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E872 Crop Budgets: Nebraska – 2010

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Crop Budgets

Nebraska – 2010

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2010 Crop Budgeting Procedures

Each budget consists of five sections: 1) The heading, 2) List of representative field operations, 3) List of materials and services used, 4) Operations and interest tabulations, and 5) Overhead costs including real estate taxes and opportunity charges. The budgets are presented in a worksheet format with a "Your Estimate" column for recording modifications in costs.

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

The list of representative field operations is organized in a table with columns for the names of the operations, Times or Quantity, Labor, Fuel and Lube, and power source and implement costs for both Repairs and Ownership. Times or Quantity is typically in acres with a decimal denoting where an operation is done on a fraction of acres or where it represents the probability of an operation being done. Those operations that are done multiple times, swathing the several cuttings of hay for example, show the number of times. Other units used are bushels, hundredweight, tons, and acre inches.

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

Fuel costs also use machinery accomplishment rates as well as estimated fuel consumption rates to determine fuel use. This is multiplied by a lube factor and the price of energy which is \$2.00 per gallon for diesel and \$0.783 per kwh for electricity. Repairs and depreciation costs were estimated using functions and factors from the *Agricultural Engineer's Yearbook* which is published by the American Society of Agricultural and Biological Engineers. It requires making assumptions about the size and age of the equipment. It was assumed that machinery chosen was fully utilized. The age used for all field machines except irrigation equipment (pivots and pipe) was five years. The age assumed for irrigation equipment was ten years. The age assumed for all power units except diesel pumping engines and a small tractor used for spraying was five years. The age assumed for the diesel pumping engines was three years and the small spraying tractor ten years. Costing functions were based on the current list price of comparable items. For self propelled items, such as combines, the power unit repair and ownership costs estimates cover the principle machine and the implement costs covers the head. Data used for calculating power units' cost are in Table 1 and machinery operations' costs are in Table 2.

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

Materials and services are calculated by multiplying the application rate times the application price (Table 3) times the percent acres applied. A decimal is used when a material or service is applied on only part of the acres or part of the time. For example, fields planted with Bt corn seed must have 20 percent of the acres planted to a refuge crop. There would be 20% in the column called "Percent Acres Applied" for the non Bt seed and 80% for the Bt seed. Another example is when a practice is not always used. If an insecticide is used one year out of four, a 25% would be entered in the column "Percent Acres Applied" The cost for each material/service is computed by multiplying the percentage of acres times the quantity/acre times the price/unit. Note: All material and services prices used in the budgets are prices obtained in September, 2009.

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

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

Overhead costs include scouting, crop insurance, and real estate opportunity and taxes costs. Scouting is included as an overhead cost to distinguish it from operations costs that go directly into production. Crop Insurance is in the overhead category because it is subsidized by the Federal Government so, for many operations, its premiums, on average, exceed its costs. Real estate values used come from the University of

Nebraska publication *Nebraska Farm Real Estate Market Developments 2008-2009* published June, 2009. Real estate taxes are not included in cash costs because in Nebraska they are due at the end of the year in which they accrue and are not past due until May and September of the following year.

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

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

Table 1. Power Unit Cost Data Used for 2010 Budgets

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

Table 2. Machinery Cost Data Used for 2010 Budgets

Operation Name	Machine or Head List Price	Annual Use	Units per Hour	Energy per Hour
Anhy Apply (supplier)	Not Owned	Not Owned	40.00 ac	0.00 gal.
Anhydrous Apply	\$25,000	500 ac	7.86 ac	6.36 gal.
Cart	9,322	90,000 bu	2,600 bu	7.00 gal.
Chisel	40,000	500 ac	11.09 ac	8.26 gal.
Chop Silage	Custom			
Chop Stalks	18,000	500 ac	12.34 ac	5.74 gal.
Combine dryland	25,762	1,000 ac	7.00 ac	10.47 gal.
Combine Irr Corn	40,000	1,000 ac	4.00 ac	10.50 gal.
Combine Irr Dry Beans	10,000	300 ac	4.75 ac	8.00 gal.
Combine Irr SB	28,812	1,000 ac	6.00 ac	10.50 gal.
Combine Irr SG	28,812	1,000 ac	7.33 ac	10.50 gal.
Combine Rainfed Corn	40,000	1,000 ac	5.50 ac	10.50 gal.
Combine Rainfed SB	28,812	1,000 ac	5.64 ac	10.50 gal.
Combine Rainfed SG	28,812	1,000 ac	7.00 ac	10.50 gal.
Combine Rainfed Sunflowers	30,000	300 ac	7.00 ac	10.50 gal.
Corrugate	30,183	300 ac	7.02 ac	4.39 gal.
Disc	45,905	2,000 ac	10.91 ac	8.29 gal.
Ditch Irrigation	NA	1,000 Al	1.80 Al	0.00 gal.
Double Windrows	10,000	150 ac	12.39 ac	2.11 gal.
Drill	26,953	1,000 ac	7.33 ac	4.99 gal.
Dry Grain	Custom			
Fallow Master	30,183	1,000 ac	21.29 ac	8.62 gal.
Field Cultivation	30,183	2,000 ac	21.29 ac	8.20 gal.
Grass Drill	7,668	160 ac	4.91 ac	4.29 gal.
Harrow	15,470	1,000 ac	18.59 ac	2.05 gal.
Hill/Ditch	10,816	1,000 ac	6.50 ac	5.33 gal.
Hoe	7,210	3,000 ac	14.67 ac	3.67 gal.
Lg Rd Bale	28,617	1,250 ton	13.32 ton	2.88 gal.
Lg Sq Bale	91,781	2,500 ton	16.07 ton	6.19 gal.
Lift Beets	75,000	500 ac	5.12 ac	6.19 gal.
Load Lg Sq	12,725	3,000 ton	9.00 ton	3.85 gal.
Move Large Bale	12,725	1,250 ton	12.22 ton	3.99 gal.
Move Lg Rd	12,725	1,250 ton	12.11 ton	3.98 gal.
No-Till Drill	40,000	1,000 ac	6.84 ac	6.07 gal.
Pickett Windrowers	25,000	300 ac	7.02 ac	6.07 gal.
Pipe D125' Lift	21,401	2,600 Al	2.25 Al	3.03 gal.
PivotD 125'Lift	50,000	2,600 Al	1.80 Al	3.34 gal.
PivotE 125'Lift	50,000	2,600 Al	1.80 Al	47.78 kw.
Plant	40,000	1,000 ac	6.00 ac	2.73 gal.
Plant Narrow Row	40,000	1,000 ac	4.11 ac	2.58 gal.
Plant No-Till	40,000	1,000 ac	5.39 ac	3.38 gal.
Ridge Cultivation	20,000	1,000 ac	6.00 ac	5.33 gal.
Ridge Plant	40,000	1,000 ac	5.37 ac	3.41 gal.
Rod Weeder	24,035	1,000 ac	13.20 ac	5.35 gal.
Roll	NA	300 ac	9.00 ac	5.46 gal.
Row Crop Cultivation	14,409	1,000 ac	6.00 ac	3.06 gal.
Seeder/Packer	25,000	300 ac	4.91 ac	4.29 gal.

Sm Sq Bale	23,560	1,250 Ton	3.92 Ton	1.91 gal.
Spray	10,000	2,500 ac	22.00 ac	2.64 gal.
Spray (on disc)	20,553	2,000 ac	66.00 ac	0.00 gal.
Spray liquid fertilizer	20,553	1,000 ac	13.47 ac	1.68 gal.
Spread manure	Custom			
Spread, Fertilizer	Not Owned	Not Owned	12.70 ac	3.86 gal.
Stack Sm Sq	12,725	1,250 ton	3.13 ton	1.76 gal.
Subsoil	11,193	500 ac	8.25 ac	8.25 gal.
Swath/Cond Hay	Incl. in Power	500 ac	8.05 ac	5.00 gal.
Till Plant Beets	50,000	300 ac	7.17 ac	9.11 gal.
Top Beets	28,971	300 ac	5.79 ac	3.94 gal.
Truck	Custom			
Turn Windrows	17,850	300 ac	11.40 ac	2.10 gal.
Weed	Custom			
Windrow Grain	Incl. in Power	200 ac	9.50 ac	3.28 gal.

Table 3. Materials Prices Used for 2010 Budgets

Item	Price	Item	Price
CUSTOM OPERATION RATES		SEED	
Aerial Spray	\$7.50/ac	Alfalfa w/Inoculant	\$4.20/lb
Bale Lg Sq 1200 lb	10.00/bale	Corn	175.00/bag
Chop, Haul, Pack	6.00/ton	Corn Bt ECB	225.00/bag
Dry 4 Points Removed	0.30/bu	Corn Bt ECB&RW	225.00/bag
Haul Beets	3.00/ton	Corn RR ECB&RW	250.00/bag
Haul Grain, bu	0.13/bu	Corn SmartStax	300.00/bag
Haul Grain, cwt (Dry Beans)	0.20/cwt	Edible Beans	50.00/ac
Haul Grain (Millet)	0.20/cwt	Grass	2.80/lb
Haul Grain (Sunflower)	0.25/cwt	Millet	0.60/lb
Haul & Apply Manure	2.00/ton	Oats (alone)	8.00/bu
Spray	6.00/ac	Oats (With Alfalfa)	8.00/bu
Weeding/Thinning	36.00/ac	RR Soybeans	43.00/bag
		Soybeans 2 yield	58.00/bag
RENTAL		Sorghum Safened/Seed	2.00/lb
Grass Drill	\$8.00/ac	Sorghum Sudan	0.70/lb
Seeder-Packer	10.00/ac	Sugarbeets RR Poncho	130.00/ac
		Sunflower	3.90/lb
FERTILIZERS		Wheat	0.13/lb
28-0-0	\$0.32/lb	Wheat (Certified)	0.20/lb
10-34-0	1.90/gal	Wheat (Certified with Dividend Extreme)	0.28/lb
10-34-0-1Z	2.15/gal		
11-52-0	0.22/lb	INSECTICIDES	
46-0-0	0.43/lb N	Brigade	\$1.20/oz
82-0-0	0.27/lb N	Capture LFR	2.15/oz
Uncomposted Manure	6.00/ton	Force 3G Smart Box	6.00/lb
		Lorsban 15 G	2.35/lb
FUNGICIDES		Mustang Max	2.00/oz
Headline	\$3.00/oz	Regent 4 SC	5.90/oz
Tilt	3.00/oz	Warrior 11/Zeon	4.00/oz

HERBICIDES

2,4-D Amine	\$2.00/pt
2,4-D Ester 4#	2.50/pt
21-0-0-26S	0.40/lb
Aim EW (was Aim)	7.20/oz
Ally Extra	8.00/oz
AAtrex 4L	6.00/qt
Authority First (was Authority)	4.40/oz
Balance Flexx	4.50/oz
Bicep II Magnum	12.50/qt
Crop Oil Concentrate	1.13/pt
Dicamba	0.44/oz
Dual II Magnum	16.25/pt
Expert	11.00/qt
Glyphosate	0.16/oz
Gramoxone Inteon	4.75/pt
Landmaster BW	0.16/oz
Lumax	17.50/qt
NIS	0.17/oz
Peak	14.50/oz
Prowl H2O	5.25/pt
Pursuit	5.16/oz
Pursuit Plus	7.88/pt
Select max	1.17/oz
Spartan 4 F	4.00/oz
Spirit	13.00/oz

CROP INSURANCE

Corn – Irrigated	\$21.00/ac
Corn – Rainfed	11.00/ac
Soybeans – Irrigated	21.00/ac
Soybeans - Rainfed	11.00/ac
Drybeans	21.00/ac
Sugar Beets	30.00/ac
Grain Sorghum	21.00/ac

SCOUTING

Corn – Irrigated	\$9.00/ac
Corn – Rainfed	6.00/ac
Soybeans – Irrigated	8.75/ac
Soybeans - Rainfed	6.00/ac
Drybeans	6.00/ac
Sugar Beets	6.00/ac
Grain Sorghum	6.00/ac
Wheat	6.00/ac
Wheat	8.00/ac

REAL ESTATE

Rainfed (State)	\$1,441/ac
Rainfed (Panhandle)	464/ac
Gravity (State)	3,109/ac
Gravity (Panhandle)	1,495/ac
Pivot (State)	3,304/ac
Pivot (Panhandle)	1,535/ac

OTHER

Electrical Connect Fees	\$3.25/ac
Electrical Usage Charge	0.0783/Kwh
Electricity fence/water	2.00/ac
Water Charge	35.00/ac
Twine Lg Bl	0.59/bale
Twine Lg Rd	0.70/bale
Twine Lg Sq	0.45/bale
Twine Sm Sq	0.14/bale
Fence/water repairs	2.00/ac
Move cattle	12.00/hr
Taxes, Ins. And Housing	2 % of value
Investment Interest Rate	4.00%
Operations Borrowing Rate	8.00%
Operations Borrowing Time	6 months
Real Estate Tax Rate	1% of value

Converting Energy Numbers in Budgets

If your energy source is different from that used in the 2010 crop budgets, use Table 4, developed by Extension Irrigation Engineer Derrel Martin, to convert from diesel to other energy sources.

For example, to convert diesel in gallons to kilowatt-hours electricity, the multiplier is 14.12. If electricity is \$0.072 per kilowatt, the calculation would be $14.12 \times 0.072 = \$1.02$. The 2010 crop budgets use \$2.00/gallon of diesel. If you use electricity, the cost would be about 50 percent of that cost. However, with electricity you must also include connect charges and in order to get the best rates,

you'll need to sign up for load management.

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

Energy Source	Units	Multiplier
Electricity	Kilowatt-hours	14.12
Propane	Gallons	1.814
Gasoline	Gallons	1.443
Natural Gas	1000 cubic feet	0.2026

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

Diesel Fuel Conversion for Center Pivots

The 2010 crop production budgets with center pivot irrigation were developed with a pumping lift of 125 feet and 35 psi pressure to determine the amount of diesel fuel used per hour. Table 5 was developed by Derrel Martin to determine the amount of diesel fuel for various pumping lifts and various pressures to pump an acre inch of water.

For example, the amount of diesel required to pump an acre inch of water with 125 feet of lift at 35 psi is 1.88 gallons with a pump performance rating of 100 percent. If the producer has a lift of 300 feet and a pressure of 50 psi the diesel

fuel required at a performance rating of 100 percent is 3.79 gallons per acre inch. If the rating on the producer's pump is 80 percent, the diesel fuel required will be 4.74 gallons per acre inch of water.

