper. Capital \$57.90 @ 10.0% for 8 Months  |             |               |               |               | 3.86      |               |
| Unpaid Labor 1.37 Hours \$6.50 /hr                      |             |               |               |               | 8.89      |               |
| Total Operating Costs                                   |             |               |               |               | \$70.65   |               |

Projected Returns

Wheat 43 Bu @

Total Returns

Net Return above Operating Costs



B17

Returns Above Operating Costs Budget Worksheet

Wheat, Clean-Till Fallow

38 Bu Wheat

SW  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc        | 12.14 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.52 | 1.20      | _____         |
| 2           | Field Cult  | 9.1 Ac/hr      | 0.13         | 0.11 | 0.70D         | 0.22          | 0.15 | 1.07      | _____         |
| 3           | Field Cult  | 9.1 Ac/hr      | 0.13         | 0.11 | 0.70D         | 0.22          | 0.15 | 1.07      | _____         |
| 4           | Field Cult  | 9.1 Ac/hr      | 0.13         | 0.11 | 0.70D         | 0.22          | 0.15 | 1.07      | _____         |
| 5           | Apply Anhy  | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          |      | 1.21      | _____         |
| 6           | Rod Weeder  | 11.63 Ac/hr    | 0.11         | 0.09 | 0.55D         | 0.17          | 0.13 | 0.85      | _____         |
| 7           | Rod Weeder  | 11.63 Ac/hr    | 0.11         | 0.09 | 0.55D         | 0.17          | 0.13 | 0.85      | _____         |
| 8           | Drill       | 8.44 Ac/hr     | 0.14         | 0.12 | 0.50D         | 0.21          | 0.86 | 1.57      | _____         |
| 9           | Spray       | Custom         |              |      |               |               |      |           | _____         |
| 10          | Combine     | 6.59 Ac/hr     | 0.18         | 0.15 | 1.19D         | 1.49          | 0.58 | 3.26      | _____         |
| 11          | Truck       | Custom         |              |      |               |               |      |           | _____         |
| 12          | Auger       | 2500 Bu/hr     | 0.02         | 0.02 | 0.06D         | 0.03          | 0.02 | 0.11      | _____         |
| Subtotal    |             |                | 1.24         | Hrs  | 6.39          | 3.18          | 2.69 | \$12.26   | _____         |

Diesel 7.84 Gal @ \$0.75 \$5.88

| Materials & Services                                    | Operation #     | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|-----------------|---------------|---------------|-----------|---------------|
| Seed  | Wheat           | 8               | 60 lb         | 0.20          | 12.00     | \$12.00       |
| Fertilizer  | Anhy Ammonia    | 5               | 40 lb N       | 0.15          | 6.00      | 15.92         |
|   | 10-34-0         | 8               | 8 gal         | 1.24          | 9.92      |               |
| Chemicals   | 2,4-D Amine     | 9               | 0.5 pt        | 1.34          | 0.67      | 3.52          |
|   | Ally            | 9               | 0.1 oz        | 28.46         | 2.85      |               |
| Custom  | Broadcast Spray | 9               | 1 acre        | 3.50          | 3.50      | 8.06          |
|   | Truck           | 11              | 38 bu         | 0.12          | 4.56      |               |
| Rent  | Anhy Applicator | 5               | 1 acre        | 2.50          | 2.50      | 2.50          |
| Subtotal  |                 |                 |               |               | \$42.00   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |                 |               |               | \$54.25   | _____         |
| Interest on Oper. Capital                               |                 | \$54.25 @ 10.0% | for 8 Months  |               | 3.62      | _____         |
| Unpaid Labor  |                 | 1.24 Hours      | \$6.50 /hr    |               | 8.03      | _____         |
| Total Operating Costs                                   |                 |                 |               |               | \$65.90   | _____         |

Projected Returns

Wheat 38 Bu @

Total Returns

Net Return above Operating Costs

B18

Returns Above Operating Costs Budget Worksheet  
 Continuous Wheat With Chemical Weed Control  
 30 Bu Wheat

SW  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spray       | 14.17 Ac/hr    | 0.08         | 0.07 | 0.30D         | 0.12               | 0.23 | 0.65      | _____         |
| 2           | Spray       | 14.17 Ac/hr    | 0.08         | 0.07 | 0.30D         | 0.12               | 0.23 | 0.65      | _____         |
| 3           | Drill       | 8.44 Ac/hr     | 0.14         | 0.12 | 0.50D         | 0.21               | 0.86 | 1.57      | _____         |
| 4           | Spray       | 14.17 Ac/hr    | 0.08         | 0.07 | 0.30D         | 0.12               | 0.23 | 0.65      | _____         |
| 5           | Combine     | 6.59 Ac/hr     | 0.18         | 0.15 | 1.19D         | 1.49               | 0.58 | 3.26      | _____         |
| 6           | Truck       | Custom         |              |      |               |                    |      |           | _____         |
| 7           | Auger       | 2500 Bu/hr     | 0.01         | 0.01 | 0.05D         | 0.02               | 0.01 | 0.08      | _____         |
| Subtotal    |             |                | 0.59 Hrs     |      | 2.64          | 2.08               | 2.14 | \$6.86    | _____         |

Diesel 3.16 Gal @ \$0.75 \$2.37

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Wheat           | 3             | 60 lb         | 0.20          | 12.00     | \$12.00       |
| Fertilizer  | 10-34-0         | 3             | 8 gal         | 1.24          | 9.92      | 22.52         |
|   | 28-0-0          | 4             | 45 lb N       | 0.28          | 12.60     |               |
| Chemicals   | Landmaster BW54 | 1             | 54 oz         | 0.15          | 8.10      | 17.39         |
|   | Roundup         | 2             | 1 pt          | 5.77          | 5.77      |               |
|   | Ally            | 4             | 0.1 oz        | 28.46         | 2.85      |               |
|   | 2,4-D Amine     | 4             | 0.5 pt        | 1.34          | 0.67      |               |
| Custom  | Truck           | 6             | 30 bu         | 0.12          | 3.60      | 3.60          |
| Subtotal  |                 |               |               |               | \$55.51   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$62.37   | _____         |
| Interest on Oper. Capital \$62.37 @ 10.0% for 8 Months  |                 |               |               |               | 4.16      | _____         |
| Unpaid Labor 0.59 Hours \$6.50 /hr                      |                 |               |               |               | 3.82      | _____         |
| Total Operating Costs                                   |                 |               |               |               | \$70.35   | _____         |

Projected Returns  
 Wheat 30 Bu @ \_\_\_\_\_  
 Total Returns \_\_\_\_\_  
 Net Return above Operating Costs \_\_\_\_\_

B19

Returns Above Operating Costs Budget Worksheet  
 Eco-Fallow Wheat Before Corn In Three-Year System  
 46 Bu Wheat

SW  
96

| Operation # | Description | Operation Rate    | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|-------------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                   | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Chisel      | 9.76 Ac/hr        | 0.12         | 0.10 | 0.65D         | 0.20          | 0.29 | 1.14      | _____         |
| 2           | Noble       | 13.33 Ac/hr       | 0.10         | 0.08 | 0.48D         | 0.15          | 0.21 | 0.84      | _____         |
| 3           | Apply Anhy  | 6.87 Ac/hr        | 0.18         | 0.15 | 0.92D         | 0.29          |      | 1.21      | _____         |
| 4           | Noble       | 13.33 Ac/hr       | 0.10         | 0.08 | 0.48D         | 0.15          | 0.21 | 0.84      | _____         |
| 5           | Rod Weeder  | 11.63 Ac/hr       | 0.11         | 0.09 | 0.55D         | 0.17          | 0.13 | 0.85      | _____         |
| 6           | Rod Weeder  | 11.63 Ac/hr       | 0.11         | 0.09 | 0.55D         | 0.17          | 0.13 | 0.85      | _____         |
| 7           | Drill       | 8.44 Ac/hr        | 0.14         | 0.12 | 0.50D         | 0.21          | 0.86 | 1.57      | _____         |
| 8           | Spray       | Custom            |              |      |               |               |      |           | _____         |
| 9           | Combine     | 6.59 Ac/hr        | 0.18         | 0.15 | 1.19D         | 1.49          | 0.58 | 3.26      | _____         |
| 10          | Truck       | Custom            |              |      |               |               |      |           | _____         |
| 11          | Auger       | 2500 Bu/hr        | 0.02         | 0.02 | 0.08D         | 0.03          | 0.02 | 0.13      | _____         |
| Subtotal    |             |                   | 1.06         | Hrs  | 5.40          | 2.86          | 2.43 | \$10.69   | _____         |
| Diesel      |             | 6.68 Gal @ \$0.75 | \$5.01       |      |               |               |      |           | _____         |

| Materials & Services                                    | Operation #     | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|-----------------|---------------|---------------|-----------|---------------|
| Seed  | Wheat           | 7 60 lb         | 0.20          | 12.00         | \$12.00   | _____         |
| Fertilizer  | 10-34-0         | 3 8 gal         | 1.24          | 9.92          | 17.42     | _____         |
| Chemicals   | Anhy Ammonia    | 3 50 lb N       | 0.15          | 7.50          |           | _____         |
|   | Ally            | 8 0.1 oz        | 28.46         | 2.85          | 3.69      | _____         |
| Custom  | 2,4-D Ester     | 8 0.5 pt        | 1.69          | 0.85          |           | _____         |
|   | Broadcast Spray | 8 1 acre        | 3.50          | 3.50          | 9.02      | _____         |
| Rent  | Truck           | 10 46 bu        | 0.12          | 5.52          |           | _____         |
|   | Anhy Applicator | 3 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |                 |                 |               |               | \$44.63   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |                 |               |               | \$55.32   | _____         |
| Interest on Oper. Capital                               |                 | \$55.32 @ 10.0% | for 8 Months  |               | 3.69      | _____         |
| Unpaid Labor  |                 | 1.06 Hours      | \$6.50 /hr    |               | 6.86      | _____         |
| Total Operating Costs                                   |                 |                 |               |               | \$65.87   | _____         |

|                                  |       |       |   |       |
|----------------------------------|-------|-------|---|-------|
| Projected Returns                | Wheat | 46 Bu | @ | _____ |
| Total Returns                    |       |       |   | _____ |
| Net Return above Operating Costs |       |       |   | _____ |

B20

Returns Above Operating Costs Budget Worksheet  
 Corn Following Eco-Fallow Wheat In Three-Year System  
 70 Bu Corn

SW  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spray       | 14.17 Ac/hr    | 0.08         | 0.07 | 0.30D         | 0.12               | 0.23 | 0.65      | _____         |
| 2           | Spray       | 14.17 Ac/hr    | 0.08         | 0.07 | 0.30D         | 0.12               | 0.23 | 0.65      | _____         |
| 3           | Spray       | 14.17 Ac/hr    | 0.08         | 0.07 | 0.30D         | 0.12               | 0.23 | 0.65      | _____         |
| 4           | Plant       | 6.53 Ac/hr     | 0.18         | 0.15 | 0.97D         | 0.30               | 0.59 | 1.86      | _____         |
| 5           | Combine     | 5.39 Ac/hr     | 0.23         | 0.19 | 1.45D         | 1.82               | 1.90 | 5.17      | _____         |
| 6           | Truck       | Custom         |              |      |               |                    |      |           | _____         |
| 7           | Auger       | 2500 Bu/hr     | 0.04         | 0.03 | 0.12D         | 0.05               | 0.03 | 0.20      | _____         |
| Subtotal    |             |                | 0.70 Hrs     |      | 3.44          | 2.53               | 3.21 | \$9.18    | _____         |

Diesel 4.18 Gal @ \$0.75 \$3.14

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.18 bag      | 87.70         | 15.79         | \$15.79   | _____         |
| Fertilizer 28-0-0                                       | 3           | 80 lb N       | 0.28          | 22.40         | 29.84     | _____         |
| 10-34-0   | 4           | 6 gal         | 1.24          | 7.44          |           | _____         |
| Chemicals Landmaster BW54                               | 1           | 54 oz         | 0.15          | 8.10          | 31.95     | _____         |
| Atrazine 4L   | 2           | 2 pt          | 1.58          | 3.16          |           | _____         |
| Cyclone   | 2           | 1.5 pt        | 3.27          | 4.91          |           | _____         |
| Atrazine 4L   | 3           | 2 pt          | 1.58          | 3.16          |           | _____         |
| Banvel  | 3           | 0.5 pt        | 9.31          | 4.66          |           | _____         |
| Bladex 90DF   | 3           | 1.5 lb        | 5.31          | 7.97          |           | _____         |
| Custom Truck  | 6           | 70 bu         | 0.12          | 8.40          | 8.40      | _____         |
| Subtotal  |             |               |               |               | \$85.97   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$95.15   | _____         |
| Interest on Oper. Capital \$95.15 @ 10.0% for 8 Months  |             |               |               |               | 6.34      | _____         |
| Unpaid Labor 0.70 Hours \$6.50 /hr                      |             |               |               |               | 4.52      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$106.01  | _____         |

Projected Returns

|  |       |   |       |
|--|-------|---|-------|
| Corn                                   | 70 Bu | @ | _____ |
| Crop Residue                           | 1 AUM | @ | _____ |
| Total Returns _____                    |       |   |       |
| Net Return above Operating Costs _____ |       |   |       |

B21

Returns Above Operating Costs Budget Worksheet  
 Continuous Grain Sorghum  
 40 Bu Grain

SW  
96

| Operation # | Description   | Operation Rate    | Hrs per Acre |        | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|--------|---------------|--------------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach   | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc          | 12.14 Ac/hr       | 0.10         | 0.08   | 0.52D         | 0.16               | 0.52 | 1.20      |               |
| 2           | Disc          | 12.14 Ac/hr       | 0.10         | 0.08   | 0.52D         | 0.16               | 0.52 | 1.20      |               |
| 3           | Apply Anhy    | 6.87 Ac/hr        | 0.18         | 0.15   | 0.92D         | 0.29               |      | 1.21      |               |
| 4           | Field Cult    | 9.1 Ac/hr         | 0.13         | 0.11   | 0.70D         | 0.22               | 0.15 | 1.07      |               |
| 5           | Plant         | 6.53 Ac/hr        | 0.18         | 0.15   | 0.97D         | 0.30               | 0.59 | 1.86      |               |
| 6           | Row Crop Cult | 7.05 Ac/hr        | 0.17         | 0.14   | 0.90D         | 0.28               | 0.26 | 1.44      |               |
| 7           | Row Crop Cult | 7.05 Ac/hr        | 0.17         | 0.14   | 0.90D         | 0.28               | 0.26 | 1.44      |               |
| 8           | Spray         | Custom            |              |        |               |                    |      |           |               |
| 9           | Combine       | 6.59 Ac/hr        | 0.18         | 0.15   | 1.19D         | 1.49               | 0.58 | 3.26      |               |
| 10          | Truck         | Custom            |              |        |               |                    |      |           |               |
| 11          | Auger         | 2500 Bu/hr        | 0.02         | 0.02   | 0.07D         | 0.03               | 0.02 | 0.12      |               |
| Subtotal    |               |                   | 1.22 Hrs     |        | 6.69          | 3.21               | 2.90 | \$12.80   |               |
| Diesel      |               | 8.07 Gal @ \$0.75 |              | \$6.05 |               |                    |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sorghum  | 5           | 5 lb          | 0.94          | 4.70          | \$4.70    |               |
| Fertilizer Anhy Ammonia 10-34-0                         | 3           | 50 lb N       | 0.15          | 7.50          | 13.70     |               |
| Chemicals Bicep   | 5           | 5 gal         | 1.24          | 6.20          |           |               |
| Parathion 4E  | 8           | 0.84 qt       | 8.13          | 6.83          | 12.45     |               |
| Custom Aerial Spray                                     | 8           | 1 acre        | 11.25         | 5.63          |           |               |
| Truck   | 10          | 40 bu         | 4.00          | 4.00          | 8.80      |               |
| Rent Anhy Applicator                                    | 3           | 1 acre        | 0.12          | 4.80          |           |               |
| Subtotal  |             |               |               |               | 2.50      |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$42.15   |               |
| Interest on Oper. Capital \$54.95 @ 10.0% for 8 Months  |             |               |               |               | 3.66      |               |
| Unpaid Labor : 1.22 Hours \$6.50 /hr                    |             |               |               |               | 7.96      |               |
| Total Operating Costs                                   |             |               |               |               | \$66.57   |               |

|                                  |       |   |  |  |  |  |
|----------------------------------|-------|---|--|--|--|--|
| Projected Returns                |       |   |  |  |  |  |
| Grain                            | 40 Bu | @ |  |  |  |  |
| Crop Residue                     | 1 AUM | @ |  |  |  |  |
| Total Returns                    |       |   |  |  |  |  |
| Net Return above Operating Costs |       |   |  |  |  |  |

B22

Returns Above Operating Costs Budget Worksheet  
 Cont. Grain Sorghum No Till,ff Eco Corn or Sorg  
 75 Bu Grain

SW  
96

| Operation # | Description | Operation Rate | Hrs per Acre      |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|-------------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor             | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spray       | 14.17 Ac/hr    | 0.08              | 0.07 | 0.30D         | 0.12          | 0.23 | 0.65      | _____         |
| 2           | Spray       | 14.17 Ac/hr    | 0.08              | 0.07 | 0.30D         | 0.12          | 0.23 | 0.65      | _____         |
| 3           | Plant       | 6.53 Ac/hr     | 0.18              | 0.15 | 0.97D         | 0.30          | 0.59 | 1.86      | _____         |
| 4           | Spray       | Custom         |                   |      |               |               |      |           | _____         |
| 5           | Combine     | 6.59 Ac/hr     | 0.18              | 0.15 | 1.19D         | 1.49          | 0.58 | 3.26      | _____         |
| 6           | Truck       | Custom         |                   |      |               |               |      |           | _____         |
| 7           | Auger       | 2500 Bu/hr     | 0.04              | 0.03 | 0.13D         | 0.05          | 0.03 | 0.21      | _____         |
| Subtotal    |             |                | 0.56 Hrs          |      | 2.89          | 2.08          | 1.66 | \$6.63    | _____         |
| Diesel      |             |                | 3.45 Gal @ \$0.75 |      | \$2.59        |               |      |           | _____         |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sorghum Safened                                    | 3           | 4 lb          | 1.11          | 4.44          | \$4.44    | _____         |
| Fertilizer 28-0-0                                       | 2           | 85 lb N       | 0.28          | 23.80         | 31.24     | _____         |
| 10-34-0   | 3           | 6 gal         | 1.24          | 7.44          |           | _____         |
| Chemicals Roundup                                       | 1           | 1 pt          | 5.77          | 5.77          | 33.12     | _____         |
| Atrazine 4L   | 2           | 2 pt          | 1.58          | 3.16          |           | _____         |
| Banvel  | 2           | 0.5 pt        | 9.31          | 4.66          |           | _____         |
| Dual  | 2           | 1.75 pt       | 7.95          | 13.91         |           | _____         |
| Parathion 4E  | 4           | 0.5 lb        | 11.25         | 5.63          |           | _____         |
| Custom Aerial Spray                                     | 4           | 1 acre        | 4.00          | 4.00          | 13.00     | _____         |
| Truck   | 6           | 75 bu         | 0.12          | 9.00          |           | _____         |
| Subtotal  |             |               |               |               | \$81.80   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$88.43   | _____         |
| Interest on Oper. Capital \$88.43 @ 10.0% for 8 Months  |             |               |               |               | 5.90      | _____         |
| Unpaid Labor 0.56 Hours \$6.50 /hr                      |             |               |               |               | 3.67      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$98.00   | _____         |

|  |       |         |
|--|-------|---------|
| Projected Returns                      |       |         |
| Grain                                  | 75 Bu | @ _____ |
| Crop Residue                           | 1 AUM | @ _____ |
| Total Returns _____                    |       |         |
| Net Return above Operating Costs _____ |       |         |

B23

Returns Above Operating Costs Budget Worksheet  
 Sunflower-Ecofallow, Follows winter wheat, 3yrs rotation  
 15 Acre-inches 15 cwt Grain

SW  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spray       | 14.17 Ac/hr    | 0.07         | 0.07 | 0.30D         | 0.12          | 0.23 | 0.65      | _____         |
| 2           | Spray       | 14.17 Ac/hr    | 0.07         | 0.07 | 0.30D         | 0.12          | 0.23 | 0.65      | _____         |
| 3           | Spray       | 14.17 Ac/hr    | 0.07         | 0.07 | 0.30D         | 0.12          | 0.23 | 0.65      | _____         |
| 4           | Spray       | 14.17 Ac/hr    | 0.07         | 0.07 | 0.30D         | 0.12          | 0.23 | 0.65      | _____         |
| 5           | Plant       | 6.53 Ac/hr     | 0.15         | 0.15 | 0.97D         | 0.30          | 0.59 | 1.86      | _____         |
| 6           | Combine     | 6.59 Ac/hr     | 0.15         | 0.15 | 1.19D         | 1.49          | 0.58 | 3.26      | _____         |
| 7           | Truck       | Custom         |              |      |               |               |      |           | _____         |
| 8           | Auger       | 2500 Bu/hr     | 0.01         | 0.01 | 0.03D         | 0.01          | 0.01 | 0.05      | _____         |
| Subtotal    |             |                | 0.59 Hrs     |      | 3.39          | 2.28          | 2.10 | \$7.77    | _____         |

Diesel 4.06 Gal @ \$0.75 \$3.04

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sunflower  | 5           | 5 lb          | 2.86          | 14.30         | \$14.30   | _____         |
| Fertilizer 28-0-0                                       | 5           | 60 lb N       | 0.28          | 16.80         | 16.80     | _____         |
| Chemicals Landmaster BW54                               | 3           | 54 oz         | 0.15          | 8.10          | 36.80     | _____         |
| Roundup   | 1           | 1 pt          | 5.77          | 5.77          |           | _____         |
| Landmaster BW54   | 2           | 40 oz         | 0.15          | 6.00          |           | _____         |
| Prowl   | 3           | 2 pt          | 3.72          | 7.44          |           | _____         |
| Roundup   | 4           | 1 pt          | 5.77          | 5.77          |           | _____         |
| Prowl   | 4           | 1 pt          | 3.72          | 3.72          |           | _____         |
| Custom Truck  | 7           | 15 cwt        | 0.20          | 3.00          | 3.00      | _____         |
| Subtotal  |             |               |               |               | \$70.90   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$78.67   | _____         |
| Interest on Oper. Capital \$78.67 @ 10.0% for 8 Months  |             |               |               |               | 5.24      | _____         |
| Unpaid Labor 0.59 Hours \$6.50 /hr                      |             |               |               |               | 3.84      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$87.75   | _____         |

Projected Returns  
 Grain 15 cwt @

Total Returns \_\_\_\_\_

Net Return above Operating Costs \_\_\_\_\_

B24 Returns Above Operating Costs Budget Worksheet  
Cane Hay

3 Ton Hay

SW  
96

| Operation # | Description | Operation Rate    | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-------------|-------------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |             |                   | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc        | 12.14 Ac/hr       | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      | _____         |
| 2           | Disc        | 12.14 Ac/hr       | 0.10         | 0.08 | 0.52D         | 0.16               | 0.52 | 1.20      | _____         |
| 3           | Field Cult  | 9.1 Ac/hr         | 0.13         | 0.11 | 0.70D         | 0.22               | 0.15 | 1.07      | _____         |
| 4           | Apply Anhy  | 6.87 Ac/hr        | 0.18         | 0.15 | 0.92D         | 0.29               |      | 1.21      | _____         |
| 5           | Drill       | 8.44 Ac/hr        | 0.14         | 0.12 | 0.50D         | 0.21               | 0.86 | 1.57      | _____         |
| 6           | Windrow     | Custom            |              |      |               |                    |      |           | _____         |
| 7           | Bale        | 3.96 Ton/hr       | 0.91         | 0.76 | 3.19D         | 1.33               | 5.24 | 9.76      | _____         |
| 8           | Move Bales  | Custom            |              |      |               |                    |      |           | _____         |
| Subtotal    |             |                   | 1.56 Hrs     |      | 6.35          | 2.37               | 7.29 | \$16.01   | _____         |
| Diesel      |             | 7.72 Gal @ \$0.75 | \$5.79       |      |               |                    |      |           | _____         |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Cane Hay, Sudan                                    | 5           | 20 lb         | 0.43          | 8.60          | \$8.60    | _____         |
| Fertilizer Anhy Ammonia                                 | 4           | 40 lb N       | 0.15          | 6.00          | 6.00      | _____         |
| Custom Windrow  | 6           | 1 acre        | 7.50          | 7.50          | 15.00     | _____         |
| Move Bales  | 8           | 6 bale        | 1.25          | 7.50          |           | _____         |
| Rent Anhy Applicator                                    | 4           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Other Twine   | 7           | 6 bale        | 0.44          | 2.64          | 2.64      | _____         |
| Subtotal  |             |               |               |               | \$34.74   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$50.75   | _____         |
| Interest on Oper. Capital \$50.75 @ 10.0% for 8 Months  |             |               |               |               | 3.38      | _____         |
| Unpaid Labor 1.56 Hours \$6.50 /hr                      |             |               |               |               | 10.14     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$64.27   | _____         |
| Projected Returns                                       |             |               |               |               |           |               |
| Hay   |             |               | 3 Ton         | @             |           | _____         |
| Total Returns   |             |               |               |               |           | _____         |
| Net Return above Operating Costs                        |             |               |               |               |           | _____         |



DESCRIPTION OF THE CROP BUDGETS FOR NORTHERN NEBRASKA

Cultivated crops are generally not grown in the Sandhills area without irrigation. Irrigation is primarily by center-pivot irrigation. Native hay is produced on either sub-irrigated meadows or upland sites. Some non-irrigated crops are grown on the edges of the Sandhills. Budgets for adjacent areas may be used for those interested in the non-irrigated crops.

