

2014

EC872 Crop Budgets: Nebraska - 2014

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Crop Budgets

Nebraska – 2014

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Note: These budget projections were created using assumptions thought to be valid for many Nebraska producers; however, each farming operation is unique. These budgets are being released in both PDF and Excel® worksheet formats. The worksheet format allows producers to modify them to match their specific situation. The danger of releasing a tool that can subsequently be modified is that there is no way to verify whether alterations were made or unrealistic data was entered. Users of this tool are responsible for independently verifying all results prior to relying on them. Original files for these budgets are available at <http://extension.unl.edu/publications> and on <http://cropwatch.unl.edu/economics/budgets>.

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Table of Contents

2014 Crop Budgeting Procedures.....	4
Table 1. Power Unit Cost Data Used for 2014 Budgets.....	5
Table 2. Machinery Cost Data Used for 2014 Budgets.....	6
Table 3. Material Prices Used for 2014 Budgets.....	7
Table 4. Conversion of Diesel to Electricity, Propane, Gasoline, and Natural Gas.....	8
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.....	9
Budget 1. Alfalfa, Fall Establishment, Dryland.....	10
Budget 2. Alfalfa, Roundup Ready® No-Till, Fall Establishment, Dryland.....	11
Budget 3. Alfalfa, Roundup Ready®, Fall Establishment, Dryland.....	12
Budget 4. Alfalfa, Establish Spring Seed with Herbicides, Dryland.....	13
Budget 5. Alfalfa, Roundup Ready®, Establish Spring Seed, Dryland.....	14
Budget 6. Alfalfa, Establish Spring Seed with Herbicides, Pivot Irrigated.....	15
Budget 7. Alfalfa, Roundup Ready®, Establish Spring Seed, Pivot Irrigated.....	16
Budget 8. Alfalfa, Fall Seeded with Subsequent Year Production, Gravity Irrigated, Canal.....	17
Budget 9. Alfalfa, Large Round Bale, Dryland.....	18
Budget 10. Alfalfa, Large and Small Square Bale, Pivot Irrigated.....	19
Budget 11. Alfalfa, Roundup Ready®, Large and Small Square Bales, Pivot Irrigated.....	20
Budget 12. Alfalfa, Large and Small Square Bales, Pivot Irrigated.....	21
Budget 13. Alfalfa, Large Square Bale, Canal Irrigated.....	22
Budget 14. Alfalfa, Roundup Ready®, Large Square Bale, Canal Irrigated.....	23
Budget 15. Corn, Conventional Tillage, Continuous, 90 bu Yield Goal, Dryland.....	24
Budget 16. Corn, No-till, Bt, ECB, RW and RR2 Continuous, 125 bu Yield Goal, Dryland.....	25
Budget 17. Corn, No-till, SmartStax RIB Complete, Continuous, 130 bu Yield Goal, Dryland.....	26
Budget 18. Corn, No-Till, Bt ECB After Soybean, 135 bu Yield Goal, Dryland.....	27
Budget 19. EcoFallow Corn, Follows Wheat, Two Crops in Three Years, RR2 and Bt ECB, 125 bu Yield Goal, Dryland.....	28
Budget 20. Corn, Ridge-Till, Bt, ECB and RW, Continuous, 230 bu Yield Goal, Gravity Irrigated.....	29
Budget 21. Corn, Ridge-Till, SmartStax, RIB Complete, Continuous, 240 bu Yield Goal, Gravity Irrigated.....	30
Budget 22. Corn, Continuous, SmartStax RIB Complete, 190 bu Yield Goal, Canal Irrigated.....	31
Budget 23. Corn, No-Till, Bt ECB and RW, Continuous, 240 bu Yield Goal, Pivot Irrigated.....	32
Budget 24. Corn, No-Till, SmartStax, RIB Complete, Continuous, 250 bu Yield Goal, Pivot Irrigated.....	33
Budget 25. Corn, Bt ECB and RW, Continuous, 230 bu Yield Goal, Pivot Irrigated.....	34
Budget 26. Corn, SmartStax RIB Complete, 190 bu Yield Goal, Pivot Irrigated.....	35
Budget 27. Corn, SmartStax, RIB Complete, Continuous, 240 bu Yield Goal, Pivot Irrigated.....	36
Budget 28. Corn, No-Till, Bt ECB, after Beans, 240 bu Yield Goal, Pivot Irrigated.....	37
Budget 29. Corn Silage, No-Till following Corn, Pivot Irrigated.....	38
Budget 30. Dry Beans, Reduced Till with Wheat Cover Crop after Harvest, Pivot Irrigated.....	39
Budget 31. Dry Beans, Conventional Tillage, Canal Irrigated.....	40
Budget 32. Dry Beans, Conventional Tillage Using Pumped Water, Pivot Irrigated.....	41
Budget 33. Grain Sorghum, Conventional Tillage, 105 bu Yield Goal, Dryland.....	42

Budget 34. Grain Sorghum, No-Till, 125 bu Yield Goal, Dryland.....43

Budget 35. Grain Sorghum, Ecofallow, After Wheat, Two Crops in Three Years, 115 bu Yield Goal, Dryland.....44

Budget 36. Grain Sorghum, No-till, Limited Irrigation, 165 bu Yield Goal, Pivot Irrigated45

Budget 37. Grass, Fall Establishment, Pivot Irrigated, 800 GMP 35 PSI.....46

Budget 38. Grass Hay, Large Round, Dryland47

Budget 39. Millet, Stubble Mulch Fallow, Followed by Wheat, Two Crops in Three Years, 22 cwt yld goal, Dryland.....48

Budget 40. Millet, No-Till, Dryland49

Budget 41. Oats, No-Till, 90 bu Yield Goal, Dryland50

Budget 42. Pasture, Grazing, Pivot Irrigated.....51

Budget 43. Peas, No-Till, Dryland.....52

Budget 44. Sorghum-Sudan, Annually Planted, Large Round Bale, Dryland.....53

Budget 45. SoyBeans, Tilled seed bed, Roundup Ready®, Dryland.....54

Budget 46. SoyBeans, No-Till, Roundup Ready® after Corn, Dryland55

Budget 47. SoyBeans, No-Till, Roundup Ready® Continuous, Dryland56

Budget 48. SoyBeans, Tilled seedbed, Roundup Ready® after Corn, Pivot Irrigated57

Budget 49. SoyBeans, Ridge-Till, RR after RR Corn, Gravity Irrigated58

Budget 50. SoyBeans, No-Till 15-inch Row, Roundup Ready® after Corn, Pivot Irrigated.....59

Budget 51. SoyBeans Roundup Ready®, No-Till Narrow Row, Continuous, Pivot Irrigated60

Budget 52. SoyBeans, No-Till Drilled 7.5-inch rows, Roundup Ready® after Corn, Pivot Irrigated.....61

Budget 53. Sugarbeet Roundup Ready®, One Pass Zone-Tillage, Canal Irrigated62

Budget 54. Sugarbeet Roundup Ready®, Conventional Tillage, Gravity Irrigated, Canal.....63

Budget 55. Sugarbeet Roundup Ready®, One Pass Zone-Tillage, Pivot Irrigated64

Budget 56. Sugarbeet Roundup Ready®, Conventional Tillage, Pivot Irrigated.....65