The producer then could calculate the additional cost since the diesel fuel required is now 4.74 gallons per acre inch vs. 1.88 gallons per acre inch or 2.86 gallons more per acre inch. If a crop budget requires 9 inches, the additional diesel fuel would be 9 inches \times 2.86 gallons = 25.74 gallons of diesel at \$2.00/gallon. The producer's additional cost would be \$51.48/acre.

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

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

**Budget 1. Alfalfa
Fall Establishment**

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3 Harrow	1	0.71	0.22	0.13	0.19	0.74	0.85	2.84	
4 Harrow	1	0.71	0.22	0.13	0.19	0.74	0.85	2.84	
5 Roll	1	1.33	1.21	0.28	0.00	1.52	0.00	4.34	
6 Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
7 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
8 Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
Total for Field Operations		7.61	5.50	1.37	3.80	9.65	4.76	32.68	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								11-52-0
Alfalfa w/Inoculant	Seed	6	100%	12 pounds	4.20	50.40		
Pursuit	Herbicide	7	100%	4 ounces	5.16	20.63		
Crop Oil Concentrate	Herbicide	7	100%	2 pints	1.13	2.26		
* Lorsban 4 E	Insecticide	8	50%	1 pint	5.25	2.63		
Total Materials & Services							97.91	

*Insecticide for potato leafhoppers.

Total listed costs for Field Operations and Materials & Services	130.59
Interest on Opns Capital \$ 116.19 cash expense @ 8.00% for 6.0 mo.	4.65
Total Operating and Use Related Ownership Costs	135.24

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00		
Scouting	None	0.00	
Crop Insurance	None	0.00	
Real Estate Opportunity	Rainfed (State)	\$ 1,441 per acre @ 4.00%	57.64
Real Estate Taxes		\$ 1,441 per acre @ 1.00%	14.41
Total Cost per Acre Including Overhead			212.29

Budget 2. Alfalfa
Establish spring seed w/herb
2.5 ton

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4 Seeder/Packer	1	2.69	1.75	0.28	1.03	6.19	4.45	16.40	
5 Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7 Swath/Cond Hay	2	2.98	2.48	4.28	0.00	3.11	0.00	12.85	
8 Turn Windrows	0.5	0.53	0.18	0.11	0.09	0.60	1.28	2.79	
9 Sm Sq Bale	2.5 ton	7.65	2.43	1.58	9.75	8.72	2.36	32.49	
10 Stack Sm Sq	2.5 ton	9.58	2.81	1.98	0.00	10.92	1.10	26.39	
Total for Field Operations		27.11	12.92	8.78	12.89	35.76	11.64	109.10	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Applied Unit	Applied Price	Total	Your Estimate	
11-52-0	Fertilizer	1	100%	100 pounds	0.22	22.00		
Seeder-Packer	Rental	4	100%	1 acre	10.00	10.00		
Alfalfa w/Inoculant	Seed	4	100%	12 pounds	4.20	50.40		
* Lorsban 4 E	Insecticide	5	50%	1 pint	5.25	2.63		
Pursuit	Herbicide	6	100%	4 ounces	5.16	20.63		
Crop Oil Concentrate	Herbicide	6	100%	2 pints	1.13	2.26		
Twine Sm Sq	Other	9	100%	100 bales	0.14	14.00		
Total Materials & Services							121.91	

*Insecticide for potato leafhoppers and alfalfa weevils.

Total listed costs for Field Operations and Materials & Services 231.01

Interest on Opns Capital \$ 183.61 cash expense @ 8.00% for 6.0 mo. 7.34

Total Operating and Use Related Ownership Costs 238.35

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting None 0.00

Crop Insurance None 0.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 315.40

Cost per ton 126.16

Cash Cost per ton 76.38

Budget 3. Alfalfa
Establish spring seed w/herb
3.3 ton

Pivot 800 GPM 35 PSI
12 Acre Inches

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4 Seeder/Packer	1	2.69	1.75	0.28	1.03	6.19	4.45	16.40	
5 Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7 PivotD 125'Lift	12 AI	5.00	44.53	3.92	13.83	10.79	8.27	86.35	
8 Swath/Cond Hay	2	2.98	2.48	4.28	0.00	3.11	0.00	12.85	
9 Turn Windrows	0.5	0.53	0.18	0.11	0.09	0.60	1.28	2.79	
10 Lg Sq Bale	3.3 ton	2.71	2.54	0.29	2.99	6.24	6.06	20.83	
11 Load Lg Sq	3.3 ton	4.84	2.82	0.51	0.00	11.14	0.60	19.92	
12 Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
Total for Field Operations		22.72	57.69	10.00	20.07	44.58	23.25	178.33	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
11-52-0	Fertilizer	1	100%	100 pounds	0.22	22.00	
Seeder-Packer	Rental	4	100%	1 acre	10.00	10.00	
Alfalfa w/Inoculant	Seed	4	100%	12 pounds	4.20	50.40	
* Lorsban 4 E	Insecticide	5	50%	1 pint	5.25	2.63	
Pursuit	Herbicide	6	100%	4 ounces	5.16	20.63	
Crop Oil Concentrate	Herbicide	6	100%	2 pints	1.13	2.26	
Twine Lg Sq	Other	10	100%	4.8 bales	0.45	2.16	
Lorsban 4 E	Insecticide	12	100%	1 pint	5.25	5.25	
Total Materials & Services						115.32	

*Insecticide for potato leafhoppers.

Total listed costs for Field Operations and Materials & Services		293.65
Interest on Opns Capital \$ 225.81 cash expense @ 8.00% for 6.0 mo.		9.03
Total Operating and Use Related Ownership Costs		302.68

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting	None	0.00
Crop Insurance	None	0.00
Real Estate Opportunity	Pivot (State) \$ 3,304 per acre @ 4.00%	132.16
Real Estate Taxes	\$ 3,304 per acre @ 1.00%	33.04
Total Cost per Acre Including Overhead		472.88

Cost per ton	143.30
Cash Cost per ton	71.16

Budget 4. Alfalfa
Establish with oats
2.3 ton

Canal Irrigated
18 Acre Inches

Year 2010

Field Operations		Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
3	Roll	1	1.33	1.21	0.28	0.00	1.52	0.00	4.34	
4	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
5	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6	Corrugate	1	1.88	1.25	0.35	0.91	1.95	5.50	11.84	
7	Swath/Cond Hay	2	2.98	2.48	4.28	0.00	3.11	0.00	12.85	
8	Turn Windrows	0.5	0.53	0.18	0.11	0.09	0.60	1.28	2.79	
9	Lg Rd Bale	2.3 ton	2.28	0.99	0.43	2.25	2.36	2.64	10.95	
10	Move Lg Rd	2.3 ton	2.51	1.51	0.47	0.00	2.60	1.01	8.09	
11	Ditch Irrigation	18 AI	35.00						35.00	
Total for Field Operations			50.76	11.24	6.63	6.45	18.17	13.25	106.50	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
11-52-0	Fertilizer	2	100%	100 pounds		0.22	22.00	
Alfalfa w/Inoculant	Seed	4	100%	12 pounds		4.20	50.40	
Oats	Seed	4	100%	0.5 bushel		8.00	4.00	
* Lorsban 4 E	Insecticide	5	50%	1 pint		5.25	2.63	
Twine Lg Rd	Other	9	100%	4 bales		0.70	2.80	
Water Charge	Other	11	100%	1 acre		35.00	35.00	
Total Materials & Services							116.83	

*Insecticide for potato leafhoppers.

Total listed costs for Field Operations and Materials & Services 223.32

Interest on Opns Capital \$ 191.90 cash expense @ 8.00% for 6.0 mo. 7.68

Total Operating and Use Related Ownership Costs 231.00

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting None 0.00

Crop Insurance None 0.00

Real Estate Opportunity Gravity (Panhandle) \$ 1,495 per acre @ 4.00% 59.80

Real Estate Taxes \$ 1,495 per acre @ 1.00% 14.95

Total Cost per Acre Including Overhead 310.75

Cost per ton 138.11

Cash Cost per ton 3.41

**Budget 5. Alfalfa
Large Round
4.4 ton**

Rainfed

Year 2010

		Labor @ \$12.00	Fuel @ \$2.00 and	Repairs		Ownership		Total	Your
Field Operations	Times or Qty	/Hr	Lube	Power	Imp.	Power	Imp.		Estimate
1 Swath/Cond Hay	4	5.96	4.97	8.55	0.00	6.21	0.00	25.69	
2 Turn Windrows	1	1.05	0.37	0.22	0.17	1.20	2.57	5.58	
3 Double Windrows	3	3.20	1.02	0.60	0.19	3.31	8.63	16.95	
4 Lg Rd Bale	4.4 ton	4.36	1.90	0.82	4.31	4.52	5.04	20.95	
5 Move Lg Rd	4.4 ton	4.80	2.89	0.90	0.00	4.97	1.93	15.49	
6 Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations		19.52	11.21	11.11	4.73	20.36	18.23	85.16	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Twine Lg Rd	Other	4	100%	5.8 bales		0.70	4.06	
* Mustang Max	Insecticide	6	25%	3 ounces		2.00	1.50	
Total Materials & Services							5.56	

*Insecticide for cutworms, grasshoppers, aphids, etc.

Total listed costs for Field Operations and Materials & Services 90.72

Interest on Opns Capital \$ 52.12 cash expense @ 8.00% for 6.0 mo. 2.08

Total Operating and Use Related Ownership Costs 92.80

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting None 0.00

Crop Insurance None 0.00

Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00% 132.16

Real Estate Taxes \$ 3,304 per acre @ 1.00% 33.04

Total Cost per Acre Including Overhead 263.00

Cost per ton 59.77

Cash Cost per ton 12.32

Budget 6. Alfalfa
Large & Sm Square
6.6 ton

Pivot 800 GPM 35 PSI
16 Acre Inches

Year 2010

		Labor @	Fuel @	Repairs		Ownership			Your
Field Operations	Times or Qty	\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2 Swath/Cond Hay	5	7.45	6.21	10.69	0.00	7.77	0.00	32.12	
3 Turn Windrows	1	1.05	0.37	0.22	0.17	1.20	2.57	5.58	
4 Double Windrows	4	4.26	1.36	0.80	0.26	4.41	11.51	22.60	
5 Lg Sq Bale	4.4 ton	3.61	3.39	0.38	3.99	8.31	8.09	27.77	
6 Load Lg Sq	4.4 ton	6.45	3.77	0.68	0.00	14.85	0.81	26.56	
7 Sm Sq Bale	2.2 ton	6.73	2.14	1.39	8.58	7.67	2.08	28.59	
8 Stack Sm Sq	2.2 ton	8.43	2.47	1.74	0.00	9.61	0.97	23.22	
9 PivotE 125'Lift	16 Al	6.67	33.25	6.25	18.44	4.20	11.03	79.85	
10 Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
11 Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations		45.91	53.68	22.40	31.55	59.41	37.16	250.13	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Applied Unit	Applied Price	Total	Your Estimate
11-52-0	Fertilizer	1	100%	75 pounds		0.22	16.50	
Twine Lg Sq	Other	5	67%	9.8 bales		0.45	2.94	
Twine Sm Sq	Other	7	33%	265 bales		0.14	12.37	
* Elec Connect Fees	Other	9	100%	1 acre		3.25	3.25	
Pursuit	Herbicide	10	25%	4.5 ounces		5.16	5.80	
Crop Oil Concentrate	Herbicide	10	25%	2 pints		1.13	0.57	
** Mustang Max	Insecticide	11	25%	3 ounces		2.00	1.50	
Total Materials & Services							42.92	

*Electrical connection fee 6 months @ \$60/mo., 133 acres

**Insecticide for cutworms, grasshoppers, aphids, etc.

Total listed costs for Field Operations and Materials & Services		293.05
Interest on Opns Capital \$ 196.47 cash expense @ 8.00% for 6.0 mo.		7.86
Total Operating and Use Related Ownership Costs		300.91
Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting	None	0.00
Crop Insurance	None	0.00
Real Estate Opportunity	Pivot (State) \$ 3,304 per acre @ 4.00%	132.16
Real Estate Taxes	\$ 3,304 per acre @ 1.00%	33.04
Total Cost per Acre Including Overhead		471.11
Cost per ton		71.38
Cash Cost per ton		30.96

**Budget 7. Alfalfa
Large Square
6.6 ton**

**Canal Irrigated
22 Acre Inches**

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2 Swath/Cond Hay	5	7.45	6.21	10.69	0.00	7.77	0.00	32.12	
3 Turn Windrows	1	1.05	0.37	0.22	0.17	1.20	2.57	5.58	
4 Double Windrows	4	4.26	1.36	0.80	0.26	4.41	11.51	22.60	
5 Lg Sq Bale	Custom								
6 Load Lg Sq	6.6 ton	9.68	5.65	1.03	0.00	22.27	1.21	39.84	
7 Corrugate	1	1.88	1.25	0.35	0.91	1.95	5.50	11.84	
8 Ditch Irrigation	22 AI	42.78						42.78	
9 Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
10 Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations		68.35	15.57	13.33	1.45	38.99	20.91	158.59	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
11-52-0	Fertilizer	1	100%	75 pounds	0.22	16.50		
Bale Lg Sq 1200 lb	Custom	5	100%	9.8 bales	10.00	98.00		
Water Charge	Other	8	100%	1 acre	35.00	35.00		
Pursuit	Herbicide	9	25%	4.5 ounces	5.16	5.80		
Crop Oil Concentrate	Herbicide	9	25%	2 pints	1.13	0.57		
* Mustang Max	Insecticide	10	25%	3 ounces	2.00	1.50		
Total Materials & Services							157.37	

*Insecticide for cutworms, grasshoppers, aphids, etc.