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost worksheets.

| 1996 Machinery List -- Northern Nebraska |                                       |         |            |                |          |           |
|--|---------------------------------------|---------|------------|----------------|----------|-----------|
| NO                                       | Machine                               | Price   | Annual Use | Years to Trade | Trade in | Repairs   |
| <b>Power Units</b>                       |                                       |         |            |                |          |           |
| 15                                       | Tractor 100 hp diesel cab             | 50,400  | 500 hr     | 10             | 20,790   | 1.76/hr   |
| 16                                       | Tractor 120 hp diesel cab             | 65,800  | 200 hr     | 10             | 30,030   | .92/hr    |
| 84                                       | Combine 185 hp                        | 114,500 | 200 hr     | 10             | 31,610   | 9.82/hr   |
| 94                                       | Swather/Conditioner 14' self prop     | 47,800  | 150 hr     | 10             | 14,510   | 10.97/hr  |
| 402                                      | Pump 95 Hp Diesel 206' head           | 43,500  | 900 hr     | 17             | 0        | .66/hr    |
| <b>Implements</b>                        |                                       |         |            |                |          |           |
| 31                                       | Tandem Disc 28'                       | 23,500  | 1100 ac    | 15             | 6,010    | .52/ac    |
| 69                                       | Planter 8 row x 30"                   | 23,800  | 500 ac     | 7              | 11,650   | .59/ac    |
| 78                                       | Sprayer 2-200 gallon 28' saddle tanks | 4,200   | 1787 ac    | 12             | 1,680    | .14/ac    |
| 88                                       | Corn head 8 row                       | 28,900  | 1000 ac    | 10             | 8,010    | 1.90/ac   |
| 96                                       | Mower 2x9' tandem 18'                 | 9,000   | 1450 ac    | 12             | 2,490    | .77/ac    |
| 97                                       | Side Delivery Rake 19'                | 7,900   | 1383 ac    | 12             | 2,190    | .21/ac    |
| 99                                       | Forage Harvester 3 row                | 31,500  | 150 ac     | 10             | 10,390   | 1.31/ac   |
| 101                                      | Baler Large Round                     | 21,000  | 400 ton    | 10             | 8,880    | 1.00/ton  |
| 111                                      | Grain Auger 8" X 66' PTO              | 3,500   | 150 bu000  | 20             | 330      | .36/bu000 |
| 500                                      | Pivot 35psi                           | 32,500  | 900 hr     | 15             | 0        | .56/hr    |

1996 Operations List\* Northern Nebraska

| NO<br>Operation | Power<br>Code | Imp<br>Code | Energy/hr       | %<br>Lube |
|-----------------|---------------|-------------|-----------------|-----------|
| All Irrig.      | 402           | 500         | 3.52 Gal Diesel | 10%       |
| Apply Anhy      | 16            | Rent        | 6.10 Gal Diesel | 10%       |
| Auger           | 15            | 111         | 5.10 Gal Diesel | 10%       |
| Bale            | 15            | 101         | 5.10 Gal Diesel | 10%       |
| Chop            | 16            | 99          | 6.10 Gal Diesel | 10%       |
| Combine         | 84            | 88          | 9.50 Gal Diesel | 10%       |
| Disc            | 16            | 31          | 6.10 Gal Diesel | 10%       |
| Drill           | 15            | Rent        | 5.10 Gal Diesel | 10%       |
| Dry             | Custom        |             |                 |           |
| Move Bales      | Custom        |             |                 |           |
| Mow             | 15            | 96          | 5.10 Gal Diesel | 10%       |
| Pack            | 16            |             | 6.10 Gal Diesel | 10%       |
| Plant           | 15            | 69          | 5.10 Gal Diesel | 10%       |
| Rake            | 15            | 97          | 5.10 Gal Diesel | 10%       |
| Spray w/Disc    |               | 78          |                 |           |
| Spread Fert.    | Custom        |             |                 |           |
| Truck           | Custom        |             |                 |           |
| Windrow         | 94            |             | 5.10 Gal Diesel | 10%       |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

Budgeted Production Costs Summary, Northern Nebraska 1996

| Budget<br>Crop<br>Description | B25<br>Corn<br>Grain<br>Pivot<br>Cont. | B26<br>Corn<br>Silage<br>Pivot<br>Cont. | B27<br>Alfalfa<br>Hay<br>Pivot<br>Estab | B28<br>Alfalfa<br>Hay<br>Pivot | B29<br>Grass<br>Hay<br>Pivot<br>Estab<br>Fall | B30<br>Grass<br>Pasture<br>Pivot | B31<br>Native<br>Hay<br>Subirr | B32<br>Native<br>Hay<br>Upland |
|-------------------------------|--|---|---|--------------------------------|---|----------------------------------|--------------------------------|--------------------------------|
| Yield                         | 140.0 Bu                               | 19.0 Ton                                |   | 5.0 Ton                        |   | 10.0 AUM                         | 1.3 Ton                        | 0.7 Ton                        |
| Mgt Fee/unit                  | \$0.10                                 | \$0.70                                  |   | \$2.50                         |   | \$2.00                           | \$1.00                         | \$2.00                         |
| Land Invest.                  | \$690                                  | \$690                                   | \$690                                   | \$690                          | \$690   | \$690                            | \$300                          | \$135                          |
| Unimp.                        | 389                                    | 389                                     | 690                                     | 389                            | 690   | 389                              | 300                            | 135                            |
| Irrig                         | 301                                    | 301                                     |   | 301                            |   | 301                              |                                |                                |
| Mach Invest                   | \$250.52                               | \$254.62                                | \$46.77                                 | \$134.78                       | \$46.77                                       |                                  | \$100.22                       | \$78.33                        |
| Op Cost/ac                    | \$199.35                               | \$233.26                                | \$90.36                                 | \$92.55                        | \$111.23                                      | \$101.95                         | \$13.14                        | \$8.36                         |
| Overhead                      | 9.97                                   | 11.66                                   | 4.52                                    | 4.63                           | 5.56  | 5.10                             | 0.66                           | 0.42                           |
| Unpaid Mgt                    | 14.00                                  | 13.30                                   |   | 12.50                          |   | 20.00                            | 1.30                           | 1.40                           |
| RE Taxes                      | \$6.00                                 | \$6.00                                  |   | \$6.00                         |   | \$6.00                           | \$5.00                         | \$2.00                         |
| Land Interest                 | 22.37                                  | 22.37                                   |   | 22.37                          |   | 22.37                            | 17.25                          | 7.76                           |
| Irrig Interest                | 21.07                                  | 21.07                                   |   | 21.07                          |   | 21.07                            |                                |                                |
| Irrig Deprec                  | 33.41                                  | 33.41                                   |   | 33.41                          |   | 33.41                            |                                |                                |
| Land Subtotal                 | \$82.85                                | \$82.85                                 |   | \$82.85                        |   | \$82.85                          | \$22.25                        | \$9.76                         |
| Mach. Interest                | \$17.54                                | \$17.82                                 | \$3.27                                  | \$9.43                         | \$3.27  |                                  | \$7.02                         | \$5.48                         |
| Mach. Deprec                  | 22.27                                  | 19.32                                   | 3.52                                    | 13.57                          | 3.52  |                                  | 8.86                           | 6.25                           |
| Mach. Subtotal                | \$39.81                                | \$37.14                                 | \$6.79                                  | \$23.00                        | \$6.79  |                                  | \$15.88                        | \$11.73                        |
| Total Owner Cost              | \$122.65                               | \$119.99                                | \$6.79                                  | \$105.85                       | \$6.79  | \$82.85                          | \$38.13                        | \$21.50                        |
| Estab Costs                   |  |   |   | \$19.48                        |   | \$28.25                          |                                |                                |
| Total Cost/ac                 | \$345.97                               | \$378.21                                | \$101.67                                | \$235.01                       | \$123.59                                      | \$238.15                         | \$53.22                        | \$31.67                        |
| Total Cost/unit               | \$2.47                                 | \$19.91                                 |   | \$47.00                        |   | \$23.81                          | \$40.94                        | \$45.25                        |

B25

Returns Above Operating Costs Budget Worksheet  
 Cont. Corn Grain Center Pivot Irrig., Diesel, 206' Head  
 15 Acre-inches 140 Bu Corn

NO  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Apply Anhy   | 6.87 Ac/hr     | 0.18         | 0.15 | 0.73D         | 0.13               |      | 0.86      | _____         |
| 2           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.41D         | 0.08               | 0.52 | 1.01      | _____         |
| 3           | Spray w/Disc | 12.14 Ac/hr    |              | 0.08 |               |                    | 0.14 | 0.14      | _____         |
| 4           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.41D         | 0.08               | 0.52 | 1.01      | _____         |
| 5           | Plant        | 6.53 Ac/hr     | 0.18         | 0.15 | 0.64D         | 0.27               | 0.59 | 1.50      | _____         |
| 6           | All Irrig.   | 800 GPM        | 0.51         | 8.42 | 24.44D        | 5.55               | 4.71 | 34.70     | _____         |
| 7           | Combine      | 5.39 Ac/hr     | 0.23         | 0.19 | 1.45D         | 1.82               | 1.90 | 5.17      | _____         |
| 8           | Truck        | Custom         |              |      |               |                    |      |           | _____         |
| 9           | Auger        | 2500 Bu/hr     | 0.07         | 0.06 | 0.24D         | 0.10               | 0.05 | 0.39      | _____         |
| 10          | Dry          | Custom         |              |      |               |                    |      |           | _____         |
| Subtotal    |              |                | 1.36 Hrs     |      | 28.32         | 8.03               | 8.43 | \$44.78   | _____         |

Diesel 34.41 Gal @ \$0.75 \$25.80

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn            | 5             | 0.33 bag      | 87.70         | 28.94     | \$28.94       |
| Fertilizer  | Anhy Ammonia    | 1             | 135 lb N      | 0.15          | 20.25     | 45.49         |
|   | 10-34-0         | 5             | 6 gal         | 1.24          | 7.44      |               |
|   | 28-0-0          | 5             | 30 lb N       | 0.28          | 8.40      |               |
|   | 10-0-0-10Z      | 5             | 4 gal         | 2.35          | 9.40      |               |
| Chemicals   | Bullet          | 3             | 3 qt          | 4.93          | 14.79     | 26.10         |
|   | Lorsban         | 6             | 6.5 lb        | 1.74          | 11.31     |               |
| Custom  | Drying          | 10            | 140 bu        | 0.10          | 14.00     | 30.80         |
|   | Truck           | 8             | 140 bu        | 0.12          | 16.80     |               |
| Rent  | Anhy Applicator | 1             | 1 acre        | 2.50          | 2.50      | 2.50          |
| Subtotal  |                 |               |               |               | \$133.83  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$178.62  | _____         |
| Interest on Oper. Capital \$178.62 @ 10.0% for 8 Months |                 |               |               |               | 11.91     | _____         |
| Unpaid Labor 1.36 Hours \$6.50 /hr                      |                 |               |               |               | 8.82      | _____         |
| Total Operating Costs                                   |                 |               |               |               | \$199.35  | _____         |

|                                  |              |     |     |   |  |       |
|----------------------------------|--------------|-----|-----|---|--|-------|
| Projected Returns                |              |     |     |   |  |       |
|                                  | Corn         | 140 | Bu  | @ |  | _____ |
|                                  | Crop Residue | 2   | AUM | @ |  | _____ |
| Total Returns                    |              |     |     |   |  | _____ |
| Net Return above Operating Costs |              |     |     |   |  | _____ |

B26

Returns Above Operating Costs Budget Worksheet  
 Cont. Corn Silage Center Pivot Irrig., Diesel, 206' Head  
 15 Acre-inches 19 Ton Silage

NO  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |       | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|-------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl  |           |               |
| 1           | Apply Anhy   | 6.87 Ac/hr     | 0.18         | 0.15 | 0.73D         | 0.13          | 0.86  | _____     |               |
| 2           | Disc         | 12.15 Ac/hr    | 0.10         | 0.08 | 0.41D         | 0.08          | 1.01  | _____     |               |
| 3           | Spray w/Disc | 12.15 Ac/hr    |              | 0.08 |               | 0.14          | 0.14  | _____     |               |
| 4           | Disc         | 12.15 Ac/hr    | 0.10         | 0.08 | 0.41D         | 0.08          | 1.01  | _____     |               |
| 5           | Plant        | 6.53 Ac/hr     | 0.18         | 0.15 | 0.64D         | 0.27          | 1.50  | _____     |               |
| 6           | All Irrig.   | 800 GPM        | 0.51         | 8.42 | 24.44D        | 5.55          | 34.70 | _____     |               |
| 7           | Chop         | Custom         |              |      |               |               |       | _____     |               |
| 8           | Truck        | Custom         |              |      |               |               |       | _____     |               |
| 9           | Pack         | 2.5 Ac/hr      | 0.48         | 0.40 | 2.01D         | 0.37          | 2.38  | _____     |               |
| Subtotal    |              |                | 1.54 Hrs     |      | 28.64         | 6.48          | 6.48  | \$41.60   | _____         |

Diesel 34.73 Gal @ \$0.75 \$26.05

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 5           | 0.33 bag      | 87.70         | 28.94         | \$28.94   | _____         |
| Fertilizer Anhy Ammonia                                 | 1           | 135 lb N      | 0.15          | 20.25         | 45.49     | _____         |
|   | 5           | 6 gal         | 1.24          | 7.44          |           | _____         |
|   | 5           | 4 gal         | 2.35          | 9.40          |           | _____         |
|   | 5           | 30 lb N       | 0.28          | 8.40          |           | _____         |
| Chemicals Bullet  | 3           | 3 qt          | 4.93          | 14.79         | 14.79     | _____         |
| Custom Chop Silage                                      | 7           | 19 ton        | 2.00          | 38.00         | 76.00     | _____         |
| Truck   | 8           | 19 ton        | 2.00          | 38.00         |           | _____         |
| Rent Anhy Applicator                                    | 1           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |             |               |               |               | \$167.72  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$209.32  | _____         |
| Interest on Oper. Capital \$209.32 @ 10.0% for 8 Months |             |               |               |               | 13.95     | _____         |
| Unpaid Labor 1.54 Hours \$6.50 /hr                      |             |               |               |               | 9.99      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$233.26  | _____         |

Projected Returns

Silage 19 Ton @

Total Returns

Net Return above Operating Costs

B27 Returns Above Operating Costs Budget Worksheet  
 Estab Alfalfa In Stubble, Pivot Irrig, Diesel, 206' Head  
 4 Acre-inches

NO  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spread Fert. | Custom         |              |      |               |                    |      |           |               |
| 2           | Disc         | 12.14 Ac/hr    | 0.10         | 0.08 | 0.41D         | 0.08               | 0.52 | 1.01      |               |
| 3           | Drill        | 6 Ac/hr        | 0.20         | 0.17 | 0.70D         | 0.29               |      | 0.99      |               |
| 4           | All Irrig.   | 800 GPM        | 0.13         | 2.24 | 6.52D         | 1.48               | 1.26 | 9.26      |               |
| Subtotal    |              |                | 0.43 Hrs     |      | 7.63          | 1.85               | 1.78 | \$11.26   |               |

Diesel 9.24 Gal @ \$0.75 \$6.93

| Materials & Services                                    | Operation #    | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Alfalfa w/inoc | 3             | 12 lb         | 3.18          | 38.16     | \$38.16       |
| Fertilizer  | 0-46-0         | 1             | 60 lb P20     | 0.26          | 15.60     | 24.40         |
|   | Ammon Sulfate  | 1             | 80 lb         | 0.11          | 8.80      |               |
| Custom  | Brdcast Spread | 1             | 1 acre        | 3.25          | 3.25      | 3.25          |
| Rent  | Grain drill    | 3             | 1 acre        | 5.00          | 5.00      | 5.00          |
| Subtotal  |                |               |               |               |           | \$70.81       |
| Total Operating Costs excluding Interest & Unpaid Labor |                |               |               |               |           | \$82.07       |
| Interest on Oper. Capital \$82.07 @ 10.0% for 8 Months  |                |               |               |               |           | 5.47          |
| Unpaid Labor 0.43 Hours \$6.50 /hr                      |                |               |               |               |           | 2.82          |
| Total Operating Costs                                   |                |               |               |               |           | \$90.36       |

B28

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Hay, Center Pivot Irrig., Diesel, 206' Head  
 18 Acre-inches 5 Ton Hay

NO  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |       | Cost per Acre |                    |         | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|-------|---------------|--------------------|---------|-----------|---------------|
|             |              |                | Labor        | Mach  | Fuel & Lube   | Repairs Power Impl |         |           |               |
| 1           | Spread Fert. | Custom         |              |       |               |                    |         |           |               |
| 2           | Windrow      | 5.07 Ac/hr     | 0.24         | 0.20  | 0.83D         | 2.16               | 2.99    |           |               |
| 3           | Bale .04     | 7 Ton/hr       | 0.04         | 0.03  | 0.12D         | 0.05 0.21          | 0.38    |           |               |
| 4           | Windrow      | 5.07 Ac/hr     | 0.24         | 0.20  | 0.83D         | 2.16               | 2.99    |           |               |
| 5           | Bale .03     | 7 Ton/hr       | 0.02         | 0.02  | 0.09D         | 0.04 0.14          | 0.27    |           |               |
| 6           | Windrow      | 5.07 Ac/hr     | 0.24         | 0.20  | 0.83D         | 2.16               | 2.99    |           |               |
| 7           | Bale .03     | 7 Ton/hr       | 0.02         | 0.02  | 0.09D         | 0.04 0.14          | 0.27    |           |               |
| 8           | All Irrig.   | 800 GPM        | 0.61         | 10.10 | 29.32D        | 6.66 5.65          | 41.63   |           |               |
| 9           | Move Bales   |                |              |       |               |                    |         |           |               |
| Subtotal    |              |                | 1.41 Hrs     |       | 32.11         | 13.27 6.14         | \$51.52 |           |               |

Diesel 38.97 Gal @ \$0.75 \$29.23

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer 18-46-0                                      | 1           | 40 lb         | 0.14          | 5.60          | \$6.50    |               |
| Potass Sulphate   | 1           | 9 lb          | 0.10          | 0.90          |           |               |
| Custom Brdcast Spread                                   | 1           | 1 acre        | 3.25          | 3.25          | 15.75     |               |
| Move Bales  | 9           | 10 bale       | 1.25          | 12.50         |           |               |
| Other Twine   | 3           | 4 bale        | 0.44          | 1.76          | 4.40      |               |
| Twine   | 5           | 3 bale        | 0.44          | 1.32          |           |               |
| Twine   | 7           | 3 bale        | 0.44          | 1.32          |           |               |
| Subtotal  |             |               |               |               | \$26.65   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$78.17   |               |
| Interest on Oper. Capital \$78.17 @ 10.0% for 8 Months  |             |               |               |               | 5.21      |               |
| Unpaid Labor 1.41 Hours \$6.50 /hr                      |             |               |               |               | 9.17      |               |
| Total Operating Costs                                   |             |               |               |               | \$92.55   |               |

Projected Returns

Hay 5 Ton @  
 Crop Residue 1 AUM @

Total Returns

Net Return above Operating Costs

B29

Returns Above Operating Costs Budget Worksheet  
 Establish Grass, Fall, Pivot Irrig., Diesel, 206' Head  
 4 Acre-inches

NO  
96

| Operation # | Description  | Operation Rate | Hrs per Acre      |        | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|-------------------|--------|---------------|--------------------|------|-----------|---------------|
|             |              |                | Labor             | Mach   | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spread Fert. | Custom         |                   |        |               |                    |      |           |               |
| 2           | Disc         | 12.14 Ac/hr    | 0.10              | 0.08   | 0.41D         | 0.08               | 0.52 | 1.01      |               |
| 3           | Drill        | 6 Ac/hr        | 0.20              | 0.17   | 0.70D         | 0.29               |      | 0.99      |               |
| 4           | All Irrig.   | 800 GPM        | 0.13              | 2.24   | 6.52D         | 1.48               | 1.26 | 9.26      |               |
| Subtotal    |              |                | 0.43 Hrs          |        | 7.63          | 1.85               | 1.78 | \$11.26   |               |
| Diesel      |              |                | 9.24 Gal @ \$0.75 | \$6.93 |               |                    |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Grass  | 3           | 17 lb         | 2.70          | 45.90         | \$45.90   |               |
| Fertilizer 0-46-0                                       | 1           | 50 lb P20     | 0.26          | 13.00         | 36.22     |               |
| 10-34-0   | 1           | 18 gal        | 1.24          | 22.32         |           |               |
| Potass Sulphate   | 1           | 9 lb          | 0.10          | 0.90          |           |               |
| Custom Brdcast Spread                                   | 1           | 1 acre        | 3.25          | 3.25          | 3.25      |               |
| Rent Grain drill  | 3           | 1 acre        | 5.00          | 5.00          | 5.00      |               |
| Subtotal  |             |               |               |               | \$90.37   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$101.63  |               |
| Interest on Oper. Capital \$101.63 @ 10.0% for 8 Months |             |               |               |               | 6.78      |               |
| Unpaid Labor 0.43 Hours \$6.50 /hr                      |             |               |               |               | 2.82      |               |
| Total Operating Costs                                   |             |               |               |               | \$111.23  |               |



B30

Returns Above Operating Costs Budget Worksheet  
 Pasture, Center Pivot Irrig., Diesel, 206' Head  
 18 Acre-inches 10 AUM Pasture

NO  
96

| Operation # | Description | Operation Rate | Hrs per Acre |       | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|-------|---------------|--------------------|------|-----------|---------------|
|             |             |                | Labor        | Mach  | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | All Irrig.  | 800 GPM        | 0.61         | 10.10 | 29.32D        | 6.66               | 5.65 | 41.63     |               |
| Subtotal    |             |                | 0.61 Hrs     |       | 29.32         | 6.66               | 5.65 | \$41.63   |               |

Diesel 35.55 Gal @ \$0.75 \$26.66

| Materials & Services                                    | Operation # | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|-----------------|---------------|---------------|-----------|---------------|
| Fertilizer 28-0-0                                       | 1           | 175 lb N        | 0.28          | 49.00         | \$49.00   |               |
| Other Temp Fencing                                      | 2           | 1 acre          | 1.00          | 1.00          | 1.25      |               |
| Move Cattle   | 3           | 1 acre          | 0.25          | 0.25          |           |               |
| Subtotal  |             |                 |               |               | \$50.25   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                 |               |               | \$91.88   |               |
| Interest on Oper. Capital                               |             | \$91.88 @ 10.0% | for 8 Months  |               | 6.13      |               |
| Unpaid Labor  |             | 0.61 Hours      | \$6.50 /hr    |               | 3.94      |               |
| Total Operating Costs                                   |             |                 |               |               | \$101.95  |               |

Projected Returns

|                                  |        |   |  |
|----------------------------------|--------|---|--|
| Pasture                          | 10 AUM | @ |  |
| Total Returns                    |        |   |  |
| Net Return above Operating Costs |        |   |  |

Returns Above Operating Costs Budget Worksheet

B31

Native Subirrigated Meadow Hay

1.3 Ton Hay

NO  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |        | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|--------------------|--------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |        |           |               |
| 1           | Windrow     | 5.07 Ac/hr     | 0.24         | 0.20 | 0.83D         | 2.16               | 2.99   | _____     |               |
| 2           | Bale        | 5.46 Ton/hr    | 0.29         | 0.24 | 1.00D         | 0.42 1.31          | 2.73   | _____     |               |
| 3           | Move Bales  | Custom         |              |      |               |                    |        | _____     |               |
| Subtotal    |             |                | 0.53 Hrs     |      | 1.83          | 2.58 1.31          | \$5.72 | _____     |               |

Diesel 2.24 Gal @ \$0.75 \$1.68

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Custom Move Bales                                       | 2           | 2 bale        | 1.25          | 2.50          | \$2.50    | _____         |
| Other Twine   | 3           | 2 bale        | 0.44          | 0.88          | 0.88      | _____         |
| Subtotal  |             |               |               |               | \$3.38    | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$9.10    | _____         |
| Interest on Oper. Capital \$9.10 @ 10.0% for 8 Months   |             |               |               |               | 0.61      | _____         |
| Unpaid Labor 0.53 Hours \$6.50 /hr                      |             |               |               |               | 3.43      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$13.14   | _____         |

Projected Returns

|  |         |   |       |
|--|---------|---|-------|
| Hay                                    | 1.3 Ton | @ | _____ |
| Crop Residue                           | 1 AUM   | @ | _____ |
| Total Returns _____                    |         |   |       |
| Net Return above Operating Costs _____ |         |   |       |

B32

Returns Above Operating Costs Budget Worksheet  
 Native Upland Hay In Big Bale  
 0.7 Ton Hay

NO  
96

| Operation # | Description | Operation Rate    | Hrs per Acre |        | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|-------------------|--------------|--------|---------------|---------------|------|-----------|---------------|
|             |             |                   | Labor        | Mach   | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Mow         | 7.6 Ac/hr         | 0.16         | 0.13   | 0.55D         | 0.23          | 0.77 | 1.55      | _____         |
| 2           | Rake        | 9.89 Ac/hr        | 0.12         | 0.10   | 0.43D         | 0.18          | 0.21 | 0.82      | _____         |
| 3           | Bale        | 3.53 Ton/hr       | 0.24         | 0.20   | 0.83D         | 0.35          | 0.71 | 1.89      | _____         |
| Subtotal    |             |                   | 0.52 Hrs     |        | 1.81          | 0.76          | 1.69 | \$4.26    | _____         |
| Diesel      |             | 2.19 Gal @ \$0.75 |              | \$1.64 |               |               |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre  | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|----------------|---------------|---------------|-----------|---------------|
| Other Twine   | 3           | 1 bale         | 0.44          | 0.44          | \$0.44    | _____         |
| Subtotal  |             |                |               |               | \$0.44    | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                |               |               | \$4.70    | _____         |
| Interest on Oper. Capital                               |             | \$4.70 @ 10.0% | for 8 Months  |               | 0.31      | _____         |
| Unpaid Labor  |             | 0.52 Hours     | \$6.50 /hr    |               | 3.35      | _____         |
| Total Operating Costs                                   |             |                |               |               | \$8.36    | _____         |

Projected Returns  
 Hay 0.7 Ton @ \_\_\_\_\_  
 Total Returns \_\_\_\_\_  
 Net Return above Operating Costs \_\_\_\_\_

DESCRIPTION OF THE CROP BUDGETS FOR CENTRAL NEBRASKA

Crop budgets have been prepared that are typical to irrigated and dryland farms of central Nebraska. Not all of these crops are necessarily raised on any one farm in the area.

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost worksheets.

SC 1996 Machinery List -- South Central Nebraska

| Mcode              | Machine                                 | Price   | Annual Use | Years to Trade | Trade in | Repairs    |
|--------------------|---|---------|------------|----------------|----------|------------|
| <b>Power Units</b> |   |         |            |                |          |            |
| 13                 | Tractor 40 hp diesel                    | 19,200  | 500 hr     | 20             | 6,470    | 1.34/hr    |
| 15                 | Tractor 100 hp diesel cab               | 50,400  | 500 hr     | 10             | 20,790   | 1.76/hr    |
| 16                 | Tractor 120 hp diesel cab               | 65,800  | 200 hr     | 10             | 30,030   | .92/hr     |
| 17                 | Tractor 150 hp diesel cab               | 70,400  | 400 hr     | 10             | 23,750   | 1.97/hr    |
| 84                 | Combine 185 hp                          | 114,500 | 330 hr     | 10             | 27,440   | 17.03/hr   |
| 401                | Pump 75 Hp Diesel 148' head w/reuse     | 67,500  | 900 hr     | 22             | 0        | .88/hr     |
| 403                | Pump 140 Hp Diesel 281' head            | 48,000  | 900 hr     | 17             | 0        | .83/hr     |
| <b>Implements</b>  |   |         |            |                |          |            |
| 26                 | Chisel 30'                              | 16,300  | 2316 ac    | 12             | 4,390    | .42/ac     |
| 30                 | Tandem Disc 20'                         | 15,500  | 900 ac     | 15             | 3,970    | .53/ac     |
| 37                 | Field Cultivator 30'                    | 12,000  | 1200 ac    | 8              | 6,400    | .15/ac     |
| 38                 | Row Crop Cultivator 6 row x 30"         | 4,900   | 800 ac     | 10             | 1,380    | .28/ac     |
| 53                 | Spike Tooth Harrow 24'                  | 1,900   | 150 ac     | 20             | 460      | .01/ac     |
| 62                 | Grain Drill 16' disk                    | 10,900  | 540 ac     | 12             | 4,370    | .49/ac     |
| 66                 | Planter 6 row x 30"                     | 18,700  | 500 ac     | 7              | 9,150    | .84/ac     |
| 68                 | Planter 6 row x 30" ridge till          | 20,700  | 500 ac     | 7              | 10,130   | .93/ac     |
| 73                 | Anhydrous Applicator 21'                | 12,300  | 500 ac     | 10             | 3,470    | .40/ac     |
| 75                 | Sprayer 500 gallon 40' pull-type        | 10,400  | 450 ac     | 20             | 2,940    | .16/ac     |
| 87                 | Corn head 6 row                         | 22,300  | 500 ac     | 10             | 6,670    | 1.17/ac    |
| 89                 | Grain head 15'                          | 12,800  | 540 ac     | 10             | 3,780    | .74/ac     |
| 103                | Bale Wagon & Stacker                    | 30,000  | 200 ac     | 15             | 10,110   | 4.77/ac    |
| 108                | Shredder 6 row x 30"                    | 24,900  | 950 ac     | 12             | 5,680    | 3.84/ac    |
| 111                | Grain Auger 8" X 66' PTO                | 3,500   | 90 bu000   | 20             | 330      | .24/bu000  |
| 113                | Grain Cart 450 bushel *                 | 9,300   | 90 bu000   | 12             | 1,660    | 1.84/bu000 |
| 302                | Grain Drill 20' no till w/coulter caddy | 22,900  | 250 ac     | 10             | 9,950    | .58/ac     |
| 500                | Pivot 35psi                             | 32,500  | 900 hr     | 15             | 0        | .56/hr     |
| 501                | Gate Pipe                               | 6,300   | 900 hr     | 15             | 0        | .20/hr     |

1996 Operations List\* South Central Nebraska

| SC Operation  | Power Code | Imp Code | Energy/hr       | % Lube |
|---------------|------------|----------|-----------------|--------|
| All Irrig.    | 401        | 501      | 3.15 Gal Diesel | 10%    |
| All Irrig.    | 403        | 500      | 4.72 Gal Diesel | 10%    |
| Anhy Apply    | 17         | 73       | 7.70 Gal Diesel | 10%    |
| Auger         | 13         | 111      | 2.00 Gal Diesel | 10%    |
| Bale          | Custom     |          |                 |        |
| Cart          | 17         | 113      | 7.70 Gal Diesel | 10%    |
| Chisel        | 17         | 26       | 7.70 Gal Diesel | 10%    |
| Chop          | Custom     |          |                 |        |
| Combine       | 84         | 87       | 9.50 Gal Diesel | 10%    |
| Combine       | 84         | 89       | 9.50 Gal Diesel | 10%    |
| Disc w/Harrow | 17         | 30       | 7.70 Gal Diesel | 10%    |
| Drill         | 16         | 62       | 6.10 Gal Diesel | 10%    |
| Dry           | Custom     |          |                 |        |
| Field Cult    | 17         | 37       | 7.70 Gal Diesel | 10%    |
| Harrow        | 15         | 53       | 5.10 Gal Diesel | 10%    |
| Haul & Stack  | 15         | 103      | 5.10 Gal Diesel | 10%    |
| No-till Drill | 16         | 302      | 6.10 Gal Diesel | 10%    |
| Pack silage   | 17         |          | 7.70 Gal Diesel | 10%    |
| Plant         | 16         | 66       | 6.10 Gal Diesel | 10%    |
| Ridge Plant   | 16         | 68       | 6.10 Gal Diesel | 10%    |
| Rouge         | Labor      |          |                 |        |
| Row Crop Cult | 17         | 38       | 7.70 Gal Diesel | 10%    |
| Seeder-Packer | 15         | Rent     | 5.10 Gal Diesel | 10%    |
| Shred         | 17         | 108      | 7.70 Gal Diesel | 10%    |
| Spray         | 15         | 75       | 5.10 Gal Diesel | 10%    |
| Spray         | Custom     |          |                 |        |
| Spread, Fert. | 15         | Rent     | 5.10 Gal Diesel | 10%    |
| Stack Bales   | Labor      |          |                 |        |
| Truck         | Custom     |          |                 |        |
| Truck Silage  | Custom     |          |                 |        |
| Windrow       | Custom     |          |                 |        |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