Budget 57. Sunflower, No-Till, Following Corn or Grain Sorghum, Dryland.....66

Budget 58. Sunflower, Ecofallow, after Wheat, Two Crops in Three Years, Dryland67

Budget 59. Sunflower, No-Till, Pivot Irrigated68

Budget 60. Wheat, No-Till after Row Crop, 50 bu Yield Goal, Dryland.....69

Budget 61. Wheat, No-Till Fallow, One Crop in Two Years, 60 bu Yield Goal, Dryland70

Budget 62. Wheat, Stubble Mulch Fallow, One Crop in Two Years, 55 bu Yield Goal, Dryland.....71

Budget 63. Wheat, Clean Till Fallow, One Crop in Two Years, 50 bu Yield Goal, Dryland72

Budget 64. Wheat, No-Till Wheat before Corn, Two Crops in Three Years, 65 bu Yield Goal, Dryland.....73

Budget 65. Wheat, No-Till after Beans, 100 bu Yield Goal, Pivot Irrigated74

Budget 66. Wheat, No-Till, in Rotation, Pivot Irrigated75

2014 Crop Budgeting Procedures

This publication contains 66 crop production budgets for 13 crops, as well as tables of power, machinery, labor, and input costs used to develop these budgets. Each budget consists of five sections:

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

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

Budget Divisions

The **heading** consists of the crop name, system description, and method of water application.

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

Labor costs for each operation were calculated from machinery accomplishment rates and adjusted for additional time required for getting machinery ready, adjusting machinery, and handling fertilizer and other supplies. The estimated costs for completing these operations are multiplied by the number in the “Times” or “Quantity” column, the product of which is multiplied by the hourly wage (\$20 per hour) and labor factor.

Fuel costs also use machinery accomplishment rates as well as estimated fuel consumption rates to determine fuel use. This is multiplied by a lube factor and the price of energy which is \$3.50 per gallon for diesel and \$0.10 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.

Data used to calculate power unit costs are in *Table 1* and machinery operation costs are in *Table 2*.

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

Materials and services are calculated by multiplying the application rate by the application price (*Table 3*) and then by the percent acres applied. A value less than 100% is used when a material or service is applied on only part of the acres or part of the time. For example, fields planted with Bt corn seed must have 20 percent of the acres planted to a refuge crop. There would be 20 percent in the column called “Percent Acres Applied” for the non-Bt seed and 80 percent for the Bt seed. Another example is when a practice is not always used. If an insecticide is used one year out of four, a “25 percent” would be entered in the column “Percent Acres Applied.” The cost for each material/service is computed by multiplying the percentage of acres by the quantity per acre and then by the price per unit. Note: All prices for materials and services in the budgets were obtained in October 2012.

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 3*.

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

Overhead costs include accounting, liability insurance, vehicle cost, and office expense. Real estate values used are from the UNL publication *Nebraska Farm Real Estate Market Developments 2012-2013* published in June 2012. Taxes on real estate are not included in interest calculations because in Nebraska they are due at the end of the year in which they accrue and are not delinquent until May and September of the following year.

A cost per unit of production and cash cost per unit of production is calculated. The cost per unit of 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, and interest, divided by the projected yield.

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

Table 1. Power Unit Cost Data Used for 2014 Budgets

<i>Name</i>	<i>List Price</i>	<i>Age</i>	<i>Total Tach Hours</i>	<i>Est. Hours per Year</i>
Large Tractor	\$200,000	5	1,500	300
Medium Tractor	150,000	10	2,500	200
Combine	300,000	5	1,500	300
Electric Pump	10,000	5	2,400	800
Diesel Pump for Pivot	15,000	10	2,400	800
Diesel Pump for Pipe	15,000	10	2,400	800
Windrower	90,000	10	2,500	120

Table 2. Machinery Cost Data Used for 2014 Budgets

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Age</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Diesel Use per Hour</i>
Aerial Spray	Custom	N/A	N/A	N/A	N/A
Apply Anhydrous (supplier owned)	N/A	N/A	N/A	40.0 acre	6.4 gal
Apply Anhydrous	25,000	5	500 acre	8.5 acre	6.4 gal
Cart	40,000	5	90,000 bushel	3,400 bushel	7.0 gal
Chisel	57,000	5	500 acre	11.1 acre	8.3 gal
Chop Silage	Custom	N/A	N/A	N/A	N/A
Chop Stalks	18,900	5	500 acre	12.3 acre	5.7 gal
Combine Dryland Corn	48,500	5	1,000 acre	7.0 acre	10.5 gal
Combine Dryland Soybeans	25,500	5	1,000 acre	6.5 acre	10.5 gal
Combine Dryland Sorghum	25,500	5	1,000 acre	6.5 acre	10.5 gal
Combine Irrigated Corn	48,500	5	1,000 acre	7.0 acre	10.5 gal
Combine Irrigated Dry Beans	25,500	5	300 acre	5.0 acre	10.5 gal
Combine Irrigated Soybeans	25,500	5	1,000 acre	6.0 acre	10.5 gal
Combine Irrigated Sorghum	25,500	5	1,000 acre	6.5 acre	10.5 gal
Combine Small Grain	25,500	5	1,000 acre	7.0 acre	10.5 gal
Combine Sunflowers	35,000	5	300 acre	7.0 acre	10.5 gal
Corrugate	30,200	5	300 acre	7.0 acre	4.4 gal
Disc	38,900	5	2,000 acre	10.9 acre	8.3 gal
Ditch Irrigation	N/A	5	1,000 acre-inch	1.8 acre-inch	N/A
Double Windrows	21,700	20	300 acre	20.0 acre	2.1 gal
Drill	48,600	10	1,000 acre	7.5 acre	5.0 gal
Drill w/Fertilizer	55,000	10	1,000 acre	7.0 acre	5.0 gal
Dry Grain	Custom	N/A	N/A	N/A	N/A
Fallow Master	32,600	5	2,000 acre	15.0 acre	8.6 gal
Field Cultivation	33,300	5	2,000 acre	15.0 acre	8.2 gal
Grass Drill	73,000	20	300 acre	6.0 acre	4.3 gal
Harrow	38,500	5	1,000 acre	18.6 acre	2.0 gal
Hill/Ditch	10,816	5	1,000 acre	6.5 acre	5.3 gal
Hoe	22,000	5	3,000 acre	14.7 acre	3.7 gal

Table 2. Machinery Cost Data Used for 2014 Budgets (continued)