Total listed costs for Field Operations and Materials & Services	315.96
Interest on Opns Capital \$ 256.06 cash expense @ 8.00% for 6.0 mo.	10.24
Total Operating and Use Related Ownership Costs	326.20

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00		
Scouting	None	0.00	
Crop Insurance	None	0.00	
Real Estate Opportunity	Gravity (State)	\$ 3,109 per acre @ 4.00%	124.36
Real Estate Taxes		\$ 3,109 per acre @ 1.00%	31.09
Total Cost per Acre Including Overhead			486.65

Cost per ton	73.73
Cash Cost per ton	40.35

Budget 8. Corn
Conventional, Continuous, 90 bu yield goal
85 bu

Rainfed

Year 2010

	Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
				\$2.00 and Lube	Power	Imp.	Power	Imp.		
1	Chisel	1	1.19	1.49	0.13	0.81	2.74	4.38	10.73	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
6	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7	Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
9	Spray	Custom								
10	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
11	Cart	85 bu	0.43	0.46	0.08	0.03	0.45	0.54	1.99	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations			12.84	11.57	4.80	9.74	33.58	17.29	89.82	

Materials & Services		Operation Index	Percent		Application Rate	Applied Unit	Applied Price	Total	Your Estimate
			Acres Applied	Acres					
82-0-0	Fertilizer	2	100%		85 lbs N	0.27	22.95		
Corn	Seed	4	100%		0.16 bag	175.00	28.44		
* Regent 4 SC	Insecticide	4	100%		4.16 ounces	5.90	24.54		
10-34-0	Fertilizer	4	100%		6 gallons	1.90	11.40		
Bicep II Magnum	Herbicide	5	100%		2.1 quarts	12.50	26.25		
Spray	Custom	8	25%		1 acre	6.00	1.50		
Spirit	Herbicide	8	25%		1 ounce	13.00	3.25		
Crop Oil Concentrate	Herbicide	8	25%		2 pints	1.13	0.57		
* Spray	Custom	9	50%		1 acre	6.00	3.00		
* Lorsban 15 G	Insecticide	9	10%		5 pounds	2.35	1.18		
* Brigade	Insecticide	9	10%		2.5 ounces	1.20	0.30		
* Brigade	Insecticide	9	10%		5.12 ounces	1.20	0.61		
* Mustang Max	Insecticide	9	20%		2 ounces	2.00	0.80		
Haul Grain bu	Custom	12	100%		85 bushels	0.13	11.05		
Dry 4 Points Removed	Custom	13	100%		85 bushels	0.30	25.50		
Total Materials & Services		13,000 seeds per acre, 80,000 bag						161.34	

*Insecticides for rootworm, 1st & 2nd brood European corn borer, spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services		251.16
Interest on Opns Capital \$ 200.28 cash expense @ 8.00% for 6.0 mo.		8.01
Total Operating and Use Related Ownership Costs		259.17

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting Corn - Rainfed		6.00
Crop Insurance Corn - Rainfed		11.00
Real Estate Opportunity Rainfed (State)	\$ 1,441 per acre @ 4.00%	57.64
Real Estate Taxes	\$ 1,441 per acre @ 1.00%	14.41
Total Cost per Acre Including Overhead		353.22

Cost per bu	4.16
Cash Cost per bu	2.65

Budget 9. Corn
No-till, RR&Bt, RW&ECB, Continuous, 110 bu yield goal
100 bu

Rainfed

Year 2010

	Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs Power	Imp.	Ownership Power	Imp.	Total	Your Estimate
1	Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	Custom								
5	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
6	Cart	100 bu	0.51	0.54	0.10	0.03	0.53	0.64	2.34	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			6.94	6.10	4.16	7.64	19.20	7.78	51.82	

	Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
	28-0-0	Fertilizer	1	100%	110 lbs N	0.32	35.20		
	Expert	Herbicide	1	100%	3 quarts	11.00	33.00		
	Corn Bt ECB&RW	Seed	2	80%	0.20 bag	250.00	40.00		
	Corn	Seed	2	20%	0.20 bag	175.00	7.00		
*	Regent 4 SC	Insecticide	2	20%	4.16 ounces	5.90	4.91		
	10-34-0	Fertilizer	2	100%	6 gallons	1.90	11.40		
	Glyphosate w/Surf	Herbicide	3	100%	32 ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	3	100%	1.7 lbs N	0.53	0.90		
*	Spray	Custom	4	32%	1 acre	6.00	1.92		
*	Lorsban 15 G	Insecticide	4	2%	2 pounds	2.35	0.09		
*	Brigade	Insecticide	4	10%	5.12 ounces	1.20	0.61		
*	Mustang Max	Insecticide	4	20%	2 ounces	2.00	0.80		
	Haul Grain bu	Custom	7	100%	100 bushels	0.13	13.00		
	Dry 4 Points Removed	Custom	8	100%	100 bushels	0.30	30.00		
Total Materials & Services		16,000 seeds per acre, 80,000 bag, 20% refuge						183.84	

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services 235.66

Interest on Opns Capital \$ 208.68 cash expense @ 8.00% for 6.0 mo. 8.35

Total Operating and Use Related Ownership Costs 244.01

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Corn - Rainfed 6.00

Crop Insurance Corn - Rainfed 11.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 338.06

Cost per bu 3.38

Cash Cost per bu 2.34

Budget 10. Corn
No-till, SmartStax, Continuous, 118 bu yield goal
107 bu

Rainfed

Year 2010

	Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs Power	Imp.	Ownership Power	Imp.	Total	Your Estimate
1	Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	Custom								
5	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
6	Cart	107 bu	0.54	0.58	0.10	0.04	0.56	0.68	2.50	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			6.97	6.14	4.17	7.64	19.24	7.82	51.99	

	Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
	28-0-0 Fertilizer	1	100%	118 lbs N		0.32	37.76		
	Expert Herbicide	1	100%	3 quarts		11.00	33.00		
	Corn SmartStax Seed	2	95%	0.22 bag		350.00	72.73		
	Corn Seed	2	5%	0.22 bag		175.00	1.91		
*	Regent 4 SC Insecticide	2	5%	4.16 ounces		5.90	1.23		
	10-34-0 Fertilizer	2	100%	6 gallons		1.90	11.40		
	Glyphosate w/Surf Herbicide	3	100%	32 ounces		0.16	5.00		
	21-0-0-26S Fertilizer	3	100%	1.7 lbs N		0.53	0.90		
*	Spray Custom	4	30.5%	1 acre		6.00	1.83		
*	Lorsban 15 G Insecticide	4	0.5%	2 pounds		2.35	0.02		
*	Brigade Insecticide	4	10%	5.12 ounces		1.20	0.61		
*	Mustang Max Insecticide	4	20%	2 ounces		2.00	0.80		
	Haul Grain bu Custom	7	100%	107 bushels		0.13	13.91		
	Dry 4 Points Removed Custom	8	100%	107 bushels		0.30	32.10		
Total Materials & Services		17,500 seeds per acre, 80,000 bag, 5% refuge						213.21	

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services 265.20

Interest on Opns Capital \$ 238.14 cash expense @ 8.00% for 6.0 mo. 9.53

Total Operating and Use Related Ownership Costs 274.73

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Corn - Rainfed 6.00

Crop Insurance Corn - Rainfed 11.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 368.78

Cost per bu 3.45

Cash Cost per bu 2.47

Budget 11. Corn
No-Till, Bt ECB After Soybean, 120 bu yield goal
110 bu

Rainfed

Year 2010

		Times	Labor @	Fuel @	Repairs		Ownership		Total	Your
Field Operations	or Qty	\$12.00 /Hr	\$2.00 and	Lube	Power	Imp.	Power	Imp.		Estimate
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
5	Spray	Custom								
6	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
7	Cart	110 bu	0.56	0.59	0.10	0.04	0.58	0.70	2.57	
8	Truck	Custom								
9	Dry Grain	Custom								
Total for Field Operations			6.76	6.21	4.21	7.62	17.78	6.89	49.46	

Materials & Services		Operation	Percent	Application	Applied	Price	Total	Your
		Index	Acres	Rate	Unit			Estimate
28-0-0	Fertilizer	1	100%	75 lbs N		0.32	24.00	
Corn Bt ECB	Seed	2	80%	0.22 bag		225.00	39.38	
Corn	Seed	2	20%	0.22 bag		175.00	7.66	
10-34-0	Fertilizer	2	100%	6 gallons		1.90	11.40	
Expert	Herbicide	3	100%	3 quarts		11.00	33.00	
21-0-0-26S	Fertilizer	3	100%	1.7 lbs N		0.53	0.90	
Spirit	Herbicide	4	25%	1 ounce		13.00	3.25	
Crop Oil Concentrate	Herbicide	4	25%	2 pints		1.13	0.57	
* Spray	Custom	5	34%	1 acre		6.00	2.04	
* Lorsban 15 G	Insecticide	5	2%	2 pounds		2.35	0.09	
* Brigade	Insecticide	5	2%	2.5 ounces		1.20	0.06	
* Brigade	Insecticide	5	10%	5.12 ounces		1.20	0.61	
* Mustang Max	Insecticide	5	20%	2 ounces		2.00	0.80	
Haul Grain bu	Custom	8	100%	110 bushels		0.13	14.30	
Dry 4 Points Removed	Custom	9	50%	110 bushels		0.30	16.50	

Total Materials & Services 17,500 seeds per acre, 80,000 bag, 20% refuge. 154.56

*Insecticides for 1st & 2nd brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services 204.01

Interest on Opns Capital \$ 179.35 cash expense @ 8.00% for 6.0 mo. 7.17

Total Operating and Use Related Ownership Costs 211.19

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Corn - Rainfed 6.00

Crop Insurance Corn - Rainfed 11.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 305.24

Cost per bu 2.77

Cash Cost per bu 1.85

Budget 12. EcoFallow Corn
Follows Wheat, 2 Crops in 3 Yr, RR&Bt ECB, 120 bu yield goal
110 bu

Rainfed

Year 2010

		Times	Labor @	Fuel @	Repairs		Ownership		Total	Your
Field Operations	or Qty	\$12.00 /Hr	\$2.00 and	Lube	Power	Imp.	Power	Imp.		Estimate
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
5	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
6	Spray	Custom								
7	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
8	Cart	110 bu	0.56	0.59	0.10	0.04	0.58	0.70	2.57	
9	Truck	Custom								
10	Dry Grain	Custom								
Total for Field Operations			7.81	6.63	4.41	7.99	18.86	7.31	53.01	

Materials & Services		Operation	Percent	Application	Applied	Price	Total	Your	
		Index	Acres	Rate	Unit			Estimate	
Glyphosate w/Surf	Herbicide	1	100%	32 ounces		0.16	5.00		
AAtrex 4L	Herbicide	2	100%	1.5 quarts		6.00	9.00		
Glyphosate w/Surf	Herbicide	2	100%	32 ounces		0.16	5.00		
28-0-0	Fertilizer	3	100%	120 lbs N		0.32	38.40		
AAtrex 4L	Herbicide	3	100%	0.5 quart		6.00	3.00		
Balance Flexx	Herbicide	3	100%	4 ounces		4.50	18.00		
10-34-0	Fertilizer	4	100%	6 gallons		1.90	11.40		
Corn Bt ECB	Seed	4	80%	0.22 bag		225.00	39.38		
Corn	Seed	4	20%	0.22 bag		175.00	7.66		
Glyphosate w/Surf	Herbicide	5	100%	32 ounces		0.16	5.00		
21-0-0-26S	Fertilizer	5	10%	1.7 lbs N		0.53	0.09		
* Spray	Custom	6	34%	1 acre		6.00	2.04		
* Lorsban 15 G	Insecticide	6	2%	2 pounds		2.35	0.09		
* Brigade	Insecticide	6	2%	2.5 ounces		1.20	0.06		
* Brigade	Insecticide	6	10%	5.12 ounces		1.20	0.61		
* Mustang Max	Insecticide	6	20%	2 ounces		2.00	0.80		
Haul Grain bu	Custom	9	100%	110 bushels		0.13	14.30		
Dry 4 Points Removed	Custom	10	100%	110 bushels		0.30	33.00		
Total Materials & Services		17,500 seeds per acre, 80,000 bag, 20% refuge						192.83	

*Insecticides for 1st & 2nd brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Overhead (accounting, liability insurance, vehicle cost, office expense)		245.84
Interest on Opns Capital \$ 219.66 cash expense @ 8.00% for 6.0 mo.		8.79
Total Operating and Use Related Ownership Costs		254.63

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting Corn - Rainfed		6.00
Crop Insurance Corn - Rainfed		11.00
Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00%		57.64
Real Estate Taxes \$ 1,441 per acre @ 1.00%		14.41
Total Cost per Acre Including Overhead		348.68

Cost per bu		3.17
Cash Cost per bu		2.23

Budget 13. Corn
 Ridge-Till, Bt, ECB & RW, Continuous, 220 bu yield goal
 205 bu

Gravity 1,000 GPM 10 PSI
 18 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
			\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2 Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3 Ridge Plant	1	2.46	1.27	0.26	5.15	5.66	2.19	16.99	
4 Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
5 Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
6 Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
7 Spray	Custom								
8 Pipe D125' Lift	18 Al	21.00	48.48	4.70	3.42	12.94	6.08	96.63	
9 Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
10 Cart	205	1.04	1.10	0.20	0.07	1.08	1.30	4.79	
11 Truck	Custom								
12 Dry Grain	Custom								
13 Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations		34.76	62.31	10.97	16.26	49.13	19.93	193.37	

Materials & Services		Operation Index	Percent		Application Rate	Unit	Applied Price	Total	Your Estimate
			Acres Applied						
2,4-D Ester 4#	Herbicide	1	20%		1.5 pints	2.50	0.75		
82-0-0	Fertilizer	2	100%		220 lbs N	0.27	59.40		
10-34-0	Fertilizer	3	100%		6 gallons	1.90	11.40		
Bicep II Magnum	Herbicide	3	40%		1.8 quarts	12.50	9.00		
Corn Bt ECB&RW	Seed	3	80%		0.37 bag	250.00	73.75		
Corn	Seed	3	20%		0.37 bag	175.00	12.91		
* Regent 4 SC	Insecticide	3	20%		4.16 ounces	5.90	4.91		
* Spray	Custom	7	32%		1 acre	6.00	1.92		
* Lorsban 15 G	Insecticide	7	2%		5 pounds	2.35	0.24		
* Brigade	Insecticide	7	10%		5.12 ounces	1.20	0.61		
* Mustang Max	Insecticide	7	20%		2 ounces	2.00	0.80		
Haul Grain bu	Custom	11	100%		205 bushels	0.13	26.65		
Dry 4 Points Removed	Custom	12	100%		205 bushels	0.30	61.50		

Total Materials & Services 29,500 seeds per acre, 80,000 bag, 20% refuge. 263.83

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services 457.20

Interest on Opns Capital \$ 388.13 cash expense @ 8.00% for 6.0 mo. 15.53

Total Operating and Use Related Ownership Costs 472.73

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Corn - Irrigated 9.00

Crop Insurance Corn - Irrigated 21.00

Real Estate Opportunity Gravity (State) \$ 3,109 per acre @ 4.00% 124.36

Real Estate Taxes \$ 3,109 per acre @ 1.00% 31.09

Total Cost per Acre Including Overhead 663.18

Cost per bu 3.24

Cash Cost per bu 2.12

Budget 14. Corn
Ridge-Till, SmartStax, Continuous, 235 bu yield goal
220 bu

Gravity 1,000 GPM 10 PSI
18 Acre-Inches

Year 2010

Field Operations		Times	Labor @	Fuel @	Repairs		Ownership		Total	Your
		or Qty	\$12.00 /Hr	\$2.00 and	Power	Imp.	Power	Imp.		Estimate
				Lube						
1	Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Ridge Plant	1	2.46	1.27	0.26	5.15	5.66	2.19	16.99	
4	Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
5	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
6	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
7	Spray	Custom								
8	Pipe D125' Lift	18 Al	21.00	48.48	4.70	3.42	12.94	6.08	96.63	
9	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
10	Cart	220	1.12	1.18	0.21	0.07	1.16	1.40	5.14	
11	Truck	Custom								
12	Dry Grain	Custom								
13	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations			34.84	62.39	10.99	16.26	49.21	20.03	193.72	