Budgeted Production Costs Summary, South Central Nebraska 1996

| Budget           | C2       | C3       | C4       | C5       | C6       | C7       | C8       | C9       | C10      | C11       | C12      |
|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|
| Crop             | Corn     | Corn     | Sorghum  | Corn     | Corn     | Soybeans | Alfalfa  | Alfalfa  | Corn     | Corn      | Corn     |
| Description      | Grain    | Silage   | Grain    | Grain    | Silage   | Irrig    | Estab    | Hay      | Grain    | Grain     | Silage   |
|                  | Pivot    | Pivot    | Pivot    | Gravity  | Gravity  | Gravity  | Irrig    | Gravity  | Dryland  | EcoFallow | Dryland  |
|                  | Irrig    | Irrig    | Irrig    | Irrig    | Irrig    | Irrig    |          | Irrig    |          |           |          |
| Yield            | 135.0 Bu | 20.0 Ton | 115.0 Bu | 145.0 Bu | 20.0 Ton | 47.0 Bu  |          | 7.0 Ton  | 65.0 Bu. | 80.0 Bu.  | 9.0 Ton  |
|                  | 135.0 Bu | 20.0 Ton | 115.0 Bu | 145.0 Bu | 20.0 Ton | 47.0 Bu  |          | 7.0 Ton  | 65.0 Bu. | 80.0 Bu.  | 9.0 Ton  |
| Mgt Fee/unit     | \$0.10   | \$0.60   | \$0.10   | \$0.10   | \$0.60   | \$0.30   |          | \$2.00   | \$0.10   | \$0.10    | \$0.60   |
| Land Invest.     | \$1,200  | \$1,200  | \$1,200  | \$1,600  | \$1,600  | \$1,600  | \$1,600  | \$1,600  | \$700    | \$700     | \$700    |
| Unimp.           | 864      | 864      | 864      | 1,248    | 1,248    | 1,248    | 1600     | 1248     | 700      | 700       | 700      |
| Irrig            | 336      | 336      | 336      | 352      | 352      | 352      |          | 352      |          |           |          |
| Mach Invest      | \$355.00 | \$285.88 | \$289.78 | \$355.81 | \$285.88 | \$254.42 | \$100.72 | \$553.26 | \$297.26 | \$221.31  | \$259.77 |
| Op Cost/ac       | \$198.91 | \$254.58 | \$127.10 | \$192.96 | \$244.52 | \$98.42  | \$84.09  | \$257.58 | \$84.58  | \$93.22   | \$110.97 |
| Overhead         | 9.95     | 12.73    | 6.36     | 9.65     | 12.23    | 4.92     | 4.20     | 12.88    | 4.23     | 4.66      | 5.55     |
| Unpaid Mgt       | 13.50    | 12.00    | 11.50    | 14.50    | 12.00    | 14.10    |          | 14.00    | 6.50     | 8.00      | 5.40     |
| RE Taxes         | \$20.00  | \$20.00  | \$20.00  | \$24.00  | \$24.00  | \$24.00  |          | \$24.00  | \$12.00  | \$18.00   | \$12.00  |
| Land Interest    | 49.68    | 49.68    | 49.68    | 71.76    | 71.76    | 71.76    |          | 71.76    | 40.25    | 60.38     | 40.25    |
| Irrig Interest   | 23.52    | 23.52    | 23.52    | 24.64    | 24.64    | 24.64    |          | 24.64    |          |           |          |
| Irrig Deprec     | 37.40    | 37.40    | 37.40    | 33.45    | 33.45    | 33.45    |          | 33.45    |          |           |          |
| Land Subtotal    | \$130.60 | \$130.60 | \$130.60 | \$153.85 | \$153.85 | \$153.85 |          | \$153.85 | \$52.25  | \$78.38   | \$52.25  |
| Mach. Interest   | \$24.85  | \$20.01  | \$20.28  | \$24.91  | \$20.01  | \$17.81  | \$7.05   | \$38.73  | \$20.81  | \$15.49   | \$18.18  |
| Mach. Deprec     | 33.88    | 25.69    | 27.36    | 33.95    | 25.69    | 23.85    | 7.73     | 37.04    | 28.05    | 20.50     | 23.23    |
| Mach. Subtotal   | \$58.73  | \$45.70  | \$47.64  | \$58.86  | \$45.70  | \$41.66  | \$14.78  | \$75.77  | \$48.86  | \$35.99   | \$41.41  |
| Total Owner Cost | \$189.33 | \$176.30 | \$178.24 | \$212.71 | \$199.55 | \$195.51 | \$14.78  | \$229.62 | \$101.11 | \$114.37  | \$93.66  |
| Estab Costs      |          |          |          |          |          |          |          | \$20.61  |          |           |          |
| Total Cost/ac    | \$411.69 | \$455.61 | \$323.20 | \$429.81 | \$468.30 | \$312.95 | \$103.07 | \$534.69 | \$196.42 | \$220.25  | \$215.58 |
| Total Cost/unit  | \$3.05   | \$22.78  | \$2.81   | \$2.96   | \$23.41  | \$6.66   |          | \$76.38  | \$3.02   | \$2.75    | \$23.95  |

Budgeted Production Costs Summary, South Central Nebraska 1996 (con't)

| Budget<br>Crop<br>Description | C13<br>Sorghum<br>Grain<br>Dryland | C14<br>Sorghum<br>Grain<br>EcoFallow | C15<br>Sorghum<br>Grain<br>Dryland<br>No-till | C16<br>Soybeans<br>Dryland | C17<br>Wheat<br>Wheat<br>No-till | C18<br>Wheat<br>Wheat<br>No-till | C19<br>Wheat<br>Fallow<br>Every<br>3 yr | C20<br>Alfalfa<br>Estab<br>Dryland | C21<br>Alfalfa<br>Hay<br>Dryland | C22<br>Set<br>Aside |
|-------------------------------|------------------------------------|--------------------------------------|---|----------------------------|----------------------------------|----------------------------------|---|------------------------------------|----------------------------------|---------------------|
| Yield                         | 70.0 Bu.                           | 85.0 Bu.                             | 85.0 Bu.                                      | 30.0 Bu.                   | 35.0 Bu.                         | 45.0 Bu.                         | 45.0 Bu.                                |                                    | 3.5 Ton                          |                     |
| Mgt Fee/unit                  | \$0.10                             | \$0.10                               | \$0.10  | \$0.30                     | \$0.15                           | \$0.15                           | \$0.15                                  |                                    | \$2.00                           |                     |
| Land Invest.                  | \$700                              | \$700                                | \$700   | \$700                      | \$700                            | \$700                            | \$700                                   | \$700                              | \$700                            | \$700               |
| Unimp.                        | 700                                | 700                                  | 700   | 700                        | 700                              | 700                              | 700                                     | 700                                | 700                              | 700                 |
| Irrig                         |                                    |                                      |   |                            |                                  |                                  |   |                                    |                                  |                     |
| Mach Invest                   | \$255.47                           | \$228.54                             | \$147.74                                      | \$254.25                   | \$229.57                         | \$196.48                         | \$265.08                                | \$137.33                           | \$33.84                          | \$92.56             |
| Op Cost/ac                    | \$72.84                            | \$80.16                              | \$94.68                                       | \$65.40                    | \$54.75                          | \$62.05                          | \$46.47                                 | \$57.46                            | \$85.64                          | \$16.24             |
| Overhead                      | 3.64                               | 4.01                                 | 4.73  | 3.27                       | 2.74                             | 3.10                             | 2.32                                    | 2.87                               | 4.28                             | 0.81                |
| Unpaid Mgt                    | 7.00                               | 8.50                                 | 8.50  | 9.00                       | 5.25                             | 6.75                             | 6.75                                    |                                    | 7.00                             |                     |
| RE Taxes                      | \$12.00                            | \$18.00                              | \$12.00                                       | \$12.00                    | \$12.00                          | \$12.00                          | \$18.00                                 |                                    | \$12.00                          | \$12.00             |
| Land Interest                 | 40.25                              | 60.38                                | 40.25   | 40.25                      | 40.25                            | 40.25                            | 60.38                                   |                                    | 40.25                            | 40.25               |
| Irrig Interest                |                                    |                                      |   |                            |                                  |                                  |   |                                    |                                  |                     |
| Irrig Deprec                  |                                    |                                      |   |                            |                                  |                                  |   |                                    |                                  |                     |
| Land Subtotal                 | \$52.25                            | \$78.38                              | \$52.25                                       | \$52.25                    | \$52.25                          | \$52.25                          | \$78.38                                 |                                    | \$52.25                          | \$52.25             |
| Mach. Interest                | \$17.88                            | \$16.00                              | \$10.34                                       | \$17.80                    | \$16.07                          | \$13.75                          | \$18.56                                 | \$9.61                             | \$2.37                           | \$6.48              |
| Mach. Deprec                  | 23.96                              | 20.37                                | 13.95   | 23.85                      | 20.44                            | 16.52                            | 23.59                                   | 11.10                              | 2.15                             | 7.67                |
| Mach. Subtotal                | \$41.84                            | \$36.37                              | \$24.29                                       | \$41.65                    | \$36.51                          | \$30.27                          | \$42.15                                 | \$20.71                            | \$4.52                           | \$14.15             |
| Total Owner Cost              | \$94.09                            | \$114.74                             | \$76.54                                       | \$93.90                    | \$88.76                          | \$82.52                          | \$120.52                                | \$20.71                            | \$56.77                          | \$66.40             |
| Estab Costs                   |                                    |                                      |   |                            |                                  |                                  |   |                                    | \$16.21                          |                     |
| Total Cost/ac                 | \$177.57                           | \$207.41                             | \$184.46                                      | \$171.57                   | \$151.50                         | \$154.43                         | \$176.06                                | \$81.05                            | \$169.90                         | \$83.45             |
| Total Cost/unit               | \$2.54                             | \$2.44                               | \$2.17  | \$5.72                     | \$4.33                           | \$3.43                           | \$3.91                                  |                                    | \$48.54                          |                     |

C2

Returns Above Operating Costs Budget Worksheet

Corn Grain.Pivot Irrig, Diesel,281' Head

12 Acre-inches 135 Bu Corn

SC  
96

| Operation # | Description   | Operation Rate             | Hrs per Acre |      | Cost per Acre |               |       | Sub-Total | Your Estimate |
|-------------|---------------|----------------------------|--------------|------|---------------|---------------|-------|-----------|---------------|
|             |               |                            | Labor        | Mach | Fuel& Lube    | Repairs Power | Impl  |           |               |
| 1           | Shred         | 7.73 Ac/hr                 | 0.16         | 0.13 | 0.82D         | 0.25          | 3.84  | 4.91      |               |
| 2           | Disc w/Harrow | 10.63 Ac/hr                | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53  | 1.32      |               |
| 3           | Anhy Apply    | 6.87 Ac/hr                 | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40  | 1.61      |               |
| 4           | Disc w/Harrow | 10.63 Ac/hr                | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53  | 1.32      |               |
| 5           | Plant         | 4.9 Ac/hr                  | 0.24         | 0.20 | 1.03D         | 0.19          | 0.84  | 2.06      |               |
| 6           | Row Crop Cult | 5.29 Ac/hr                 | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28  | 1.85      |               |
| 7           | Row Crop Cult | 5.29 Ac/hr                 | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28  | 1.85      |               |
| 8           | All Irrig.    | 800 GPM                    | 0.40         | 6.73 | 26.21D        | 5.59          | 3.77  | 35.57     |               |
| 9           | Spray         | Custom                     |              |      |               |               |       |           |               |
| 10          | Combine       | 3.5 Ac/hr                  | 0.35         | 0.29 | 2.24D         | 4.87          | 1.17  | 8.28      |               |
| 11          | Cart          | 1750 Bu/hr                 | 0.10         | 0.08 | 0.49D         | 0.15          | 0.26  | 0.90      |               |
| 12          | Truck         | Custom                     |              |      |               |               |       |           |               |
| 13          | Auger         | 2500 Bu/hr                 | 0.06         | 0.05 | 0.09D         | 0.07          | 0.03  | 0.19      |               |
| 14          | Dry           | Custom                     |              |      |               |               |       |           |               |
| Subtotal    |               |                            | 2.16 Hrs     |      | 35.40         | 12.53         | 11.93 | \$59.86   |               |
| Diesel      |               | 42.92 Gal @ \$0.75 \$32.19 |              |      |               |               |       |           |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed — Corn   | 5           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 3           | 145 lb N      | 0.15          | 21.75         | 35.75     |               |
| 18-46-0   | 5           | 100 lb        | 0.14          | 14.00         |           |               |
| Chemicals Bicep   | 5           | 0.9 qt        | 8.13          | 7.32          | 18.69     |               |
| Counter .50   | 5           | 8.7 lb        | 1.78          | 7.74          |           |               |
| Dipel .33   | 8           | 1.85 pt       | 4.55          | 2.78          |           |               |
| Lorsban .10   | 9           | 1.5 pt        | 5.71          | 0.86          |           |               |
| Custom Aerial Spray                                     | 9           | 0.1 acre      | 4.00          | 0.40          | 30.10     |               |
| Truck   | 12          | 135 bu        | 0.12          | 16.20         |           |               |
| Drying  | 14          | 135 bu        | 0.10          | 13.50         |           |               |
| Subtotal  |             |               |               |               | \$113.49  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$173.34  |               |
| Interest on Oper. Capital \$173.34 @ 10.0% for 8 Months |             |               |               |               | 11.56     |               |
| Unpaid Labor 2.16 Hours \$6.50 /hr                      |             |               |               |               | 14.01     |               |
| Total Operating Costs                                   |             |               |               |               | \$198.91  |               |

|                                  |  |         |   |  |  |
|----------------------------------|--|---------|---|--|--|
| Projected Returns                |  |         |   |  |  |
| Corn                             |  | 135 Bu  | @ |  |  |
| Crop Residue                     |  | 2.5 AUM | @ |  |  |
| Total Returns                    |  |         |   |  |  |
| Net Return above Operating Costs |  |         |   |  |  |



C3

Returns Above Operating Costs Budget Worksheet  
 Corn For Silage.Pivot Irrig, Diesel,281' Head

12 Acre-inches

20 Ton Silage

SC  
96

Cost per Acre

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Fuel & Lube | Repairs |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|-------------|---------|------|-----------|---------------|
|             |               |                | Labor        | Mach |             | Power   | Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D       | 0.19    | 0.53 | 1.32      |               |
| 2           | Anhy Apply    | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D       | 0.29    | 0.40 | 1.61      |               |
| 3           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D       | 0.19    | 0.53 | 1.32      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D       | 0.19    | 0.84 | 2.06      |               |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D       | 0.37    | 0.28 | 1.85      |               |
| 6           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D       | 0.37    | 0.28 | 1.85      |               |
| 7           | All Irrig.    | 800 GPM        | 0.40         | 6.73 | 26.21D      | 5.59    | 3.77 | 35.57     |               |
| 8           | Spray         | Custom         |              |      |             |         |      |           |               |
| 9           | Chop          | Custom         |              |      |             |         |      |           |               |
| 10          | Truck Silage  | Custom         |              |      |             |         |      |           |               |
| 11          | Pack silage   | 35 Ton/hr      | 0.68         | 0.57 | 3.63D       | 1.13    |      | 4.76      |               |
| Subtotal    |               |                | 2.18 Hrs     |      | 35.39       | 8.32    | 6.63 | \$50.34   |               |

Diesel 42.84 Gal @ \$0.75 \$32.13

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 2           | 220 lb N      | 0.15          | 33.00         | 47.00     |               |
|   | 4           | 100 lb        | 0.14          | 14.00         |           |               |
| Chemicals Bicep   | 4           | 0.9 qt        | 8.13          | 7.32          | 18.69     |               |
|   | 4           | 8.7 lb        | 1.78          | 7.74          |           |               |
|   | 7           | 1.85 pt       | 4.55          | 2.78          |           |               |
|   | 8           | 1.5 pt        | 5.71          | 0.86          |           |               |
| Custom Aerial Spray                                     | 8           | 0.1 acre      | 4.00          | 0.40          | 80.40     |               |
|   | 9           | 20 ton        | 2.00          | 40.00         |           |               |
|   | 10          | 20 ton        | 2.00          | 40.00         |           |               |
| Subtotal  |             |               |               |               | \$175.04  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$225.38  |               |
| Interest on Oper. Capital \$225.38 @ 10.0% for 8 Months |             |               |               |               | 15.03     |               |
| Unpaid Labor 2.18 Hours \$6.50 /hr                      |             |               |               |               | 14.17     |               |
| Total Operating Costs                                   |             |               |               |               | \$254.58  |               |

|                                  |    |     |   |  |  |  |
|----------------------------------|----|-----|---|--|--|--|
| Projected Returns                |    |     |   |  |  |  |
| Silage                           | 20 | Ton | @ |  |  |  |
| Total Returns                    |    |     |   |  |  |  |
| Net Return above Operating Costs |    |     |   |  |  |  |

C4

Returns Above Operating Costs Budget Worksheet  
 Sorghum Grain, Limited Pivot Irrig, Diesel, 281' Head  
 6 Acre-inches 115 Bu Sorghum

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      | _____         |
| 2           | Anhy Apply    | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      | _____         |
| 3           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      | _____         |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19          | 0.84 | 2.06      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      | _____         |
| 6           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      | _____         |
| 7           | All Irrig.    | 800 GPM        | 0.20         | 3.37 | 13.11D        | 2.79          | 1.88 | 17.78     | _____         |
| 8           | Combine       | 4 Ac/hr        | 0.30         | 0.25 | 1.96D         | 4.26          | 0.74 | 6.96      | _____         |
| 9           | Truck         | Custom         |              |      |               |               |      |           | _____         |
| 10          | Auger         | 2500 Bu/hr     | 0.06         | 0.05 | 0.08D         | 0.06          | 0.03 | 0.17      | _____         |
| 11          | Dry           | Custom         |              |      |               |               |      |           | _____         |
| Subtotal    |               |                | 1.65 Hrs     |      | 20.70         | 8.71          | 5.51 | \$34.92   | _____         |

Diesel 25.07 Gal @ \$0.75 \$18.80

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sorghum  | 4           | 10 lb         | 0.94          | 9.40          | \$9.40    | _____         |
| Fertilizer Anhy Ammonia                                 | 2           | 120 lb N      | 0.15          | 18.00         | 32.00     | _____         |
| 18-46-0   | 4           | 100 lb        | 0.14          | 14.00         |           | _____         |
| Chemicals Ramrod-Atrazine                               | 4           | 2 qt          | 3.73          | 7.46          | 7.46      | _____         |
| Custom Truck  | 9           | 115 bu        | 0.12          | 13.80         | 25.30     | _____         |
| Drying  | 11          | 115 bu        | 0.10          | 11.50         |           | _____         |
| Subtotal  |             |               |               |               | \$74.16   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$109.08  | _____         |
| Interest on Oper. Capital \$109.08 @ 10.0% for 8 Months |             |               |               |               | 7.27      | _____         |
| Unpaid Labor 1.65 Hours \$6.50 /hr                      |             |               |               |               | 10.75     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$127.10  | _____         |

Projected Returns

Sorghum 115 Bu @  
 Crop Residue 2.5 AUM @

Total Returns

Net Return above Operating Costs \_\_\_\_\_

C5

Returns Above Operating Costs Budget Worksheet

Corn For Grain.Gravity Irrig.,Diesel,148' Head

15 Acre-inches 145 Bu Corn

SC  
96

| Operation # | Description   | Operation Rate     | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|--------------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                    | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Shred         | 7.73 Ac/hr         | 0.16         | 0.13 | 0.82D         | 0.25          | 3.84 | 4.91      |               |
| 2           | Disc w/Harrow | 10.63 Ac/hr        | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      |               |
| 3           | Anhy Apply    | 6.87 Ac/hr         | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      |               |
| 4           | Disc w/Harrow | 10.63 Ac/hr        | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      |               |
| 5           | Plant         | 4.9 Ac/hr          | 0.24         | 0.20 | 1.03D         | 0.19          | 0.84 | 2.06      |               |
| 6           | Row Crop Cult | 5.29 Ac/hr         | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      |               |
| 7           | Row Crop Cult | 5.29 Ac/hr         | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      |               |
| 8           | All Irrig.    | 1000 GPM           | 1.48         | 6.73 | 17.49D        | 5.92          | 1.35 | 24.76     |               |
| 9           | Spray         | Custom             |              |      |               |               |      |           |               |
| 10          | Spray         | Custom             |              |      |               |               |      |           |               |
| 11          | Combine       | 3.5 Ac/hr          | 0.35         | 0.29 | 2.24D         | 4.87          | 1.17 | 8.28      |               |
| 12          | Cart          | 1750 Bu/hr         | 0.10         | 0.08 | 0.53D         | 0.16          | 0.26 | 0.95      |               |
| 13          | Truck         | Custom             |              |      |               |               |      |           |               |
| 14          | Auger         | 2500 Bu/hr         | 0.07         | 0.06 | 0.10D         | 0.08          | 0.04 | 0.22      |               |
| 15          | Dry           | Custom             |              |      |               |               |      |           |               |
| Subtotal    |               |                    | 3.24 Hrs     |      | 26.73         | 12.88         | 9.51 | \$49.12   |               |
| Diesel      |               | 32.38 Gal @ \$0.75 |              |      |               |               |      | \$24.28   |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 5           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 3           | 155 lb N      | 0.15          | 23.25         | 37.25     |               |
|   | 5           | 100 lb        | 0.14          | 14.00         |           |               |
| Chemicals Bicep   | 5           | 0.9 qt        | 8.13          | 7.32          | 12.20     |               |
|   | 5           | 4.356 lb      | 1.78          | 3.88          |           |               |
|   | 9           | 0.6125 pt     | 4.55          | 0.92          |           |               |
|   | 10          | 0.15 pt       | 5.71          | 0.09          |           |               |
| Custom Aerial Spray                                     | 9           | 0.33 acre     | 4.00          | 1.32          | 33.62     |               |
|   | 10          | 0.1 acre      | 4.00          | 0.40          |           |               |
|   | 13          | 145 bu        | 0.12          | 17.40         |           |               |
|   | 15          | 145 bu        | 0.10          | 14.50         |           |               |
| Subtotal  |             |               |               |               | \$112.01  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$161.13  |               |
| Interest on Oper. Capital \$161.13 @ 10.0% for 8 Months |             |               |               |               | 10.74     |               |
| Unpaid Labor 3.24 Hours \$6.50 /hr                      |             |               |               |               | 21.09     |               |
| Total Operating Costs                                   |             |               |               |               | \$192.96  |               |

|                                  |         |   |  |  |  |
|----------------------------------|---------|---|--|--|--|
| Projected Returns                |         |   |  |  |  |
| Corn                             | 145 Bu  | @ |  |  |  |
| Crop Residue                     | 2.5 AUM | @ |  |  |  |
| Total Returns                    |         |   |  |  |  |
| Net Return above Operating Costs |         |   |  |  |  |

C6

Returns Above Operating Costs Budget Worksheet  
 Corn For Silage, Gravity Irrig., Diesel, 148' Head  
 15 Acre-inches 20 Ton Silage

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre       |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor              | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11               | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      | _____         |
| 2           | Anhy Apply    | 6.87 Ac/hr     | 0.18               | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      | _____         |
| 3           | Disc w/Harrow | 10.63 Ac/hr    | 0.11               | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      | _____         |
| 4           | Plant         | 4.9 Ac/hr      | 0.24               | 0.20 | 1.03D         | 0.19          | 0.84 | 2.06      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23               | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      | _____         |
| 6           | Row Crop Cult | 5.29 Ac/hr     | 0.23               | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      | _____         |
| 7           | All Irrig.    | 1000 GPM       | 1.48               | 6.73 | 17.49D        | 5.92          | 1.35 | 24.76     | _____         |
| 8           | Spray         | Custom         |                    |      |               |               |      |           | _____         |
| 9           | Spray         | Custom         |                    |      |               |               |      |           | _____         |
| 10          | Chop          | Custom         |                    |      |               |               |      |           | _____         |
| 11          | Truck Silage  | Custom         |                    |      |               |               |      |           | _____         |
| 12          | Pack silage   | 35 Ton/hr      | 0.68               | 0.57 | 3.63D         | 1.13          |      | 4.76      | _____         |
| Subtotal    |               |                | 3.26 Hrs           |      | 26.67         | 8.65          | 4.21 | \$39.53   | _____         |
| Diesel      |               |                | 32.28 Gal @ \$0.75 |      | \$24.21       |               |      |           | _____         |

| Materials & Services                                    | Operation #  | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|--------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn         | 4 0.33 bag    | 87.70         | 28.94         | \$28.94   | _____         |
| Fertilizer  | Anhy Ammonia | 2 220 lb N    | 0.15          | 33.00         | 47.00     | _____         |
|   | 18-46-0      | 5 100 lb      | 0.14          | 14.00         |           | _____         |
| Chemicals   | Bicep        | 5 0.9 qt      | 8.13          | 7.32          | 12.20     | _____         |
|   | Counter .50  | 5 4.356 lb    | 1.78          | 3.88          |           | _____         |
|   | Dipel .33    | 8 0.6125 pt   | 4.55          | 0.92          |           | _____         |
|   | Lorsban .10  | 9 0.15 pt     | 5.71          | 0.09          |           | _____         |
| Custom  | Aerial Spray | 8 0.33 acre   | 4.00          | 1.32          | 81.72     | _____         |
|   | Aerial Spray | 9 0.1 acre    | 4.00          | 0.40          |           | _____         |
|   | Chop Silage  | 10 20 ton     | 2.00          | 40.00         |           | _____         |
|   | Truck        | 11 20 ton     | 2.00          | 40.00         |           | _____         |
| Subtotal  |              |               |               |               | \$169.86  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |              |               |               |               | \$209.39  | _____         |
| Interest on Oper. Capital \$209.39 @ 10.0% for 8 Months |              |               |               |               | 13.96     | _____         |
| Unpaid Labor 3.26 Hours \$6.50 /hr                      |              |               |               |               | 21.17     | _____         |
| Total Operating Costs                                   |              |               |               |               | \$244.52  | _____         |

## Projected Returns

Silage 20 Ton @

Total Returns

Net Return above Operating Costs

C7

Returns Above Operating Costs Budget Worksheet  
Soybeans, Gravity Irrig., Diesel, 148' Head

9 Acre-inches 47 Bu Beans

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      | _____         |
| 2           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      | _____         |
| 3           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19          | 0.84 | 2.06      | _____         |
| 4           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      | _____         |
| 6           | All Irrig.    | 1000 GPM       | 0.89         | 4.04 | 10.50D        | 3.55          | 0.81 | 14.86     | _____         |
| 7           | Combine       | 4 Ac/hr        | 0.30         | 0.25 | 1.96D         | 4.26          | 0.74 | 6.96      | _____         |
| 8           | Truck         | Custom         |              |      |               |               |      |           | _____         |
| 9           | Auger         | 2500 Bu/hr     | 0.02         | 0.02 | 0.03D         | 0.03          | 0.01 | 0.07      | _____         |
| Subtotal    |               |                | 2.12 Hrs     |      | 17.12         | 9.15          | 4.02 | \$30.29   | _____         |

Diesel 20.67 Gal @ \$0.75 \$15.50

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 3           | 1.2 bag       | 15.47         | 18.56         | \$18.56   | _____         |
| Fertilizer 18-46-0                                      | 3           | 50 lb         | 0.14          | 7.00          | 7.00      | _____         |
| Chemicals Lasso 4EC                                     | 3           | 1 qt          | 6.43          | 6.43          | 12.82     | _____         |
| Sencor 4L   | 3           | 0.375 pt      | 17.05         | 6.39          |           | _____         |
| Custom Truck  | 8           | 47 bu         | 0.12          | 5.64          | 5.64      | _____         |
| Other Rogue Beans                                       | 4           | 1 acre        | 5.00          | 5.00          | 5.00      | _____         |
| Subtotal  |             |               |               |               | \$49.03   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$79.32   | _____         |
| Interest on Oper. Capital \$79.32 @ 10.0% for 8 Months  |             |               |               |               | 5.29      | _____         |
| Unpaid Labor 2.12 Hours \$6.50 /hr                      |             |               |               |               | 13.81     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$98.42   | _____         |
| Projected Returns                                       |             |               |               |               |           |               |
| Beans   |             | 47 Bu         | @             |               |           | _____         |
| Total Returns   |             |               |               |               |           |               |
| Net Return above Operating Costs                        |             |               |               |               |           |               |

C8

Returns Above Operating Costs Budget Worksheet  
 Establish Alfalfa(5 Yr)Gravity Irrig.,Diesel 148'Head  
 6 Acre-inches

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel& Lube    | Repairs Power Impl |      |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19               | 0.53 | 1.32      |               |
| 2           | Spread,Fert.  | 12 Ac/hr       | 0.10         | 0.08 | 0.35D         | 0.15               |      | 0.50      |               |
| 3           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19               | 0.53 | 1.32      |               |
| 4           | Harrow        | 12.33 Ac/hr    | 0.10         | 0.08 | 0.34D         | 0.14               | 0.01 | 0.49      |               |
| 5           | Seeder-Packer | 5.62 Ac/hr     | 0.22         | 0.18 | 0.75D         | 0.31               |      | 1.06      |               |
| 6           | Spray         | 11.82 Ac/hr    | 0.10         | 0.08 | 0.36D         | 0.15               | 0.16 | 0.67      |               |
| 7           | All Irrig.    | 1000 GPM       | 0.59         | 2.69 | 7.00D         | 2.37               | 0.54 | 9.91      |               |
| Subtotal    |               |                | 1.31 Hrs     |      | 10.00         | 3.50               | 1.77 | \$15.27   |               |

Diesel 12.00 Gal @ \$0.75 \$9.00

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Alfalfa w/inoc                                     | 6           | 12 lb         | 3.18          | 38.16         | \$38.16   |               |
| Fertilizer 18-46-0                                      | 2           | 40 lb         | 0.14          | 5.60          | 5.60      |               |
| Chemicals Bucril  | 7           | 1 pt          | 6.56          | 6.56          | 6.56      |               |
| Rent BrdcastSpreader                                    | 2           | 1 acre        | 1.50          | 1.50          | 5.25      |               |
| Seeder-Packer   | 5           | 1 acre        | 3.75          | 3.75          |           |               |
| Subtotal  |             |               |               |               | \$55.57   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$70.84   |               |
| Interest on Oper. Capital \$70.84 @ 10.0% for 8 Months  |             |               |               |               | 4.72      |               |
| Unpaid Labor 1.31 Hours \$6.50 /hr                      |             |               |               |               | 8.53      |               |
| Total Operating Costs                                   |             |               |               |               | \$84.09   |               |

C9 Returns Above Operating Costs Budget Worksheet  
 Alfalfa For Hay, Gravity Irrig., Diesel 148' Head  
 16 Acre-inches 7 Ton Alfalfa