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Age</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Diesel Use per Hour</i>
Lg Rd Bale	21,400	5	1,250 ton	13.3 ton	2.9 gal
Lg Sq Bale	113,700	5	2,500 ton	16.1 ton	6.2 gal
Lift Beets	95,000	5	500 acre	5.1 acre	6.2 gal
Load Lg Sq	12,725	5	3,000 ton	18.0	4.0 gal
Move Lg Rd	12,725	5	1,250 ton	12.1 ton	4.0 gal
No-Till Drill	87,500	5	1,000 acre	10.0 acre	6.1 gal
Pickett Windrowers	32,000	5	500 acre	8.0 acre	6.1 gal
Pipe D125' Lift	21,400	10	2,600 acre-inch	2.3 acre-inch	3.0 gal
PivotD 125' Lift	65,000	10	2,600 acre-inch	1.8 acre-inch	3.3 gal
PivotD 125' Lift w/Fertigation	65,000	10	2,600 acre-inch	1.8 acre-inch	3.3 gal
PivotE 125' Lift	65,000	10	2,600 acre-inch	1.8 acre-inch	47.8 Kw
PivotE 125' Lift w/Fertigation	65,000	10	2,600 acre-inch	1.8 acre-inch	47.8 Kw
Plant	48,600	5	1,000 acre	6.8 acre	2.7 gal
Plant Narrow Row	48,600	5	1,000 acre	6.5 acre	2.6 gal
Plant No-Till	48,600	5	1,000 acre	6.8 acre	3.4 gal
Plow	14,800	5	1,000 acre	4.0 acre	5.5 gal
Ridge Cultivation	20,000	5	1,000 acre	11.0 acre	5.3 gal
Ridge Plant	48,600	5	1,000 acre	6.5 acre	3.4 gal
Ridge plant and band	48,600	5	1,000 acre	6.5 acre	3.4 gal
Rod Weeder	8,000	5	1,000 acre	13.2 acre	5.3 gal
Rod Weeder and Fertilizer	8,000	5	1,000 acre	13.2 acre	5.3 gal
Roll	1,500	5	300 acre	9.0 acre	5.5 gal
Roller Harrow	28,500	5	1,000 acre	8.0 acre	5.0 gal
Row Crop Cultivation	45,000	5	1,000 acre	11.0 acre	3.1 gal
Seeder/Packer	25,000	5	300 acre	4.9 acre	4.3 gal
Sm Sq Bale	23,400	5	1,250 ton	3.9 ton	1.9 gal
Spray	53,200	5	2,500 acre	30.0 acre	2.6 gal
Spray (on Disk)	40,900	5	2,000 acre	15.0 acre	5.5 gal
Spray (on Field Cultivator)	35,300	5	1,000 acre	15.0 acre	5.5 gal
Spray (Prior Year Stubble)	53,200	5	2,500 acre	30.0 acre	2.6 gal
Spray Fertilizer	27,400	5	1,000 acre	13.5 acre	1.7 gal
Spray Fertilizer and Herbicide	27,400	5	1,000 acre	13.5 acre	1.7 gal
Spread Manure	Custom	N/A	N/A	N/A	N/A
Spread Fertilizer	N/A	5	1,000 acre	12.7 acre	3.9 gal
Stack Sm Sq Bale	12,725	5	1,250 ton	5.0 ton	1.8 gal
Subsoil	11,200	5	500 acre	8.3 acre	8.3 gal
Swath/Condition Hay	N/A	5	500 acre	8.0 acre	5.0 gal
Till-Plant Beets	45,000	5	500 acre	6.0 acre	9.1 gal
Top Beets	38,000	5	500 acre	5.8 acre	3.9 gal
Truck	Custom	N/A	N/A	N/A	N/A
Turn Windrows	17,850	5	300 acre	11.4 acre	2.1 gal
Windrow Grain	N/A	5	500 acre	8.0 acre	3.3 gal

Table 3. Material Prices Used for 2014 Budgets

<i>Item</i>	<i>Price per Unit</i>	<i>Item</i>	<i>Price per Unit</i>
Additives		Basagran	120.00 gal
21-0-0-24S	\$ 0.30 lb	Bicep II Magnum	53.00 gal
Crop Oil Concentrate	9.60 gal	Buctril 2E	80.00 gal
NIS 13.00 gal		Dicamba	60.00 gal
Custom Operation Rates		Distinct	39.00 gal
Aerial Spray	\$ 8.00 acre	Expert	37.00 gal
Bale Lg Sq (1570 lb)	12.50 bale	Glyphosate w/Surfactant	13.50 gal
Chop, Haul, Pack	8.00 ton	Gramoxone SL 2.0	38.00 gal
Dry, Four Points Removed	0.24 bushel	Huskie	116.00 gal
Haul and Apply Manure	6.00 ton	Landmaster BW	19.00 gal
Haul Beets	3.50 ton	Laudis	730.00 gal
Haul Grain (Dry Beans)	0.28 cwt	Lumax EZ	75.00 gal
Haul Grain (Millet)	0.24 cwt	Outlook	140.00 gal
Haul Grain (Sunflower)	0.30 cwt	Peak	16.00 ounce
Haul Grain	0.12 bushel	Prowl H ₂ O	49.00 gal
Load Lg Sq Bales	3.35 ton	Pursuit	460.00 gal
Spray	6.00 acre	Raptor	580.00 gal
Fertilizers		Roundup WeatherMax	22.00 gal
10-34-0	\$ 2.55 gal	Rugged	43.00 gal
10-34-0-1Z	2.60 gal	Select Max	122.00 gal
11-52-0	0.30 lb	Spartan 4F	750.00 gal
28-0-0	1.70 gal	Spirit	14.00 ounce
32-0-0	0.55 lb N	Status	3.60 ounce
32-0-0 (Q)	2.44 gal	Valor XLT	79.00 lb
46-0-0	0.52 lb N	Velpar 75DF	35.00 lb
82-0-0	0.48 lb N	Vida	3.75 ounce
Uncomposted Manure	1.00 ton	Sharpen	5.86 ounce
Fungicides		Insecticides	
Copper	\$ 4.50 pint	Asana XL	\$ 110.00 gal
Headline	450.00 gal	Brigade 2EC	140.00 gal
Headline AMP	300.00 gal	Capture LFR	350.00 gal
Priaxor	600.00 gal	Lorsban 15G	2.50 lb
Quadris	425.00 gal	Lorsban 4E	55.00 gal
Quilt Xcel	280.00 gal	Mustang Max EC	250.00 gal
Stratego YLD	700.00 gal	Regent 4 SC	9.00 ounce
Tilt	150.00 gal	Warrior II/Zeon	500.00 gal
Pea Seed Inoculant	8.00 lb	Other	
Herbicides		Electricity Fixed	\$ 28.00 acre
2,4-D Amine	\$ 16.50 gal	Electricity Usage	0.10 kw
2,4-D Ester 4#	22.50 gal	Fence/Water Repairs	260.00 circle
AAtrex 4L	20.00 gal	Irrigation District O&M Charge	30.00 acre
Aim 2EC	240.00 quart	Move Cattle	12.00 hour
Ally Extra SorghumW/TOTSOL	9.00 ounce	Twine Lg Rd	0.75 bale
Atrazine 90 DF	3.25 lb	Twine Lg Sq	0.50 bale
Authority First DF	90.00 lb	Twine Sm Sq	0.07 bale
Balance Flexx	5.50 ounce	Rentals	
		Grass Drill	\$ 10.00 acre
		Seeder-Packer	12.00 acre

Table 3. Material prices used for 2013 budgets (continued)