Materials & Services		Operation	Percent	Application	Applied	Total	Your
		Index	Acres	Rate	Unit	Price	Estimate
2,4-D Ester 4#	Herbicide	1	20%	1.5 pints		2.50	0.75
82-0-0	Fertilizer	2	100%	235 lbs N		0.27	63.45
10-34-0	Fertilizer	3	100%	6 gallons		1.90	11.40
Bicep II Magnum	Herbicide	3	40%	1.8 quarts		12.50	9.00
Corn SmartStax	Seed	3	95%	0.40 bag		350.00	133.00
Corn	Seed	3	5%	0.40 bag		175.00	3.50
* Regent 4 SC	Insecticide	3	20%	4.16 ounces		5.90	4.91
* Spray	Custom	7	30.5%	1 acre		6.00	1.83
* Lorsban 15 G	Insecticide	7	0.5%	5 pounds		2.35	0.06
* Brigade	Insecticide	7	10%	5.12 ounces		1.20	0.61
* Mustang Max	Insecticide	7	20%	2 ounces		2.00	0.80
Haul Grain bu	Custom	11	100%	220 bushels		0.13	28.60
Dry 4 Points Removed	Custom	12	100%	220 bushels		0.30	66.00

Total Materials & Services 32,000 seed per acre, 80,000 bag, 5% refuge 323.91

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services 517.63

Interest on Opns Capital \$ 448.39 cash expense @ 8.00% for 6.0 mo. 17.94

Total Operating and Use Related Ownership Costs 535.56

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Corn - Irrigated 9.00

Crop Insurance Corn - Irrigated 21.00

Real Estate Opportunity Gravity (State) \$ 3,109 per acre @ 4.00% 124.36

Real Estate Taxes \$ 3,109 per acre @ 1.00% 31.09

Total Cost per Acre Including Overhead 726.01

Cost per bu 3.30

Cash Cost per bu 2.26

Budget 15. Corn
No-Till, Bt ECB&RW, Continuous, 225 bu yield goal
210 bu

Pivot 800 GPM 35 PSI
9 Acre-Inches

Year 2010

		Times	Labor @	Fuel @	Repairs		Ownership		Total	Your
Field Operations	or Qty	\$12.00 /Hr	\$2.00 and	Lube	Power	Imp.	Power	Imp.		Estimate
1	Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
6	Spray	Custom								
7	PivotD 125'Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
8	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
9	Cart	210 bu	1.07	1.13	0.20	0.07	1.10	1.33	4.91	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			12.87	42.66	8.56	19.82	34.47	16.60	134.97	

Materials & Services		Operation	Percent	Application	Applied	Total	Your
		Index	Acres	Rate	Unit	Price	Estimate
2,4-D Ester 4#	Herbicide	1	20%	1.5 pints		2.50	0.75
82-0-0	Fertilizer	2	100%	225 lbs N		0.27	60.75
Bicep II Magnum	Herbicide	3	100%	2.1 quarts		12.50	26.25
Corn Bt ECB&RW	Seed	4	80%	0.38 bag		250.00	75.00
Corn	Seed	4	20%	0.38 bag		175.00	13.13
* Regent 4 SC	Insecticide	4	20%	4.16 ounces		5.90	4.91
10-34-0	Fertilizer	4	100%	6 gallons		1.90	11.40
Spirit	Herbicide	5	25%	1 ounce		13.00	3.25
Crop Oil Concentrate	Herbicide	5	25%	2 pints		1.13	0.57
* Spray	Custom	6	32%	1 acre		6.00	1.92
* Lorsban 15 G	Insecticide	6	2%	5 pounds		2.35	0.24
* Brigade	Insecticide	6	10%	5.12 ounces		1.20	0.61
* Mustang Max	Insecticide	6	20%	2 ounces		2.00	0.80
Haul Grain bu	Custom	10	100%	210 bushels		0.13	27.30
Dry 4 Points Removed	Custom	11	100%	210 bushels		0.30	63.00

Total Materials & Services 30,000 seed per acre, 80,000 bag, 20% refuge 289.87

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services 424.84

Interest on Opns Capital \$ 373.77 cash expense @ 8.00% for 6.0 mo. 14.95

Total Operating and Use Related Ownership Costs 439.79

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Corn - Irrigated 9.00

Crop Insurance Corn - Irrigated 21.00

Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00% 132.16

Real Estate Taxes \$ 3,304 per acre @ 1.00% 33.04

Total Cost per Acre Including Overhead 639.99

Cost per bu 3.05

Cash Cost per bu 1.99

Budget 16. Corn
No-Till, SmartStax, Continuous, 240 bu yield goal
225 bu

Pivot 800 GPM 35 PSI
9 Acre-Inches

Year 2010

		Times	Labor @	Fuel @	Repairs	Ownership			Your	
Field Operations		or Qty	\$12.00 /Hr	\$2.00 and	Power	Imp.	Power	Imp.	Total	Estimate
				Lube						
1	Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
6	Spray	Custom								
7	PivotD 125'Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
8	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
9	Cart	225 bu	1.14	1.21	0.21	0.08	1.18	1.43	5.26	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			12.94	42.74	8.57	19.83	34.55	16.69	135.32	

		Operation	Percent	Application	Applied	Total	Your
Materials & Services		Index	Acres	Rate	Unit	Price	Estimate
2,4-D Ester 4#	Herbicide	1	20%	1.5 pints		2.50	0.75
82-0-0	Fertilizer	2	100%	240 lbs N		0.27	64.80
Bicep II Magnum	Herbicide	3	100%	2.1 quarts		12.50	26.25
Corn SmartStax	Seed	4	95%	0.40 bag		350.00	133.00
Corn	Seed	4	5%	0.40 bag		175.00	3.50
* Regent 4 SC	Insecticide	4	5%	4.16 ounces		5.90	1.23
10-34-0	Fertilizer	4	100%	6 gallons		1.90	11.40
Spirit	Herbicide	5	25%	1 ounce		13.00	3.25
Crop Oil Concentrate	Herbicide	5	25%	2 pints		1.13	0.57
* Spray	Custom	6	30.5%	1 acre		6.00	1.83
* Lorsban 15 G	Insecticide	6	0.5%	5 pounds		2.35	0.06
* Brigade	Insecticide	6	10%	5.12 ounces		1.20	0.61
* Mustang Max	Insecticide	6	20%	2 ounces		2.00	0.80
Haul Grain bu	Custom	10	100%	225 bushels		0.13	29.25
Dry 4 Points Removed	Custom	11	100%	225 bushels		0.30	67.50

Total Materials & Services 32,000 seeds per acre, 80,000 bag, 5% refuge 344.80

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services 480.12

Interest on Opns Capital \$ 428.88 cash expense @ 8.00% for 6.0 mo. 17.16

Total Operating and Use Related Ownership Costs 497.27

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Corn - Irrigated 9.00

Crop Insurance Corn - Irrigated 21.00

Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00% 132.16

Real Estate Taxes \$ 3,304 per acre @ 1.00% 33.04

Total Cost per Acre Including Overhead 697.47

Cost per bu 3.10

Cash Cost per bu 2.12

Budget 17. Corn
 Bt ECB&RW, Continuous, 215 bu yield goal
 200 bu

Pivot 800 GPM 35 PSI
 13 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
			\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5 Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
6 Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7 Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8 Spray	Custom								
9 PivotD 125' Lift	13 AI	5.42	48.24	4.25	14.99	11.68	8.96	93.54	
10 Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
11 Cart	200 bu	1.02	1.08	0.19	0.07	1.05	1.27	4.67	
12 Truck	Custom								
13 Dry Grain	Custom								
14 Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations		19.61	61.83	10.40	27.36	50.74	23.80	193.75	

Materials & Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
82-0-0	Fertilizer	2	100%	215 lbs N	0.27	58.05		
Balance Flexx	Herbicide	4	100%	4 ounces	4.50	18.00		
Bicep II Magnum	Herbicide	4	100%	2.1 quarts	12.50	26.25		
10-34-0	Fertilizer	5	100%	6 gallons	1.90	11.40		
Corn Bt ECB&RW	Seed	5	80%	0.37 bag	250.00	73.75		
Corn	Seed	5	20%	0.37 bag	175.00	12.95		
Regent 4 SC	Insecticide	5	20%	4.16 ounces	5.90	4.91		
* Spray	Custom	8	32%	1 acre	6.00	1.92		
* Lorsban 15 G	Insecticide	8	2%	5 pounds	2.35	0.24		
* Brigade	Insecticide	8	10%	5.12 ounces	1.20	0.61		
* Mustang Max	Insecticide	8	20%	2 ounces	2.00	0.80		
Haul Grain bu	Custom	12	100%	200 bushels	0.13	26.00		
Dry 4 Points Removed	Custom	13	100%	200 bushels	0.30	60.00		
Total Materials & Services			29,500 seeds per acre, 80,000 bag, 20% refuge			294.88		

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services		488.63
Interest on Opns Capital \$ 414.09 cash expense @ 8.00% for 6.0 mo.		16.56
Total Operating and Use Related Ownership Costs		505.19

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting Corn - Irrigated		9.00
Crop Insurance Corn - Irrigated		21.00
Real Estate Opportunity Pivot (State)	\$ 3,304 per acre @ 4.00%	132.16
Real Estate Taxes	\$ 3,304 per acre @ 1.00%	33.04
Total Cost per Acre Including Overhead		705.39

Cost per bu		3.53
Cash Cost per bu		2.30

Budget 18. Corn
SmartStax, Continuous, 230 bu yield goal
215 bu

Pivot 800 GPM 35 PSI
13 Acre-Inches

Year 2010

	Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
				\$2.00 and Lube	Power	Imp.	Power	Imp.		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
6	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7	Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8	Spray	Custom								
9	PivotD 125' Lift	13 AI	5.42	48.24	4.25	14.99	11.68	8.96	93.54	
10	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
11	Cart	215 bu	1.09	1.16	0.20	0.07	1.13	1.37	5.02	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations			19.69	61.92	10.42	27.37	50.82	23.90	194.10	

Materials & Services		Operation Index	Percent		Application Rate	Applied Unit	Applied Price	Total	Your Estimate
			Acres Applied	Applied					
82-0-0	Fertilizer	2	100%		230 lbs N	0.27	62.10		
Balance Flexx	Herbicide	4	100%		4 ounces	4.50	18.00		
Bicep II Magnum	Herbicide	4	100%		2.1 quarts	12.50	26.25		
10-34-0	Fertilizer	5	100%		6 gallons	1.90	11.40		
Corn SmartStax	Seed	5	95%		0.38 bag	350.00	124.69		
Corn	Seed	5	5%		0.38 bag	175.00	3.28		
Regent 4 SC	Insecticide	5	5%		4.16 ounces	5.90	1.23		
* Spray	Custom	8	30.5%		1 acre	6.00	1.83		
* Lorsban 15 G	Insecticide	8	0.5%		5 pounds	2.35	0.06		
* Brigade	Insecticide	8	10%		5.12 ounces	1.20	0.61		
* Mustang Max	Insecticide	8	20%		2 ounces	2.00	0.80		
Haul Grain bu	Custom	12	100%		215 bushels	0.13	27.95		
Dry 4 Points Removed	Custom	13	100%		215 bushels	0.30	64.50		
Total Materials & Services		30,000 seeds per acre, 80,000 per bag, 5% refuge						342.70	

*Insecticide for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services		536.80
Interest on Opns Capital \$ 462.09 cash expense @ 8.00% for 6.0 mo.		18.48
Total Operating and Use Related Ownership Costs		555.29

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting Corn - Irrigated		9.00
Crop Insurance Corn - Irrigated		21.00
Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00%		132.16
Real Estate Taxes \$ 3,304 per acre @ 1.00%		33.04
Total Cost per Acre Including Overhead		755.49

Cost per bu		3.51
Cash Cost per bu		2.37

Budget 19. Corn
No-Till, Bt ECB, after beans, 235 bu yield goal
220 bu

Pivot 800 GPM 35 PSI
9 Acre-Inches

Year 2010

	Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
				\$2.00 and Lube	Power	Imp.	Power	Imp.		
1	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
4	Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
5	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6	Spray	Custom								
7	PivotD 125' Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
8	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
9	Cart	220 bu	1.12	1.18	0.21	0.07	1.16	1.40	5.14	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			13.29	43.12	8.63	20.88	35.02	16.69	137.63	

Materials & Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
82-0-0	Fertilizer	1	100%	190 lbs N		0.27	51.30		
Bicep II Magnum	Herbicide	2	100%	2.1 quarts		12.50	26.25		
Gramoxone Inteon	Herbicide	2	100%	1.5 pints		4.75	7.13		
NIS	Herbicide	2	100%	6 ounces		0.17	1.02		
10-34-0	Fertilizer	3	100%	6 gallons		1.90	11.40		
Corn Bt ECB	Seed	3	80%	0.40 bag		225.00	72.00		
Corn	Seed	3	20%	0.40 bag		175.00	14.00		
Spirit	Herbicide	5	50%	1 ounce		13.00	6.50		
Crop Oil Concentrate	Herbicide	5	50%	2 pints		1.13	1.13		
* Spray	Custom	6	34%	1 acre		6.00	2.04		
* Lorsban 15 G	Insecticide	6	2%	5 pounds		2.35	0.24		
* Brigade	Insecticide	6	2%	2.5 ounces		1.20	0.06		
* Brigade	Insecticide	6	10%	5.12 ounces		1.20	0.61		
* Mustang Max	Insecticide	6	20%	2 ounces		2.00	0.80		
Haul Grain bu	Custom	10	100%	220 bushels		0.13	28.60		
Dry 4 Points Removed	Custom	11	50%	220 bushels		0.30	33.00		
Total Materials & Services		32,000 seeds per acre, 80,000 per bag, 20% refuge						256.07	