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |       | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|-------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |       |           |               |
| 1           | Harrow        | 12.33 Ac/hr    | 0.10         | 0.08 | 0.34D         | 0.14               | 0.01  | 0.49      |               |
| 2           | Spread, Fert. | 12 Ac/hr       | 0.10         | 0.08 | 0.35D         | 0.15               |       | 0.50      |               |
| 3           | Windrow       | Custom         |              |      |               |                    |       |           |               |
| 4           | Bale          | Custom         |              |      |               |                    |       |           |               |
| 5           | Stack Bales   | Labor          |              |      |               |                    |       |           |               |
| 6           | Haul & Stack  | 3 Ac/hr        | 0.40         | 0.33 | 1.40D         | 0.59               | 4.77  | 6.76      |               |
| 7           | Windrow       | Custom         |              |      |               |                    |       |           |               |
| 8           | Bale          | Custom         |              |      |               |                    |       |           |               |
| 9           | Stack Bales   | Labor          |              |      |               |                    |       |           |               |
| 10          | Haul & Stack  | 3 Ac/hr        | 0.40         | 0.33 | 1.40D         | 0.59               | 4.77  | 6.76      |               |
| 11          | Windrow       | Custom         |              |      |               |                    |       |           |               |
| 12          | Bale          | Custom         |              |      |               |                    |       |           |               |
| 13          | Stack Bales   | Labor          |              |      |               |                    |       |           |               |
| 14          | Haul & Stack  | 3 Ac/hr        | 0.40         | 0.33 | 1.40D         | 0.59               | 4.77  | 6.76      |               |
| 15          | Windrow       | Custom         |              |      |               |                    |       |           |               |
| 16          | Bale          | Custom         |              |      |               |                    |       |           |               |
| 17          | Stack Bales   | Labor          |              |      |               |                    |       |           |               |
| 18          | Haul & Stack  | 3 Ac/hr        | 0.40         | 0.33 | 1.40D         | 0.59               | 4.77  | 6.76      |               |
| 19          | All Irrig.    | 1000 GPM       | 1.58         | 7.18 | 18.66D        | 6.32               | 1.44  | 26.42     |               |
| 20          | Spray         | 16.55 Ac/hr    | 0.07         | 0.06 | 0.25D         | 0.11               | 0.16  | 0.52      |               |
| Subtotal    |               |                | 3.43 Hrs     |      | 25.20         | 9.08               | 20.69 | \$54.97   |               |

Diesel 30.47 Gal @ \$0.75 \$22.85

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer 18-46-0                                      | 2           | 40 lb         | 0.14          | 5.60          | \$5.60    |               |
| Chemicals Karmex 80 W                                   | 20          | 2 lb          | 4.30          | 8.60          | 8.60      |               |
| Custom Windrow  | 3           | 1 acre        | 7.50          | 7.50          | 142.00    |               |
| Bale small sq   | 4           | 70 bale       | 0.40          | 28.00         |           |               |
| Windrow   | 7           | 1 acre        | 7.50          | 7.50          |           |               |
| Bale small sq   | 8           | 70 bale       | 0.40          | 28.00         |           |               |
| Windrow   | 11          | 1 acre        | 7.50          | 7.50          |           |               |
| Bale small sq   | 12          | 70 bale       | 0.40          | 28.00         |           |               |
| Windrow   | 15          | 1 acre        | 7.50          | 7.50          |           |               |
| Bale small sq   | 16          | 70 bale       | 0.40          | 28.00         |           |               |
| Rent Brdcast Spreader                                   | 2           | 1 acre        | 1.50          | 1.50          | 1.50      |               |
| Other Stack Bales                                       | 5           | 0.33 hr       | 6.00          | 1.98          | 7.92      |               |
| Stack Bales   | 9           | 0.33 hr       | 6.00          | 1.98          |           |               |
| Stack Bales   | 13          | 0.33 hr       | 6.00          | 1.98          |           |               |
| Stack Bales   | 17          | 0.33 hr       | 6.00          | 1.98          |           |               |
| Subtotal  |             |               |               |               | \$165.62  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$220.59  |               |
| Interest on Oper. Capital \$220.59 @ 10.0% for 8 Months |             |               |               |               | 14.71     |               |
| Unpaid Labor 3.43 Hours \$6.50 /hr                      |             |               |               |               | 22.28     |               |
| Total Operating Costs                                   |             |               |               |               | \$257.58  |               |

Projected Returns

Alfalfa 7 Ton @

Total Returns

Net Return above Operating Costs

C10

Returns Above Operating Costs Budget Worksheet  
 Corn For Grain, NonIrrigated  
 65 Bu. Corn

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |       |              | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|-------|--------------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Power | Repairs Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19  | 0.53         | 1.32      |               |
| 2           | Anhy Apply    | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29  | 0.40         | 1.61      |               |
| 3           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19  | 0.53         | 1.32      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19  | 0.84         | 2.06      |               |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37  | 0.28         | 1.85      |               |
| 6           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37  | 0.28         | 1.85      |               |
| 7           | Combine       | 4.5 Ac/hr      | 0.26         | 0.22 | 1.74D         | 3.78  | 1.17         | 6.69      |               |
| 8           | Truck         | Custom         |              |      |               |       |              |           |               |
| 9           | Auger         | 2500 Bu./hr    | 0.04         | 0.03 | 0.04D         | 0.03  | 0.02         | 0.09      |               |
| 10          | Dry           | Custom         |              |      |               |       |              |           |               |
| Subtotal    |               |                | 1.39 Hrs     |      | 7.33          | 5.41  | 4.05         | \$16.79   |               |

Diesel 8.84 Gal @ \$0.75 \$6.63

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.17 bag      | 87.70         | 14.91         | \$14.91   |               |
| Fertilizer Anhy Ammonia                                 | 2           | 70 lb N       | 0.15          | 10.50         | 17.50     |               |
| 18-46-0   | 4           | 50 lb         | 0.14          | 7.00          |           |               |
| Chemicals Bicep   | 4           | 0.9 qt        | 8.13          | 7.32          | 7.32      |               |
| Custom Truck  | 8           | 65 bu         | 0.12          | 7.80          | 14.30     |               |
| Drying  | 10          | 65 bu         | 0.10          | 6.50          |           |               |
| Subtotal  |             |               |               |               | \$54.03   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$70.81   |               |
| Interest on Oper. Capital \$70.81 @ 10.0% for 8 Months  |             |               |               |               | 4.72      |               |
| Unpaid Labor 1.39 Hours \$6.50 /hr                      |             |               |               |               | 9.05      |               |
| Total Operating Costs                                   |             |               |               |               | \$84.58   |               |

Projected Returns

|                                  |        |   |  |
|----------------------------------|--------|---|--|
| Corn                             | 65 Bu. | @ |  |
| Crop Residue                     | 1 AUM  | @ |  |
| Total Returns                    |        |   |  |
| Net Return above Operating Costs |        |   |  |



C11

Returns Above Operating Costs Budget Worksheet  
 Corn EcoFallow, Follows Wheat In 3 Yr. Rotation  
 80 Bu. Corn

SC  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spray       | Custom         |              |      |               |               |      |           |               |
| 2           | Anhy Apply  | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      |               |
| 3           | Ridge Plant | 4.9            |              | 0.20 | 1.03D         | 0.19          | 0.93 | 2.15      |               |
| 4           | Spray       | 11.82 Ac/hr    | 0.10         | 0.08 | 0.36D         | 0.15          | 0.16 | 0.67      |               |
| 5           | Combine     | 4.5 Ac/hr      | 0.26         | 0.22 | 1.74D         | 3.78          | 1.17 | 6.69      |               |
| 6           | Truck       | Custom         |              |      |               |               |      |           |               |
| 7           | Auger       | 2500 Bu./hr    | 0.04         | 0.03 | 0.05D         | 0.04          | 0.02 | 0.11      |               |
| 8           | Dry         | Custom         |              |      |               |               |      |           |               |
| Subtotal    |             |                | 0.58 Hrs     |      | 4.10          | 4.45          | 2.68 | \$11.23   |               |

Diesel 4.93 Gal @ \$0.75 \$3.70

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn            | 3             | 0.17 bag      | 87.70         | 14.91     | \$14.91       |
| Fertilizer  | Anhy Ammonia    | 2             | 85 lb N       | 0.15          | 12.75     | 19.75         |
|   | 18-46-0         | 3             | 50 lb         | 0.14          | 7.00      |               |
| Chemicals   | Atrazine 4L     | 1             | 5 pt          | 1.58          | 7.90      | 16.91         |
|   | 2,4-D Ester     | 1             | 1 pt          | 1.69          | 1.69      |               |
|   | Bicep           | 4             | 0.9 qt        | 8.13          | 7.32      |               |
| Custom  | Broadcast Spray | 1             | 1 acre        | 3.50          | 3.50      | 21.10         |
|   | Truck           | 6             | 80 bu         | 0.12          | 9.60      |               |
|   | Drying          | 8             | 80 bu         | 0.10          | 8.00      |               |
| Subtotal  |                 |               |               |               | \$72.67   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$83.89   |               |
| Interest on Oper. Capital \$83.89 @ 10.0% for 8 Months  |                 |               |               |               | 5.59      |               |
| Unpaid Labor 0.58 Hours \$6.50 /hr                      |                 |               |               |               | 3.74      |               |
| Total Operating Costs                                   |                 |               |               |               | \$93.22   |               |

Projected Returns

|                                  |        |   |  |
|----------------------------------|--------|---|--|
| Corn                             | 80 Bu. | @ |  |
| Crop Residue                     | 1 AUM  | @ |  |
| Total Returns                    |        |   |  |
| Net Return above Operating Costs |        |   |  |

C12

Returns Above Operating Costs Budget Worksheet  
 Corn For Silage, Non-Irrigated  
 9 Ton Silage

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19               | 0.53 | 1.32      |               |
| 2           | Anhy Apply    | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29               | 0.40 | 1.61      |               |
| 3           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19               | 0.53 | 1.32      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19               | 0.84 | 2.06      |               |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37               | 0.28 | 1.85      |               |
| 6           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37               | 0.28 | 1.85      |               |
| 7           | Chop          | Custom         |              |      |               |                    |      |           |               |
| 8           | Truck Silage  | Custom         |              |      |               |                    |      |           |               |
| 9           | Pack silage   | 25 Ton/hr      | 0.43         | 0.36 | 2.29D         | 0.71               |      | 3.00      |               |
| Subtotal    |               |                | 1.52 Hrs     |      | 7.84          | 2.31               | 2.86 | \$13.01   |               |

Diesel 9.46 Gal @ \$0.75 \$7.09

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.17 bag      | 87.70         | 14.91         | \$14.91   |               |
| Fertilizer Anhy Ammonia                                 | 2           | 110 lb N      | 0.15          | 16.50         | 23.50     |               |
| 18-46-0   | 4           | 50 lb         | 0.14          | 7.00          |           |               |
| Chemicals Bicep   | 4           | 0.9 qt        | 8.13          | 7.32          | 7.32      |               |
| Custom Chop Silage                                      | 7           | 9 ton         | 2.00          | 18.00         | 36.00     |               |
| Truck   | 8           | 9 ton         | 2.00          | 18.00         |           |               |
| Subtotal  |             |               |               |               | \$81.73   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$94.74   |               |
| Interest on Oper. Capital \$94.74 @ 10.0% for 8 Months  |             |               |               |               | 6.32      |               |
| Unpaid Labor 1.52 Hours \$6.50 /hr                      |             |               |               |               | 9.91      |               |
| Total Operating Costs                                   |             |               |               |               | \$110.97  |               |

Projected Returns  
 Silage : 9 Ton @

Total Returns \_\_\_\_\_  
 Net Return above Operating Costs \_\_\_\_\_

C13

Returns Above Operating Costs Budget Worksheet  
 Sorghum For Grain, Non-Irrigated  
 70 Bu. Sorghum

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      |               |
| 2           | Anhy Apply    | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      |               |
| 3           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19          | 0.84 | 2.06      |               |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 1.20D         | 0.37          | 0.28 | 1.85      |               |
| 6           | Combine       | 4.5 Ac/hr      | 0.26         | 0.22 | 1.74D         | 3.78          | 0.74 | 6.26      |               |
| 7           | Truck         | Custom         |              |      |               |               |      |           |               |
| 8           | Auger         | 2500 Bu./hr    | 0.04         | 0.03 | 0.05D         | 0.04          | 0.02 | 0.11      |               |
| 9           | Dry           | Custom         |              |      |               |               |      |           |               |
| Subtotal    |               |                | 1.16 Hrs     |      | 6.14          | 5.05          | 3.34 | \$14.53   |               |

Diesel 7.37 Gal @ \$0.75 \$5.53

| Materials & Services                                    | Operation # | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|-----------------|---------------|---------------|-----------|---------------|
| Seed Sorghum Safened                                    | 4           | 5 lb            | 1.11          | 5.55          | \$5.55    |               |
| Fertilizer Anhy Ammonia                                 | 2           | 75 lb N         | 0.15          | 11.25         | 18.25     |               |
| 18-46-0   | 4           | 50 lb           | 0.14          | 7.00          |           |               |
| Chemicals Ramrod-Atrazine                               | 4           | 2 qt            | 3.73          | 7.46          | 7.46      |               |
| Custom Truck  | 7           | 70 bu           | 0.12          | 8.40          | 15.40     |               |
| Drying  | 9           | 70 bu           | 0.10          | 7.00          |           |               |
| Subtotal  |             |                 |               |               | \$46.66   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                 |               |               | \$61.19   |               |
| Interest on Oper. Capital                               |             | \$61.19 @ 10.0% | for 8 Months  |               | 4.08      |               |
| Unpaid Labor  |             | 1.16 Hours      | \$6.50 /hr    |               | 7.57      |               |
| Total Operating Costs                                   |             |                 |               |               | \$72.84   |               |

Projected Returns

Sorghum 70 Bu. @

Total Returns

Net Return above Operating Costs

C14

Returns Above Operating Costs Budget Worksheet  
Sorghum, Eco-Fallow, Follows Wheat In 3-Yrs. Rotation  
85 Bu. Sorghum

SC  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spray       | 11.82 Ac/hr    | 0.10         | 0.08 | 0.36D         | 0.15          | 0.16 | 0.67      | _____         |
| 2           | Anhy Apply  | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      | _____         |
| 3           | Ridge Plant | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19          | 0.93 | 2.15      | _____         |
| 4           | Spray       | 11.82 Ac/hr    | 0.10         | 0.08 | 0.36D         | 0.15          | 0.16 | 0.67      | _____         |
| 5           | Combine     | 4.5 Ac/hr      | 0.26         | 0.22 | 1.74D         | 3.78          | 0.74 | 6.26      | _____         |
| 6           | Truck       | Custom         |              |      |               |               |      |           | _____         |
| 7           | Dry         | Custom         |              |      |               |               |      |           | _____         |
| 8           | Auger       | 2500 Bu./hr    | 0.04         | 0.03 | 0.06D         | 0.05          | 0.02 | 0.13      | _____         |
| Subtotal    |             |                | 0.91 Hrs     |      | 4.47          | 4.61          | 2.41 | \$11.49   | _____         |

Diesel 5.34 Gal @ \$0.75 \$4.01

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sorghum Safened                                    | 3           | 5 lb          | 1.11          | 5.55          | \$5.55    | _____         |
| Fertilizer Anhy Ammonia                                 | 2           | 80 lb N       | 0.15          | 12.00         | 19.00     | _____         |
| 18-46-0   | 3           | 50 lb         | 0.14          | 7.00          |           | _____         |
| Chemicals Atrazine 4L                                   | 1           | 4 pt          | 1.58          | 6.32          | 14.86     | _____         |
| Bicep   | 4           | 1.05 qt       | 8.13          | 8.54          |           | _____         |
| Custom Truck  | 6           | 85 bu         | 0.12          | 10.20         | 18.70     | _____         |
| Drying  | 8           | 85 bu         | 0.10          | 8.50          |           | _____         |
| Subtotal  |             |               |               |               | \$58.11   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$69.59   | _____         |
| Interest on Oper. Capital \$69.59 @ 10.0% for 8 Months  |             |               |               |               | 4.64      | _____         |
| Unpaid Labor 0.91 Hours \$6.50 /hr                      |             |               |               |               | 5.93      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$80.16   | _____         |

## Projected Returns

|  |        |   |       |
|--|--------|---|-------|
| Sorghum                                | 85 Bu. | @ | _____ |
| Crop Residue                           | 1 AUM  | @ | _____ |
| Total Returns _____                    |        |   |       |
| Net Return above Operating Costs _____ |        |   |       |

C15

Returns Above Operating Costs Budget Worksheet  
 Sorghum For Grain, Continuous, No-till, Dryland  
 85 Bu. Sorghum

SC  
96

| Operation # | Description | Operation Rate    | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|-------------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                   | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spray       | Custom            |              |      |               |               |      |           |               |
| 2           | Plant       | 4.9 Ac/hr         | 0.24         | 0.20 | 1.03D         | 0.19          | 0.84 | 2.06      |               |
| 3           | Combine     | 4.5 Ac/hr         | 0.26         | 0.22 | 1.74D         | 3.78          | 0.74 | 6.26      |               |
| 4           | Truck       | Custom            |              |      |               |               |      |           |               |
| 5           | Dry         | Custom            |              |      |               |               |      |           |               |
| 6           | Auger       | 2500 Bu./hr       | 0.04         | 0.03 | 0.06D         | 0.05          | 0.02 | 0.13      |               |
| Subtotal    |             |                   | 0.54 Hrs     |      | 2.83          | 4.02          | 1.60 | \$8.45    |               |
| Diesel      |             | 3.37 Gal @ \$0.75 | \$2.53       |      |               |               |      |           |               |

| Materials & Services                                    | Operation #     | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|-----------------|---------------|---------------|-----------|---------------|
| Seed  | Sorghum Safened | 2               | 5 lb          | 1.11          | 5.55      | \$5.55        |
| Fertilizer  | 28-0-0          | 1               | 90 lb N       | 0.28          | 25.20     | 32.20         |
|   | 18-46-0         | 2               | 50 lb         | 0.14          | 7.00      |               |
| Chemicals   | Bicep           | 1               | 2.1 qt        | 8.13          | 17.07     | 17.07         |
| Custom  | Broadcast Spray | 1               | 1 acre        | 3.50          | 3.50      | 22.20         |
|   | Truck           | 4               | 85 bu         | 0.12          | 10.20     |               |
|   | Drying          | 6               | 85 bu         | 0.10          | 8.50      |               |
| Subtotal  |                 |                 |               |               | \$77.02   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |                 |               |               | \$85.47   |               |
| Interest on Oper. Capital                               |                 | \$85.47 @ 10.0% | for 8 Months  |               | 5.70      |               |
| Unpaid Labor  |                 | 0.54 Hours      | \$6.50 /hr    |               | 3.51      |               |
| Total Operating Costs                                   |                 |                 |               |               | \$94.68   |               |

|                                  |              |    |     |   |  |  |
|----------------------------------|--------------|----|-----|---|--|--|
| Projected Returns                |              |    |     |   |  |  |
|                                  | Sorghum      | 85 | Bu. | @ |  |  |
|                                  | Crop Residue | 1  | AUM | @ |  |  |
| Total Returns                    |              |    |     |   |  |  |
| Net Return above Operating Costs |              |    |     |   |  |  |

C16

Returns Above Operating Costs Budget Worksheet  
Soybeans, Non-Irrigated

30 Bu. Beans

SC  
96

| Operation # | Description   | Operation Rate    | Hrs per Acre |        | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|--------|---------------|--------------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach   | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr       | 0.11         | 0.09   | 0.60D         | 0.19               | 0.53 | 1.32      | _____         |
| 2           | Disc w/Harrow | 10.63 Ac/hr       | 0.11         | 0.09   | 0.60D         | 0.19               | 0.53 | 1.32      | _____         |
| 3           | Plant         | 4.9 Ac/hr         | 0.24         | 0.20   | 1.03D         | 0.19               | 0.84 | 2.06      | _____         |
| 4           | Row Crop Cult | 5.29 Ac/hr        | 0.23         | 0.19   | 1.20D         | 0.37               | 0.28 | 1.85      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr        | 0.23         | 0.19   | 1.20D         | 0.37               | 0.28 | 1.85      | _____         |
| 6           | Combine       | 4 Ac/hr           | 0.30         | 0.25   | 1.96D         | 4.26               | 0.74 | 6.96      | _____         |
| 7           | Truck         | Custom            |              |        |               |                    |      |           | _____         |
| 8           | Auger         | 2500 Bu./hr       | 0.01         | 0.01   | 0.02D         | 0.02               | 0.01 | 0.05      | _____         |
| Subtotal    |               |                   | 1.22 Hrs     |        | 6.61          | 5.59               | 3.21 | \$15.41   | _____         |
| Diesel      |               | 7.93 Gal @ \$0.75 |              | \$5.95 |               |                    |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre                | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|------------------------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 3           | 1.1 bag                      | 15.47         | 17.02         | \$17.02   | _____         |
| Chemicals Lasso 4EC                                     | 3           | 1 qt                         | 6.43          | 6.43          | 12.82     | _____         |
| Sencor 4L   | 3           | 0.375 pt                     | 17.05         | 6.39          |           | _____         |
| Custom Truck  | 7           | 30 bu                        | 0.12          | 3.60          | 3.60      | _____         |
| Other Rogue Beans                                       | 5           | 1 acre                       | 5.00          | 5.00          | 5.00      | _____         |
| Subtotal  |             |                              |               |               | \$38.44   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                              |               |               | \$53.85   | _____         |
| Interest on Oper. Capital                               |             | \$53.85 @ 10.0% for 8 Months |               |               | 3.59      | _____         |
| Unpaid Labor  |             | 1.22 Hours @ \$6.50 /hr      |               |               | 7.96      | _____         |
| Total Operating Costs                                   |             |                              |               |               | \$65.40   | _____         |

|                                  |  |        |   |  |  |       |
|----------------------------------|--|--------|---|--|--|-------|
| Projected Returns                |  |        |   |  |  |       |
| Beans                            |  | 30 Bu. | @ |  |  | _____ |
| Total Returns                    |  |        |   |  |  | _____ |
| Net Return above Operating Costs |  |        |   |  |  | _____ |

C17

Returns Above Operating Costs Budget Worksheet  
 .Wheat For Grain, Continuous Cropped  
 35 Bu. Wheat

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Chisel        | 9.76 Ac/hr     | 0.12         | 0.10 | 0.65D         | 0.20          | 0.42 | 1.27      |               |
| 2           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      |               |
| 3           | Anhy Apply    | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      |               |
| 4           | Field Cult    | 12.22 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.15 | 0.83      |               |
| 5           | Drill         | 5.62 Ac/hr     | 0.22         | 0.18 | 0.90D         | 0.16          | 0.49 | 1.55      |               |
| 6           | Combine       | 5.5 Ac/hr      | 0.22         | 0.18 | 1.43D         | 3.10          | 0.74 | 5.27      |               |
| 7           | Truck         | Custom         |              |      |               |               |      |           |               |
| 8           | Auger         | 2500 Bu./hr    | 0.01         | 0.01 | 0.02D         | 0.02          | 0.01 | 0.05      |               |
| 9           | Spray         | 16.55 Ac/hr    | 0.07         | 0.06 | 0.25D         | 0.11          | 0.16 | 0.52      |               |
| Subtotal    |               |                | 1.02 Hrs     |      | 5.29          | 4.23          | 2.90 | \$12.42   |               |

Diesel 6.37 Gal @ \$0.75 \$4.78

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Wheat  | 5           | 60 lb         | 0.20          | 12.00         | \$12.00   |               |
| Fertilizer Anhy Ammonia                                 | 3           | 40 lb N       | 0.15          | 6.00          | 13.00     |               |
| 18-46-0   | 5           | 50 lb         | 0.14          | 7.00          |           |               |
| Chemicals 2,4-D Ester                                   | 9           | 1 pt          | 1.69          | 1.69          | 1.69      |               |
| Custom Truck  | 7           | 50 bu         | 0.12          | 6.00          | 6.00      |               |
| Subtotal  |             |               |               |               | \$32.69   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$45.11   |               |
| Interest on Oper. Capital \$45.11 @ 10.0% for 8 Months  |             |               |               |               | 3.01      |               |
| Unpaid Labor 1.02 Hours \$6.50 /hr                      |             |               |               |               | 6.63      |               |
| Total Operating Costs                                   |             |               |               |               | \$54.75   |               |

Projected Returns

Wheat 35 Bu. @

Total Returns

Net Return above Operating Costs

C18

Returns Above Operating Costs Budget Worksheet

Wheat For Grain, Continuous Cropped, No Till

45 Bu. Wheat

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spray         | 16.55 Ac/hr    | 0.07         | 0.06 | 0.25D         | 0.11               | 0.16 | 0.52      | _____         |
| 2           | Spread, Fert. | 12.22 Ac/hr    | 0.10         | 0.08 | 0.34D         | 0.14               |      | 0.48      | _____         |
| 3           | No-till Drill | 5.62 Ac/hr     | 0.22         | 0.18 | 0.90D         | 0.16               | 0.58 | 1.64      | _____         |
| 4           | Combine       | 5.5 Ac/hr      | 0.22         | 0.18 | 1.43D         | 3.10               | 0.74 | 5.27      | _____         |
| 5           | Truck         | Custom         |              |      |               |                    |      |           | _____         |
| 6           | Auger         | 2500 Bu./hr    | 0.02         | 0.02 | 0.03D         | 0.02               | 0.01 | 0.06      | _____         |
| Subtotal    |               |                | 0.62 Hrs     |      | 2.95          | 3.53               | 1.49 | \$7.97    | _____         |

Diesel 3.56 Gal @ \$0.75 \$2.67

| Materials & Services                                    | Operation #      | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|------------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Wheat            | 3             | 60 lb         | 0.20          | 12.00     | \$12.00       |
| Fertilizer  | 46-0-0           | 1             | 50 lb N       | 0.29          | 14.50     | 21.50         |
|   | 18-46-0          | 3             | 50 lb         | 0.14          | 7.00      |               |
| Chemicals   | 2,4-D Ester      | 3             | 0.5 pt        | 1.69          | 0.85      | 5.40          |
|   | Glean            | 3             | 0.25 oz       | 18.23         | 4.56      |               |
| Custom  | Truck            | 5             | 50 bu         | 0.12          | 6.00      | 6.00          |
| Rent  | Brdcast Spreader | 2             | 1 acre        | 1.50          | 1.50      | 1.50          |
| Subtotal  |                  |               |               |               | \$46.40   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |                  |               |               |               | \$54.37   | _____         |
| Interest on Oper. Capital \$54.37 @ 10.0% for 8 Months  |                  |               |               |               | 3.62      | _____         |
| Unpaid Labor 0.62 Hours \$6.50 /hr                      |                  |               |               |               | 4.06      | _____         |
| Total Operating Costs                                   |                  |               |               |               | \$62.05   | _____         |

Projected Returns  
 Wheat 45 Bu. @ \_\_\_\_\_  
 Total Returns \_\_\_\_\_  
 Net Return above Operating Costs \_\_\_\_\_



C19

Returns Above Operating Costs Budget Worksheet  
Wheat For Grain, Fallow Every Third Yr.