<i>Item</i>	<i>Price per Unit</i>	<i>Item</i>	<i>Price per Unit</i>
Scouting		Corn Bt, ECB, RW and RR2	240.00 bag
DryBeans	\$ 12.00 acre	Corn RR2	210.00 bag
Dryland Corn	10.00 acre	Corn SmartStax RIB Complete	275.00 bag
Dryland SoyBeans	10.00 acre	Edible Beans	92.00 cwt
Grain Sorghum	8.00 acre	Grass Seed	60.00 acre
Irrigated Corn	10.00 acre	Millet	0.60 lb
Irrigated Soybean	10.00 acre	Oats	9.00 bushel
Sugarbeets	16.00 acre	RR SoyBeans	43.00 bag
Wheat	8.00 acre	RR2 SoyBeans	46.00 bag
Seed		Sorghum Safened/Insect	2.80 lb
Alfalfa RR w/Inoculant	\$ 8.70 lb	Sorghum Sudan	1.10 lb
Alfalfa w/Inoculant	5.00 lb	Sugarbeets RR Poncho	180.00 acre
Corn	170.00 bag	Sunflower	1.05 lb
Corn Bt ECB	195.00 bag	Wheat (Certified and Treated)	0.37 lb
Corn Bt ECB and RR	225.00 bag	Peas	20.00 bushel
Corn Bt ECB and RW	210.00 bag		

Converting Energy Numbers in Budgets

If your energy source is different from that used in the 2014 crop budgets, use *Table 4*, developed by Extension Irrigation Engineer Derrel Martin, to convert from diesel to other energy sources.

For example, to convert diesel in gallons to kilowatt-hours of electricity, the multiplier is 14.12. If electricity is \$0.138 per kilowatt, the calculation would be $14.12 \times 0.138 = \$1.95$. The 2014 crop budgets use \$3.50/gallon of diesel. If you use electricity, the cost would be about 50 percent of that cost. However, with electricity you must also include connect charges and in order to get the best rates, you'll need to sign up for load management.

Table 4. Conversion of Diesel to Electricity, Propane, Gasoline, and Natural Gas*.

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

*(Source: *Estimating the Savings From Improving Pumping Plant Performance* by UNL Irrigation Specialist Derrel Martin)

Diesel Fuel Conversion for Center Pivots

The 2014 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 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.

With this information, the producer can calculate the additional cost since the diesel fuel required is now 4.74 gallons per acre-inch vs. 1.88 gallons per acre-inch. This is 2.86 gallons more per acre-inch. If a crop budget requires 9 inches, the additional diesel fuel would be 25.74 gallons of diesel at \$3.50/gallon (9 inches x 2.86 gallons). The producer's additional cost would be \$90.09/acre.

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

Lift Feet	Pressure at Pump, psi							
	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		

**2014 Budget 1. Alfalfa, Fall Establishment
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
3	Harrow	1	1.18	0.44	0.29	0.48	1.50	2.11	6.00	
4	Harrow	1	1.18	0.44	0.29	0.48	1.50	2.11	6.00	
5	Roll	1	2.22	2.44	0.61	0.02	3.09	0.27	8.65	
6	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
7	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
8	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
Total for Field Operations			\$11.98	\$10.70	\$2.75	\$ 9.29	\$ 17.05	\$ 9.03	\$60.80	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	11-52-0	Fertilizer	1	100%	100	pounds	0.30	30.00		
	Alfalfa w/Inoculant	Seed	6	100%	12	pounds	5.00	60.00		
	Buctril 2E	Herbicide	7	100%	1	pint	10.00	10.00		
	Pursuit	Herbicide	7	100%	3	ounces	3.59	10.78		
	Lorsban 4E	Insecticide	8	20%	1	pint	6.88	1.38		
Total Materials and Services								\$112.16		
Total Listed Costs for Field Operations and Materials and Services									\$172.96	
Interest on Operating Capital \$146.88 cash expense @ 5.50% for 6 months									4.04	
Total Operating and Use-Related Ownership Costs									\$177.00	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
*Real Estate Opportunity										
*Real Estate Taxes										
Total Cost per Acre Including Overhead									\$197.00	

*No land charges are assessed to a crop being established in the fall as it is assumed land charges were assessed against another crop grown that year.

**2014 Budget 2. Alfalfa, Roundup Ready® No-Till, Fall Establishment
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Drill w/Fertilizer	1	3.43	2.88	0.78	8.25	3.97	2.17	21.48	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
Total for Field Operations			\$5.04	\$3.65	\$1.18	\$9.90	\$6.02	\$5.03	\$30.82	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Gramoxone SL 2.0	Herbicide	1	100%	2	pints	4.75	9.50		
	11-52-0	Fertilizer	2	100%	100	pounds	0.30	30.00		
	Alfalfa RR w/Inoculant	Seed	7	100%	12	pounds	8.70	104.40		
	Roundup WeatherMax	Herbicide	7	100%	44	ounces	0.17	7.56		
	Lorsban 4E	Insecticide	8	20%	1	pint	6.88	1.38		
Total Materials and Services								\$152.84		
Total Listed Costs for Field Operations and Materials and Services									\$183.66	
Interest on Operating Capital \$172.61 cash expense @ 5.50% for 6 months									4.75	
Total Operating and Use-Related Ownership Costs									\$188.41	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
*Real Estate Opportunity										
*Real Estate Taxes										
Total Cost per Acre Including Overhead									\$208.41	

*No land charges are assessed to a crop being established in the fall as it is assumed land charges were assessed against another crop grown that year.

**2014 Budget 3. Alfalfa Roundup Ready®, Fall Establishment
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
3	Harrow	1	1.18	0.44	0.29	0.48	1.50	2.11	6.00	
4	Harrow	1	1.18	0.44	0.29	0.48	1.50	2.11	6.00	
5	Roll	1	2.22	2.44	0.61	0.02	3.09	0.27	8.65	
6	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
7	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
8	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
Total for Field Operations			\$11.98	\$10.70	\$2.75	\$9.29	\$17.05	\$9.03	\$60.80	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.30	30.00		
	Alfalfa RR w/Inoculant	Seed	6	100%	12	pounds	8.70	104.40		
	Roundup WeatherMax	Herbicide	7	100%	44	ounces	0.17	7.56		
	Lorsban 4E	Insecticide	9	20%	1	pint	6.88	1.38		
Total Materials and Services								\$143.34		
Total Listed Costs for Field Operations and Materials and Services								\$204.14		
Interest on Operating Capital \$178.06 cash expense @ 5.50% for 6 months								4.90		
Total Operating and Use-Related Ownership Costs								\$209.04		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
*Real Estate Opportunity										
*Real Estate Taxes										
Total Cost per Acre Including Overhead								\$229.04		

*No land charges are assessed to a crop being established in the fall as it is assumed land charges were assessed against another crop grown that year.