*Insecticide for 1st brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services		393.70
Interest on Opns Capital \$ 341.99 cash expense @ 8.00% for 6.0 mo.		13.68
Total Operating and Use Related Ownership Costs		407.38

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting Corn - Irrigated		9.00
Crop Insurance Corn - Irrigated		21.00
Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00%		132.16
Real Estate Taxes \$ 3,304 per acre @ 1.00%		33.04
Total Cost per Acre Including Overhead		607.58

Cost per bu		2.76
Cash Cost per bu		1.75

Budget 20. Corn Silage
No-Till following corn
25 ton

Pivot 800 GPM 35 PSI
12 Acre-Inches

Year 2010

	Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spread manure	Custom								
3	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
4	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
5	Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
6	PivotD 125' Lift	12 AI	5.00	44.53	3.92	13.83	10.79	8.27	86.35	
7	Spray	Custom								
8	Chop Silage	Custom								
Total for Field Operations			9.82	47.70	4.68	19.98	18.02	13.74	113.94	

	Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
	2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.50	2.50		
	Uncomposted manure	Fertilizer	2	100%	20 tons	6.00	120.00		
	Haul & Apply Manure	Custom	2	100%	20 tons	2.00	40.00		
	82-0-0	Fertilizer	3	100%	220 lbs N	0.27	59.40		
	10-34-0	Fertilizer	4	100%	6 gallons	1.90	11.40		
	Bicep II Magnum	Herbicide	4	100%	1.4 quarts	12.50	17.50		
	Corn	Seed	4	100%	0.42 bag	175.00	73.28		
*	Regent 4 SC	Insecticide	4	100%	4.16 ounces	5.90	24.54		
*	Aerial Spray	Custom	7	100%	1 acre	7.50	7.50		
*	Brigade	Insecticide	7	10%	2.5 ounces	1.20	0.30		
*	Brigade	Insecticide	7	10%	2.5 ounces	1.20	0.30		
*	Mustang Max	Insecticide	7	5%	2 ounces	2.00	0.20		
	Chop, Haul, Pack	Custom	8	100%	25 tons	6.00	150.00		
Total Materials & Services		33,500 seeds per acre, 80,000 per bag						506.93	

*Insecticide for rootworm, 1st & 2nd brood European corn borer western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services		620.86
Interest on Opns Capital \$ 589.11 cash expense @ 8.00% for 6.0 mo.		23.56
Total Operating and Use Related Ownership Costs		644.43

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting Corn - Irrigated		9.00
Crop Insurance Corn - Irrigated		21.00
Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00%		132.16
Real Estate Taxes \$ 3,304 per acre @ 1.00%		33.04
Total Cost per Acre Including Overhead		844.63

Cost per ton		33.79
Cash Cost per ton		25.71

Budget 21. Dry Beans
Conventional with wheat cover crop
20 cwt

Pivot 800 GPM 35 PSI
8 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
2 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3 Spray (on disc)	1	0.20	0.00	0.02	0.10	0.46	0.63	1.41	
4 Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5 Hoe	1	0.90	0.50	0.10	0.17	2.07	0.13	3.86	
6 Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7 Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
8 Weed	Labor								
9 PivotE 125'Lift	8 AI	3.33	16.63	3.13	9.22	2.10	5.52	39.92	
10 Spray	Custom								
11 Pickett Windrowers	1	1.88	1.73	0.35	0.48	1.95	3.60	9.98	
12 Combine Irr Dry Beans	1	2.78	3.37	3.93	0.15	15.36	2.91	28.49	
13 Truck	Custom								
14 Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
Total for Field Operations		19.32	29.13	9.19	21.89	38.04	21.03	138.60	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Applied Unit	Applied Price	Total	Your Estimate
Dual II Magnum	Herbicide	3	100%	1.33 pints	16.25	21.61		
Edible Beans	Seed	4	100%	0.5 acre	51.00	25.50		
Weeding/Thinning	Other	8	100%	1 acre	36.00	36.00		
Elec Connect Fees	Other	9	100%	1 acre	3.25	3.25		
* Aerial Spray	Custom	10	60%	1 acre	7.50	4.50		
* Warrior II/Zeon	Insecticide	10	60%	1.92 ounces	4.00	4.61		
Haul Grain (Dry Beans)	Custom	13	100%	20 cwts	0.20	4.00		
Wheat	Seed	14	100%	30 pounds	0.13	3.90		
Total Materials & Services							122.72	

Elec connect fee 6 months @ \$72/mo 133 acres

*Insecticide for Mexican bean beetle and western bean cutworm (10%).

Total listed costs for Field Operations and Materials & Services 261.33

Interest on Opns Capital \$ 202.25 cash expense @ 8.00% for 6.0 mo. 8.09

Total Operating and Use Related Ownership Costs 269.42

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Drybeans 6.00

Crop Insurance Drybeans 21.00

Real Estate Opportunity Pivot (Panhandle) \$ 1,535 per acre @ 4.00% 61.40

Real Estate Taxes \$ 1,535 per acre @ 1.00% 15.35

Total Cost per Acre Including Overhead 378.17

Cost per cwt 18.91

Cash Cost per cwt 11.87

Budget 22. Grain Sorghum
Conventional, 100 bu yield goal
90 bu

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4 Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5 Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
6 Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
7 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
8 Spray	Custom								
9 Combine Rainfed SG	1	1.89	3.00	2.67	0.83	10.42	2.52	21.32	
10 Cart	90 bu	0.46	0.48	0.09	0.03	0.47	0.57	2.10	
11 Truck	Custom								
Total for Field Operations		11.15	9.82	3.94	8.68	28.20	11.61	73.39	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	4	100%	6 gallons	1.90	11.40	
Lumax	Herbicide	4	100%	2.5 quarts	17.50	43.75	
Sorghum Safened/Insect	Seed	4	100%	4 pounds	2.00	8.00	
Peak	Herbicide	7	100%	0.75 ounce	14.50	10.88	
Crop Oil Concentrate	Herbicide	7	100%	2 pints	1.13	2.26	
* Aerial Spray	Custom	8	15%	1 acre	7.50	1.13	
* Lorsban 4 E	Insecticide	8	15%	1.5 pints	5.25	1.18	
Haul Grain bu	Custom	11	100%	90 bushels	0.13	11.70	
Total Materials & Services						117.29	

*Treating greenbugs one year in 10, chinchbugs one in 15.

Total listed costs for Field Operations and Materials & Services	190.69
Interest on Opns Capital \$ 150.88 cash expense @ 8.00% for 6.0 mo.	6.04
Total Operating and Use Related Ownership Costs	196.72

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00
Scouting Grain Sorghum	6.00
Crop Insurance Grain Sorghum	21.00
Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00%	57.64
Real Estate Taxes \$ 1,441 per acre @ 1.00%	14.41
Total Cost per Acre Including Overhead	300.77

Cost per bu	3.34
Cash Cost per bu	2.04

Budget 23. Grain Sorghum
No-Till, 120 bu yield goal
110 bu

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3 Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
4 Spray	Custom								
5 Combine Rainfed SG	1	1.89	3.00	2.67	0.83	10.42	2.52	21.32	
6 Cart	110 bu	0.56	0.59	0.10	0.04	0.58	0.70	2.57	
7 Truck	Custom								
Total for Field Operations		6.47	5.34	3.45	6.47	16.41	6.86	45.00	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Glyphosate w/Surf	Herbicide	1	100%	32 ounces	0.16	5.00	
28-0-0	Fertilizer	2	100%	120 lbs N	0.32	38.40	
Lumax	Herbicide	3	100%	2.5 quarts	17.50	43.75	
10-34-0	Fertilizer	3	100%	6 gallons	1.90	11.40	
Sorghum Safened/Insect	Seed	3	100%	4 pounds	2.00	8.00	
* Aerial Spray	Custom	4	15%	1 acre	7.50	1.13	
* Lorsban 4 E	Insecticide	4	15%	1.5 pints	5.25	1.18	
Haul Grain bu	Custom	7	100%	110 bushels	0.13	14.30	
Total Materials & Services						123.16	

*Treating greenbugs one year in 10, chinchbugs one in 15.

Total listed costs for Field Operations and Materials & Services	168.16
Interest on Opns Capital \$ 144.88 cash expense @ 8.00% for 6.0 mo.	5.80
Total Operating and Use Related Ownership Costs	173.95

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00
Scouting Grain Sorghum	6.00
Crop Insurance Grain Sorghum	21.00
Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00%	57.64
Real Estate Taxes \$ 1,441 per acre @ 1.00%	14.41
Total Cost per Acre Including Overhead	278.00

Cost per bu	2.53
Cash Cost per bu	1.62

Budget 24. Grain Sorghum
Ecofallow, After Wheat, 2 Crops in 3 Yr, 110 bu yield goal
100 bu

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
5 Spray	Custom								
6 Combine Irr SG	1	1.80	2.86	2.55	0.75	9.95	2.52	20.43	
7 Cart	100 bu	0.51	0.54	0.10	0.03	0.53	0.64	2.34	
8 Truck	Custom								
Total for Field Operations		6.04	5.90	3.18	4.51	16.78	6.03	42.43	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Applied Unit	Applied Price	Total	Your Estimate
21-0-0-26S	Fertilizer	1	100%	2 lbs N	0.53	1.06		
AAtrex 4L	Herbicide	2	100%	1 quart	6.00	6.00		
Gramoxone Inteon	Herbicide	2	100%	1.5 pints	4.75	7.13		
28-0-0	Fertilizer	3	100%	110 lbs N	0.32	35.20		
Lumax	Herbicide	3	100%	2.5 quarts	17.50	43.75		
10-34-0	Fertilizer	4	100%	6 gallons	1.90	11.40		
Sorghum Safened/Insect	Seed	4	100%	4 pounds	2.00	8.00		
* Aerial Spray	Custom	5	15%	1 acre	7.50	1.13		
* Lorsban 4 E	Insecticide	5	15%	1.5 pints	5.25	1.18		
Haul Grain bu	Custom	8	100%	100 bushels	0.13	13.00		
Total Materials & Services							132.84	

*Treating greenbugs one year in 10, chinchbugs one in 15.

Total listed costs for Field Operations and Materials & Services	175.28
Interest on Opns Capital \$ 152.47 cash expense @ 8.00% for 6.0 mo.	6.10
Total Operating and Use Related Ownership Costs	181.37

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00
Scouting Grain Sorghum	6.00
Crop Insurance Grain Sorghum	21.00
Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00%	57.64
Real Estate Taxes \$ 1,441 per acre @ 1.00%	14.41
Total Cost per Acre Including Overhead	285.42

Cost per bu	2.85
Cash Cost per bu	1.86

Budget 25. Grain Sorghum
No-till, Limited Irrigation, 160 bu yield goal
145 bu

Pivot 800 GPM 35 PSI
6 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5 Spray	Custom								
6 PivotD 125'Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17	
7 Combine Irr SG	1	1.80	2.86	2.55	0.75	9.95	2.52	20.43	
8 Cart	145 bu	0.74	0.78	0.14	0.05	0.76	0.92	3.39	
9 Truck	Custom								
Total for Field Operations		10.12	28.92	5.46	13.02	23.49	13.27	94.29	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Applied Unit	Applied Price	Total	Your Estimate
21-0-0-26S	Fertilizer	1	100%	2 lbs N	0.53	1.06		
82-0-0	Fertilizer	2	100%	160 lbs N	0.27	43.20		
Lumax	Herbicide	3	100%	2.5 quarts	17.50	43.75		
10-34-0	Fertilizer	4	100%	6 gallons	1.90	11.40		
Sorghum Safened/Insect	Seed	4	100%	4 pounds	2.00	8.00		
* Aerial Spray	Custom	5	15%	1 acre	7.50	1.13		
* Lorsban 4 E	Insecticide	5	15%	1.5 pints	5.25	1.18		
Haul Grain bu	Custom	9	100%	145 bushels	0.13	18.85		
Total Materials & Services							133.57	

*Treating greenbugs one year in 10, chinchbugs one in 15.

Total listed costs for Field Operations and Materials & Services		227.86
Interest on Opns Capital \$ 191.09 cash expense @ 8.00% for 6.0 mo.		7.64
Total Operating and Use Related Ownership Costs		235.50
Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting Grain Sorghum		6.00
Crop Insurance Grain Sorghum		21.00
Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00%		132.16
Real Estate Taxes \$ 3,304 per acre @ 1.00%		33.04
Total Cost per Acre Including Overhead		432.70
Cost per bu		2.98
Cash Cost per bu		1.56

**Budget 26. Grass
Fall Establishment
acre**

**Pivot 800 GMP 35 PSI
2 Acre-Inches**

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	_____
2 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	_____
3 Roll	1	1.33	1.21	0.28	0.00	1.52	0.00	4.34	_____
4 Grass Drill	1	2.69	1.75	0.50	0.16	2.79	2.56	10.45	_____
5 PivotD 125'Lift	2 AI	0.83	7.42	0.65	2.31	1.80	1.38	14.39	_____
6 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	_____
Total for Field Operations		7.63	13.28	1.82	4.17	11.39	6.02	44.32	_____

Materials & Services	Operation Index	Acres Applied	Application Rate	Applied Unit	Applied Price	Total	Your Estimate
Grass Seed	Seed	4	100%	20 pounds	2.80	56.00	_____
Grass Drill	Rental	4	100%	1 acre	8.00	8.00	_____
11-52-0	Fertilizer	6	100%	60 pounds	0.22	13.20	_____
Total Materials & Services						77.20	_____

Total listed costs for Field Operations and Materials & Services 121.52 _____
 Interest on Opns Capital \$ 104.11 cash expense @ 8.00% for 6.0 mo. 4.16 _____

Total Operating and Use Related Ownership Costs 125.68 _____

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00 _____
 Scouting None 0.00 _____
 Crop Insurance None 0.00 _____
 Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00% 132.16 _____
 Real Estate Taxes \$ 3,304 per acre @ 1.00% 33.04 _____
Total Cost per Acre Including Overhead 295.88 _____

Budget 27. Grass Hay
Large Round
2.2 ton

Rainfed

Year 2010

	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
Field Operations				Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2 Swath/Cond Hay	1	1.49	1.24	2.14	0.00	1.55	0.00	6.42	
3 Lg Rd Bale	2.2 ton	2.18	0.95	0.41	2.15	2.26	2.52	10.47	
4 Move Lg Rd	2.2 ton	2.40	1.44	0.45	0.00	2.48	0.97	7.74	
Total for Field Operations		7.01	4.25	3.19	2.15	7.37	3.49	27.46	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
46-0-0	Fertilizer	1	100%	40 lbs N	0.43	17.20	
11-52-0	Fertilizer	1	100%	15 pounds	0.22	3.30	
Twine Lg Rd	Other	3	100%	2.7 bales	0.70	1.89	
Total Materials & Services						22.39	