45 Bu. Wheat

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19          | 0.53 | 1.32      |               |
| 2           | Chisel        | 9.76 Ac/hr     | 0.12         | 0.10 | 0.65D         | 0.20          | 0.42 | 1.27      |               |
| 3           | Chisel        | 9.76 Ac/hr     | 0.12         | 0.10 | 0.65D         | 0.20          | 0.42 | 1.27      |               |
| 4           | Field Cult    | 12.22 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.15 | 0.83      |               |
| 5           | Anhy Apply    | 6.87 Ac/hr     | 0.18         | 0.15 | 0.92D         | 0.29          | 0.40 | 1.61      |               |
| 6           | Field Cult    | 12.22 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16          | 0.15 | 0.83      |               |
| 7           | Drill         | 5.62 Ac/hr     | 0.22         | 0.18 | 0.90D         | 0.16          | 0.49 | 1.55      |               |
| 8           | Combine       | 5.5 Ac/hr      | 0.22         | 0.18 | 1.43D         | 3.10          | 0.74 | 5.27      |               |
| 9           | Truck         | Custom         |              |      |               |               |      |           |               |
| 10          | Auger         | 2500 Bu./hr    | 0.02         | 0.02 | 0.03D         | 0.02          | 0.01 | 0.06      |               |
| 11          | Spray         | 16.55 Ac/hr    | 0.07         | 0.06 | 0.25D         | 0.11          | 0.16 | 0.52      |               |
| Subtotal    |               |                | 1.25 Hrs     |      | 6.47          | 4.59          | 3.47 | \$14.53   |               |

Diesel 7.77 Gal @ \$0.75 \$5.83

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Wheat  | 7           | 1 lb          | 0.20          | 0.20          | \$0.20    |               |
| Fertilizer Anhy Ammonia                                 | 5           | 50 lb N       | 0.15          | 7.50          | 15.35     |               |
| 18-46-0   | 7           | 50 lb         | 0.14          | 7.00          |           |               |
| 2,4-D Ester   | 11          | 0.5 pt        | 1.69          | 0.85          |           |               |
| Custom Truck  | 9           | 49 bu         | 0.12          | 5.88          | 5.88      |               |
| Subtotal  |             |               |               |               | \$21.43   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$35.96   |               |
| Interest on Oper. Capital \$35.96 @ 10.0% for 8 Months  |             |               |               |               | 2.40      |               |
| Unpaid Labor 1.25 Hours \$6.50 /hr                      |             |               |               |               | 8.11      |               |
| Total Operating Costs                                   |             |               |               |               | \$46.47   |               |

Projected Returns  
Wheat

45 Bu. @

Total Returns

Net Return above Operating Costs

C20

Returns Above Operating Costs Budget Worksheet  
 Establish Alfalfa(5 Yr.Life) Dryland

SC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |       |              | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|-------|--------------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Power | Repairs Impl |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.19  | 0.53         | 1.32      | _____         |
| 2           | Chisel        | 9.76 Ac/hr     | 0.12         | 0.10 | 0.65D         | 0.20  | 0.42         | 1.27      | _____         |
| 3           | Chisel        | 9.76 Ac/hr     | 0.12         | 0.10 | 0.65D         | 0.20  | 0.42         | 1.27      | _____         |
| 4           | Spread,Fert.  | 6.5 Ac/hr      | 0.18         | 0.15 | 0.65D         | 0.27  |              | 0.92      | _____         |
| 5           | Disc w/Harrow | 12.22 Ac/hr    | 0.10         | 0.08 | 0.52D         | 0.16  | 0.53         | 1.21      | _____         |
| 6           | Harrow        | 12.33 Ac/hr    | 0.10         | 0.08 | 0.34D         | 0.14  | 0.01         | 0.49      | _____         |
| 7           | Seeder-Packer | 5.62 Ac/hr     | 0.22         | 0.18 | 0.75D         | 0.31  |              | 1.06      | _____         |
| 8           | Spray         | 16.55 Ac/hr    | 0.07         | 0.06 | 0.25D         | 0.11  | 0.16         | 0.52      | _____         |
| Subtotal    |               |                | 1.01 Hrs     |      | 4.41          | 1.58  | 2.07         | \$8.06    | _____         |

Diesel 5.25 Gal @ \$0.75 \$3.93

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Alfalfa w/inoc                                     | 7           | 7 lb          | 3.18          | 22.26         | \$22.26   | _____         |
| Fertilizer 18-46-0                                      | 4           | 40 lb         | 0.14          | 5.60          | 5.60      | _____         |
| Chemicals Bucril  | 9           | 1 pt          | 6.56          | 6.56          | 6.56      | _____         |
| Rent BrdcastSpreader                                    | 4           | 1 acre        | 1.50          | 1.50          | 5.25      | _____         |
| Seeder-Packer   | 7           | 1 acre        | 3.75          | 3.75          |           | _____         |
| Subtotal  |             |               |               |               | \$39.67   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$47.73   | _____         |
| Interest on Oper. Capital \$47.73 @ 10.0% for 8 Months  |             |               |               |               | 3.18      | _____         |
| Unpaid Labor 1.01 Hours \$6.50 /hr                      |             |               |               |               | 6.55      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$57.46   | _____         |

C21

Returns Above Operating Costs Budget Worksheet  
Alfalfa Hay Non-Irrigated

3.5 Ton Alfalfa

SC  
96

| Operation # | Description | Operation Rate | Hrs per Acre      |      | Cost per Acre |       |              | Sub-Total | Your Estimate |
|-------------|-------------|----------------|-------------------|------|---------------|-------|--------------|-----------|---------------|
|             |             |                | Labor             | Mach | Fuel & Lube   | Power | Repairs Impl |           |               |
| 1           | Harrow      | 12.33 Ac/hr    | 0.10              | 0.08 | 0.34D         | 0.14  | 0.01         | 0.49      |               |
| 2           | Windrow     | Custom         |                   |      |               |       |              |           |               |
| 3           | Bale        | Custom         |                   |      |               |       |              |           |               |
| 4           | Stack Bales | Labor          |                   |      |               |       |              |           |               |
| 5           | Windrow     | Custom         |                   |      |               |       |              |           |               |
| 6           | Bale        | Custom         |                   |      |               |       |              |           |               |
| 7           | Stack Bales | Labor          |                   |      |               |       |              |           |               |
| 8           | Windrow     | Custom         |                   |      |               |       |              |           |               |
| 9           | Bale        | Custom         |                   |      |               |       |              |           |               |
| 10          | Stack Bales | Labor          |                   |      |               |       |              |           |               |
| 11          | Spray       | 16.55 Ac/hr    | 0.07              | 0.06 | 0.25D         | 0.11  | 0.16         | 0.52      |               |
| Subtotal    |             |                | 0.17 Hrs          |      | 0.59          | 0.25  | 0.17         | \$1.01    |               |
| Diesel      |             |                | 0.71 Gal @ \$0.75 |      | \$0.54        |       |              |           |               |

| Materials & Services                                    |               | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|---------------|-------------|---------------|---------------|---------------|-----------|---------------|
| Chemicals   | Karmex 80 W   | 11          | 2 lb          | 4.30          | 8.60          | \$8.60    |               |
| Custom  | Windrow       | 2           | 1 acre        | 7.50          | 7.50          | 65.70     |               |
|   | Bale small sq | 3           | 36 bale       | 0.40          | 14.40         |           |               |
|   | Windrow       | 5           | 1 acre        | 7.50          | 7.50          |           |               |
|   | Bale small sq | 6           | 36 bale       | 0.40          | 14.40         |           |               |
|   | Windrow       | 8           | 1 acre        | 7.50          | 7.50          |           |               |
|   | Bale small sq | 9           | 36 bale       | 0.40          | 14.40         |           |               |
| Other   | Stack Bales   | 4           | 0.22 hr       | 6.00          | 1.32          | 3.96      |               |
|   | Stack Bales   | 7           | 0.22 hr       | 6.00          | 1.32          |           |               |
|   | Stack Bales   | 10          | 0.22 hr       | 6.00          | 1.32          |           |               |
| Subtotal  |               |             |               |               |               | \$78.26   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |               |             |               |               |               | \$79.27   |               |
| Interest on Oper. Capital \$79.27 @ 10.0% for 8 Months  |               |             |               |               |               | 5.28      |               |
| Unpaid Labor 0.17 Hours \$6.50 /hr                      |               |             |               |               |               | 1.09      |               |
| Total Operating Costs                                   |               |             |               |               |               | \$85.64   |               |

|                                  |         |     |     |   |  |  |  |
|----------------------------------|---------|-----|-----|---|--|--|--|
| Projected Returns                |         |     |     |   |  |  |  |
|                                  | Alfalfa | 3.5 | Ton | @ |  |  |  |
| Total Returns                    |         |     |     |   |  |  |  |
| Net Return above Operating Costs |         |     |     |   |  |  |  |

C22

Returns Above Operating Costs Budget Worksheet  
 Establish and Maintain Cover Crop on Set Aside Ac.

SC  
96

| Operation # | Description   | Operation Rate    | Hrs per Acre |        | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|--------|---------------|--------------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach   | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/Harrow | 10.63 Ac/hr       | 0.11         | 0.09   | 0.60D         | 0.19               | 0.53 | 1.32      | _____         |
| 2           | Drill         | 9.76 Ac/hr        | 0.12         | 0.10   | 0.52D         | 0.09               | 0.49 | 1.10      | _____         |
| 3           | Shred         | 9.76 Ac/hr        | 0.12         | 0.10   | 0.65D         | 0.20               | 3.84 | 4.69      | _____         |
| Subtotal    |               |                   | 0.35 Hrs     |        | 1.77          | 0.48               | 4.86 | \$7.11    | _____         |
| Diesel      |               | 2.07 Gal @ \$0.75 |              | \$1.55 |               |                    |      |           |               |

| Materials & Services                                    |      | Operation # | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|------|-------------|-----------------|---------------|---------------|-----------|---------------|
| Seed  | Oats | 2           | 1 bu            | 6.00          | 6.00          | \$6.00    | _____         |
| Subtotal  |      |             |                 |               |               | \$6.00    | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |      |             |                 |               |               | \$13.11   | _____         |
| Interest on Oper. Capital                               |      |             | \$13.11 @ 10.0% | for 8 Months  |               | 0.87      | _____         |
| Unpaid Labor  |      |             | 0.35 Hours      | \$6.50 /hr    |               | 2.26      | _____         |
| Total Operating Costs                                   |      |             |                 |               |               | \$16.24   | _____         |

DESCRIPTION OF THE CROP BUDGETS FOR NORTHEAST NEBRASKA

The production systems budgeted here are representative of those in the rolling hills of northeast Nebraska with Moody-Crofton soils. Both dryland and center pivot irrigation budgets are provided for crops produced in this area. Center pivot irrigated corn and alfalfa establishment budgets are included for the sandy soils of Pierce, Antelope, and Holt Counties.

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost worksheets.

| NE 1996 Machinery List -- Northeastern Nebraska |                                      |         |            |                |          |            |  |
|---|--------------------------------------|---------|------------|----------------|----------|------------|--|
| Mcode   | Machine                              | Price   | Annual Use | Years to Trade | Trade in | Repairs    |  |
| <b>Power Units</b>                              |                                      |         |            |                |          |            |  |
| 16  | Tractor 120 hp diesel cab            | 65,800  | 200 hr     | 10             | 30,030   | .92/hr     |  |
| 17  | Tractor 150 hp diesel cab            | 70,400  | 400 hr     | 10             | 23,750   | 1.97/hr    |  |
| 84  | Combine 185 hp                       | 114,500 | 200 hr     | 10             | 31,610   | 9.82/hr    |  |
| 402   | Pump 95 Hp Diesel 206' head          | 43,500  | 900 hr     | 17             | 0        | .66/hr     |  |
| 404   | Pump 100 Hp Elec 281' head           | 43,500  | 900 hr     | 20             | 0        | .36/hr     |  |
| <b>Implements</b>                               |                                      |         |            |                |          |            |  |
| 30  | Tandem Disc 20'                      | 15,500  | 900 ac     | 17             | 3,870    | .57/ac     |  |
| 38  | Row Crop Cultivator 6 row x 30"      | 4,900   | 800 ac     | 12             | 1,320    | .35/ac     |  |
| 49  | Roller/Packer 15'                    | 11,700  | 300 ac     | 20             | 2,840    | .26/ac     |  |
| 53  | Spike Tooth Harrow 24'               | 1,900   | 150 ac     | 20             | 460      | .01/ac     |  |
| 62  | Grain Drill 16' disk                 | 10,900  | 540 ac     | 12             | 4,370    | .79/ac     |  |
| 66  | Planter 6 row x 30"                  | 18,700  | 500 ac     | 8              | 8,800    | .98/ac     |  |
| 76  | Sprayer 300 gallon 20' 3 point mount | 4,200   | 1275 ac    | 12             | 1,680    | .19/ac     |  |
| 87  | Corn head 6 row                      | 22,300  | 760 ac     | 10             | 6,160    | 2.02/ac    |  |
| 89  | Grain head 15'                       | 12,800  | 500 ac     | 15             | 2,090    | 1.14/ac    |  |
| 92  | Pickup head                          | 7,500   | 760 ac     | 10             | 2,070    | .68/ac     |  |
| 95  | Swather/Conditioner 14' pull-type    | 22,200  | 500 ac     | 20             | 4,470    | 1.30/ac    |  |
| 100   | Baler Small Square wire tie          | 15,500  | 400 ton    | 20             | 4,230    | 1.00/ton   |  |
| 101   | Baler Large Round                    | 21,000  | 800 ton    | 15             | 7,080    | 2.40/ton   |  |
| 103   | Bale Wagon & Stacker                 | 30,000  | 200 ac     | 19             | 8,530    | 5.77/ac    |  |
| 111   | Grain Auger 8" X 66' PTO             | 3,500   | 150 bu000  | 20             | 330      | .36/bu000  |  |
| 113   | Grain Cart 450 bushel                | 9,300   | 510 bu000  | 15             | 1,300    | 5.97/bu000 |  |
| 500   | Pivot 35psi                          | 32,500  | 900 hr     | 15             | 0        | .56/hr     |  |

1996 Operations List\* Northeastern Nebraska

| NE<br>Operation | Power<br>Code | Imp<br>Code | Energy/hr       | %<br>Lube |
|-----------------|---------------|-------------|-----------------|-----------|
| All Irrig.      | 402           | 500         | 3.52 Gal Diesel | 10%       |
| All Irrig.      | 404           | 500         | 66.67 Kwh Elec  | 1.3%      |
| Apply Anhy      | 17            | Rent        | 7.70 Gal Diesel | 10%       |
| Auger           | 16            | 111         | 6.10 Gal Diesel | 10%       |
| Bale            | 16            | 100         | 6.10 Gal Diesel | 10%       |
| Bale            | 17            | 101         | 7.70 Gal Diesel | 10%       |
| Cart            | 16            | 113         | 6.10 Gal Diesel | 10%       |
| Combine         | 84            | 87          | 9.50 Gal Diesel | 10%       |
| Combine         | 84            | 89          | 9.50 Gal Diesel | 10%       |
| Combine         | 84            | 92          | 9.50 Gal Diesel | 10%       |
| Disc w/Harrow   | 17            | 30          | 7.70 Gal Diesel | 10%       |
| Drill           | 16            | 62          | 6.10 Gal Diesel | 10%       |
| Dry             | Custom        |             |                 |           |
| Harrow          | 17            | 53          | 7.70 Gal Diesel | 10%       |
| Move Bales      | 16            | 103         | 6.10 Gal Diesel | 10%       |
| Plant           | 16            | 66          | 6.10 Gal Diesel | 10%       |
| Rogue           | Labor         |             |                 |           |
| Roll            | 16            | 49          | 6.10 Gal Diesel | 10%       |
| Row Crop Cult   | 16            | 38          | 6.10 Gal Diesel | 10%       |
| Spray           | 16            | 76          | 6.10 Gal Diesel | 10%       |
| Spray           | Custom        |             |                 |           |
| Spray in tandem |               | 76          |                 |           |
| Spread Fert.    | Custom        |             |                 |           |
| Truck           | Custom        |             |                 |           |
| Windrow         | 17            | 95          | 7.70 Gal Diesel | 10%       |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

Budgeted Production Costs Summary, North East Nebraska 1996

| Budget           | D2       | D3       | D4       | D5         | D6       | D7       | D8       | D9       | D10     | D11      | D12      | D13      |
|------------------|----------|----------|----------|------------|----------|----------|----------|----------|---------|----------|----------|----------|
| Crop             | Corn     | Corn     | Corn     | Corn       | Soybeans | Soybeans | Oats     | Oats     | Alfalfa | Alfalfa  | Alfalfa  | Alfalfa  |
| Description      | Grain    | Grain    | Grain    | Grain      | Dryland  | Irrig    | Dryland  | Estab    | Estab   | Estab    | Hay      | Hay      |
|                  | Pivot    | Pivot    | Dryland  | Till-plant |          | Pivot    |          | Alfalfa  | Share   | Fall     | Large    | Small    |
|                  | Sandy    | Rolling  | Rolling  | Rolling    |          |          |          |          | of D9   | Sandy    | Round    | Square   |
|                  | Soil     | Hills    | Hills    | Hills      |          |          |          |          |         | Soils    |          |          |
| Yield            | 140.0 Bu | 130.0 Bu | 80.0 Bu  | 80.0 Bu    | 40.0 Bu  | 50.0 Bu  | 80.0 Bu  | 80.0 Bu  |         |          | 3.0 Ton  | 3.0 Ton  |
| Mgt Fee/unit     | \$0.10   | \$0.10   | \$0.10   | \$0.10     | \$0.30   | \$0.30   | \$0.08   | \$0.10   | \$2.00  | \$2.00   | \$2.00   | \$0.10   |
| Land Invest.     | \$750    | \$1,200  | \$850    | \$850      | \$850    | \$1,200  | \$850    | \$850    | \$850   | \$750    | \$850    | \$750    |
| Unimp.           | 449      | 884      | 850      | 850        | 850      | 884      | 850      | 850      | 850     | 750      | 850      | 750      |
| Irrig            | 301      | 316      |          |            |          | 316      |          |          |         |          |          |          |
| Mach Invest      | \$307.26 | \$412.79 | \$418.45 | \$353.86   | \$309.79 | \$310.78 | \$189.66 | \$212.78 | \$87.64 | \$175.09 | \$552.41 | \$298.70 |
| Op Cost/ac       | \$186.36 | \$162.26 | \$121.84 | \$115.74   | \$68.22  | \$84.09  | \$112.81 | \$139.62 | \$68.35 | \$83.45  | \$67.68  | \$108.43 |
| Overhead         | 9.32     | 8.11     | 6.09     | 5.79       | 3.41     | 4.20     | 5.64     | 6.98     | 3.42    | 4.17     | 3.38     | 5.42     |
| Unpaid Mgt       | 14.00    | 13.00    | 8.00     | 8.00       | 12.00    | 15.00    | 6.40     | 8.00     |         |          | 6.00     | 0.30     |
| RE Taxes         | \$8.00   | \$15.00  | \$10.00  | \$10.00    | \$10.00  | \$15.00  | \$10.00  | \$10.00  |         |          | \$10.00  | \$10.00  |
| Land Interest    | 25.82    | 50.83    | 48.88    | 48.88      | 48.88    | 50.83    | 48.88    | 48.88    |         |          | 48.88    | 43.13    |
| Irrig Interest   | 21.07    | 22.12    |          |            |          | 22.12    |          |          |         |          |          |          |
| Irrig Deprec     | 33.41    | 55.60    |          |            |          | 55.60    |          |          |         |          |          |          |
| Land Subtotal    | \$88.30  | \$143.55 | \$58.88  | \$58.88    | \$58.88  | \$143.55 | \$58.88  | \$58.88  |         |          | \$58.88  | \$53.13  |
| Mach. Interest   | \$21.51  | \$28.90  | \$29.29  | \$24.77    | \$21.69  | \$21.75  | \$13.28  | \$14.89  | \$6.13  | \$12.26  | \$38.67  | \$20.91  |
| Mach. Deprec     | 27.49    | 35.46    | 36.24    | 30.60      | 27.30    | 27.37    | 17.74    | 19.48    | 6.57    | 12.86    | 36.57    | 22.32    |
| Mach. Subtotal   | \$49.00  | \$64.36  | \$65.53  | \$55.37    | \$48.99  | \$49.12  | \$31.02  | \$34.37  | \$12.70 | \$25.12  | \$75.24  | \$43.23  |
| Total Owner Cost | \$137.30 | \$207.91 | \$124.41 | \$114.25   | \$107.86 | \$192.67 | \$89.89  | \$93.25  | \$12.70 | \$25.12  | \$134.11 | \$96.35  |
| Estab Costs      |          |          |          |            |          |          |          |          |         |          | \$12.07  | \$12.07  |
| Total Cost/ac    | \$346.97 | \$391.28 | \$260.34 | \$243.77   | \$191.49 | \$295.97 | \$214.74 | \$247.85 | \$84.47 | \$112.74 | \$223.24 | \$222.57 |
| Total Cost/unit  | \$2.48   | \$3.01   | \$3.25   | \$3.05     | \$4.79   | \$5.92   | \$2.68   | \$3.10   |         |          | \$74.41  | \$74.19  |

D2

Returns Above Operating Costs Budget Worksheet  
 Corn Grain.Pivot Irrig, Diesel,206'Head,Sandy Soils  
 10 Acre-inches 140 Bu Corn

NE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |         | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|---------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |         |           |               |
| 1           | Apply Anhy    | 9.7 Ac/hr      | 0.12         | 0.10 | 0.65D         | 0.20               | 0.85    |           |               |
| 2           | Disc w/Harrow | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25 0.57          | 1.63    |           |               |
| 3           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19 0.98          | 2.20    |           |               |
| 4           | Row Crop Cult | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18 0.35          | 1.52    |           |               |
| 5           | All Irrig.    | 800 GPM        | 0.34         | 5.61 | 16.29D        | 3.70 3.14          | 23.13   |           |               |
| 6           | Combine       | 3.8 Ac/hr      | 0.31         | 0.26 | 2.06D         | 2.58 2.02          | 6.66    |           |               |
| 7           | Auger         | 2500 Bu/hr     | 0.07         | 0.06 | 0.28D         | 0.05 0.05          | 0.38    |           |               |
| 8           | Truck         | Custom         |              |      |               |                    |         |           |               |
| 9           | Dry           | Custom         |              |      |               |                    |         |           |               |
| Subtotal    |               |                | 1.48 Hrs     |      | 22.11         | 7.15 7.11          | \$36.37 |           |               |

Diesel 26.79 Gal @ \$0.75 \$20.10

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn            | 3 0.33 bag    | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer  | Anhy Ammonia    | 1 100 lb N    | 0.15          | 15.00         | 56.80     |               |
|   | 10-30-0-10S-1Z  | 3 100 lb      | 0.25          | 25.00         |           |               |
|   | 28-0-0          | 5 60 lb N     | 0.28          | 16.80         |           |               |
| Chemicals   | Atrazine 90DF   | 3 0.55 lb     | 3.02          | 1.66          | 14.96     |               |
|   | Counter .25     | 3 8 lb        | 1.78          | 3.56          |           |               |
|   | Lasso 4EC       | 3 1 qt        | 6.43          | 6.43          |           |               |
|   | Lorsban .33     | 5 1 pt        | 5.71          | 1.88          |           |               |
|   | Lorsban .25     | 5 1 pt        | 5.71          | 1.43          |           |               |
| Rent  | Anhy Applicator | 1 1 acre      | 2.50          | 2.50          | 2.50      |               |
| Custom  | Truck           | 8 140 bu      | 0.12          | 16.80         | 26.13     |               |
|   | Drying          | 9 93.32 bu    | 0.10          | 9.33          |           |               |
| Subtotal  |                 |               |               |               | \$129.34  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$165.71  |               |
| Interest on Oper. Capital \$165.71 @ 10.0% for 8 Months |                 |               |               |               | 11.05     |               |
| Unpaid Labor 1.48 Hours \$6.50 /hr                      |                 |               |               |               | 9.60      |               |
| Total Operating Costs                                   |                 |               |               |               | \$186.36  |               |

Projected Returns

Corn 140 Bu @

Total Returns

Net Return above Operating Costs



D3

Returns Above Operating Costs Budget Worksheet  
 Corn Grain.Pivot Irrig, Elect.,281'Head Rolling Hills  
 7 Acre-inches 130 Bu Corn

NE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/Harrow | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25               | 0.57 | 1.63      |               |
| 2           | Apply Anhy    | 9.7 Ac/hr      | 0.12         | 0.10 | 0.65D         | 0.20               |      | 0.85      |               |
| 3           | Disc w/Harrow | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25               | 0.57 | 1.63      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19               | 0.98 | 2.20      |               |
| 5           | Spray         | 10.2 Ac/hr     | 0.12         | 0.10 | 0.49D         | 0.09               | 0.19 | 0.77      |               |
| 6           | Row Crop Cult | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18               | 0.35 | 1.52      |               |
| 7           | Row Crop Cult | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18               | 0.35 | 1.52      |               |
| 8           | All Irrig.    | 800 GPM        | 0.24         | 3.93 | 10.08E        | 1.41               | 2.20 | 13.69     |               |
| 9           | Combine       | 3.8 Ac/hr      | 0.31         | 0.26 | 2.06D         | 2.58               | 2.02 | 6.66      |               |
| 10          | Truck         | Custom         |              |      |               |                    |      |           |               |
| 11          | Auger         | 2500 Bu/hr     | 0.06         | 0.05 | 0.26D         | 0.05               | 0.05 | 0.36      |               |
| 12          | Dry           | Custom         |              |      |               |                    |      |           |               |
| Subtotal    |               |                | 1.88 Hrs     |      | 18.17         | 5.38               | 7.28 | \$30.83   |               |

Diesel 9.82 Gal @ \$0.75 \$7.36  
 Electricity 262.01 KWH @ \$0.038 \$9.96

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 2           | 130 lb N      | 0.15          | 19.50         | 29.92     |               |
| 10-34-0   | 4           | 8.4 gal       | 1.24          | 10.42         |           |               |
| Chemicals Bladex 90DF                                   | 4           | 1.1 lb        | 5.31          | 5.84          | 24.21     |               |
| Lasso 4EC   | 4           | 0.55 qt       | 6.43          | 3.54          |           |               |
| 2,4-D Ester   | 5           | 0.5 pt        | 1.69          | 0.85          |           |               |
| Counter .75   | 4           | 8 lb          | 1.78          | 10.68         |           |               |
| Lorsban .33   | 8           | 1 pt          | 5.71          | 1.88          |           |               |
| Lorsban .25   | 8           | 1 pt          | 5.71          | 1.43          |           |               |
| Custom Truck  | 10          | 130 bu        | 0.12          | 15.60         | 24.27     |               |
| Drying  | 12          | 86.66 bu      | 0.10          | 8.67          |           |               |
| Rent Anhy Applicator                                    | 2           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$109.84  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$140.66  |               |
| Interest on Oper. Capital \$140.66 @ 10.0% for 8 Months |             |               |               |               | 9.38      |               |
| Unpaid Labor 1.88 Hours \$6.50 /hr                      |             |               |               |               | 12.22     |               |
| Total Operating Costs                                   |             |               |               |               | \$162.26  |               |

Projected Returns

Corn 130 Bu @  
 Crop Residue 2.5 AUM @

Total Returns

Net Return above Operating Costs

D4

Returns Above Operating Costs Budget Worksheet  
 Cont. Corn For Grain, Rolling Hills  
 80 Bu Corn

NE  
 96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |         | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|---------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |         |           |               |
| 1           | Apply Anhy    | 9.7 Ac/hr      | 0.12         | 0.10 | 0.65D         | 0.20               | 0.85    |           |               |
| 2           | Disc w/Harrow | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25 0.57          | 1.63    |           |               |
| 3           | Disc w/Harrow | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25 0.57          | 1.63    |           |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19 0.98          | 2.20    |           |               |
| 5           | Row Crop Cult | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18 0.35          | 1.52    |           |               |
| 6           | Row Crop Cult | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18 0.35          | 1.52    |           |               |
| 7           | Spray         | 10.2 Ac/hr     | 0.12         | 0.10 | 0.49D         | 0.09 0.19          | 0.77    |           |               |
| 8           | Spray         | Custom         |              |      |               |                    |         |           |               |
| 9           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85 2.02          | 7.15    |           |               |
| 10          | Truck         | Custom         |              |      |               |                    |         |           |               |
| 11          | Auger         | 2500 Bu/hr     | 0.04         | 0.03 | 0.16D         | 0.03 0.03          | 0.22    |           |               |
| 12          | Dry           | Custom         |              |      |               |                    |         |           |               |
| Subtotal    |               |                | 1.66 Hrs     |      | 8.21          | 4.22 5.06          | \$17.49 |           |               |

Diesel 9.98 Gal @ \$0.75 \$7.49

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.25 bag      | 87.70         | 21.93         | \$21.93   |               |
| Fertilizer Anhy Ammonia 10-34-0                         | 1           | 80 lb N       | 0.15          | 12.00         | 22.42     |               |
|   | 4           | 8.4 gal       | 1.24          | 10.42         |           |               |
| Chemicals Bladex 90DF                                   | 4           | 0.55 lb       | 5.31          | 2.92          | 20.88     |               |
| Lasso 4EC   | 4           | 1 qt          | 6.43          | 6.43          |           |               |
| 2,4-D Ester   | 7           | 0.5 pt        | 1.69          | 0.85          |           |               |
| Counter .75   | 5           | 8 lb          | 1.78          | 10.68         |           |               |
| Furadan 15G .25   | 8           | 8 lb          |               |               |           |               |
| Custom Aerial Spray                                     | 8           | 1 acre        | 4.00          | 4.00          | 18.93     |               |
| Truck   | 10          | 80 bu         | 0.12          | 9.60          |           |               |
| Drying  | 12          | 53.32 bu      | 0.10          | 5.33          |           |               |
| Rent Anhy Applicator                                    | 1           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$86.65   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$104.14  |               |
| Interest on Oper. Capital \$104.14 @ 10.0% for 8 Months |             |               |               |               | 6.94      |               |
| Unpaid Labor 1.66 Hours @ \$6.50 /hr                    |             |               |               |               | 10.76     |               |
| Total Operating Costs                                   |             |               |               |               | \$121.84  |               |

Projected Returns

|                                  |       |   |  |
|----------------------------------|-------|---|--|
| Corn                             | 80 Bu | @ |  |
| Crop Residue                     | 2 AUM | @ |  |
| Total Returns                    |       |   |  |
| Net Return above Operating Costs |       |   |  |

D5

Returns Above Operating Costs Budget Worksheet  
 Corn For Grain, Ridge-Till Plant Rolling Hills  
 80 Bu Corn

NE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Apply Anhy    | 9.7 Ac/hr      | 0.12         | 0.10 | 0.65D         | 0.20          | 0.85 |           |               |
| 2           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19          | 0.98 | 2.20      |               |
| 3           | Row Crop Cult | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18          | 0.35 | 1.52      |               |
| 4           | Row Crop Cult | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18          | 0.35 | 1.52      |               |
| 5           | Spray         | 10.2 Ac/hr     | 0.12         | 0.10 | 0.49D         | 0.09          | 0.19 | 0.77      |               |
| 6           | Spray         | Custom         |              |      |               |               |      |           |               |
| 7           | Combine       | 3.8 Ac/hr      | 0.31         | 0.26 | 2.06D         | 2.58          | 2.02 | 6.66      |               |
| 8           | Truck         | Custom         |              |      |               |               |      |           |               |
| 9           | Auger         | 2500 Bu/hr     | 0.04         | 0.03 | 0.16D         | 0.03          | 0.03 | 0.22      |               |
| 10          | Dry           | Custom         |              |      |               |               |      |           |               |
| Subtotal    |               |                | 1.31 Hrs     |      | 6.37          | 3.45          | 3.92 | \$13.74   |               |

Diesel 7.69 Gal @ \$0.75 \$5.77

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 2           | 0.25 bag      | 87.70         | 21.93         | \$21.93   |               |
| Fertilizer Anhy Ammonia                                 | 1           | 80 lb N       | 0.15          | 12.00         | 22.42     |               |
| 10-34-0   | 2           | 8.4 gal       | 1.24          | 10.42         |           |               |
| Chemicals Bladex 90DF                                   | 2           | 1.1 lb        | 5.31          | 5.84          | 21.03     |               |
| Lasso 4EC   | 2           | 1 qt          | 6.43          | 6.43          |           |               |
| 2,4-D Ester   | 5           | 0.5 pt        | 1.69          | 0.85          |           |               |
| Dyfonate 20G .75  | 5           | 5.3 lb        | 1.99          | 7.91          |           |               |
| Furadan 15G .25   | 6           | 8 lb          |               |               |           |               |
| Custom Aerial Spray                                     | 6           | 1 acre        | 4.00          | 4.00          | 18.93     |               |
| Truck   | 8           | 80 bu         | 0.12          | 9.60          |           |               |
| Drying  | 10          | 53.32 bu      | 0.10          | 5.33          |           |               |
| Rent Anhy Applicator                                    | 1           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$86.80   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$100.54  |               |
| Interest on Oper. Capital \$100.54 @ 10.0% for 8 Months |             |               |               |               | 6.70      |               |
| Unpaid Labor 1.31 Hours \$6.50 /hr                      |             |               |               |               | 8.50      |               |
| Total Operating Costs                                   |             |               |               |               | \$115.74  |               |

## Projected Returns

|                                  |       |   |  |
|----------------------------------|-------|---|--|
| Corn                             | 80 Bu | @ |  |
| Crop Residue                     | 2 AUM | @ |  |
| Total Returns                    |       |   |  |
| Net Return above Operating Costs |       |   |  |