**2014 Budget 4. Alfalfa, Establish Spring Seed with Herbicides (2.8 ton Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Seeder/Packer	1	4.48	3.52	0.40	1.03	8.76	4.45	22.64	
5	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
7	Swath/Condition Hay	2	5.00	5.03	3.46		5.46		18.95	
8	Turn Windrows	0.5	0.88	0.37	0.24	0.09	1.22	1.28	4.08	
9	Sm Sq Bale	2.8 ton	14.29	5.48	3.90	10.84	19.87	2.62	57.00	
10	Stack Sm Sq	2.8 ton	11.20	3.96	3.06	1.94	15.58	1.23	36.97	
Total for Field Operations			\$41.79	\$25.26	\$12.02	\$16.64	\$61.01	\$13.11	\$169.83	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.30	30.00		
	Seeder-Packer	Rental	4	100%	1	acre	12.00	12.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Lorsban 4E	Insecticide	5	20%	1	pint	6.88	1.38		
	Buctril 2E	Herbicide	6	100%	1	pint	10.00	10.00		
	Pursuit	Herbicide	6	100%	3	ounces	3.59	10.78		
	Twine Sm Sq	Other	9	100%	2.8	ton	2.26	6.32		
Total Materials and Services								\$130.48		
Total Listed Costs for Field Operations and Materials and Services									300.31	
Interest on Operating Capital \$226.19 cash expense @ 5.50% for 6 months									6.22	
Total Operating and Use-Related Ownership Costs									\$306.53	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (State)	\$3,010 per acre @ 4.00%					120.40	
Real Estate Taxes				\$3,010 per acre @ 1.00%					30.10	
Total Cost per Acre Including Overhead									\$477.30	
Cost per Ton									\$170.37	
Cash Cost per Ton									\$ 93.75	

**2014 Budget 5. Alfalfa, Roundup Ready®, Establish Spring Seed (2.8 ton Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Seeder/Packer	1	4.48	3.52	0.40	1.03	8.76	4.45	22.64	
5	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
7	Swath/Condition Hay	2	5.00	5.03	3.46		5.46		18.95	
8	Turn Windrows	0.5	0.88	0.37	0.24	0.09	1.22	1.28	4.08	
9	Sm Sq Bale	2.8 ton	14.29	5.48	3.90	10.84	19.87	2.62	57.00	
10	Stack Sm Sq	2.8 ton	11.20	3.96	3.06	1.94	15.58	1.23	36.97	
Total for Field Operations			\$41.79	\$25.26	\$12.02	\$16.64	\$61.01	\$13.11	\$169.83	
	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	11-52-0	Fertilizer	1	100%	100	pounds	0.30	30.00		
	Seeder/Packer	Rental	4	100%	1	acre	12.00	12.00		
	Alfalfa RR w/Inoculant	Seed	4	100%	12	pounds	8.70	104.40		
	Lorsban 4E	Insecticide	5	20%	1	pint	6.88	1.38		
	Roundup WeatherMax	Herbicide	6	100%	44	ounces	0.17	7.56		
	Twine Sm Sq	Other	9	100%	2.8	ton	2.26	6.32		
Total Materials and Services							\$161.66			
Total Listed Costs for Field Operations and Materials and Services								\$331.49		
Interest on Operating Capital \$257.37 cash expense @ 5.50% for 6 months								7.08		
Total Operating and Use-Related Ownership Costs								\$338.57		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Dryland (State0	\$3,010 per acre @ 4.00%						120.40		
Real Estate Taxes		\$3,010 per acre @ 1.00%						30.10		
Total Cost per Acre Including Overhead								\$509.07		
Cost per Ton								\$181.81		
Cash Cost per Ton								\$105.20		

**2014 Budget 6. Alfalfa, Establish Spring Seed with Herbicides (3.8 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Seeder/Packer	1	4.48	3.52	0.40	1.03	8.76	4.45	22.64	
5	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
7	PivotD 125' Lift	12 ai	8.33	89.62	3.92	17.98	5.68	10.76	136.29	
8	Swath/Condition Hay	2	5.00	5.03	3.46		5.46		18.95	
9	Turn Windrows	0.5	0.88	0.37	0.24	0.09	1.22	1.28	4.08	
10	Lg Sq Bale	3.8 ton	5.20	5.89	0.47	4.27	10.17	8.65	34.65	
11	Load Lg Sq	3.8 ton	4.64	3.40	1.15	0.65	5.87	0.70	16.41	
12	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
Total for Field Operations			\$34.84	\$114.91	\$10.69	\$27.13	\$47.74	\$30.02	\$265.33	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.30	30.00		
	Seeder/Packer	Rental	4	100%	1	acre	12.00	12.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Lorsban 4E	Insecticide	5	20%	1	pint	6.88	1.38		
	Buctril 2E	Herbicide	6	100%	1	pint	10.00	10.00		
	Pursuite	Herbicide	6	100%	3	ounces	3.59	10.78		
	Twine Lg Sq	Other	10	100%	3.8	tons	0.76	2.89		
	Lorsban 4E	Insecticide	12	100%	1	pint	6.88	6.88		
Total Materials and Services								\$133.93		
Total Listed Costs for Field Operations and Materials and Services								\$399.26		
Interest on Operating Capital \$321.50 cash expense @ 5.50% for 6 months								8.84		
Total Operating and Use-Related Ownership Costs								\$408.10		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Pivot (State)		\$7,590 per acre @ 4.00%					303.60		
Real Estate Taxes			\$7,590 per acre @ 1.00%					75.90		
Total Cost per Acre Including Overhead								\$807.60		
Cost per Ton								\$212.53		
Cash Cost per Ton								\$106.91		

**2014 Budget 7. Alfalfa, Roundup Ready®, Establish Spring Seed (4 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Seeder/Packer	1	4.48	3.52	0.40	1.03	8.76	4.45	22.64	
5	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
7	PivotD 125' Lift	12 ai	8.33	89.62	3.92	17.98	5.68	10.76	136.29	
8	Swath/Condition Hay	2	5.00	5.03	3.46		5.46		18.95	
9	Turn Windrows	0.5	0.88	0.37	0.24	0.09	1.22	1.28	4.08	
10	Lg Sq Bale	4.00 ton	5.48	6.20	0.49	4.50	10.70	9.11	36.48	
11	Load Lg Sq	4.00 ton	4.89	3.58	1.21	0.69	6.18	0.73	17.28	
12	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
Total for Field Operations			\$35.37	\$115.40	\$10.77	\$27.40	\$48.58	\$30.51	\$268.03	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
11-52-0		Fertilizer	1	100%	100	pounds	0.30	30.00		
Seeder-Packer		Rental	4	100%	1	acre	12.00	12.00		
Alfalfa RR w/ Inoculant		Seed	4	100%	12	pounds	8.70	104.40		
Lorsban 4E		Insecticide	5	20%	1	pint	6.88	1.38		
Roundup WeatherMax		Herbicide	6	100%	44	ounces	0.17	7.56		
Twine Lg Sq		Other	10	100%	4.00	tons	0.76	3.05		
Lorsban 4E		Insecticide	12	100%	1	pint	6.88	6.88		
Total Materials and Services								\$165.27		
Total Listed Costs for Field Operations and Materials and Services								\$433.30		
Interest on Operating Capital \$354.21 cash expense @ 5.50% for 6 months								9.74		
Total Operating and Use-Related Ownership Costs								\$443.04		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$7,590 per acre @ 4.00%					303.60		
Real Estate Taxes			\$7,590 per acre @ 1.00%					75.90		
Total Cost per Acre Including Overhead								\$842.54		
Cost per Ton								\$210.64		
Cash Cost per Ton								\$109.96		