Total listed costs for Field Operations and Materials & Services 49.85

Interest on Opns Capital \$ 38.99 cash expense @ 8.00% for 6.0 mo. 1.56

Total Operating and Use Related Ownership Costs 51.41

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting None 0.00

Crop Insurance None 0.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 128.46

Cost per ton 58.39

Cash Cost per ton 18.43

Budget 28. Oats
No-Till, 90 bu Yield Goal
80 bu

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
2 No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
5 Truck	Custom								
6 Lg Rd Bale	1.5 ton	1.49	0.65	0.28	1.47	1.54	1.72	7.14	
7 Move Large Bale	1.5 ton	1.62	0.98	0.17	0.00	3.73	0.66	7.16	
Total for Field Operations		8.50	6.88	3.54	5.80	23.00	8.27	56.00	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
28-0-0 Fertilizer	1	100%	100 lbs N		0.32	32.00	
Oats Seed	2	100%	2 bushels		8.00	16.00	
10-34-0 Fertilizer	2	100%	6 gallons		1.90	11.40	
Aim EW Herbicide	3	100%	0.5 ounce		7.20	3.60	
2,4-D Ester 4# Herbicide	3	100%	0.5 pint		2.50	1.25	
NIS Herbicide	3	100%	6 ounces		0.17	1.02	
Haul Grain bu Custom	5	100%	80 bushels		0.13	10.40	
Twine Lg Rd Other	6	100%	2 bales		0.70	1.40	
Total Materials & Services						77.07	

Total listed costs for Field Operations and Materials & Services 133.07

Interest on Opns Capital \$ 101.79 cash expense @ 8.00% for 6.0 mo. 4.07

Total Operating and Use Related Ownership Costs 137.14

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting None 0.00

Crop Insurance None 0.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 214.19

Cost per bu 2.68

Cash Cost per bu 1.32

**Budget 29. Pasture
Grazing
11 AUM**

**Pivot 800 GPM 35 PSI
18 Acre-Inches**

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 PivotD 125'Lift	18 AI	7.50	66.80	5.88	20.75	16.18	12.41	129.52	
Total for Field Operations								129.52	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
28-0-0	Fertilizer	1	100%	220 lbs N	0.32	70.40		
Fence/water repairs	Other		100%	1 acre	2.00	2.00		
Fence/water repairs	Other		100%	1 acre	2.00	2.00		
Move Cattle	Other		100%	1 hour	12.00	12.00		
Total Materials & Services							86.40	

Total listed costs for Field Operations and Materials & Services		215.92	
Interest on Opns Capital \$ 187.33 cash expense @ 8.00% for 6.0 mo.		7.49	
Total Operating and Use Related Ownership Costs		223.41	

Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00	
Scouting	None	0.00	
Crop Insurance	None	0.00	
Real Estate Opportunity	Pivot (State)	\$ 3,304 per acre @ 4.00%	132.16
Real Estate Taxes		\$ 3,304 per acre @ 1.00%	33.04
Total Cost per Acre Including Overhead			393.61

Cost per AUM	35.78
Cash Cost per AUM	17.71

Budget 30. Millet

Rainfed

Year 2010

**Stubble Mulch Fallow, fb Wheat, 2 Crops in 3 Yr, 22 cwt yld goal
22 cwt**

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
3 Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
4 Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
5 Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
6 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7 Windrow Grain	1	1.26	0.69	1.81	0.00	1.32	0.00	5.08	
8 Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
9 Truck	Custom								
Total for Field Operations		8.66	7.39	5.32	3.75	20.83	8.41	54.35	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Glyphosate w/Surf	Herbicide	1	100%	32 ounces		0.16	5.00	
21-0-0-26S	Fertilizer	1	100%	2 lbs N		0.53	1.06	
28-0-0	Fertilizer	4	100%	45 lbs N		0.32	14.40	
Millet	Seed	5	100%	12 pounds		0.60	7.20	
2,4-D Amine	Herbicide	6	100%	0.75 pint		2.00	1.50	
Dicamba	Herbicide	6	100%	0.5 ounce		0.44	0.22	
Haul Grain (Millet)	Custom	9	100%	22 cwts		0.20	4.40	
Total Materials & Services		150,000 seeding rate					33.78	

Total listed costs for Field Operations and Materials & Services 88.13

Interest on Opns Capital \$ 58.89 cash expense @ 8.00% for 6.0 mo. 2.36

Total Operating and Use Related Ownership Costs 90.48

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting None 0.00

Crop Insurance None 0.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 167.53

Cost per cwt 7.62

Cash Cost per cwt 2.78

Budget 31. Sorghum-Sudan
Annually Planted, Large Round
3.3 ton

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4 Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
5 Swath/Cond Hay	1	1.49	1.24	2.14	0.00	1.55	0.00	6.42	
6 Lg Rd Bale	3.3 ton	3.27	1.43	0.61	3.23	3.39	3.78	15.71	
7 Move Lg Rd	3.3 ton	3.60	2.17	0.67	0.00	3.73	1.45	11.61	
Total for Field Operations		12.97	8.73	4.06	7.02	17.00	10.01	59.80	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
28-0-0	Fertilizer	2	100%	40 lbs N	0.32	12.80	
Sorghum Sudan	Seed	4	100%	10 pounds	0.70	7.00	
Twine Lg Rd	Other	6	100%	4.4 bales	0.70	3.08	
Total Materials & Services						22.88	

Total listed costs for Field Operations and Materials & Services 82.68

Interest on Opns Capital \$ 55.67 cash expense @ 8.00% for 6.0 mo. 2.23

Total Operating and Use Related Ownership Costs 84.90

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting None 0.00

Crop Insurance None 0.00

Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00% 57.64

Real Estate Taxes \$ 1,441 per acre @ 1.00% 14.41

Total Cost per Acre Including Overhead 161.95

Cost per ton 49.08

Cash Cost per ton 17.54

Budget 32. Soybeans
Tilled seed bed, Roundup Ready
38 bu

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
6 Spray	Custom								
7 Combine Rainfed SB	1	2.34	3.72	3.31	1.37	12.93	2.52	26.19	
8 Truck	Custom								
Total for Field Operations		7.57	7.40	4.14	7.56	20.67	7.23	54.57	

Materials & Services		Operation Index	Percent	Application Rate	Applied Unit	Applied Price	Total	Your Estimate
			Acres Applied					
Authority First	Herbicide	3	100%	3.5 ounces		4.40	15.40	
Prowl H ₂ O	Herbicide	3	100%	1.4 pints		5.25	7.35	
RR Soybeans	Seed	4	100%	1 bag		43.00	43.00	
Glyphosate w/Surf	Herbicide	5	100%	32 ounces		0.16	5.00	
21-0-0-26S	Fertilizer	5	100%	2 lbs N		0.53	1.06	
Aerial Spray	Custom	6	20%	1 acre		7.50	1.50	
Warrior II/Zeon	Insecticide	6	20%	3.2 ounces		4.00	2.56	
Haul Grain bu	Custom	8	100%	38 bushels		0.13	4.94	
Total Materials & Services							80.81	

Total listed costs for Field Operations and Materials & Services							135.38	
Interest on Opns Capital \$ 107.49 cash expense @ 8.00% for 6.0 mo.							4.30	
Total Operating and Use Related Ownership Costs							139.68	
Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00	
Scouting	Soybeans - Rainfed						6.00	
Crop Insurance	Soybeans - Rainfed						11.00	
Real Estate Opportunity	Rainfed (State)	\$ 1,441	per acre @	4.00%			57.64	
Real Estate Taxes		\$ 1,441	per acre @	1.00%			14.41	
Total Cost per Acre Including Overhead							233.73	
Cost per bu							6.15	
Cash Cost per bu							3.39	

Budget 33. Soybeans
No-Till, Roundup Ready after Corn
42 bu

Rainfed

Year 2010

Field Operations		Times	Labor @	Fuel @	Repairs		Ownership		Total	Your
		or Qty	\$12.00 /Hr	\$2.00 and	Power	Imp.	Power	Imp.		Estimate
				Lube						
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	_____
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	_____
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	_____
4	Spray	Custom								_____
5	Combine Rainfed SB	1	2.34	3.72	3.31	1.37	12.93	2.52	26.19	_____
6	Truck	Custom								_____
Total for Field Operations			5.99	5.46	3.99	6.89	16.71	5.15	44.19	_____

Materials & Services		Operation	Percent	Application		Applied	Total	Your
		Index	Acres	Rate	Unit	Price		Estimate
			Applied					
	Pursuit Plus	Herbicide	1	100%	1.67 pints	7.88	13.15	_____
	RR Soybeans	Seed	2	100%	1 bag	43.00	43.00	_____
	Glyphosate w/Surf	Herbicide	3	100%	32 ounces	0.16	5.00	_____
	21-0-0-26S	Fertilizer	3	100%	2 lbs N	0.53	1.06	_____
	Aerial Spray	Custom	4	20%	1 acre	7.50	1.50	_____
	Warrior II/Zeon	Insecticide	4	20%	3.2 ounces	4.00	2.56	_____
	Haul Grain bu	Custom	6	100%	42 bushels	0.13	5.46	_____
Total Materials & Services							71.73	_____

Total listed costs for Field Operations and Materials & Services								115.92	_____
Interest on Opns Capital \$ 94.06 cash expense @ 8.00% for 6.0 mo.								3.76	_____
Total Operating and Use Related Ownership Costs								119.69	_____

Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	_____
Scouting Soybeans - Rainfed								6.00	_____
Crop Insurance Soybeans - Rainfed								11.00	_____
Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00%								57.64	_____
Real Estate Taxes \$ 1,441 per acre @ 1.00%								14.41	_____
Total Cost per Acre Including Overhead								213.74	_____

Cost per bu								5.09	_____
Cash Cost per bu								2.73	_____

Budget 34. Soybeans
No-Till, Roundup Ready Continuous
38 bu

Rainfed

Year 2010

Field Operations		Times	Labor @	Fuel @	Repairs		Ownership		Total	Your
		or Qty	\$12.00 /Hr	\$2.00 and	Power	Imp.	Power	Imp.		Estimate
				Lube						
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	_____
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	_____
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	_____
4	Spray	Custom								_____
5	Combine Rainfed SB	1	2.34	3.72	3.31	1.37	12.93	2.52	26.19	_____
6	Truck	Custom								_____
Total for Field Operations			5.99	5.46	3.99	6.89	16.71	5.15	44.19	_____

Materials & Services		Operation	Percent	Application		Applied	Total	Your
		Index	Acres	Rate	Unit	Price		Estimate
			Applied					
	Pursuit Plus	Herbicide	1	100%	1.67 pints	7.88	13.15	_____
	RR Soybeans	Seed	2	100%	1 bag	43.00	43.00	_____
	Glyphosate w/Surf	Herbicide	3	100%	32 ounces	0.16	5.00	_____
	21-0-0-26S	Fertilizer	3	100%	2 lbs N	0.53	1.06	_____
	Aerial Spray	Custom	4	20%	1 acre	7.50	1.50	_____
	Warrior II/Zeon	Insecticide	4	20%	3.2 ounces	4.00	2.56	_____
	Haul Grain bu	Custom	6	100%	38 bushels	0.13	4.94	_____
Total Materials & Services							71.21	_____

Total listed costs for Field Operations and Materials & Services								115.40	_____
Interest on Opns Capital \$ 93.54 cash expense @ 8.00% for 6.0 mo.								3.74	_____
Total Operating and Use Related Ownership Costs								119.15	_____

Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	_____
Scouting Soybeans - Rainfed								6.00	_____
Crop Insurance Soybeans - Rainfed								11.00	_____
Real Estate Opportunity Rainfed (State) \$ 1,441 per acre @ 4.00%								57.64	_____
Real Estate Taxes \$ 1,441 per acre @ 1.00%								14.41	_____
Total Cost per Acre Including Overhead								213.20	_____

Cost per bu								5.61	_____
Cash Cost per bu								3.01	_____

Budget 35. Soybeans
Tilled seedbed, Roundup Ready after Corn
60 bu

Pivot 800 GPM 35 PSI
9 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
			\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5 PivotD 125'Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
6 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7 Spray	Custom								
8 Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
9 Truck	Custom								
Total for Field Operations		11.18	40.58	6.88	17.76	27.98	13.43	117.81	

Materials & Services		Operation Index	Percent		Application Rate	Applied Unit	Applied Price	Total	Your Estimate
			Acres Applied						
Authority First	Herbicide	3	100%		3.5 ounces	4.40	15.40		
Prowl H ₂ O	Herbicide	3	100%		1.5 pints	5.25	7.88		
RR Soybeans	Seed	4	100%		1.1 bags	43.00	47.30		
Glyphosate w/Surf	Herbicide	6	100%		32 ounces	0.16	5.00		
21-0-0-26S	Fertilizer	6	100%		2 lbs N	0.53	1.06		
Aerial Spray	Custom	7	20%		1 acre	7.50	1.50		
Warrior II/Zeon	Insecticide	7	20%		3.2 ounces	4.00	2.56		
Haul Grain bu	Custom	9	100%		60 bushels	0.13	7.80		
Total Materials & Services								88.50	

Total listed costs for Field Operations and Materials & Services 206.31

Interest on Opns Capital \$ 164.89 cash expense @ 8.00% for 6.0 mo. 6.60

Total Operating and Use Related Ownership Costs 212.90

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Soybeans - Irrigated 8.75

Crop Insurance Soybeans - Irrigated 21.00

Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00% 132.16

Real Estate Taxes \$ 3,304 per acre @ 1.00% 33.04

Total Cost per Acre Including Overhead 412.85

Cost per bu 6.88

Cash Cost per bu 3.35

Budget 36. Soybeans
Ridge-Till, RR after RR Corn
60 bu

Gravity 1,000 GPM 10 PSI
12 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
			\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Ridge Plant	1	2.46	1.27	0.26	5.15	5.66	2.19	16.99	
3 Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
4 Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
5 Pipe D125' Lift	12 Al	14.00	32.32	3.14	2.28	8.63	4.05	64.42	
6 Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
7 Spray	Custom								
8 Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
9 Truck	Custom								
Total for Field Operations		23.56	41.00	7.50	11.18	31.94	11.31	126.49	