D6

Returns Above Operating Costs Budget Worksheet  
Soybeans, Non-Irrigated

40 Bu Soybeans

NE  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/Harrow   | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25               | 0.57 | 1.63      |               |
| 2           | Spray in tandem | 7.8 Ac/hr      |              | 0.13 |               |                    | 0.19 | 0.19      |               |
| 3           | Disc w/Harrow   | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25               | 0.57 | 1.63      |               |
| 4           | Plant           | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19               | 0.98 | 2.20      |               |
| 5           | Row Crop Cult   | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18               | 0.35 | 1.52      |               |
| 6           | Combine         | 3.8 Ac/hr      | 0.31         | 0.26 | 2.06D         | 2.58               | 1.14 | 5.78      |               |
| 7           | Truck           | Custom         |              |      |               |                    |      |           |               |
| 8           | Auger           | 2500 Bu/hr     | 0.02         | 0.02 | 0.08D         | 0.01               | 0.02 | 0.11      |               |
| Subtotal    |                 |                | 1.13 Hrs     |      | 5.78          | 3.46               | 3.82 | \$13.06   |               |

Diesel 7.03 Gal @ \$0.75 \$5.28

| Materials & Services                                    | Operation # | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|-----------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 4           | 1 bag           | 15.47         | 15.47         | \$15.47   |               |
| Chemicals Pursuit +                                     | 2           | 2.5 pt          | 9.50          | 23.75         | 23.75     |               |
| Custom Truck  | 7           | 40 bu           | 0.12          | 4.80          | 4.80      |               |
| Subtotal  |             |                 |               |               | \$44.02   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                 |               |               | \$57.08   |               |
| Interest on Oper. Capital                               |             | \$57.08 @ 10.0% | for 8 Months  |               | 3.81      |               |
| Unpaid Labor  |             | 1.13 Hours      | \$6.50 /hr    |               | 7.33      |               |
| Total Operating Costs                                   |             |                 |               |               | \$68.22   |               |
| Projected Returns                                       |             |                 |               |               |           |               |
| Soybeans  |             | 40 Bu           |               | @             |           |               |
| Total Returns   |             |                 |               |               |           |               |
| Net Return above Operating Costs                        |             |                 |               |               |           |               |

D7

Returns Above Operating Costs Budget Worksheet  
 Soybeans, Pivot Irrig., Elect., 281' Head  
 4 Acre-inches 50 Bu Soybeans

NE  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/Harrow   | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25          | 0.57 | 1.63      |               |
| 2           | Spray in tandem | 7.8 Ac/hr      |              | 0.13 |               |               | 0.19 | 0.19      |               |
| 3           | Disc w/Harrow   | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25          | 0.57 | 1.63      |               |
| 4           | Plant           | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.19          | 0.98 | 2.20      |               |
| 5           | Row Crop Cult   | 5.1 Ac/hr      | 0.24         | 0.20 | 0.99D         | 0.18          | 0.35 | 1.52      |               |
| 6           | All Irrig.      | 800 GPM        | 0.13         | 2.24 | 5.76E         | 0.81          | 1.26 | 7.83      |               |
| Subtotal    |                 |                | 1.26 Hrs     |      | 11.56         | 4.28          | 5.08 | \$20.92   |               |

Diesel 7.03 Gal @ \$0.75 \$5.28  
 Electricity 149.34 KWH @ \$0.038 \$5.67

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 4           | 1 bag         | 15.47         | 15.47         | \$15.47   |               |
| Chemicals Pursuit +                                     | 2           | 2.5 pt        | 9.50          | 23.75         | 23.75     |               |
| Custom Truck  | 9           | 50 bu         | 0.12          | 6.00          | 6.00      |               |
| Labor Rogue Beans                                       | 7           | 1 acre        | 5.00          | 5.00          | 5.00      |               |
| Subtotal  |             |               |               |               | \$50.22   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$71.14   |               |
| Interest on Oper. Capital \$71.14 @ 10.0% for 8 Months  |             |               |               |               | 4.74      |               |
| Unpaid Labor 1.26 Hours \$6.50 /hr                      |             |               |               |               | 8.21      |               |
| Total Operating Costs                                   |             |               |               |               | \$84.09   |               |

Projected Returns  
 Soybeans 50 Bu @  
 Total Returns  
 Net Return above Operating Costs

D8

Returns Above Operating Costs Budget Worksheet  
Oats, Non-Irrigated

80 Bu Oats

NE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spread Fert.  | Custom         |              |      |               |               |      |           |               |
| 2           | Disc w/Harrow | 7.8 Ac/hr      | 0.16         | 0.13 | 0.81D         | 0.25          | 0.57 | 1.63      |               |
| 3           | Drill         | 7.8 Ac/hr      | 0.16         | 0.13 | 0.65D         | 0.12          | 0.79 | 1.56      |               |
| 4           | Windrow       | Custom         |              |      |               |               |      |           |               |
| 5           | Combine       | 3.8 Ac/hr      | 0.31         | 0.26 | 2.06D         | 2.58          | 0.68 | 5.32      |               |
| 6           | Truck         | Custom         |              |      |               |               |      |           |               |
| 7           | Auger         | 2500 Bu/hr     | 0.04         | 0.03 | 0.16D         | 0.03          | 0.03 | 0.22      |               |
| Subtotal    |               |                | 0.66 Hrs     |      | 3.68          | 2.98          | 2.07 | \$8.73    |               |

Diesel

4.45 Gal @ \$0.75 \$3.34

| Materials & Services                                    | Operation #    | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total                     | Your Estimate |
|---|----------------|---------------|---------------|---------------|-------------------------------|---------------|
| Seed  | Alfalfa w/inoc | 3             | 12 lb         | 3.18          | 38.16                         | \$38.16       |
| Fertilizer  | Oats           | 1             | 2 bu          | 6.00          | 12.00                         | 34.50         |
|   | 30-10-0        | 1             | 250 lb        | 0.09          | 22.50                         |               |
| Custom  | Brdcast Spread | 1             | 1 acre        | 3.25          | 3.25                          | 20.35         |
|   | Windrow        | 4             | 1 acre        | 7.50          | 7.50                          |               |
|   | Truck          | 6             | 80 bu         | 0.12          | 9.60                          |               |
| Subtotal  |                |               |               |               | \$93.01                       |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                |               |               |               | \$101.74                      |               |
| Interest on Oper. Capital                               |                |               |               |               | \$101.74 @ 10.0% for 8 Months | 6.78          |
| Unpaid Labor  |                |               |               |               | 0.66 Hours \$6.50 /hr         | 4.29          |
| Total Operating Costs                                   |                |               |               |               | \$112.81                      |               |

## Projected Returns

|                                  |       |   |  |
|----------------------------------|-------|---|--|
| Oats                             | 80 Bu | @ |  |
| Crop Residue                     | 1 AUM | @ |  |
| Total Returns                    |       |   |  |
| Net Return above Operating Costs |       |   |  |

D9

## Returns Above Operating Costs Budget Worksheet

Oats With Spring Alfalfa Seeding

80 Bu Oats

NE

96

| Operation # | Description   | Operation Rate    | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spread Fert.  | Custom            |              |      |               |               |      |           |               |
| 2           | Disc w/Harrow | 7.8 Ac/hr         | 0.16         | 0.13 | 0.81D         | 0.25          | 0.57 | 1.63      |               |
| 3           | Drill         | 5.4 Ac/hr         | 0.23         | 0.19 | 0.93D         | 0.17          | 0.79 | 1.89      |               |
| 4           | Windrow       | Custom            |              |      |               |               |      |           |               |
| 5           | Combine       | 3.8 Ac/hr         | 0.31         | 0.26 | 2.06D         | 2.58          | 1.14 | 5.78      |               |
| 6           | Truck         | Custom            |              |      |               |               |      |           |               |
| 7           | Auger         | 2500 Bu/hr        | 0.04         | 0.03 | 0.16D         | 0.03          | 0.03 | 0.22      |               |
| Subtotal    |               |                   | 0.73 Hrs     |      | 3.96          | 3.03          | 2.53 | \$9.52    |               |
| Diesel      |               | 4.81 Gal @ \$0.75 | \$3.61       |      |               |               |      |           |               |

| Materials & Services                                    | Operation #     | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-----------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Alfalfa w/inoc  | 3             | 12 lb         | 3.18          | 38.16     | \$47.16       |
|   | Oats            | 3             | 1.5 bu        | 6.00          | 9.00      |               |
| Fertilizer  | 18-46-0         | 1             | 175 lb        | 0.14          | 24.50     | 49.15         |
|   | 46-0-0          | 1             | 85 lb N       | 0.29          | 24.65     |               |
| Custom  | Broadcast Spray | 1             | 1 acre        | 3.50          | 3.50      | 20.60         |
|   | Windrow         | 4             | 1 acre        | 7.50          | 7.50      |               |
|   | Truck           | 6             | 80 bu         | 0.12          | 9.60      |               |
| Subtotal  |                 |               |               |               | \$116.91  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                 |               |               |               | \$126.43  |               |
| Interest on Oper. Capital \$126.43 @ 10.0% for 8 Months |                 |               |               |               | 8.43      |               |
| Unpaid Labor 0.73 Hours \$6.50 /hr                      |                 |               |               |               | 4.76      |               |
| Total Operating Costs                                   |                 |               |               |               | \$139.62  |               |

## Projected Returns

|                                  |       |   |  |
|----------------------------------|-------|---|--|
| Oats                             | 80 Bu | @ |  |
| Crop Residue                     | 1 AUM | @ |  |
| Total Returns                    |       |   |  |
| Net Return above Operating Costs |       |   |  |

D10

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Seeding Cost Share With Oats

NE  
96

| Operation # | Description   | Operation Rate    | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spread Fert.  | Custom            |              |      |               |                    |      |           |               |
| 2           | Disc w/Harrow | 7.8 Ac/hr         | 0.16         | 0.13 | 0.81D         | 0.25               | 0.57 | 1.63      |               |
| 3           | Drill         | 5.4 Ac/hr         | 0.23         | 0.19 | 0.93D         | 0.17               | 0.79 | 1.89      |               |
| Subtotal    |               |                   | 0.38 Hrs     |      | 1.74          | 0.42               | 1.36 | \$3.52    |               |
| Diesel      |               | 2.16 Gal @ \$0.75 | \$1.62       |      |               |                    |      |           |               |

| Materials & Services                                    |                | Operation # | Rate per Acre                | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|----------------|-------------|------------------------------|---------------|---------------|-----------|---------------|
| Seed  | Alfalfa w/inoc | 3           | 12 lb                        | 3.18          | 38.16         | \$38.16   |               |
| Fertilizer  | 18-46-0        | 1           | 120 lb                       | 0.14          | 16.80         | 16.80     |               |
| Custom  | Brdcast Spread | 1           | 1 acre                       | 3.25          | 3.25          | 3.25      |               |
| Subtotal  |                |             |                              |               |               | \$58.21   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                |             |                              |               |               | \$61.73   |               |
| Interest on Oper. Capital                               |                |             | \$61.73 @ 10.0% for 8 Months |               |               | 4.12      |               |
| Unpaid Labor  |                |             | 0.38 Hours @ \$6.50 /hr      |               |               | 2.50      |               |
| Total Operating Costs                                   |                |             |                              |               |               | \$68.35   |               |



Returns Above Operating Costs Budget Worksheet  
 Alfalfa Estab., Sandy Soils, Fall Seeding

D11

NE  
96

| Operation #   | Description    | Operation Rate    | Hrs per Acre    |              | Cost per Acre |                    |           | Sub-Total     | Your Estimate |
|---|----------------|-------------------|-----------------|--------------|---------------|--------------------|-----------|---------------|---------------|
|   |                |                   | Labor           | Mach         | Fuel & Lube   | Repairs Power Impl |           |               |               |
| 1   | Spread Fert.   | Custom            |                 |              |               |                    |           |               |               |
| 2   | Disc w/Harrow  | 7.8 Ac/hr         | 0.16            | 0.13         | 0.81D         | 0.25               | 0.57      | 1.63          |               |
| 3   | Disc w/Harrow  | 7.8 Ac/hr         | 0.16            | 0.13         | 0.81D         | 0.25               | 0.57      | 1.63          |               |
| 4   | Drill          | 5.4 Ac/hr         | 0.23            | 0.19         | 0.93D         | 0.17               | 0.79      | 1.89          |               |
| 5   | Roll           | 7 Ac/hr           | 0.17            | 0.14         | 0.72D         | 0.13               | 0.26      | 1.11          |               |
| Subtotal  |                |                   | 0.71 Hrs        |              | 3.27          | 0.80               | 2.19      | \$6.26        |               |
| Diesel  |                | 4.02 Gal @ \$0.75 | \$3.01          |              |               |                    |           |               |               |
| Materials & Services                                    |                | Operation #       | Rate per Acre   |              | Cost per Unit | Cost per Acre      | Sub-Total | Your Estimate |               |
| Seed  | Alfalfa w/inoc | 4                 | 12 lb           |              | 3.18          | 38.16              | \$38.16   |               |               |
| Fertilizer  | 18-46-0        | 1                 | 130 lb          |              | 0.14          | 18.20              | 26.25     |               |               |
|   | Sulfur         | 1                 | 35 lb S         |              | 0.23          | 8.05               |           |               |               |
| Custom  | Brdcast Spread | 1                 | 1 acre          |              | 3.25          | 3.25               | 3.25      |               |               |
| Subtotal  |                |                   |                 |              |               |                    | \$67.66   |               |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                |                   |                 |              |               |                    | \$73.92   |               |               |
| Interest on Oper. Capital                               |                |                   | \$73.92 @ 10.0% | for 8 Months |               |                    | 4.93      |               |               |
| Unpaid Labor  |                |                   | 0.71 Hours      | \$6.50 /hr   |               |                    | 4.60      |               |               |
| Total Operating Costs                                   |                |                   |                 |              |               |                    | \$83.45   |               |               |

D12

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Hay, Large Round Baler  
 3 Ton Hay

NE  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |       | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|-------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl  |           |               |
| 1           | Spread Fert. | Custom         |              |      |               |               |       |           |               |
| 2           | Spray .10    | 10.2 Ac/hr     | 0.01         | 0.01 | 0.05D         | 0.01          | 0.19  | 0.25      |               |
| 3           | Windrow      | 5.7 Ac/hr      | 0.22         | 0.18 | 1.11D         | 0.35          | 1.30  | 2.76      |               |
| 4           | Bale .33     | 6.3 Ac/hr      | 0.06         | 0.05 | 0.33D         | 0.10          | 0.76  | 1.19      |               |
| 5           | Move Bales   | 9 Ac/hr        | 0.66         | 0.11 | 0.56D         | 0.10          | 5.77  | 6.43      |               |
| 6           | Windrow      | 5.7 Ac/hr      | 0.22         | 0.18 | 1.11D         | 0.35          | 1.30  | 2.76      |               |
| 7           | Bale .33     | 6.3 Ac/hr      | 0.06         | 0.05 | 0.33D         | 0.10          | 0.76  | 1.19      |               |
| 8           | Move Bales   | 9 Ac/hr        | 0.66         | 0.11 | 0.56D         | 0.10          | 5.77  | 6.43      |               |
| 9           | Windrow      | 5.7 Ac/hr      | 0.22         | 0.18 | 1.11D         | 0.35          | 1.30  | 2.76      |               |
| 10          | Bale .34     | 6.3 Ac/hr      | 0.06         | 0.05 | 0.34D         | 0.11          | 0.76  | 1.21      |               |
| 11          | Move Bales   | 9 Ac/hr        | 0.66         | 0.11 | 0.56D         | 0.10          | 5.77  | 6.43      |               |
| Subtotal    |              |                | 2.82 Hrs     |      | 6.06          | 1.67          | 23.68 | \$31.41   |               |

Diesel 7.39 Gal @ \$0.75 \$5.54

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer 18-46-0                                      | 1           | 65 lb         | 0.14          | 9.10          | \$9.10    |               |
| Chemicals Pounce  | 2           | 0.6 oz        | 1.32          | 0.79          | 0.79      |               |
| Custom Brdcast Spread                                   | 1           | 1 acre        | 3.25          | 3.25          | 3.25      |               |
| Other Twine   | 4           | 1.3 bale      | 0.44          | 0.57          | 1.72      |               |
|   | 7           | 1.3 bale      | 0.44          | 0.57          |           |               |
|   | 10          | 1.3 bale      | 0.44          | 0.57          |           |               |
| Subtotal  |             |               |               |               | \$14.86   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$46.27   |               |
| Interest on Oper. Capital \$46.27 @ 10.0% for 8 Months  |             |               |               |               | 3.08      |               |
| Unpaid Labor 2.82 Hours \$6.50 /hr                      |             |               |               |               | 18.33     |               |
| Total Operating Costs                                   |             |               |               |               | \$67.68   |               |

Projected Returns

|                                  |       |   |  |
|----------------------------------|-------|---|--|
| Hay                              | 3 Ton | @ |  |
| Crop Residue                     | 1 AUM | @ |  |
| Total Returns                    |       |   |  |
| Net Return above Operating Costs |       |   |  |

D13

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Hay, Small Square

3 Ton Alfalfa

NE  
96

| Operation # | Description  | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|--------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |              |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spread Fert. | Custom         |              |      |               |               |      |           |               |
| 2           | Spray .10    | 10.2 Ac/hr     | 0.01         | 0.01 | 0.05D         | 0.01          | 0.19 | 0.25      |               |
| 3           | Windrow      | 5.7 Ac/hr      | 0.22         | 0.18 | 1.11D         | 0.35          | 1.30 | 2.76      |               |
| 4           | Bale .33     | 5.1 Ton/hr     | 0.23         | 0.19 | 0.98D         | 0.18          | 0.97 | 2.13      |               |
| 5           | Move Bales   | Custom         |              |      |               |               |      |           |               |
| 6           | Windrow      | 5.7 Ac/hr      | 0.22         | 0.18 | 1.11D         | 0.35          | 1.30 | 2.76      |               |
| 7           | Bale .33     | 5.1 Ton/hr     | 0.23         | 0.19 | 0.98D         | 0.18          | 0.97 | 2.13      |               |
| 8           | Move Bales   | Custom         |              |      |               |               |      |           |               |
| 9           | Windrow      | 5.7 Ac/hr      | 0.22         | 0.18 | 1.11D         | 0.35          | 1.30 | 2.76      |               |
| 10          | Bale .34     | 5.1 Ton/hr     | 0.24         | 0.20 | 1.01D         | 0.18          | 1.02 | 2.21      |               |
| 11          | Move Bales   | Custom         |              |      |               |               |      |           |               |
| Subtotal    |              |                | 1.36 Hrs     |      | 6.35          | 1.60          | 7.05 | \$15.00   |               |

Diesel 7.76 Gal @ \$0.75 \$5.82

| Materials & Services                                    | Operation #    | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|----------------|---------------|---------------|---------------|-----------|---------------|
| Fertilizer  | 18-46-0        | 1             | 65 lb         | 0.14          | 9.10      | \$9.10        |
| Chemicals   | Pounce .10     | 2             | 6 oz          | 1.32          | 0.79      | 0.79          |
| Custom  | Brdcast Spread | 1             | 1 acre        | 3.25          | 3.25      | 32.50         |
|   | Load & Stack   | 5             | 1 stack       | 9.75          | 9.75      |               |
|   | Load & Stack   | 8             | 1 stack       | 9.75          | 9.75      |               |
|   | Load & Stack   | 11            | 1 stack       | 9.75          | 9.75      |               |
| Other   | Wire           | 4             | 75 bale       | 0.16          | 12.00     | 36.00         |
|   | Wire           | 7             | 75 bale       | 0.16          | 12.00     |               |
|   | Wire           | 10            | 75 bale       | 0.16          | 12.00     |               |
| Subtotal  |                |               |               |               | \$78.39   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                |               |               |               | \$93.39   |               |
| Interest on Oper. Capital \$93.39 @ 10.0% for 8 Months  |                |               |               |               | 6.23      |               |
| Unpaid Labor 1.36 Hours \$6.50 /hr                      |                |               |               |               | 8.81      |               |
| Total Operating Costs                                   |                |               |               |               | \$108.43  |               |

Projected Returns

Alfalfa 3 Ton @

Total Returns

Net Return above Operating Costs

DESCRIPTION OF THE CROP BUDGETS FOR EAST CENTRAL NEBRASKA

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

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost worksheets.

| EC 1996 Machinery List -- East Central Nebraska |                                       |         |            |                |          |           |  |
|---|---------------------------------------|---------|------------|----------------|----------|-----------|--|
| Mcode   | Machine                               | Price   | Annual Use | Years to Trade | Trade in | Repairs   |  |
| <b>Power Units</b>                              |                                       |         |            |                |          |           |  |
| 16  | Tractor 120 hp diesel cab             | 65,800  | 500 hr     | 10             | 27,140   | 2.30/hr   |  |
| 17  | Tractor 150 hp diesel cab             | 70,400  | 600 hr     | 10             | 22,590   | 2.96/hr   |  |
| 84  | Combine 185 hp                        | 114,500 | 200 hr     | 10             | 31,610   | 9.82/hr   |  |
| 404   | Pump 100 Hp Elec 281' head            | 43,500  | 900 hr     | 20             | 0        | .36/hr    |  |
| <b>Implements</b>                               |                                       |         |            |                |          |           |  |
| 30  | Tandem Disc 20'                       | 15,500  | 1000 ac    | 15             | 3,970    | .57/ac    |  |
| 36  | Field Cultivator 24'                  | 10,000  | 750 ac     | 15             | 4,970    | .18/ac    |  |
| 38  | Row Crop Cultivator 6 row x 30"       | 4,900   | 750 ac     | 10             | 1,380    | .26/ac    |  |
| 62  | Grain Drill 16' disk                  | 10,900  | 250 ac     | 10             | 4,740    | .28/ac    |  |
| 66  | Planter 6 row x 30"                   | 18,700  | 500 ac     | 10             | 8,130    | 1.25/ac   |  |
| 73  | Anhydrous Applicator 21'              | 12,300  | 600 ac     | 20             | 2,990    | 1.05/ac   |  |
| 74  | Sprayer 300 gallon 15' pull-type      | 2,800   | 600 ac     | 20             | 790      | .17/ac    |  |
| 77  | Sprayer 2-200 gallon 15' saddle tanks | 3,700   | 300 ac     | 20             | 1,050    | .18/ac    |  |
| 87  | Corn head 6 row                       | 22,300  | 760 ac     | 10             | 6,160    | 2.02/ac   |  |
| 89  | Grain head 15'                        | 12,800  | 760 ac     | 10             | 3,530    | 1.16/ac   |  |
| 95  | Swather/Conditioner 14' pull-type     | 22,200  | 400 ac     | 15             | 5,420    | .70/ac    |  |
| 101   | Baler Large Round                     | 21,000  | 1000 ton   | 10             | 8,880    | 2.07/ton  |  |
| 103   | Bale Wagon & Stacker                  | 30,000  | 200 ac     | 15             | 10,110   | 4.77/ac   |  |
| 111   | Grain Auger 8" X 66' PTO              | 3,500   | 150 bu000  | 20             | 330      | .36/bu000 |  |
| 115   | Bean Bar 15'                          | 5,200   | 200 ac     | 20             | 1,260    | .11/ac    |  |
| 500   | Pivot 35psi                           | 32,500  | 900 hr     | 15             | 0        | .56/hr    |  |

1996 Operations List\* East Central Nebraska

| EC<br>Operation | Power<br>Code | Imp<br>Code | Energy/hr       | %<br>Lube |
|-----------------|---------------|-------------|-----------------|-----------|
| All Irrig.      | 404           | 500         | 66.67 Kwh Elec  | 1.3%      |
| Apply Anhy      | 17            | 73          | 7.70 Gal Diesel | 10%       |
| Apply Anhy      | 17            | Rent        | 7.70 Gal Diesel | 10%       |
| Auger           | 16            | 111         | 6.10 Gal Diesel | 10%       |
| Bale            | 16            | 101         | 6.10 Gal Diesel | 10%       |
| Bean Bar        | 16            | 115         | 6.10 Gal Diesel | 10%       |
| Combine         | 84            | 87          | 9.50 Gal Diesel | 10%       |
| Combine         | 84            | 89          | 9.50 Gal Diesel | 10%       |
| Cult            | 16            | 38          | 6.10 Gal Diesel | 10%       |
| Disc w/harrow   | 17            | 30          | 7.70 Gal Diesel | 10%       |
| Drill           | 16            | 62          | 6.10 Gal Diesel | 10%       |
| Dry             | Custom        |             |                 |           |
| Field Cult      | 17            | 36          | 7.70 Gal Diesel | 10%       |
| Field Stacker   | Custom        |             |                 |           |
| Move Bales      | 17            |             | 7.70 Gal Diesel | 10%       |
| No-till Drill   | Custom        |             |                 |           |
| Plant           | 16            | 66          | 6.10 Gal Diesel | 10%       |
| Seeder\Packer   | 17            | Rent        | 7.70 Gal Diesel | 10%       |
| Spray           | Custom        |             |                 |           |
| Spray           | Custom        |             |                 |           |
| Spray in tandem |               | 77          |                 |           |
| Sprayer         | 17            | 74          | 7.70 Gal Diesel | 10%       |
| Spread Fert.    | 17            | Rent        | 7.70 Gal Diesel | 10%       |
| Stack Bales     | 16            | 103         | 6.10 Gal Diesel | 10%       |
| Truck           | Custom        |             |                 |           |
| Windrow         | 16            | 95          | 6.10 Gal Diesel | 10%       |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

Budgeted Production Costs Summary, East Central Nebraska 1996

| Budget<br>Crop<br>Description | E2<br>Corn<br>Grain<br>Pivot<br>Cont. | E3<br>Soybeans<br>Irrig<br>Pivot | E4<br>Corn<br>Grain<br>Dryland | E5<br>Corn<br>Grain<br>No-till | E6<br>Grain<br>Sorghum<br>Dryland | E7<br>Soybeans<br>Dryland | E8<br>Soybeans<br>ff Corn<br>Reduced<br>Till | E9<br>Wheat | E10<br>Alfalfa<br>Estab<br>Fall | E11<br>Alfalfa<br>Estab<br>Spring | E12<br>Alfalfa<br>Hay<br>Large<br>Round | E13<br>Corn<br>Silage | E14<br>Oats<br>Dryland |
|-------------------------------|---------------------------------------|----------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------|--|-------------|---------------------------------|-----------------------------------|---|-----------------------|------------------------|
| Yield                         | 150.0 Bu                              | 50.0 Bu                          | 100.0 Bu                       | 110.0 Bu                       | 80.0 Bu                           | 40.0 Bu                   | 42.0 Bu                                      | 45.0 Bu     |                                 | 2.3 Ton                           | 3.5 Ton                                 | 20.0 Ton              | 70.0 Bu                |
| Mgt Fee/unit                  | \$0.10                                | \$0.30                           | \$0.10                         | \$0.10                         | \$0.10                            | \$0.30                    | \$0.30                                       | \$0.15      | \$2.00                          | \$2.00                            | \$2.00                                  | \$0.50                | \$0.08                 |
| Land Invest.                  | \$1,700                               | \$1,700                          | \$920                          | \$920                          | \$920                             | \$920                     | \$920  | \$920       | \$920                           | \$920                             | \$920                                   | \$1,700               | \$920                  |
| Unimp.                        | 1,384                                 | 1,384                            | 920                            | 920                            | 920                               | 920                       | 920  | 920         | 920                             | 920                               | 920                                     | 1,384                 | 920                    |
| Irrig                         | 316                                   | 316                              |                                |                                |                                   |                           |  |             |                                 |                                   |   | 316                   |                        |
| Mach Invest                   | \$281.89                              | \$239.96                         | \$257.23                       | \$219.73                       | \$248.03                          | \$229.27                  | \$123.56                                     | \$208.40    | \$73.43                         | \$333.37                          | \$346.35                                | \$143.28              | \$229.26               |
| Op Cost/ac                    | \$173.27                              | \$133.27                         | \$114.27                       | \$98.91                        | \$75.30                           | \$47.80                   | \$92.55                                      | \$57.40     | \$75.64                         | \$120.21                          | \$45.41                                 | \$196.09              | \$71.98                |
| Overhead                      | 8.66                                  | 6.66                             | 5.71                           | 4.95                           | 3.77                              | 2.39                      | 4.63   | 2.87        | 3.78                            | 6.01                              | 2.27                                    | 9.80                  | 3.60                   |
| Unpaid Mgt                    | 15.00                                 | 15.00                            | 10.00                          | 11.00                          | 8.00                              | 12.00                     | 12.60  | 6.75        |                                 | 4.50                              | 7.00                                    | 10.00                 | 5.60                   |
| RE Taxes                      | \$15.00                               | \$15.00                          | \$12.00                        | \$12.00                        | \$12.00                           | \$12.00                   | \$12.00                                      | \$12.00     |                                 | \$12.00                           | \$12.00                                 | \$13.00               | \$12.00                |
| Land Interest                 | 79.58                                 | 79.58                            | 52.90                          | 52.90                          | 52.90                             | 52.90                     | 52.90  | 52.90       |                                 | 52.90                             | 52.90                                   | 79.58                 | 52.90                  |
| Irrig Interest                | 22.12                                 | 22.12                            |                                |                                |                                   |                           |  |             |                                 |                                   |   | 22.12                 |                        |
| Irrig Deprec                  | 55.60                                 | 55.60                            |                                |                                |                                   |                           |  |             |                                 |                                   |   | 55.6                  |                        |
| Land Subtotal                 | \$172.30                              | \$172.30                         | \$64.90                        | \$64.90                        | \$64.90                           | \$64.90                   | \$64.90                                      | \$64.90     |                                 | \$64.90                           | \$64.90                                 | \$170.30              | \$64.90                |
| Mach. Interest                | \$19.73                               | \$16.80                          | \$18.01                        | \$15.38                        | \$17.36                           | \$16.05                   | \$8.65                                       | \$14.59     | \$5.14                          | \$23.34                           | \$24.24                                 | \$10.03               | \$16.05                |
| Mach. Deprec                  | 26.40                                 | 22.27                            | 24.32                          | 21.41                          | 23.36                             | 21.68                     | 13.27  | 19.92       | 6.74                            | 27.17                             | 27.82                                   | 11.69                 | 21.59                  |
| Mach. Subtotal                | \$46.13                               | \$39.07                          | \$42.33                        | \$36.79                        | \$40.72                           | \$37.73                   | \$21.92                                      | \$34.51     | \$11.88                         | \$50.51                           | \$52.06                                 | \$21.72               | \$37.64                |
| Total Owner Cost              | \$218.43                              | \$211.37                         | \$107.23                       | \$101.69                       | \$105.62                          | \$102.63                  | \$86.82                                      | \$99.41     | \$11.88                         | \$115.41                          | \$116.96                                | \$192.02              | \$102.54               |
| Estab Costs                   |                                       |                                  |                                |                                |                                   |                           |  |             |                                 | \$22.83                           |   |                       |                        |
| Total Cost/ac                 | \$415.37                              | \$366.30                         | \$237.21                       | \$216.55                       | \$192.69                          | \$164.82                  | \$196.60                                     | \$166.43    | \$91.30                         | \$246.13                          | \$194.47                                | \$407.91              | \$183.72               |
| Total Cost/unit               | \$2.77                                | \$7.33                           | \$2.37                         | \$1.97                         | \$2.41                            | \$4.12                    | \$4.68                                       | \$3.70      |                                 | \$109.39                          | \$55.56                                 | \$20.40               | \$2.62                 |