**2014 Budget 8. Alfalfa, Fall Seeded with Subsequent Year Production (2.5 ton Actual Yield)
Gravity Irrigated, Canal, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
3	Roll	1	2.22	2.44	0.61	0.02	3.09	0.27	8.65	
4	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
5	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
6	Corrugate	1	3.13	2.52	0.78	0.91	3.96	5.51	16.81	
7	Swath/Condition Hay	2	5.00	5.03	3.46		5.46		18.95	
8	Turn Windrows	0.5	0.88	0.37	0.24	0.09	1.22	1.28	4.08	
9	Lg Rd Bale	2.5 ton	4.13	2.17	1.02	1.83	5.22	2.14	16.51	
10	Move Lg Rd	2.5 ton	4.54	3.32	1.13		5.74	1.10	15.83	
11	Ditch Irrigation	18 ai	16.67						16.67	
12	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
Total for Field Operations			\$43.97	\$23.23	\$8.80	\$11.16	\$35.65	\$14.84	\$137.65	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	2	100%	100	pounds	0.30	30.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Oats	Seed	4	100%	0.5	bushel	9.00	4.50		
	Lorsban 4E	Insecticide	5	20%	1	pint	6.88	1.38		
	Twine Lg Rd	Other	9	100%	2.5	tons	0.99	2.47		
	Irrigation District O&M Charge	Other	11	100%	1	acre	30.00	30.00		
	Raptor	Herbicide	12	100%	5	ounces	4.53	22.66		
Total Materials and Services								\$151.01		
Total Listed Costs for Field Operations and Materials and Services								\$288.66		
Interest on Operating Capital \$238.17 cash expense @ 5.50% for 6 months								6.55		
Total Operating and Use-Related Ownership Costs								\$295.21		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Gravity (Panhandle)	\$2,875 per acre @ 4.00%						115.00		
Real Estate Taxes		\$2,875 per acre @ 1.00%						28.75		
Total Cost per Acre Including Overhead								\$458.96		
Cost per Ton								\$183.58		
Cash Cost per Ton								\$109.39		

**2014 Budget 9. Alfalfa, Large Round Bale (4.4 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Swath/Condition Hay	4	10.00	10.06	6.91		10.93		37.90	
3	Turn Windrows	1	1.75	0.74	0.48	0.17	2.44	2.57	8.15	
4	Double Windrows	3	3.30	1.27	0.82	0.48	4.17	3.57	13.61	
5	Lg Rd Bale	4.4 ton	7.27	3.82	1.80	3.22	9.19	3.77	29.07	
6	Move Lg Rd	4.4 ton	7.99	5.85	1.98		10.11	1.93	27.86	
7	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
Total for Field Operations			\$32.06	\$23.05	\$12.47	\$4.06	\$39.26	\$12.17	\$123.07	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	11-52-0	Fertilizer	1	100%	75	pounds	0.30	22.50		
	Twine Lg Rd	Other	4	100%	4.4	tons	0.99	4.35		
	Mustang Max EC	Insecticide	6	25%	3	ounces	1.95	1.46		
Total Materials and Services								\$28.31		
Total Listed Costs for Field Operations and Materials and Services								\$151.38		
Interest on Operating Capital \$99.95 cash expense @ 5.50% for 6 months								2.75		
Total Operating and Use-Related Ownership Costs								\$154.13		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (State)	\$3,010 per acre @ 4.00%					120.40		
Real Estate Taxes			\$3,010 per acre @ 1.00%					30.10		
Total Cost per Acre Including Overhead								\$324.63		
Cost per Ton								\$ 73.78		
Cash Cost per Ton								\$ 30.18		

**2014 Budget 10. Alfalfa, Large and Small Square Bales (6.7 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Swath/Condition Hay	4	10.00	10.06	6.91		10.93		37.90	
3	Turn Windrows	1	1.75	0.74	0.48	0.17	2.44	2.57	8.15	
4	Double Windrows	4	4.40	1.70	1.09	0.64	5.56	4.76	18.15	
5	Lg Sq Bale	4.5 ton	6.11	6.92	0.55	5.02	11.95	10.17	40.72	
6	Load Lg Sq	Custom								
7	Sm Sq Bale	2.2 ton	11.39	4.37	3.11	8.65	15.85	2.09	45.46	
8	Stack Sm Sq	2.2 ton	8.93	3.16	2.44	1.54	12.43	0.98	29.48	
9	PivotE 125' Lift	16 ai	11.11	42.47	4.46	23.98	8.07	14.34	104.43	
10	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
11	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
Total for Field Operations			\$55.62	\$ 70.82	\$19.57	\$40.38	\$ 69.88	\$35.57	\$291.84	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	11-52-0	Fertilizer	1	100%	75	pounds	0.30	22.50		
	Twine Lg Sq	Other	5	67%	4.4667	tons	0.76	2.27		
	Load Lg Sq Bales	Custom	6	100%	4.4667	tons	3.35	14.96		
	Twine Sm Sq	Other	7	33%	2.2333	tons	2.26	1.68		
	Electricity Fixed	Other	9	100%	1	acre	28.00	28.00		
	Pursuit	Herbicide	10	25%	4.5	ounces	3.59	4.04		
	Crop Oil Concentrate	Additive	10	25%	2	pints	1.20	0.60		
	Mustang Max EC	Insecticide	11	25%	3	ounces	1.95	1.46		
Total Materials and Services								\$ 75.51		
*Insecticides for 1st and 2nd brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$ 367.35	
Interest on Operating Capital \$261.90 cash expense @ 5.50% for 6 months									7.20	
Total Operating and Use-Related Ownership Costs									\$374.55	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$7,590 per acre @ 4.00%						303.60	
Real Estate Taxes			\$7,590 per acre @ 1.00%						75.90	
Total Cost per Acre Including Overhead									\$774.05	
Cost per Ton									\$115.53	
Cash Cost per Ton									\$ 51.49	

**2014 Budget 11. Alfalfa, Roundup Ready®, Large and Small Square Bales (6.8 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Swath/Condition Hay	4	10.00	10.06	6.91		10.93		37.90	
3	Turn Windrows	1	1.75	0.74	0.48	0.17	2.44	2.57	8.15	
4	Double Windrows	4	4.40	1.70	1.09	0.64	5.56	4.76	18.15	
5	Lg Sq Bale	4.5 ton	6.21	7.02	0.56	5.10	12.13	10.32	41.34	
6	Load Lg Sq	Custom								
7	Sm Sq Bale	2.3 ton	11.56	4.43	3.16	8.78	16.09	2.12	46.14	
8	Stack Sm Sq	2.3 ton	9.07	3.21	2.48	1.57	12.61	1.00	29.94	
9	PivotE 125' Lift	16 ai	11.11	42.47	4.46	23.98	8.07	14.34	104.43	
10	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
11	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
Total for Field Operations			\$56.58	\$71.29	\$19.80	\$41.18	\$71.18	\$36.74	\$296.77	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	80	pounds	0.30	24.00		
	Twine Lg Sq	Other	5	67%	4.5333	tons	0.76	2.30		
	Load Lg Sq Bales	Custom	6	100%	4.4	tons	3.35	14.74		
	Twine Sm Sq	Other	7	33%	2.2667	tons	2.26	1.71		
	Electricity Fixed	Other	9	100%	1	acre	28.00	28.00		
	Roundup WeatherMax	Herbicide	10	100%	44	ounces	0.17	7.56		
	Mustang Max EC	Insecticide	11	25%	3	ounces	1.95	1.46		
Total Materials and Services								\$79.77		
Total Listed Costs for Field Operations and Materials and Services									\$376.54	
Interest on Operating Capital \$268.62 cash expense @ 5.50% for 6 months									7.39	
Total Operating and Use-Related Ownership Costs									\$383.93	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Pivot (State)	\$7,590 per acre @ 4.00%					303.60	
Real Estate Taxes				\$7,590 per acre @ 1.00%					75.90	
Total Cost per Acre Including Overhead									\$783.43	
Cost per Ton									\$115.21	
Cash Cost per Ton									\$ 51.75	