Materials & Services		Operation Index	Percent		Application Rate	Applied Unit	Applied Price	Total	Your Estimate
			Acres Applied	Acres					
2,4-D Ester 4#	Herbicide	1	20%		1.5 pints	2.50	0.75		
Select Max	Herbicide	2	40%		6 ounces	1.17	2.81		
Crop Oil Concentrate	Herbicide	2	40%		2 pints	1.13	0.90		
RR Soybeans	Seed	2	100%		1.1 bags	43.00	47.30		
Glyphosate w/Surf	Herbicide	6	50%		32 ounces	0.16	2.50		
21-0-0-26S	Fertilizer	6	50%		2 lbs N	0.53	0.53		
Aerial Spray	Custom	7	20%		1 acre	7.50	1.50		
Warrior II/Zeon	Insecticide	7	20%		3.2 ounces	4.00	2.56		
Haul Grain bu	Custom	9	100%		60 bushels	0.13	7.80		
Total Materials & Services								66.66	

Total listed costs for Field Operations and Materials & Services 193.15

Interest on Opns Capital \$ 149.90 cash expense @ 8.00% for 6.0 mo. 6.00

Total Operating and Use Related Ownership Costs 199.15

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Soybeans - Irrigated 8.75

Crop Insurance Soybeans - Irrigated 21.00

Real Estate Opportunity Gravity (State) \$ 3,109 per acre @ 4.00% 124.36

Real Estate Taxes \$ 3,109 per acre @ 1.00% 31.09

Total Cost per Acre Including Overhead 389.35

Cost per bu 6.49

Cash Cost per bu 3.09

Budget 37. Soybeans
No-Till Narrow Row, Roundup Ready after Corn
63 bu

Pivot 800 GPM 35 PSI
6 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @	Repairs		Ownership		Total	Your Estimate
			\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Plant Narrow Row	1	3.21	1.26	0.60	9.00	3.33	2.14	19.53	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
5 Spray	Custom								
6 PivotD 125' Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17	
7 Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
8 Truck	Custom								
Total for Field Operations		9.41	27.62	5.95	17.63	22.43	9.41	92.45	

Materials & Services		Operation Index	Percent	Application Rate	Applied Unit	Applied Price	Total	Your Estimate
			Acres Applied					
Glyphosate w/Surf	Herbicide	1	100%	32 ounces		0.16	5.00	
21-0-0-26S	Fertilizer	1	100%	1.7 lbs N		0.53	0.90	
RR Soybeans	Seed	2	100%	1.1 bags		43.00	47.30	
Pursuit Plus	Herbicide	3	100%	1.67 pints		7.88	13.15	
Prowl H ₂ O	Herbicide	3	100%	1.5 pints		5.25	7.88	
Glyphosate w/Surf	Herbicide	4	50%	32 ounces		0.16	2.50	
21-0-0-26S	Fertilizer	4	50%	2 lbs N		0.53	0.53	
Aerial Spray	Custom	5	20%	1 acre		7.50	1.50	
Warrior II/Zeon	Insecticide	5	20%	3.2 ounces		4.00	2.56	
Haul Grain bu	Custom	8	100%	63 bushels		0.13	8.19	
Total Materials & Services							89.51	

Total listed costs for Field Operations and Materials & Services 181.96

Interest on Opns Capital \$ 150.12 cash expense @ 8.00% for 6.0 mo. 6.00

Total Operating and Use Related Ownership Costs 187.96

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00

Scouting Soybeans - Irrigated 8.75

Crop Insurance Soybeans - Irrigated 21.00

Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00% 132.16

Real Estate Taxes \$ 3,304 per acre @ 1.00% 33.04

Total Cost per Acre Including Overhead 387.91

Cost per bu 6.16

Cash Cost per bu 2.95

Budget 38. Soybeans
No-Till Narrow Row, Continuous
57 bu

Pivot 800 GPM 35 PSI
6 Acre-Inches

Year 2010

Field Operations		Times	Labor @	Fuel @	Repairs		Ownership		Total	Your
		or Qty	\$12.00 /Hr	\$2.00 and	Power	Imp.	Power	Imp.		Estimate
				Lube						
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Plant Narrow Row	1	3.21	1.26	0.60	9.00	3.33	2.14	19.53	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
5	Spray	Custom								
6	PivotD 125'Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17	
7	Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
8	Truck	Custom								
Total for Field Operations			9.41	27.62	5.95	17.63	22.43	9.41	92.45	

Materials & Services		Operation	Percent	Application	Applied	Price	Total	Your
		Index	Acres	Rate	Unit			Estimate
			Applied					
	Glyphosate w/Surf	Herbicide	1	100%	32 ounces	0.16	5.00	
	21-0-0-26S	Fertilizer	1	100%	2 lbs N	0.53	1.06	
	RR Soybeans	Seed	2	100%	1.1 bags	43.00	47.30	
	Pursuit Plus	Herbicide	3	100%	1.67 pints	7.88	13.15	
	Prowl H ₂ O	Herbicide	3	100%	1.5 pints	5.25	7.88	
	Glyphosate w/Surf	Herbicide	4	50%	32 ounces	0.16	2.50	
	21-0-0-26S	Fertilizer	4	50%	2 lbs N	0.53	0.53	
	Aerial Spray	Custom	5	20%	1 acre	7.50	1.50	
	Warrior II/Zeon	Insecticide	5	20%	3.2 ounces	4.00	2.56	
	Haul Grain bu	Custom	8	100%	57 bushels	0.13	7.41	
Total Materials & Services							88.89	

Total listed costs for Field Operations and Materials & Services							181.34	
Interest on Opns Capital \$ 149.50 cash expense @ 8.00% for 6.0 mo.							5.98	
Total Operating and Use Related Ownership Costs							187.32	
Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00	
Scouting Soybeans - Irrigated							8.75	
Crop Insurance Soybeans - Irrigated							21.00	
Real Estate Opportunity Pivot (State) \$ 3,304 per acre @ 4.00%							132.16	
Real Estate Taxes \$ 3,304 per acre @ 1.00%							33.04	
Total Cost per Acre Including Overhead							387.27	
Cost per bu							6.79	
Cash Cost per bu							3.25	

Budget 39. Soybeans
No-Till Drilled, Roundup Ready after Corn
63 bu

Pivot 800 GPM 35 PSI
6 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and		Repairs		Ownership		Total	Your Estimate
			Lube	Power	Imp.	Power	Imp.			
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03		
2 No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58		
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03		
4 Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01		
5 Spray	Custom									
6 PivotD 125'Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17		
7 Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67		
8 Truck	Custom									
Total for Field Operations		8.13	28.14	5.56	11.72	23.54	9.41	86.50		

Materials & Services		Operation Index	Percent		Application Rate	Applied Unit	Applied Price	Total	Your Estimate
			Acres Applied	Rate					
Glyphosate w/Surf	Herbicide	1	100%		32 ounces	0.16	5.00		
21-0-0-26S	Fertilizer	1	100%		2 lbs N	0.53	1.06		
RR Soybeans	Seed	2	100%		1.1 bags	43.00	47.30		
Authority First	Herbicide	3	100%		3.5 ounces	4.40	15.40		
Prowl H ₂ O	Herbicide	3	100%		1.5 pints	5.25	7.88		
Glyphosate w/Surf	Herbicide	4	50%		32 ounces	0.16	2.50		
21-0-0-26S	Fertilizer	4	50%		2 lbs N	0.53	0.53		
Aerial Spray	Custom	5	20%		1 acre	7.50	1.50		
Warrior II/Zeon	Insecticide	5	20%		3.2 ounces	4.00	2.56		
Haul Grain bu	Custom	8	100%		63 bushels	0.13	8.19		
Total Materials & Services								91.92	

Total listed costs for Field Operations and Materials & Services								178.41	
Interest on Opns Capital \$ 145.46 cash expense @ 8.00% for 6.0 mo.								5.82	
Total Operating and Use Related Ownership Costs								184.23	
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
Scouting	Soybeans - Irrigated							8.75	
Crop Insurance	Soybeans - Irrigated							21.00	
Real Estate Opportunity	Pivot (State)	\$	3,304	per acre @	4.00%		132.16		
Real Estate Taxes		\$	3,304	per acre @	1.00%		33.04		
Total Cost per Acre Including Overhead								384.18	
Cost per bu								6.10	
Cash Cost per bu								2.87	

**Budget 40. Sugar Beets Roundup Ready
One Pass Tillage
23 ton**

**Canal Irrigated
20 Inch-Acres**

Year 2010

Field Operations	Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3 Spray	Custom								
4 Till Plant Beets	1	1.84	2.54	0.19	0.93	4.23	8.91	18.65	
5 Hoe	1	0.90	0.50	0.10	0.17	2.07	0.13	3.86	
6 Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7 Hill/Ditch	1	2.03	1.64	0.38	0.51	2.10	0.59	7.25	
8 Spray	Custom								
9 Ditch Irrigation	20 AI	38.89						38.89	
10 Spray	Custom								
11 Spray	Custom								
12 Top Beets	1	2.07	1.36	0.24	1.19	5.25	4.17	14.27	
13 Lift Beets	1	2.58	2.42	0.27	9.33	5.94	7.51	28.05	
14 Truck	Custom								
15 Subsoil	1	1.45	2.00	0.17	0.34	3.68	1.22	8.87	
Total for Field Operations		53.96	13.25	1.82	14.85	33.37	25.83	143.09	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	2	100%	13.4 gallons	1.90	25.46	
28-0-0	Fertilizer	2	100%	105 lbs N	0.32	33.60	
Spray	Custom	3, 8, 10	300%	1 acre	6.00	18.00	
Glyphosate w/Surf	Herbicide	3	100%	32 ounces	0.16	5.00	
21-0-0-26S	Fertilizer	3	100%	2 lbs N	0.53	1.06	
Sugar Beets RR Poncho	Seed	4	100%	1 acre	130.00	130.00	
Glyphosate w/Surf	Herbicide	8	100%	32 ounces	0.16	5.00	
21-0-0-26S	Fertilizer	8	100%	2 lbs N	0.53	1.06	
Water Charge	Other	9	100%	1 acre	35.00	35.00	
Glyphosate w/Surf	Herbicide	10	100%	32 ounces	0.16	5.00	
21-0-0-26S	Fertilizer	10	100%	2 lbs N	0.53	1.06	
Aerial Spray	Custom	11	100%	1 acre	7.50	7.50	
Headline	Fungicide	11	100%	5 ounces	3.00	15.00	
Haul Beets	Custom	14	100%	23 tons	3.00	69.00	
Total Materials & Services						351.74	

Total listed costs for Field Operations and Materials & Services 494.83
 Interest on Opns Capital \$ 435.62 cash expense @ 8.00% for 6.0 mo. 17.42

Total Operating and Use Related Ownership Costs 512.25

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00
 Scouting Sugar Beets 6.00
 Crop Insurance Sugar Beets 30.00
 Real Estate Opportunity Pivot (Panhandle) \$ 1,535 per acre @ 4.00% 61.40
 Real Estate Taxes \$ 1,535 per acre @ 1.00% 15.35

Total Cost per Acre Including Overhead 630.00

Cost per ton 27.39

Cash Cost per ton 21.26

**Budget 41. Sugar Beets Roundup Ready
One Pass Tillage
23 ton**

**Pivot 800 GPM 35 PSI
16 Acre-Inches**

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3 Spray	Custom								
4 Till Plant Beets	1	1.84	2.54	0.19	0.93	4.23	8.91	18.65	
5 Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
6 Spray	Custom								
7 PivotD 125'Lift	16 AI	6.67	59.38	5.23	18.44	14.38	11.03	115.13	
8 Spray	Custom								
9 Spray	Custom								
10 Top Beets	1	2.07	1.36	0.24	1.19	5.25	4.17	14.27	
11 Lift Beets	1	2.58	2.42	0.27	9.33	5.94	7.51	28.05	
12 Truck	Custom								
13 Subsoil	1	1.45	2.00	0.17	0.34	3.68	1.22	8.87	
Total for Field Operations		18.80	70.49	6.57	32.62	43.58	36.14	208.21	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
28-0-0	Fertilizer	2	100%	105	lbs N	0.32	33.60	
Spray	Custom	3, 6, 8	300%	1	acre	6.00	18.00	
Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.16	5.00	
21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06	
Sugar Beets RR Poncho	Seed	4	100%	1	acre	130.00	130.00	
Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.16	5.00	
21-0-0-26S	Fertilizer	6	100%	2	lbs N	0.53	1.06	
Glyphosate w/Surf	Herbicide	8	100%	32	ounces	0.16	5.00	
21-0-0-26S	Fertilizer	8	100%	2	lbs N	0.53	1.06	
Aerial Spray	Custom	9	100%	1	acre	7.50	7.50	
Headline	Fungicide	9	100%	5	ounces	3.00	15.00	
Haul Beets	Custom	12	100%	23	tons	3.00	69.00	
Total Materials & Services							316.74	

Total listed costs for Field Operations and Materials & Services 524.95
 Interest on Opns Capital \$ 445.23 cash expense @ 8.00% for 6.0 mo. 17.81

Total Operating and Use Related Ownership Costs 542.76

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00
 Scouting Sugar Beets 6.00
 Crop Insurance Sugar Beets 30.00
 Real Estate Opportunity Pivot (Panhandle) \$ 1,535 per acre @ 4.00% 61.40
 Real Estate Taxes \$ 1,535 per acre @ 1.00% 15.35
Total Cost per Acre Including Overhead 660.51

Cost per ton 28.72
Cash Cost per ton 21.70

Budget 42. Sunflower
No-Till, Following Corn or Grain Sorghum
13 cwt

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3 Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
4 Spray	0.55	0.33	0.13	0.06	0.12	0.34	0.13	1.12	
5 Combine Rainfed Sunflowe	1	1.89	3.00	2.67	0.18	10.42	8.74	26.90	
6 Truck	Custom								
Total for Field Operations		5.87	4.87	3.41	5.82	14.54	11.51	46.02	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
21-0-0-26S	Fertilizer	1	100%	2 lbs N		0.53	1.06	
Prowl H ₂ O	Herbicide	1	100%	32 pints		5.25	168.00	
28-0-0	Fertilizer	1	100%	50 lbs N		0.32	16.00	
Spartan 4F	Herbicide	2	100%	5 ounces		4.00	20.00	
Glyphosate w/Surf	Herbicide	2	50%	32 ounces		0.16	2.50	
21-0-0-26S	Fertilizer	2	50%	2 lbs N		0.53	0.53	
Prowl H ₂ O	Herbicide	2	100%	16 pints		5.25	84.00	
Sunflower	Seed	3	100%	5 pounds		3.90	19.50	
* Aerial Spray	Custom	4	55%	1 acre		7.50	4.13	
* Warrior II/Zeon	Insecticide	4	55%	3.84 ounces		4.00	8.45	
Haul Grain (Sunflower)	Custom	6	100%	13 cwts		0.25	3.25	
Total Materials & Services							332.41	

*Insecticide for seed weevil and sunflower moth.