E2 Returns Above Operating Costs Budget Worksheet  
 Cont. Corn, Pivot Irrig, Elec, 281' Head  
 10 Acre-inches 150 Bu Corn

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/harrow | 9.62 Ac/hr     | 0.12         | 0.10 | 0.66D         | 0.31          | 0.57 | 1.54      |               |
| 2           | Apply Anhy    | 6.22 Ac/hr     | 0.19         | 0.16 | 1.02D         | 0.48          |      | 1.50      |               |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33          | 0.18 | 1.22      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47          | 1.25 | 2.75      |               |
| 5           | Cult          | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      |               |
| 6           | Cult          | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      |               |
| 7           | All Irrig.    | 800 GPM        | 0.34         | 5.61 | 14.40E        | 2.02          | 3.14 | 19.56     |               |
| 8           | Spray         | Custom         |              |      |               |               |      |           |               |
| 9           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85          | 2.02 | 7.15      |               |
| 10          | Truck         | Custom         |              |      |               |               |      |           |               |
| 11          | Auger         | 2500 Bu/hr     | 0.07         | 0.06 | 0.30D         | 0.14          | 0.05 | 0.49      |               |
| 12          | Dry           | Custom         |              |      |               |               |      |           |               |
| Subtotal    |               |                | 1.90         | Hrs  | 22.30         | 7.46          | 7.73 | \$37.49   |               |

Diesel 9.51 Gal @ \$0.75 \$7.13  
 Electricity 374.02 KWH @ \$0.038 \$14.21

| Materials & Services                                    | Operation #      | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|------------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn             | 4             | 0.33 bag      | 87.70         | 28.94     | \$28.94       |
| Fertilizer  | Anhy Ammonia     | 2             | 140 lb N      | 0.15          | 21.00     | 28.44         |
|   | 10-34-0          | 4             | 6 gal         | 1.24          | 7.44      |               |
| Chemicals   | Bicep            | 4             | 2 qt          | 8.13          | 16.26     | 21.17         |
|   | Lorsban .50      | 4             | 0.5 pt        | 5.71          | 1.43      |               |
|   | Pounce .33       | 8             | 8 oz          | 1.32          | 3.48      |               |
| Custom  | Aerial Spray .33 | 8             | 0.33 acre     | 4.00          | 0.44      | 32.34         |
|   | Truck            | 10            | 145 bu        | 0.12          | 17.40     |               |
|   | Drying           | 12            | 145 bu        | 0.10          | 14.50     |               |
| Rent  | Anhy Applicator  | 2             | 1 acre        | 2.50          | 2.50      | 2.50          |
| Subtotal  |                  |               |               |               | \$113.39  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                  |               |               |               | \$150.88  |               |
| Interest on Oper. Capital \$150.88 @ 10.0% for 8 Months |                  |               |               |               | 10.06     |               |
| Unpaid Labor 1.90 Hours \$6.50 /hr                      |                  |               |               |               | 12.33     |               |
| Total Operating Costs                                   |                  |               |               |               | \$173.27  |               |

Projected Returns

|                                  |        |   |  |
|----------------------------------|--------|---|--|
| Corn                             | 150 Bu | @ |  |
| Crop Residue                     | 3 AUM  | @ |  |
| Total Returns                    |        |   |  |
| Net Return above Operating Costs |        |   |  |

E3

Returns Above Operating Costs Budget Worksheet  
 Soybeans, Pivot Irrig, Elect, 281' Head  
 6 Acre-inches 50 Bu Soybeans

EC  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/harrow   | 9.62 Ac/hr     | 0.12         | 0.10 | 0.66D         | 0.31               | 0.57 | 1.54      |               |
| 2           | Spray in tandem | 9.62 Ac/hr     |              | 0.10 |               |                    | 0.18 | 0.18      |               |
| 3           | Field Cult      | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33               | 0.18 | 1.22      |               |
| 4           | Plant           | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47               | 1.25 | 2.75      |               |
| 5           | Cult            | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.26 | 1.64      |               |
| 6           | Spray           | Custom         |              |      |               |                    |      |           |               |
| 7           | All Irrig.      | 800 GPM        | 0.20         | 3.37 | 8.64E         | 1.21               | 1.88 | 11.73     |               |
| 8           | Combine         | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85               | 1.16 | 6.29      |               |
| 9           | Truck           | Custom         |              |      |               |                    |      |           |               |
| Subtotal    |                 |                | 1.27 Hrs     |      | 14.27         | 5.60               | 5.48 | \$25.35   |               |

Diesel 6.75 Gal @ \$0.75 \$5.06  
 Electricity 224.68 KWH @ \$0.038 \$8.54

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 4           | 1 bag         | 15.47         | 15.47         | \$15.47   |               |
| Chemicals Sencor DF                                     | 2           | 0.5 lb        | 25.96         | 12.98         | 66.88     |               |
| Dual  | 2           | 2 pt          | 7.95          | 15.90         |           |               |
| Pursuit +   | 6           | 4 pt          | 9.50          | 38.00         |           |               |
| Custom Truck  | 9           | 50 bu         | 0.12          | 6.00          | 9.50      |               |
| Broadcast Spray   | 6           | 1 acre        | 3.50          | 3.50          |           |               |
| Subtotal  |             |               |               |               | \$91.85   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$117.20  |               |
| Interest on Oper. Capital \$117.20 @ 10.0% for 8 Months |             |               |               |               | 7.81      |               |
| Unpaid Labor 1.27 Hours \$6.50 /hr                      |             |               |               |               | 8.26      |               |
| Total Operating Costs                                   |             |               |               |               | \$133.27  |               |
| Projected Returns                                       |             |               |               |               |           |               |
| Soybeans  |             |               | 50 Bu         | @             |           |               |
| Total Returns   |             |               |               |               |           |               |
| Net Return above Operating Costs                        |             |               |               |               |           |               |



E4

Returns Above Operating Costs Budget Worksheet  
 Cont. Corn, Dryland

100 Bu Corn

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/harrow | 9.62 Ac/hr     | 0.12         | 0.10 | 0.66D         | 0.31          | 0.57 | 1.54      |               |
| 2           | Apply Anhy    | 6.22 Ac/hr     | 0.19         | 0.16 | 1.02D         | 0.48          |      | 1.50      |               |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33          | 0.18 | 1.22      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47          | 1.25 | 2.75      |               |
| 5           | Cult          | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      |               |
| 6           | Spray         | Custom         |              |      |               |               |      |           |               |
| 7           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85          | 2.02 | 7.15      |               |
| 8           | Truck         | Custom         |              |      |               |               |      |           |               |
| 9           | Auger         | 2500 Bu/hr     | 0.05         | 0.04 | 0.20D         | 0.09          | 0.04 | 0.33      |               |
| 10          | Dry           | Custom         |              |      |               |               |      |           |               |
| Subtotal    |               |                | 1.31 Hrs     |      | 6.85          | 4.96          | 4.32 | \$16.13   |               |

Diesel 8.23 Gal @ \$0.75 \$6.17

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.25 bag      | 87.70         | 21.93         | \$21.93   |               |
| Fertilizer Anhy Ammonia                                 | 2           | 100 lb N      | 0.15          | 15.00         | 15.00     |               |
| Chemicals Bicep   | 4           | 2 qt          | 8.13          | 16.26         | 21.17     |               |
| Lorsban .50   | 4           | 0.5 pt        | 5.71          | 1.43          |           |               |
| Pounce .33  | 6           | 8 oz          | 1.32          | 3.48          |           |               |
| Custom Aerial Spray .33                                 | 6           | 0.33 acre     | 4.00          | 0.44          | 22.44     |               |
| Truck   | 8           | 100 bu        | 0.12          | 12.00         |           |               |
| Drying  | 10          | 100 bu        | 0.10          | 10.00         |           |               |
| Rent Anhy Applicator                                    | 2           | 1 acre        | 2.50          | 2.50          | 2.50      |               |
| Subtotal  |             |               |               |               | \$83.03   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$99.16   |               |
| Interest on Oper. Capital \$99.16 @ 10.0% for 8 Months  |             |               |               |               | 6.61      |               |
| Unpaid Labor 1.31 Hours \$6.50 /hr                      |             |               |               |               | 8.50      |               |
| Total Operating Costs                                   |             |               |               |               | \$114.27  |               |

Projected Returns

Corn 100 Bu @  
 Crop Residue 2.5 AUM @

Total Returns

Net Return above Operating Costs

E5 Returns Above Operating Costs Budget Worksheet  
 No-till Corn in Soybean Residue  
 10 Acre-inches 110 Bu Corn EC 96

| Operation # | Description | Operation Rate    | Hrs per Acre |        | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-------------|-------------------|--------------|--------|---------------|--------------------|------|-----------|---------------|
|             |             |                   | Labor        | Mach   | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Apply Anhy  | 6.22 Ac/hr        | 0.19         | 0.16   | 1.02D         | 0.48               |      | 1.50      |               |
| 2           | Plant       | 4.9 Ac/hr         | 0.24         | 0.20   | 1.03D         | 0.47               | 1.25 | 2.75      |               |
| 3           | Cult        | 5.29 Ac/hr        | 0.23         | 0.19   | 0.95D         | 0.43               | 0.26 | 1.64      |               |
| 4           | Spray       | Custom            |              |        |               |                    |      |           |               |
| 5           | Combine     | 3.44 Ac/hr        | 0.35         | 0.29   | 2.28D         | 2.85               | 2.02 | 7.15      |               |
| 6           | Truck       | Custom            |              |        |               |                    |      |           |               |
| 7           | Auger       | 2500 Bu/hr        | 0.05         | 0.04   | 0.22D         | 0.10               | 0.04 | 0.36      |               |
| 8           | Dry         | Custom            |              |        |               |                    |      |           |               |
| Subtotal    |             |                   | 1.06 Hrs     |        | 5.50          | 4.33               | 3.57 | \$13.40   |               |
| Diesel      |             | 6.61 Gal @ \$0.75 |              | \$4.96 |               |                    |      |           |               |

| Materials & Services                                    | Operation #      | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|------------------|---------------|---------------|---------------|-----------|---------------|
| Seed  | Corn             | 2             | 0.25 bag      | 87.70         | 21.93     | \$21.93       |
| Fertilizer  | Anhy Ammonia     | 1             | 75 lb N       | 0.15          | 11.25     | 11.25         |
| Chemicals   | Roundup          | 2             | 1 pt          | 5.77          | 5.77      | 13.91         |
|   | Banvel           | 2             | 0.5 pt        | 9.31          | 4.66      |               |
|   | Pounce .33       | 4             | 8 oz          | 1.32          | 3.48      |               |
| Custom  | Aerial Spray .33 | 4             | 1 acre        | 4.00          | 1.32      | 23.32         |
|   | Truck            | 6             | 100 bu        | 0.12          | 12.00     |               |
|   | Drying           | 8             | 100 bu        | 0.10          | 10.00     |               |
| Rent  | Anhy Applicator  | 1             | 1 acre        | 2.50          | 2.50      | 2.50          |
| Subtotal  |                  |               |               |               | \$72.90   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |                  |               |               |               | \$86.30   |               |
| Interest on Oper. Capital \$86.30 @ 10.0% for 8 Months  |                  |               |               |               | 5.75      |               |
| Unpaid Labor 1.06 Hours \$6.50 /hr                      |                  |               |               |               | 6.86      |               |
| Total Operating Costs                                   |                  |               |               |               | \$98.91   |               |

Projected Returns  
 Corn 110 Bu @  
 Crop Residue 2.5 AUM @  
 Total Returns  
 Net Return above Operating Costs

E6

Returns Above Operating Costs Budget Worksheet

Grain Sorghum, Dryland

80 Bu Grain Sorghum

EC  
96

Cost per Acre

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/harrow | 9.62 Ac/hr     | 0.12         | 0.10 | 0.66D         | 0.31          | 0.57 | 1.54      | _____         |
| 2           | Apply Anhy    | 6.22 Ac/hr     | 0.19         | 0.16 | 1.02D         | 0.48          |      | 1.50      | _____         |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33          | 0.18 | 1.22      | _____         |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47          | 1.25 | 2.75      | _____         |
| 5           | Cult          | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      | _____         |
| 6           | Spray         | Custom         |              |      |               |               |      |           | _____         |
| 7           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85          | 1.16 | 6.29      | _____         |
| 8           | Truck         | Custom         |              |      |               |               |      |           | _____         |
| 9           | Auger         | 2500 Bu/hr     | 0.04         | 0.03 | 0.16D         | 0.07          | 0.03 | 0.26      | _____         |
| Subtotal    |               |                | 1.30 Hrs     |      | 6.81          | 4.94          | 3.45 | \$15.20   | _____         |

Diesel 8.17 Gal @ \$0.75 \$6.12

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sorghum  | 4           | 5 lb          | 0.94          | 4.70          | \$4.70    | _____         |
| Fertilizer Anhy Ammonia                                 | 2           | 60 lb N       | 0.15          | 9.00          | 9.00      | _____         |
| Chemicals Bicep   | 4           | 2.2 qt        | 8.13          | 17.89         | 20.70     | _____         |
| Chemicals Parathion 4E                                  | .50 6       | 0.5 lb        | 11.25         | 2.81          |           | _____         |
| Custom Truck  | 8           | 80 bu         | 0.12          | 9.60          | 10.60     | _____         |
| Custom Aerial Spray                                     | .50 6       | 0.5 acre      | 4.00          | 1.00          |           | _____         |
| Rent Anhy Applicator                                    | 2           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |             |               |               |               | \$47.50   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$62.70   | _____         |
| Interest on Oper. Capital \$62.70 @ 10.0% for 8 Months  |             |               |               |               | 4.18      | _____         |
| Unpaid Labor 1.30 Hours \$6.50 /hr                      |             |               |               |               | 8.42      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$75.30   | _____         |

Projected Returns

Grain Sorghum 80 Bu @ \_\_\_\_\_

Crop Residue 2 AUM @ \_\_\_\_\_

Total Returns \_\_\_\_\_

Net Return above Operating Costs \_\_\_\_\_

E7

Returns Above Operating Costs Budget Worksheet  
Soybeans, Dryland

40 Bu Soybeans

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre      |        | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|-------------------|--------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor             | Mach   | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/harrow | 7.8 Ac/hr      | 0.16              | 0.13   | 0.81D         | 0.38               | 0.57 | 1.76      |               |
| 2           | Field Cult    | 7.8 Ac/hr      |                   | 0.13   | 0.81D         | 0.38               | 0.18 | 1.37      |               |
| 3           | Plant         | 7.8 Ac/hr      | 0.16              | 0.13   | 0.65D         | 0.29               | 1.25 | 2.19      |               |
| 4           | Cult          | 4.9 Ac/hr      | 0.24              | 0.20   | 1.03D         | 0.47               | 0.26 | 1.76      |               |
| 5           | Spray         | Custom         |                   |        |               |                    |      |           |               |
| 6           | Combine       | 3.44 Ac/hr     | 0.35              | 0.29   | 2.28D         | 2.85               | 1.16 | 6.29      |               |
| 7           | Truck         | Custom         |                   |        |               |                    |      |           |               |
| Subtotal    |               |                | 0.90 Hrs          |        | 5.58          | 4.37               | 3.42 | \$13.37   |               |
| Diesel      |               |                | 6.77 Gal @ \$0.75 | \$5.08 |               |                    |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 4           | 1 bag         | 15.47         | 15.47         | \$15.47   |               |
| Chemicals Betanex                                       | 5           | 0.25 pt       | 8.75          | 2.19          | 2.19      |               |
| Custom Truck  | 7           | 40 bu         | 0.12          | 4.80          | 8.30      |               |
| Broadcast Spray   | 5           | 1 acre        | 3.50          | 3.50          |           |               |
| Subtotal  |             |               |               |               | \$25.96   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$39.33   |               |
| Interest on Oper. Capital \$39.33 @ 10.0% for 8 Months  |             |               |               |               | 2.62      |               |
| Unpaid Labor 0.90 Hours \$6.50 /hr                      |             |               |               |               | 5.85      |               |
| Total Operating Costs                                   |             |               |               |               | \$47.80   |               |
| Projected Returns                                       |             |               |               |               |           |               |
| Soybeans  |             |               | 40 Bu         | @             |           |               |
| Total Returns   |             |               |               |               |           |               |
| Net Return above Operating Costs                        |             |               |               |               |           |               |

E8

Returns Above Operating Costs Budget Worksheet  
 Soybeans following Corn, No-Till Drill  
 42 Bu Soybeans

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Spray         | Custom         |              |      |               |               |      |           |               |
| 2           | No-till Drill | Custom         |              |      |               |               |      |           |               |
| 3           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85          | 1.16 | 6.29      |               |
| 4           | Truck         | Custom         |              |      |               |               |      |           |               |
| Subtotal    |               |                | 0.35 Hrs     |      | 2.28          | 2.85          | 1.16 | \$6.29    |               |

Diesel 2.76 Gal @ \$0.75 \$2.07

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 2           | 1 bag         | 15.47         | 15.47         | \$15.47   |               |
| Chemicals Dual  | 1           | 2.5 pt        | 7.95          | 19.88         | 54.59     |               |
|   | 1           | 1 lb          | 25.96         | 25.96         |           |               |
|   | 1           | 1 pt          | 8.75          | 8.75          |           |               |
| Custom Truck  | 6           | 40 bu         | 0.12          | 4.80          | 8.30      |               |
| Broadcast Spray   | 1           | 1 acre        | 3.50          | 3.50          |           |               |
| Subtotal  |             |               |               |               | \$78.36   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$84.65   |               |
| Interest on Oper. Capital \$84.65 @ 10.0% for 8 Months  |             |               |               |               | 5.64      |               |
| Unpaid Labor 0.35 Hours \$6.50 /hr                      |             |               |               |               | 2.26      |               |
| Total Operating Costs                                   |             |               |               |               | \$92.55   |               |

Projected Returns

Soybeans

42 Bu @

Total Returns

Net Return above Operating Costs

Returns Above Operating Costs Budget Worksheet

E9

Wheat

45 Bu Wheat

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |       |              | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|-------|--------------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Power | Repairs Impl |           |               |
| 1           | Disc w/harrow | 9.62 Ac/hr     | 0.12         | 0.10 | 0.66D         | 0.31  | 0.57         | 1.54      |               |
| 2           | Apply Anhy    | 6.22 Ac/hr     | 0.19         | 0.16 | 1.02D         | 0.48  | 1.05         | 2.55      |               |
| 3           | Drill         | 9.62 Ac/hr     | 0.12         | 0.10 | 0.52D         | 0.24  | 0.28         | 1.04      |               |
| 4           | Combine       | 3.52 Ac/hr     | 0.34         | 0.28 | 2.23D         | 2.79  | 1.16         | 6.18      |               |
| 5           | Truck         | Custom         |              |      |               |       |              |           |               |
| Subtotal    |               |                | 0.77 Hrs     |      | 4.43          | 3.82  | 3.06         | \$11.31   |               |

Diesel 5.27 Gal @ \$0.75 \$3.95

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Wheat  | 4           | 75 lb         | 0.20          | 15.00         | \$15.00   |               |
| Fertilizer Anhy Ammonia                                 | 2           | 50 lb N       | 0.15          | 7.50          | 17.42     |               |
| 10-34-0   | 2           | 8 gal         | 1.24          | 9.92          |           |               |
| Custom Truck  | 6           | 45 bu         | 0.12          | 5.40          | 5.40      |               |
| Subtotal  |             |               |               |               | \$37.82   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$49.13   |               |
| Interest on Oper. Capital \$49.13 @ 10.0% for 8 Months  |             |               |               |               | 3.28      |               |
| Unpaid Labor 0.77 Hours \$6.50 /hr                      |             |               |               |               | 4.99      |               |
| Total Operating Costs                                   |             |               |               |               | \$57.40   |               |

Projected Returns  
Wheat

45 Bu @

Total Returns

Net Return above Operating Costs

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Establishment, fall seeded

E10

EC  
96

| Operation # | Description   | Operation Rate    | Hrs per Acre |        | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|--------|---------------|---------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach   | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/harrow | 9.62 Ac/hr        | 0.12         | 0.10   | 0.66D         | 0.31          | 0.57 | 1.54      |               |
| 2           | Spread Fert.  | 6.22 Ac/hr        | 0.19         | 0.16   | 1.02D         | 0.48          |      | 1.50      |               |
| 3           | Disc w/harrow | 9.62 Ac/hr        | 0.12         | 0.10   | 0.66D         | 0.31          | 0.57 | 1.54      |               |
| 4           | Seeder\Packer | 3.52 Ac/hr        | 0.34         | 0.28   | 1.80D         | 0.84          |      | 2.64      |               |
| Subtotal    |               |                   | 0.77 Hrs     |        | 4.14          | 1.94          | 1.14 | \$7.22    |               |
| Diesel      |               | 4.93 Gal @ \$0.75 |              | \$3.70 |               |               |      |           |               |

| Materials & Services                                    | Operation # | Rate per Acre                | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|------------------------------|---------------|---------------|-----------|---------------|
| Seed Alfalfa w/inoc                                     | 4           | 12 lb                        | 3.18          | 38.16         | \$38.16   |               |
| Fertilizer 0-46-0                                       | 2           | 60 lb P20                    | 0.26          | 15.60         | 15.60     |               |
| Rent Brdcast Spreader                                   | 2           | 1 acre                       | 1.50          | 1.50          | 5.25      |               |
| Seeder-Packer   | 4           | 1 acre                       | 3.75          | 3.75          |           |               |
| Subtotal  |             |                              |               |               | \$59.01   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                              |               |               | \$66.23   |               |
| Interest on Oper. Capital                               |             | \$66.23 @ 10.0% for 8 Months |               |               | 4.42      |               |
| Unpaid Labor  |             | 0.77 Hours @ \$6.50 /hr      |               |               | 4.99      |               |
| Total Operating Costs                                   |             |                              |               |               | \$75.64   |               |

E11

Returns Above Operating Costs Budget Worksheet  
 Alfalfa Establishment, spring seeded w/herbicide  
 2.25 Ton Alfalfa

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Spread Fert.  | 16.04 Ac/hr    | 0.07         | 0.06 | 0.40D         | 0.18               |      | 0.58      |               |
| 2           | Sprayer       | 9.85 Ac/hr     | 0.12         | 0.10 | 0.64D         | 0.30               | 0.17 | 1.11      |               |
| 3           | Disc w/harrow | 9.62 Ac/hr     | 0.12         | 0.10 | 0.66D         | 0.31               | 0.57 | 1.54      |               |
| 4           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33               | 0.18 | 1.22      |               |
| 5           | Seeder\Packer | 3.93 Ac/hr     | 0.30         | 0.25 | 1.62D         | 0.75               |      | 2.37      |               |
| 6           | Windrow       | 3.6 Ac/hr      | 0.34         | 0.28 | 1.40D         | 0.64               | 0.70 | 2.74      |               |
| 7           | Bale .50      | 2.52 Ton/hr    | 0.54         | 0.45 | 2.25D         | 1.03               | 2.35 | 5.63      |               |
| 8           | Move Bales    | 10 Ac/hr       | 0.12         | 0.10 | 0.64D         | 0.30               |      | 0.94      |               |
| 9           | Windrow       | 3.6 Ac/hr      | 0.34         | 0.28 | 1.40D         | 0.64               | 0.70 | 2.74      |               |
| 10          | Bale .50      | 2.52 Ton/hr    | 0.54         | 0.45 | 2.25D         | 1.03               | 2.35 | 5.63      |               |
| 11          | Move Bales    | 10 Ac/hr       | 0.12         | 0.10 | 0.64D         | 0.30               |      | 0.94      |               |
| Subtotal    |               |                | 2.74 Hrs     |      | 12.61         | 5.81               | 7.02 | \$25.44   |               |

Diesel 15.22 Gal @ \$0.75 \$11.42

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Alfalfa w/inoc                                     | 5           | 12 lb         | 3.18          | 38.16         | \$38.16   |               |
| Fertilizer 0-46-0                                       | 1           | 60 lb P20     | 0.26          | 15.60         | 15.60     |               |
| Chemicals Eptam 7E                                      | 2           | 3 pt          | 3.42          | 10.26         | 10.26     |               |
| Rent BrdcastSpreader                                    | 1           | 1 acre        | 1.50          | 1.50          | 5.25      |               |
| Seeder-Packer   | 5           | 1 acre        | 3.75          | 3.75          |           |               |
| Other Twine   | 7           | 1 bale        | 0.44          | 0.44          | 1.32      |               |
| Twine   | 10          | 2 bale        | 0.44          | 0.88          |           |               |
| Subtotal  |             |               |               |               | \$70.59   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$96.03   |               |
| Interest on Oper. Capital \$96.03 @ 10.0% for 8 Months  |             |               |               |               | 6.40      |               |
| Unpaid Labor 2.74 Hours \$6.50 /hr                      |             |               |               |               | 17.78     |               |
| Total Operating Costs                                   |             |               |               |               | \$120.21  |               |

## Projected Returns

Alfalfa 2.25 Ton @

Total Returns

Net Return above Operating Costs



Returns Above Operating Costs Budget Worksheet

E12

Alfalfa Hay, Large Round Bales

3.5 Ton Hay

EC  
96

| Operation # | Description | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|-------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |             |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Windrow     | 3.6 Ac/hr      | 0.34         | 0.28 | 1.40D         | 0.64          | 0.70 | 2.74      |               |
| 2           | Bale .33    | 3.92 Ton/hr    | 0.35         | 0.29 | 1.48D         | 0.68          | 2.35 | 4.51      |               |
| 3           | Move Bales  | 10 Ac/hr       | 0.12         | 0.10 | 0.64D         | 0.30          |      | 0.94      |               |
| 4           | Windrow     | 3.6 Ac/hr      | 0.34         | 0.28 | 1.40D         | 0.64          | 0.70 | 2.74      |               |
| 5           | Bale .33    | 3.92 Ton/hr    | 0.35         | 0.29 | 1.48D         | 0.68          | 2.35 | 4.51      |               |
| 6           | Move Bales  | 10 Ac/hr       | 0.12         | 0.10 | 0.64D         | 0.30          |      | 0.94      |               |
| 7           | Windrow     | 3.6 Ac/hr      | 0.34         | 0.28 | 1.40D         | 0.64          | 0.70 | 2.74      |               |
| 8           | Bale .34    | 3.92 Ton/hr    | 0.36         | 0.30 | 1.53D         | 0.70          | 2.43 | 4.66      |               |
| 9           | Move Bales  | 10 Ac/hr       | 0.12         | 0.10 | 0.64D         | 0.30          |      | 0.94      |               |
| Subtotal    |             |                | 2.42 Hrs     |      | 10.61         | 4.88          | 9.23 | \$24.72   |               |

Diesel 12.80 Gal @ \$0.75 \$9.60

| Materials & Services                                    | Operation # | Rate per Acre   | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|-----------------|---------------|---------------|-----------|---------------|
| Other Twine   | 3           | 3 bale          | 0.44          | 1.32          | \$3.08    |               |
| Twine   | 6           | 2 bale          | 0.44          | 0.88          |           |               |
| Twine   | 9           | 2 bale          | 0.44          | 0.88          |           |               |
| Subtotal  |             |                 |               |               | \$3.08    |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |                 |               |               | \$27.80   |               |
| Interest on Oper. Capital                               |             | \$27.80 @ 10.0% | for 8 Months  |               | 1.85      |               |
| Unpaid Labor  |             | 2.42 Hours      | \$6.50 /hr    |               | 15.76     |               |
| Total Operating Costs                                   |             |                 |               |               | \$45.41   |               |

Projected Returns

Hay 3.5 Ton @

Total Returns

Net Return above Operating Costs

Returns Above Operating Costs Budget Worksheet  
 Corn Silage, Pivot Irrig, Diesel, 281' Head  
 8 Acre-inches      20 Ton Silage

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Apply Anhy    | 6.22 Ac/hr     | 0.19         | 0.16 | 1.02D         | 0.48          |      | 1.50      |               |
| 2           | Disc w/harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28          | 0.57 | 1.45      |               |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33          | 0.18 | 1.22      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47          | 1.25 | 2.75      |               |
| 5           | Cult          | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      |               |
| 6           | Cult          | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      |               |
| 7           | All Irrig.    | 800 GPM        | 0.27         | 4.49 | 11.52E        | 1.62          | 2.51 | 15.65     |               |
| Subtotal    |               |                | 2.08 Hrs     |      | 16.78         | 4.04          | 5.03 | \$25.85   |               |

Diesel                      6.31 Gal @ \$0.75 \$4.73  
 Electricity                299.35 KWH @ \$0.038 \$11.38

| Materials & Services   | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|--|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed      Corn   | 4           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer    Anhy Ammonia                                   | 1           | 150 lb N      | 0.15          | 22.50         | 29.50     |               |
|  | 4           | 50 lb         | 0.14          | 7.00          |           |               |
| Chemicals    Atrazine 90DF                                   | 4           | 1.8 lb        | 3.02          | 5.44          | 6.86      |               |
|  | 4           | 0.5 pt        | 5.71          | 1.43          |           |               |
| Custom      Chop Silage                                      | 8           | 20 ton        | 2.00          | 40.00         | 80.00     |               |
|  | 9           | 20 ton        | 2.00          | 40.00         |           |               |
| Subtotal   |             |               |               |               | \$145.30  |               |
| Total Operating Costs excluding Interest & Unpaid Labor      |             |               |               |               | \$171.15  |               |
| Interest on Oper. Capital      \$171.15 @ 10.0% for 8 Months |             |               |               |               | 11.41     |               |
| Unpaid Labor                      2.08 Hours \$6.50 /hr      |             |               |               |               | 13.53     |               |
| Total Operating Costs  |             |               |               |               | \$196.09  |               |

Projected Returns  
                     Silage                                      : 20 Ton                                      @  
 Total Returns  
 Net Return above Operating Costs

Returns Above Operating Costs Budget Worksheet  
Oats, Dryland

E14

70 Bu Oats

EC  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/harrow | 9.62 Ac/hr     | 0.12         | 0.10 | 0.66D         | 0.31          | 0.57 | 1.54      |               |
| 2           | Spread Fert.  | 16.04 Ac/hr    | 0.07         | 0.06 | 0.40D         | 0.18          |      | 0.58      |               |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33          | 0.18 | 1.22      |               |
| 4           | Drill         | 3.52 Ac/hr     | 0.34         | 0.28 | 1.43D         | 0.65          | 0.28 | 2.36      |               |
| 5           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85          | 1.16 | 6.29      |               |
| 6           | Truck         | Custom         |              |      |               |               |      |           |               |
| 7           | Auger         | 2500 Bu/hr     | 0.04         | 0.03 | 0.14D         | 0.06          | 0.03 | 0.23      |               |
| Subtotal    |               |                | 1.04 Hrs     |      | 5.62          | 4.38          | 2.22 | \$12.22   |               |

Diesel 6.73 Gal @ \$0.75 \$5.04

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Oats   | 4           | 2.3 bu        | 6.00          | 13.80         | \$13.80   |               |
| Fertilizer 46-0-0                                       | 2           | 60 lb N       | 0.29          | 17.40         | 25.20     |               |
| 0-46-0  | 2           | 30 lb P20     | 0.26          | 7.80          |           |               |
| Custom Truck  | 6           | 70 bu         | 0.12          | 8.40          | 8.40      |               |
| Rent BrdcastSpreader                                    | 2           | 1 acre        | 1.50          | 1.50          | 1.50      |               |
| Subtotal  |             |               |               |               | \$48.90   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$61.12   |               |
| Interest on Oper. Capital \$61.12 @ 10.0% for 8 Months  |             |               |               |               | 4.07      |               |
| Unpaid Labor 1.04 Hours \$6.50 /hr                      |             |               |               |               | 6.79      |               |
| Total Operating Costs                                   |             |               |               |               | \$71.98   |               |

Projected Returns

Oats 70 Bu @

Total Returns

Net Return above Operating Costs

DESCRIPTION OF THE CROP BUDGETS FOR SOUTHEAST NEBRASKA

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

Items of machinery used are listed below along with use levels and cost assumptions. Tooling and cost assumptions for each operation are also listed. A summary table providing total cost estimates precedes the operating cost budget worksheets.