**2014 Budget 12. Alfalfa, Large and Small Square Bales (6.6 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Swath/Condition Hay	3	7.50	7.55	5.18		8.19		28.42	
3	Lg Sq Bale	4.4 ton	6.02	6.82	0.54	4.95	11.77	10.02	40.12	
4	Load Lg Sq	Custom								
5	Sm Sq Bale	2.2 ton	11.22	4.30	3.06	8.52	15.61	2.06	44.77	
6	Stack Sm Sq	2.2 ton	8.80	3.11	2.40	1.52	12.24	0.97	29.04	
7	PivotE 125' Lift	16 ai	11.11	42.47	4.46	23.98	8.07	14.34	104.43	
8	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
9	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
Total for Field Operations			\$46.58	\$65.65	\$16.17	\$39.35	\$58.53	\$28.05	\$254.33	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	75	pounds	0.30	22.50		
	Twine Lg Sq	Other	3	100%	4.4	tons	0.76	3.35		
	Load Lg Sq Bales	Custom	4	100%	4.4	tons	3.35	14.74		
	Twine Sm Sq	Other	5	100%	2.2	tons	2.26	4.97		
	Electricity Fixed	Other	7	100%	1	acre	28.00	28.00		
	Velpar 75DF	Herbicide	8	25%	0.66	pounds	35.00	5.78		
	Mustang Max EC	Insecticide	9	25%	3	ounces	1.95	1.46		
Total Materials and Services								\$80.80		
Total Listed Costs for Field Operations and Materials and Services								\$335.13		
Interest on Operating Capital \$248.55 cash expense @ 5.50% for 6 months								6.84		
Total Operating and Use-Related Ownership Costs								\$341.97		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (Panhandle)	\$3,115 per acre @ 4.00%					124.60		
Real Estate Taxes			\$3,115 per acre @ 1.00%					31.15		
Total Cost per Acre Including Overhead								\$517.72		
Cost per Ton								\$ 78.44		
Cash Cost per Ton								\$ 38.70		

**2014 Budget 13. Alfalfa, Large Square Bale (6.6 ton Actual Yield)
Canal Irrigated, 22 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Swath/Condition Hay	4	10.00	10.06	6.91		10.93		37.90	
3	Turn Windrows	1	1.75	0.74	0.48	0.17	2.44	2.57	8.15	
4	Double Windrows	4	4.40	1.70	1.09	0.64	5.56	4.76	18.15	
5	Lg Sq Bale	Custom								
6	Load Lg Sq	Custom								
7	Corrugate	1	3.13	2.52	0.78	0.91	3.96	5.51	16.81	
8	Ditch Irrigation	22 ai	20.37						20.37	
9	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
10	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
Total for Field Operations			\$41.58	\$ 16.42	\$9.79	\$2.10	\$25.54	\$13.50	\$108.93	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	75	pounds	0.30	22.50		
	Bale Lg Sq 1570 lb	Custom	5	100%	6.6	tons	19.23	126.92		
	Load Lg Sq Bales	Custom	6	100%	6.6	tons	3.35	22.11		
	Irrigation District O&M Charge	Other	8	100%	1	acre	30.00	30.00		
	Pursuit	Herbicide	9	25%	4.5	ounces	3.59	4.04		
	Crop Oil Concentrate	Additive	9	25%	2	pints	1.20	0.60		
	Mustang Max EC	Insecticide	10	25%	3	ounces	1.95	1.46		
Total Materials and Services								\$207.63		
Total Listed Costs for Field Operations and Materials and Services								\$316.56		
Interest on Operating Capital \$277.52 cash expense @ 5.50% for 6 months								7.63		
Total Operating and Use-Related Ownership Costs								\$324.19		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Gravity (State)	\$6,835 per acre @ 4.00%					273.40		
Real Estate Taxes			\$6,835 per acre @ 1.00%					68.35		
Total Cost per Acre Including Overhead								\$685.94		
Cost per Ton								\$103.93		
Cash Cost per Ton								\$ 53.56		

**2014 Budget 14. Alfalfa, Roundup Ready®, Large Square Bale (6.8 ton Actual Yield)
Canal Irrigated, 22 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Swath/Condition Hay	4	10.00	10.06	6.91		10.93		37.90	
3	Turn Windrows	1	1.75	0.74	0.48	0.17	2.44	2.57	8.15	
4	Double Windrows	4	4.40	1.70	1.09	0.64	5.56	4.76	18.15	
5	Lg Sq Bale	Custom								
6	Load Lg Sq	Custom								
7	Corrugate	1	3.13	2.52	0.78	0.91	3.96	5.51	16.81	
8	Ditch Irrigation	22 ai	20.37						20.37	
9	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
10	Spray	0.25	0.18	0.09	0.05	0.19	0.23	0.33	1.07	
Total for Field Operations			\$42.13	\$16.68	\$9.92	\$2.66	\$26.24	\$14.47	\$112.10	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	80	pounds	0.30	24.00		
	Bale Lg Sq 1570 lb	Custom	5	100%	6.8	tons	19.23	130.77		
	Load Lg Sq Bales	Custom	6	100%	6.6	tons	3.35	22.11		
	Irrigation District O&M Charge	Other	8	100%	1	acre	30.00	30.00		
	Roundup WeatherMax	Herbicide	9	100%	44	ounces	0.17	7.56		
	Mustang Max EC	Insecticide	10	25%	3	ounces	1.95	1.46		
Total Materials and Services								\$215.90		
Total Listed Costs for Field Operations and Materials and Services									\$328.00	
Interest on Operating Capital \$287.29 cash expense @ 5.50% for 6 months									7.90	
Total Operating and Use-Related Ownership Costs									\$335.90	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Gravity (State)	\$6,835 per acre @ 4.00%						273.40	
	Real Estate Taxes		\$6,835 per acre @ 1.00%						68.35	
Total Cost per Acre Including Overhead									\$697.65	
Cost per Ton									\$102.60	
Cash Cost per Ton									\$ 53.46	