Total listed costs for Field Operations and Materials & Services		378.43
Interest on Opns Capital \$ 352.38 cash expense @ 8.00% for 6.0 mo.		14.10
Total Operating and Use Related Ownership Costs		392.52
Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting	None	0.00
Crop Insurance	None	0.00
Real Estate Opportunity	Rainfed (Panhandle) \$ 464 per acre @ 4.00%	18.56
Real Estate Taxes	\$ 464 per acre @ 1.00%	4.64
Total Cost per Acre Including Overhead		420.72
Cost per cwt		32.36
Cash Cost per cwt		28.19

Budget 43. Sunflower
Ecofallow, after Wheat, 2 Crops in 3 Yr
16 cwt

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5 Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
6 Spray	Custom								
7 Combine Rainfed Sunflowe	1	1.89	3.00	2.67	0.18	10.42	8.74	26.90	
8 Truck	Custom								
Total for Field Operations		6.74	5.22	3.58	6.13	15.44	11.86	48.96	

Materials & Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
			Rate	Unit			
Landmaster BW	Herbicide	1	100%	54 ounces	0.16	8.44	
21-0-0-26S	Fertilizer	1	100%	2 lbs N	0.53	1.06	
Glyphosate w/Surf	Herbicide	2	100%	32 ounces	0.16	5.00	
21-0-0-26S	Fertilizer	2	100%	2 lbs N	0.53	1.06	
Glyphosate w/Surf	Herbicide	3	100%	32 ounces	0.16	5.00	
21-0-0-26S	Fertilizer	3	100%	2 lbs N	0.53	1.06	
Prowl H ₂ O	Herbicide	3	100%	32 pints	5.25	168.00	
28-0-0	Fertilizer	3	100%	60 lbs N	0.32	19.20	
Spartan 4F	Herbicide	4	100%	5 ounces	4.00	20.00	
Glyphosate w/Surf	Herbicide	4	50%	32 ounces	0.16	2.50	
21-0-0-26S	Fertilizer	4	50%	2 lbs N	0.53	0.53	
Prowl H ₂ O	Herbicide	4	100%	16 pints	5.25	84.00	
Sunflower	Seed	5	100%	5 pounds	3.90	19.50	
* Aerial Spray	Custom	6	55%	1 acre	7.50	4.13	
* Warrior II/Zeon	Insecticide	6	55%	3.84 ounces	4.00	8.45	
Haul Grain (Sunflower)	Custom	8	100%	16 cwts	0.25	4.00	
Total Materials & Services						351.92	

*Insecticide for seed weevil and sunflower moth.

Total listed costs for Field Operations and Materials & Services		400.88
Interest on Opns Capital \$ 373.57 cash expense @ 8.00% for 6.0 mo.		14.94
Total Operating and Use Related Ownership Costs		415.82
Overhead (accounting, liability insurance, vehicle cost, office expense)		5.00
Scouting	None	0.00
Crop Insurance	None	0.00
Real Estate Opportunity	Rainfed (Panhandle) \$ 464 per acre @ 4.00%	18.56
Real Estate Taxes	\$ 464 per acre @ 1.00%	4.64
Total Cost per Acre Including Overhead		444.02
Cost per cwt		27.75
Cash Cost per cwt		24.28

Budget 44. Wheat
No-Till after Row Crop, 40 bu Yield Goal
35 bu

Rainfed

Year 2010

		Labor @	Fuel @	Repairs		Ownership			Your
Field Operations	Times or Qty	\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1 No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
2 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3 Spray	Custom								
4 Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
5 Truck	Custom								
Total for Field Operations		4.42	5.01	2.98	4.05	15.48	4.64	36.57	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	1	100%	8 gallons		1.90	15.20	
Wheat	Seed	1	100%	90 pounds		0.13	11.70	
28-0-0	Fertilizer	2	100%	60 lbs N		0.32	19.20	
Ally Extra	Herbicide	2	100%	0.3 ounce		8.00	2.40	
2,4-D Ester 4#	Herbicide	2	100%	0.5 pint		2.50	1.25	
NIS	Herbicide	2	100%	6 ounces		0.17	1.02	
* Aerial Spray	Custom	3	15%	1 acre		7.50	1.13	
* Lorsban 4 E	Insecticide	3	10%	1.5 pints		5.25	0.79	
* Warrior II/Zeon	Insecticide	3	5%	1.92 ounces		4.00	0.38	
Haul Grain bu	Custom	5	100%	35 bushels		0.13	4.55	
Total Materials & Services							57.62	

*Insecticide for Russian wheat aphid and army cutworm.

Total listed costs for Field Operations and Materials & Services	94.18
Interest on Opns Capital \$ 74.07 cash expense @ 8.00% for 6.0 mo.	2.96
Total Operating and Use Related Ownership Costs	97.15

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00
Scouting Wheat	6.00
Crop Insurance Wheat	8.00
Real Estate Opportunity Rainfed (Panhandle) \$ 464 per acre @ 4.00%	18.56
Real Estate Taxes \$ 464 per acre @ 1.00%	4.64
Total Cost per Acre Including Overhead	139.35

Cost per bu	3.98
Cash Cost per bu	2.60

Budget 45. Wheat
Stubble Mulch Fallow, 1 Crop in 2 Yr, 48 bu Yield Goal
45 bu

Rainfed

Year 2010

Field Operations		Times or Qty	Labor @ \$12.00 /Hr	Fuel @ \$2.00 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
2	Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
3	Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
4	Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
5	Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
6	Spray (on disc)	1	0.20	0.00	0.02	0.10	0.46	0.63	1.41	
7	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
8	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
9	Spray	Custom								
10	Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
11	Truck	Custom								
Total for Field Operations			8.16	8.64	3.55	4.04	22.25	12.15	58.79	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
28-0-0	Fertilizer	6	100%	60 lbs N		0.32	19.20	
10-34-0	Fertilizer	7	100%	8 gallons		1.90	15.20	
Wheat	Seed	7	100%	60 pounds		0.13	7.80	
2,4-D Ester 4#	Herbicide	8	100%	0.5 pint		2.50	1.25	
Ally Extra	Herbicide	8	100%	0.3 ounce		8.00	2.40	
NIS	Herbicide	8	100%	6 ounces		0.17	1.02	
* Aerial Spray	Custom	9	15%	1 acre		7.50	1.13	
* Lorsban 4 E	Insecticide	9	10%	1.5 pints		5.25	0.79	
* Warrior II/Zeon	Insecticide	9	5%	1.92 ounces		4.00	0.38	
Haul Grain bu	Custom	11	100%	45 bushels		0.13	5.85	
Total Materials & Services							55.02	

*Insecticide for Russian wheat aphid and army cutworm.

Total listed costs for Field Operations and Materials & Services							113.81	
Interest on Opns Capital \$ 79.41 cash expense @ 8.00% for 6.0 mo.							3.18	
Total Operating and Use Related Ownership Costs							116.99	
Overhead (accounting, liability insurance, vehicle cost, office expense)							5.00	
Scouting Wheat							6.00	
Crop Insurance Wheat							8.00	
Real Estate Opportunity Rainfed (Panhandle) \$ 464 per acre @ 4.00%							18.56	
Real Estate Taxes \$ 464 per acre @ 1.00%							4.64	
Total Cost per Acre Including Overhead							159.19	
Cost per bu							3.54	
Cash Cost per bu							2.15	

Budget 46. Wheat
Clean Till Fallow, 1 Crop in 2 Yr, 44 bu Yield Goal
40 bu

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
3 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4 Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
5 Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
6 Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
7 Anhy Apply (supplier)	1	0.33	0.00	0.03	0.00	0.76	0.00	1.12	
8 Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
9 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
10 Spray	Custom								
11 Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
12 Truck	Custom								
Total for Field Operations		9.50	10.04	3.69	5.89	25.33	10.30	64.75	

Materials & Services		Operation Index	Percent		Application Unit	Applied Price	Total	Your Estimate
			Acres Applied	Rate				
82-0-0	Fertilizer	7	100%		50 lbs N	0.27	13.50	
10-34-0	Fertilizer	8	100%		8 gallons	1.90	15.20	
Wheat	Seed	8	100%		60 pounds	0.13	7.80	
2,4-D Ester 4#	Herbicide	9	100%		0.5 pint	2.50	1.25	
Ally Extra	Herbicide	9	100%		0.3 ounce	8.00	2.40	
NIS	Herbicide	9	100%		6 ounces	0.17	1.02	
* Aerial Spray	Custom	10	15%		1 acre	7.50	1.13	
* Lorsban 4 E	Insecticide	10	10%		1.5 pints	5.25	0.79	
* Warrior II/Zeon	Insecticide	10	5%		1.92 ounces	4.00	0.38	
Haul Grain bu	Custom	12	100%		40 bushels	0.13	5.20	
Total Materials & Services							48.67	

*Insecticide for Russian wheat aphid and army cutworm.

Total listed costs for Field Operations and Materials & Services	113.42
Interest on Opns Capital \$ 77.78 cash expense @ 8.00% for 6.0 mo.	3.11
Total Operating and Use Related Ownership Costs	116.53

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00
Scouting Wheat	6.00
Crop Insurance Wheat	8.00
Real Estate Opportunity Rainfed (Panhandle) \$ 464 per acre @ 4.00%	18.56
Real Estate Taxes \$ 464 per acre @ 1.00%	4.64
Total Cost per Acre Including Overhead	158.73

Cost per bu	3.97
Cash Cost per bu	2.37

Budget 47. Wheat
No-Till Wheat before Corn, 2 Crops in 3 Yr, 60 bu Yield Goal
55 bu

Rainfed

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5 No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
6 Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
7 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
8 Spray	Custom								
9 Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
10 Truck	Custom								
Total for Field Operations		7.76	6.57	3.63	4.89	19.05	5.62	47.51	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Applied Unit	Applied Price	Total	Your Estimate	
Glyphosate w/Surf	Herbicide	1	100%	32 ounces	0.16	5.00		
21-0-0-26S	Fertilizer	1	100%	2 lbs N	0.53	1.06		
Glyphosate w/Surf	Herbicide	2	100%	32 ounces	0.16	5.00		
21-0-0-26S	Fertilizer	2	100%	2 lbs N	0.53	1.06		
Glyphosate w/Surf	Herbicide	3	100%	32 ounces	0.16	5.00		
21-0-0-26S	Fertilizer	3	100%	2 lbs N	0.53	1.06		
Glyphosate w/Surf	Herbicide	4	100%	32 ounces	0.16	5.00		
21-0-0-26S	Fertilizer	4	100%	2 lbs N	0.53	1.06		
10-34-0	Fertilizer	5	100%	8 gallons	1.90	15.20		
Wheat	Seed	5	100%	60 pounds	0.13	7.80		
46-0-0	Fertilizer	6	100%	70 lbs N	0.43	30.10		
Ally Extra	Herbicide	7	100%	0.3 ounce	8.00	2.40		
NIS	Herbicide	7	100%	6 ounces	0.17	1.02		
2,4-D Ester 4#	Herbicide	7	100%	0.5 pint	2.50	1.25		
* Aerial Spray	Custom	8	15%	1 acre	7.50	1.13		
* Lorsban 4 E	Insecticide	8	10%	1.5 pints	5.25	0.79		
* Warrior II/Zeon	Insecticide	8	5%	1.92 ounces	4.00	0.38		
Haul Grain bu	Custom	10	100%	55 bushels	0.13	7.15		
Total Materials & Services							91.46	

*Insecticide for Russian wheat aphid and army cutworm.

Total listed costs for Field Operations and Materials & Services 138.97
 Interest on Opns Capital \$ 114.31 cash expense @ 8.00% for 6.0 mo. 4.57

Total Operating and Use Related Ownership Costs 143.54

Overhead (accounting, liability insurance, vehicle cost, office expense) 5.00
 Scouting Wheat 6.00
 Crop Insurance Wheat 8.00
 Real Estate Opportunity Rainfed (Panhandle) \$ 464 per acre @ 4.00% 18.56
 Real Estate Taxes \$ 464 per acre @ 1.00% 4.64
Total Cost per Acre Including Overhead 185.74

Cost per bu 3.38
Cash Cost per bu 2.42

Budget 48. Wheat
No-Till after Beans, 100 bu Yield Goal
90 bu

Pivot 800 GPM 35 PSI
8 Acre-Inches

Year 2010

Field Operations	Times or Qty	Labor @	Fuel @	Repairs		Ownership		Total	Your Estimate
		\$12.00 /Hr	\$2.00 and Lube	Power	Imp.	Power	Imp.		
1 No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
2 PivotD 125'Lift	8 AI	3.33	29.69	2.61	9.22	7.19	5.52	57.56	
3 Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4 Spray	Custom								
5 Spray	Custom								
6 Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
7 Truck	Custom								
Total for Field Operations		7.75	34.69	5.60	13.27	22.67	10.15	94.13	

Materials & Services	Operation Index	Acres Applied	Percent Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Wheat	Seed	1	100%	120 pounds	0.13	15.60		
28-0-0	Fertilizer	2	100%	120 lbs N	0.32	38.40		
2,4-D Ester 4#	Herbicide	3	100%	0.5 pint	2.50	1.25		
Ally Extra	Herbicide	3	100%	0.3 ounce	8.00	2.40		
NIS	Herbicide	3	100%	6 ounces	0.17	1.02		
Aerial Spray	Custom	4	100%	1 acre	7.50	7.50		
Tilt	Fungicide	4	100%	4 ounces	3.00	12.00		
* Aerial Spray	Custom	5	15%	1 acre	7.50	1.13		
* Lorsban 4 E	Insecticide	5	10%	1.5 pints	5.25	0.79		
* Warrior II/Zeon	Insecticide	5	5%	1.92 ounces	4.00	0.38		
Haul Grain bu	Custom	7	100%	90 bushels	0.13	11.70		
Total Materials & Services							107.37	

*Insecticide for Russian wheat aphid and army cutworm.

Total listed costs for Field Operations and Materials & Services	201.50
Interest on Opns Capital \$ 168.67 cash expense @ 8.00% for 6.0 mo.	6.75
Total Operating and Use Related Ownership Costs	208.25

Overhead (accounting, liability insurance, vehicle cost, office expense)	5.00
Scouting Wheat	6.00
Crop Insurance Wheat	8.00
Real Estate Opportunity Pivot (Panhandle) \$ 1,535 per acre @ 4.00%	61.40
Real Estate Taxes \$ 1,535 per acre @ 1.00%	15.35
Total Cost per Acre Including Overhead	304.00

Cost per bu	3.38
Cash Cost per bu	2.10