SE 1996 Machinery List -- Southeastern Nebraska

| Mcode              | Machine                          | Price   | Annual Use | Years to Trade | Trade in | Repairs   |
|--------------------|----------------------------------|---------|------------|----------------|----------|-----------|
| <b>Power Units</b> |                                  |         |            |                |          |           |
| 16                 | Tractor 120 hp diesel cab        | 65,800  | 500 hr     | 10             | 27,140   | 2.30/hr   |
| 17                 | Tractor 150 hp diesel cab        | 70,400  | 600 hr     | 10             | 22,590   | 2.96/hr   |
| 84                 | Combine 185 hp                   | 114,500 | 200 hr     | 10             | 31,610   | 9.82/hr   |
| 403                | Pump 140 Hp Diesel 281' head     | 48,000  | 900 hr     | 17             | 0        | .83/hr    |
| <b>Implements</b>  |                                  |         |            |                |          |           |
| 30                 | Tandem Disc 20'                  | 15,500  | 1000 ac    | 15             | 3,970    | .57/ac    |
| 36                 | Field Cultivator 24'             | 10,000  | 750 ac     | 15             | 4,970    | .18/ac    |
| 38                 | Row Crop Cultivator 6 row x 30"  | 4,900   | 750 ac     | 10             | 1,380    | .26/ac    |
| 62                 | Grain Drill 16' disk             | 10,900  | 250 ac     | 15             | 3,850    | .43/ac    |
| 66                 | Planter 6 row x 30"              | 18,700  | 500 ac     | 10             | 8,130    | 1.25/ac   |
| 73                 | Anhydrous Applicator 21'         | 12,300  | 600 ac     | 20             | 2,990    | 1.05/ac   |
| 75                 | Sprayer 500 gallon 40' pull-type | 10,400  | 450 ac     | 20             | 2,940    | .16/ac    |
| 87                 | Corn head 6 row                  | 22,300  | 760 ac     | 10             | 6,160    | 2.02/ac   |
| 89                 | Grain head 15'                   | 12,800  | 760 ac     | 10             | 3,530    | 1.16/ac   |
| 111                | Grain Auger 8" X 66' PTO         | 3,500   | 150 bu000  | 20             | 330      | .36/bu000 |
| 115                | Bean Bar 15'                     | 5,200   | 200 ac     | 20             | 1,260    | .11/ac    |
| 500                | Pivot 35psi                      | 32,500  | 900 hr     | 15             | 0        | .56/hr    |

1996 Operations List\* Southeastern Nebraska

| SE Operation    | Power Code | Imp Code | Energy/hr       | % Lube |
|-----------------|------------|----------|-----------------|--------|
| All Irrig.      | 403        | 500      | 4.72 Gal Diesel | 10%    |
| Apply Anhy      | 17         | 73       | 7.70 Gal Diesel | 10%    |
| Apply Anhy      | 17         | Rent     | 7.70 Gal Diesel | 10%    |
| Auger           | 16         | 111      | 6.10 Gal Diesel | 10%    |
| Bale            | Custom     |          |                 |        |
| Bar             | 16         | 115      | 6.10 Gal Diesel | 10%    |
| Broad. Spray    | 16         | 75       | 6.10 Gal Diesel | 10%    |
| Chop            | Custom     |          |                 |        |
| Combine         | 84         | 87       | 9.50 Gal Diesel | 10%    |
| Combine         | 84         | 89       | 9.50 Gal Diesel | 10%    |
| Disc w/harrow   | 17         | 30       | 7.70 Gal Diesel | 10%    |
| Drill Grain 1/2 | 16         | 62       | 6.10 Gal Diesel | 10%    |
| Dry             | Custom     |          |                 |        |
| Field Cult      | 17         | 36       | 7.70 Gal Diesel | 10%    |
| Move Bales      | Custom     |          |                 |        |
| Pack            | 17         |          | 7.70 Gal Diesel | 10%    |
| Pack            | 17         |          | 7.70 Gal Diesel | 10%    |
| Plant           | 16         | 66       | 6.10 Gal Diesel | 10%    |
| Row Crop Cult   | 16         | 38       | 6.10 Gal Diesel | 10%    |
| Spray           | Custom     |          |                 |        |
| Spread Fert.    | 16         |          | 6.10 Gal Diesel | 10%    |
| Truck           | Custom     |          |                 |        |
| Windrow         | Custom     |          |                 |        |

\*See previous page for power unit that corresponds to power code and implement code. The % lube is lube charge as a percentage of the fuel cost.

Budgeted Production Costs Summary, Southeast Nebraska 1996

| Budget<br>Crop<br>Description | E16<br>Corn<br>Grain<br>Pivot<br>Cont. | E17<br>Corn<br>Silage<br>Pivot | E18<br>Corn<br>Grain<br>Dryland | E19<br>Grain<br>Sorghum<br>Dryland | E20<br>Sorghum<br>Silage<br>Dryland | E21<br>Soybeans<br>Dryland | E22<br>Wheat |
|-------------------------------|--|--------------------------------|---------------------------------|------------------------------------|-------------------------------------|----------------------------|--------------|
| Yield                         | 150.0 Bu                               | 20.0 Ton                       | 90.0 Bu                         | 90.0 Bu                            | 14.0 Ton                            | 40.0 Bu                    | 45.0 Bu      |
| Mgt Fee/unit                  | \$0.10                                 | \$0.50                         |                                 | \$0.10                             | \$0.50                              | \$0.30                     | \$0.15       |
| Land Invest.                  | \$1,400                                | \$1,400                        | \$750                           | \$750                              | \$750                               | \$750                      | \$750        |
| Unimp.                        | 1,064                                  | 1,064                          | 750                             | 750                                | 750                                 | 750                        | 750          |
| Irrig                         | 336                                    | 336                            |                                 |                                    |                                     |                            |              |
| Mach Invest                   | \$281.09                               | \$189.84                       | \$256.05                        | \$234.52                           | \$140.05                            | \$231.02                   | \$203.37     |
| Op Cost/ac                    | \$184.46                               | \$209.01                       | \$106.98                        | \$57.11                            | \$123.49                            | \$51.13                    | \$64.91      |
| Overhead                      | 9.22                                   | 10.45                          | 5.35                            | 2.86                               | 6.17                                | 2.56                       | 3.25         |
| Unpaid Mgt                    | 15.00                                  | 10.00                          |                                 | 9.00                               | 7.00                                | 12.00                      | 6.75         |
| RE Taxes                      | \$13.00                                | \$13.00                        | \$10.00                         | \$10.00                            | \$10.00                             | \$10.00                    | \$10.00      |
| Land Interest                 | 61.18                                  | 61.18                          | 43.13                           | 43.13                              | 43.13                               | 43.13                      | 43.13        |
| Irrig Interest                | 23.52                                  | 23.52                          |                                 |                                    |                                     |                            |              |
| Irrig Deprec                  | 37.40                                  | 37.40                          |                                 |                                    |                                     |                            |              |
| Land Subtotal                 | \$135.10                               | \$135.10                       | \$53.13                         | \$53.13                            | \$53.13                             | \$53.13                    | \$53.13      |
| Mach. Interest                | \$19.68                                | \$13.29                        | \$17.92                         | \$16.42                            | \$9.80                              | \$16.17                    | \$14.24      |
| Mach. Deprec                  | 26.32                                  | 16.24                          | 24.21                           | 22.03                              | 11.67                               | 21.75                      | 19.27        |
| Mach. Subtotal                | \$46.00                                | \$29.53                        | \$42.13                         | \$38.45                            | \$21.47                             | \$37.92                    | \$33.51      |
| Total Owner Cost              | \$181.10                               | \$164.63                       | \$95.26                         | \$91.57                            | \$74.60                             | \$91.05                    | \$86.63      |
| Estab Costs                   |  |                                |                                 |                                    |                                     |                            |              |
| Total Cost/ac                 | \$389.78                               | \$394.09                       | \$207.59                        | \$160.54                           | \$211.26                            | \$156.73                   | \$161.54     |
| Total Cost/unit               | \$2.60                                 | \$19.70                        | \$2.31                          | \$1.78                             | \$15.09                             | \$3.92                     | \$3.59       |

E16

## Returns Above Operating Costs Budget Worksheet

Cont. Corn, Pivot Irrig, Diesel, 281' Head

8 Acre-inches 150 Bu Corn

SE  
96

Cost per Acre

| Operation # | Description   | Operation Rate | Hrs per Acre       |      | Fuel & Repairs |            | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------------|------|----------------|------------|-----------|---------------|
|             |               |                | Labor              | Mach | Lube           | Power Impl |           |               |
| 1           | Apply Anhy    | 6.22 Ac/hr     | 0.19               | 0.16 | 1.02D          | 0.48       | 1.50      | _____         |
| 2           | Disc w/harrow | 10.63 Ac/hr    | 0.11               | 0.09 | 0.60D          | 0.28 0.57  | 1.45      | _____         |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13               | 0.11 | 0.71D          | 0.33 0.18  | 1.22      | _____         |
| 4           | Plant         | 4.9 Ac/hr      | 0.24               | 0.20 | 1.03D          | 0.47 1.25  | 2.75      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23               | 0.19 | 0.95D          | 0.43 0.26  | 1.64      | _____         |
| 6           | Row Crop Cult | 5.29 Ac/hr     | 0.23               | 0.19 | 0.95D          | 0.43 0.26  | 1.64      | _____         |
| 7           | Broad. Spray  | Custom         |                    |      |                |            |           | _____         |
| 8           | All Irrig.    | 800 GPM        | 0.27               | 4.49 | 17.48D         | 3.73 2.51  | 23.72     | _____         |
| 9           | Combine       | 3.44 Ac/hr     | 0.35               | 0.29 | 2.28D          | 2.85 2.02  | 7.15      | _____         |
| 10          | Truck         | Custom         |                    |      |                |            |           | _____         |
| 11          | Auger         | 2500 Bu/hr     | 0.07               | 0.06 | 0.30D          | 0.14 0.05  | 0.49      | _____         |
| 12          | Dry           | Custom         |                    |      |                |            |           | _____         |
| Subtotal    |               |                | 1.82 Hrs           |      | 25.32          | 9.14 7.10  | \$41.56   | _____         |
| Diesel      |               |                | 30.62 Gal @ \$0.75 |      | \$22.97        |            |           | _____         |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.33 bag      | 87.70         | 28.94         | \$28.94   | _____         |
| Fertilizer Anhy Ammonia                                 | 1           | 140 lb N      | 0.15          | 21.00         | 28.00     | _____         |
| 18-46-0   | 4           | 50 lb         | 0.14          | 7.00          |           | _____         |
| Chemicals Bicep   | 4           | 2 qt          | 8.13          | 16.26         | 26.70     | _____         |
| Lorsban .50   | 4           | 8 lb          | 1.74          | 6.96          |           | _____         |
| Pounce .33  | 7           | 8 oz          | 1.32          | 3.48          |           | _____         |
| Custom Truck  | 10          | 150 bu        | 0.12          | 18.00         | 34.16     | _____         |
| Drying  | 12          | 150 bu        | 0.10          | 15.00         |           | _____         |
| Broadcast Spray   | 7           | 1 acre        | 3.50          | 1.16          |           | _____         |
| Rent Anhy Applicator                                    | 1           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |             |               |               |               | \$120.30  | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$161.86  | _____         |
| Interest on Oper. Capital \$161.86 @ 10.0% for 8 Months |             |               |               |               | 10.79     | _____         |
| Unpaid Labor 1.82 Hours \$6.50 /hr                      |             |               |               |               | 11.81     | _____         |
| Total Operating Costs                                   |             |               |               |               | \$184.46  | _____         |
| Projected Returns                                       |             |               |               |               |           |               |
| Corn  |             |               | 150 Bu        | @             |           | _____         |
| Crop Residue  |             |               | 3 AUM         | @             |           | _____         |
| Total Returns   |             |               |               |               |           |               |
| Net Return above Operating Costs                        |             |               |               |               |           |               |

E17 Returns Above Operating Costs Budget Worksheet  
 Corn Silage, Pivot Irrig, Diesel, 281' Head  
 8 Acre-inches 20 Ton Silage

SE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |         | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|---------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |         |           |               |
| 1           | Apply Anhy    | 6.22 Ac/hr     | 0.19         | 0.16 | 1.02D         | 0.48               | 1.50    |           |               |
| 2           | Disc w/harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28 0.57          | 1.45    |           |               |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33 0.18          | 1.22    |           |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47 1.25          | 2.75    |           |               |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43 0.26          | 1.64    |           |               |
| 6           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43 0.26          | 1.64    |           |               |
| 7           | All Irrig.    | 800 GPM        | 0.27         | 4.49 | 17.48D        | 3.73 2.51          | 23.72   |           |               |
| 8           | Chop          | Custom         |              |      |               |                    |         |           |               |
| 9           | Truck         | Custom         |              |      |               |                    |         |           |               |
| 10          | Pack          | 35 Ton/hr      | 0.68         | 0.57 | 3.63D         | 1.69               | 5.32    |           |               |
| Subtotal    |               |                | 2.08 Hrs     |      | 26.37         | 7.84 5.03          | \$39.24 |           |               |

Diesel 31.89 Gal @ \$0.75 \$23.92

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.33 bag      | 87.70         | 28.94         | \$28.94   |               |
| Fertilizer Anhy Ammonia                                 | 1           | 150 lb N      | 0.15          | 22.50         | 29.50     |               |
| 18-46-0   | 4           | 50 lb         | 0.14          | 7.00          |           |               |
| Chemicals Atrazine 90DF                                 | 4           | 1.8 lb        | 3.02          | 5.44          | 5.58      |               |
| Lorsban .05   | 4           | 0.5 pt        | 5.71          | 0.14          |           |               |
| Custom Chop Silage                                      | 8           | 20 ton        | 2.00          | 40.00         | 80.00     |               |
| Truck   | 9           | 20 ton        | 2.00          | 40.00         |           |               |
| Subtotal  |             |               |               |               | \$144.02  |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$183.26  |               |
| Interest on Oper. Capital \$183.26 @ 10.0% for 8 Months |             |               |               |               | 12.22     |               |
| Unpaid Labor 2.08 Hours \$6.50 /hr                      |             |               |               |               | 13.53     |               |
| Total Operating Costs                                   |             |               |               |               | \$209.01  |               |

Projected Returns

Silage 20 Ton @

Total Returns

Net Return above Operating Costs



E18

Returns Above Operating Costs Budget Worksheet  
 Cont. Corn, Dryland

90 Bu Corn

SE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Apply Anhy    | 6.22 Ac/hr     | 0.19         | 0.16 | 1.02D         | 0.48               |      | 1.50      |               |
| 2           | Disc w/harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28               | 0.57 | 1.45      |               |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33               | 0.18 | 1.22      |               |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47               | 1.25 | 2.75      |               |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.26 | 1.64      |               |
| 6           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85               | 2.02 | 7.15      |               |
| 7           | Truck         | Custom         |              |      |               |                    |      |           |               |
| 8           | Auger         | 2500 Bu/hr     | 0.05         | 0.04 | 0.18D         | 0.08               | 0.04 | 0.30      |               |
| 9           | Dry           | Custom         |              |      |               |                    |      |           |               |
| Subtotal    |               |                | 1.30 Hrs     |      | 6.77          | 4.92               | 4.32 | \$16.01   |               |

Diesel 8.15 Gal @ \$0.75 \$6.11

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Corn   | 4           | 0.25 bag      | 87.70         | 21.93         | \$21.93   |               |
| Fertilizer Anhy Ammonia                                 | 1           | 90 lb N       | 0.15          | 13.50         | 13.50     |               |
| Chemicals Bicep   | 4           | 2 qt          | 8.13          | 16.26         | 21.17     |               |
| Lorsban .50   | 4           | 0.5 pt        | 5.71          | 1.43          |           |               |
| Pounce .33  | 5           | 8 oz          | 1.32          | 3.48          |           |               |
| Custom Truck  | 7           | 90 bu         | 0.12          | 10.80         | 19.80     |               |
| Drying  | 9           | 90 bu         | 0.10          | 9.00          |           |               |
| Subtotal  |             |               |               |               | \$76.40   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$92.40   |               |
| Interest on Oper. Capital \$92.40 @ 10.0% for 8 Months  |             |               |               |               | 6.16      |               |
| Unpaid Labor 1.30 Hours \$6.50 /hr                      |             |               |               |               | 8.42      |               |
| Total Operating Costs                                   |             |               |               |               | \$106.98  |               |

Projected Returns

Corn 90 Bu @  
 Crop Residue 2 AUM @

Total Returns

Net Return above Operating Costs

E19

Returns Above Operating Costs Budget Worksheet  
 Grain Sorghum, Dryland  
 90 Bu Sorghum

SE  
96

| Operation # | Description   | Operation Rate    | Hrs per Acre |        | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|-------------------|--------------|--------|---------------|---------------|------|-----------|---------------|
|             |               |                   | Labor        | Mach   | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/harrow | 10.63 Ac/hr       | 0.11         | 0.09   | 0.60D         | 0.28          | 0.57 | 1.45      | _____         |
| 2           | Apply Anhy    | Rent              |              |        |               |               |      |           | _____         |
| 3           | Field Cult    | 8.96 Ac/hr        | 0.13         | 0.11   | 0.71D         | 0.33          | 0.18 | 1.22      | _____         |
| 4           | Plant         | 4.9 Ac/hr         | 0.24         | 0.20   | 1.03D         | 0.47          | 1.25 | 2.75      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr        | 0.23         | 0.19   | 0.95D         | 0.43          | 0.26 | 1.64      | _____         |
| 6           | Spray         | Custom            |              |        |               |               |      |           | _____         |
| 7           | Combine       | 3.44 Ac/hr        | 0.35         | 0.29   | 2.28D         | 2.85          | 1.16 | 6.29      | _____         |
| 8           | Truck         | Custom            |              |        |               |               |      |           | _____         |
| 9           | Auger         | 2500 Bu/hr        | 0.05         | 0.04   | 0.18D         | 0.08          | 0.04 | 0.30      | _____         |
| Subtotal    |               |                   | 1.10 Hrs     |        | 5.75          | 4.44          | 3.46 | \$13.65   | _____         |
| Diesel      |               | 6.92 Gal @ \$0.75 |              | \$5.19 |               |               |      |           | _____         |

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sorghum Safened                                    | 4           | 5 lb          | 1.11          | 5.55          | \$5.55    | _____         |
| Fertilizer Anhy Ammonia                                 | 2           | 70 lb N       | 0.15          | 10.50         | 10.50     | _____         |
| Chemicals Parathion 4E .50                              | 9           | 0.5 lb        | 11.25         | 2.81          | 2.81      | _____         |
| Custom Truck  | 7           | 90 bu         | 0.12          | 10.80         | 11.80     | _____         |
| Rent Aerial Spray .50                                   | 9           | 0.5 acre      | 4.00          | 1.00          | 2.50      | _____         |
| Rent Anhy Applicator                                    | 2           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |             |               |               |               | \$33.16   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$46.81   | _____         |
| Interest on Oper. Capital \$46.81 @ 10.0% for 8 Months  |             |               |               |               | 3.12      | _____         |
| Unpaid Labor 1.10 Hours \$6.50 /hr                      |             |               |               |               | 7.18      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$57.11   | _____         |
| Projected Returns                                       |             |               |               |               |           |               |
| Sorghum   |             |               | 90 Bu         | @             |           | _____         |
| Crop Residue  |             |               | 2 AUM         | @             |           | _____         |
| Total Returns   |             |               |               |               |           | _____         |
| Net Return above Operating Costs                        |             |               |               |               |           | _____         |

E20

Returns Above Operating Costs Budget Worksheet  
Sorghum Silage, Dryland

14 Ton Silage

SE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28               | 0.57 | 1.45      | _____         |
| 2           | Apply Anhy    | Rent           |              |      |               |                    |      |           | _____         |
| 3           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33               | 0.18 | 1.22      | _____         |
| 4           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47               | 1.25 | 2.75      | _____         |
| 5           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43               | 0.26 | 1.64      | _____         |
| 6           | Spray         | Custom         |              |      |               |                    |      |           | _____         |
| 7           | Chop          | Custom         |              |      |               |                    |      |           | _____         |
| 8           | Truck         | Custom         |              |      |               |                    |      |           | _____         |
| 9           | Pack          | 35 Ton/hr      | 0.48         | 0.40 | 2.54D         | 1.18               |      | 3.72      | _____         |
| Subtotal    |               |                | 1.19 Hrs     |      | 5.83          | 2.69               | 2.26 | \$10.78   | _____         |

Diesel 7.00 Gal @ \$0.75 \$5.25

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Sorghum Safened                                    | 4           | 5 lb          | 1.11          | 5.55          | \$5.55    | _____         |
| Fertilizer Anhy Ammonia                                 | 2           | 80 lb N       | 0.15          | 12.00         | 12.00     | _____         |
| Chemicals Bicep   | 4           | 2.2 qt        | 8.13          | 17.89         | 20.70     | _____         |
| Parathion 4E .50  | 4           | 0.5 lb        | 11.25         | 2.81          |           | _____         |
| Custom Chop Silage                                      | 7           | 14 ton        | 2.00          | 28.00         | 57.00     | _____         |
| Truck   | 8           | 14 ton        | 2.00          | 28.00         |           | _____         |
| Aerial Spray .50  | 6           | 0.5 acre      | 4.00          | 1.00          |           | _____         |
| Rent Anhy Applicator                                    | 2           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |             |               |               |               | \$97.75   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$108.53  | _____         |
| Interest on Oper. Capital \$108.53 @ 10.0% for 8 Months |             |               |               |               | 7.24      | _____         |
| Unpaid Labor 1.19 Hours \$6.50 /hr                      |             |               |               |               | 7.72      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$123.49  | _____         |

Projected Returns  
Silage 14 Ton @  
Total Returns \_\_\_\_\_  
Net Return above Operating Costs \_\_\_\_\_

E21

Returns Above Operating Costs Budget Worksheet  
Soybeans, Dryland

40 Bu Soybeans

SE  
96

| Operation # | Description   | Operation Rate | Hrs per Acre |      | Cost per Acre |               |      | Sub-Total | Your Estimate |
|-------------|---------------|----------------|--------------|------|---------------|---------------|------|-----------|---------------|
|             |               |                | Labor        | Mach | Fuel & Lube   | Repairs Power | Impl |           |               |
| 1           | Disc w/harrow | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28          | 0.57 | 1.45      |               |
| 2           | Field Cult    | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33          | 0.18 | 1.22      |               |
| 3           | Plant         | 4.9 Ac/hr      | 0.24         | 0.20 | 1.03D         | 0.47          | 1.25 | 2.75      |               |
| 4           | Row Crop Cult | 5.29 Ac/hr     | 0.23         | 0.19 | 0.95D         | 0.43          | 0.26 | 1.64      |               |
| 5           | Spray         | Custom         |              |      |               |               |      |           |               |
| 6           | Combine       | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85          | 1.16 | 6.29      |               |
| 7           | Truck         | Custom         |              |      |               |               |      |           |               |
| Subtotal    |               |                | 1.06 Hrs     |      | 5.57          | 4.36          | 3.42 | \$13.35   |               |

Diesel

6.67 Gal @ \$0.75 \$5.01

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Soybeans w/Inoc                                    | 4           | 1 bag         | 15.47         | 15.47         | \$15.47   |               |
| Chemicals Betanex                                       | 6           | 0.25 pt       | 8.75          | 2.19          | 4.38      |               |
| Betanex   | 2           | 0.25 pt       | 8.75          | 2.19          |           |               |
| Custom Truck  | 8           | 40 bu         | 0.12          | 4.80          | 8.30      |               |
| Broadcast Spray   | 6           | 1 acre        | 3.50          | 3.50          |           |               |
| Subtotal  |             |               |               |               | \$28.15   |               |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$41.50   |               |
| Interest on Oper. Capital \$41.50 @ 10.0% for 8 Months  |             |               |               |               | 2.77      |               |
| Unpaid Labor 1.06 Hours \$6.50 /hr                      |             |               |               |               | 6.86      |               |
| Total Operating Costs                                   |             |               |               |               | \$51.13   |               |

Projected Returns

Soybeans

40 Bu

@

Total Returns

Net Return above Operating Costs

E22

Returns Above Operating Costs Budget Worksheet  
Wheat

45 Bu Wheat

SE  
96

| Operation # | Description     | Operation Rate | Hrs per Acre |      | Cost per Acre |                    |      | Sub-Total | Your Estimate |
|-------------|-----------------|----------------|--------------|------|---------------|--------------------|------|-----------|---------------|
|             |                 |                | Labor        | Mach | Fuel & Lube   | Repairs Power Impl |      |           |               |
| 1           | Disc w/harrow   | 10.63 Ac/hr    | 0.11         | 0.09 | 0.60D         | 0.28               | 0.57 | 1.45      | _____         |
| 2           | Apply Anhy      | Rent           |              |      |               |                    |      |           | _____         |
| 3           | Field Cult      | 8.96 Ac/hr     | 0.13         | 0.11 | 0.71D         | 0.33               | 0.18 | 1.22      | _____         |
| 4           | Drill Grain 1/2 | 3.52 Ac/hr     | 0.34         | 0.28 | 1.43D         | 0.65               | 0.43 | 2.51      | _____         |
| 5           | Combine         | 3.44 Ac/hr     | 0.35         | 0.29 | 2.28D         | 2.85               | 1.16 | 6.29      | _____         |
| 6           | Truck           | Custom         |              |      |               |                    |      |           | _____         |
| Subtotal    |                 |                | 0.92 Hrs     |      | 5.02          | 4.11               | 2.34 | \$11.47   | _____         |

Diesel 6.00 Gal @ \$0.75 \$4.50

| Materials & Services                                    | Operation # | Rate per Acre | Cost per Unit | Cost per Acre | Sub-Total | Your Estimate |
|---|-------------|---------------|---------------|---------------|-----------|---------------|
| Seed Wheat  | 4           | 75 lb         | 0.20          | 15.00         | \$15.00   | _____         |
| Fertilizer Anhy Ammonia                                 | 2           | 50 lb N       | 0.15          | 7.50          | 20.85     | _____         |
| 10-34-0   | 2           | 10.77 gal     | 1.24          | 13.35         |           | _____         |
| Custom Truck  | 6           | 45 bu         | 0.12          | 5.40          | 5.40      | _____         |
| Rent Anhy Applicator                                    | 2           | 1 acre        | 2.50          | 2.50          | 2.50      | _____         |
| Subtotal  |             |               |               |               | \$43.75   | _____         |
| Total Operating Costs excluding Interest & Unpaid Labor |             |               |               |               | \$55.22   | _____         |
| Interest on Oper. Capital \$55.22 @ 10.0% for 8 Months  |             |               |               |               | 3.68      | _____         |
| Unpaid Labor 0.92 Hours \$6.50 /hr                      |             |               |               |               | 6.01      | _____         |
| Total Operating Costs                                   |             |               |               |               | \$64.91   | _____         |

Projected Returns

Wheat

45 Bu

@

Total Returns

Net Return above Operating Costs