**2014 Budget 15. Corn, Conventional Tillage, Continuous, 90 bu Yield Goal (85 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Chisel	1	1.98	3.00	0.18	1.15	3.88	6.24	16.43	
2	Apply Anhydrous	1	2.59	3.01	0.23	0.73	5.06	3.07	14.69	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
6	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
7	Row Crop Cultivation	0.25	0.45	0.28	0.12	0.17	0.63	0.62	2.27	
8	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
9	Spray	Custom								
10	Combine Dryland Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
11	Cart	85 bu	0.55	0.70	0.14	0.08	0.70	2.32	4.49	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26	
Total for Field Operations			\$18.14	\$20.38	\$8.79	\$10.25	\$34.28	\$26.04	\$117.88	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	2	100%	90	lb N	0.48	43.20		
	Corn	Seed	4	100%	0.1625	bag	170.00	27.63		
	Capture LFR	Insecticide	4	100%	6.6	ounces	2.73	18.05		
	10-34-0	Fertilizer	4	100%	6	gallons	2.55	15.30		
	Lumax EZ	Herbicide	5	100%	2.7	quarts	18.75	50.63		
	Spray	Custom	8	50%	1	acre	6.00	3.00		
	Distinct	Herbicide	8	50%	4	ounces	0.30	0.61		
	NIS	Additive	8	50%	6	ounces	0.10	0.30		
	32-0-0 (Q)	Fertilizer	8	50%	1	quart	0.49	0.24		
	Spray	Custom	9	30%	1	acre	6.00	1.80		
	Brigade 2EC	Insecticide	9	10%	5.12	ounces	1.09	0.56		
	Mustang Max EC	Insecticide	9	20%	2	ounces	1.95	0.78		
	Haul Grain bu	Custom	12	100%	85	bushels	0.12	10.20		
	Dry, 2 Points Removed	Custom	13	100%	85	bushels	0.12	10.20		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Dryland	Crop Insurance	-	100%	1	acre	16.22	16.22		
Total Materials and Services 13,000 seeds per acre, 80,000 per bag								\$208.72		
Total Listed Costs for Field Operations and Materials and Services									\$326.60	
Interest on Operating Capital \$266.28 cash expense @ 5.50% for 6 months									7.32	
Total Operating and Use-Related Ownership Costs									\$333.92	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (State)	\$3,010 per acre @ 4.00%					120.40	
Real Estate Taxes				\$3,010 per acre @ 1.00%					30.10	
Total Cost per Acre Including Overhead									\$504.42	
Cost per Bushel									\$ 5.93	
Cash Cost per Bushel									\$ 3.57	

2014 Budget 16. Corn, No-till, Bt, ECB, RW and RR2 Continuous, 125 bu Yield Goal (115 bu Actual Yield)
Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Fertilizer and Herbicide	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
2	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Spray	Custom								
5	Combine Dryland Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
6	Cart	115 bu	0.74	0.95	0.18	0.11	0.94	3.13	6.05	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			\$9.50	\$9.86	\$7.57	\$6.50	\$18.79	\$12.95	\$ 65.17	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	32-0-0	Fertilizer	1	100%	120	lb N	0.55	66.00		
	Expert	Herbicide	1	100%	3	quarts	9.25	27.75		
	Corn Bt, ECB, RW and RR2	Seed	2	80%	0.23	bag	240.00	44.16		
	Corn RR2	Seed	2	20%	0.23	bag	210.00	9.66		
	* Capture LFR	Insecticide	2	20%	6.6	ounces	2.73	3.61		
	10-34-0-1Z	Fertilizer	2	100%	6	gallons	2.60	15.60		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Status	Herbicide	3	50%	2.5	ounces	3.60	4.50		
	* Spray	Custom	4	30%	1	acre	6.00	1.80		
	* Brigade 2EC	Insecticide	4	10%	5.12	ounces	1.09	0.56		
	* Mustang Max EC	Insecticide	4	20%	2	ounces	1.95	0.78		
	Haul Grain bu	Custom	7	100%	115	bushels	0.12	13.80		
	Dry, 2 Points Removed	Custom	8	100%	115	bushels	0.12	13.80		
	Scouting Dryland Corn	Scouting	-	100%	1 acre	acre	10.00	10.00		
	Corn Dryland	Crop Insurance	-	100%	1 acre	acre	16.22	16.22		
Total Materials and Services								18,400 seeds per acre, 80,000 per bag, 20% refuge	232.13	
*Insecticides for 1st and 2nd brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$297.30	
Interest on Operating Capital \$265.56 cash expense @ 5.50% for 6 months									7.30	
Total Operating and Use-Related Ownership Costs									\$ 304.60	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (State)	\$3,010 per acre @ 4.00%					120.40	
Real Estate Taxes				\$3,010 per acre @ 1.00%					30.10	
Total Cost per Acre Including Overhead									\$475.10	
Cost per Bushel									\$ 4.13	
Cash Cost per Bushel									\$ 2.63	

**2014 Budget 17. Corn, No-till, SmartStax RIB Complete, Continuous, 130 bu Yield Goal
(120 bu Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray Fertilizer and Herbicide	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
2	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Spray	Custom								
5	Combine Dryland Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
6	Cart	120 bu	0.78	0.99	0.19	0.11	0.98	3.27	6.32	
7	Truck	Custom								
8	Dry Grain	Custom								
	Total for Field Operations		\$9.54	\$9.90	\$7.58	\$6.50	\$18.83	\$13.09	\$65.44	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	32-0-0	Fertilizer	1	100%	125	lb N	0.55	68.75		
	Expert	Herbicide	1	100%	3	quarts	9.25	27.75		
	Corn SmartStax RIB Complete	Seed	2	100%	0.24	bag	275.00	66.00		
	10-34-0	Fertilizer	2	100%	6	gallons	2.55	15.30		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Status	Herbicide	3	50%	2.5	ounces	3.60	4.50		
	Spray	Custom	4	10%	1	acre	6.00	0.60		
	Brigade 2EC	Insecticide	4	10%	5.12	ounces	1.09	0.56		
	Haul Grain bu	Custom	7	100%	120	bushels	0.12	14.40		
	Dry, 2 Points Removed	Custom	8	100%	120	bushels	0.12	14.40		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Dryland	Crop Insurance	-	100%	1	acre	16.22	16.22		
	Total Materials and Services	19,200 seeds per acre, 80,000 per bag, 5% refuge							\$242.37	
Total Listed Costs for Field Operations and Materials and Services									\$307.81	
Interest on Operating Capital \$275.89 cash expense @ 5.50% for 6 months									7.59	
Total Operating and Use-Related Ownership Costs									\$315.40	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$3,010 per acre @ 4.00%						120.40	
Real Estate Taxes			\$3,010 per acre @ 1.00%						30.10	
Total Cost per Acre Including Overhead									\$485.90	
Cost per Bushel									\$ 4.05	
Cash Cost per Bushel									\$ 2.61	

**2014 Budget 18. Corn, No-Till, Bt ECB After Soybean, 135 bu Yield Goal (125 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
2	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
5	Spray	Custom								
6	Combine Dryland Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
7	Cart	125 bu	0.81	1.04	0.20	0.12	1.02	3.41	6.60	
8	Truck	Custom								
9	Dry Grain	Custom								
Total for Field Operations			\$9.94	\$10.13	\$ 7.68	\$6.88	\$19.33	\$13.88	\$67.84	
	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	32-0-0	Fertilizer	1	100%	85	lb N	0.55	46.75		
	Corn Bt ECB	Seed	2	80%	0.25	bag	195.00	39.00		
	Corn	Seed	2	20%	0.25	bag	170.00	8.50		
	10-34-0	Fertilizer	2	100%	6	gallons	2.55	15.30		
	Bicep II Magnum	Herbicide	3	100%	2.1	quarts	13.25	27.83		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Laudis	Herbicide	4	50%	3	ounces	5.70	8.55		
	Atrazine 90 DF	Herbicide	4	50%	0.5	pounds	3.25	0.81		
	Crop Oil Concentrate	Additive	4	50%	1	pint	1.20	0.60		
	32-0-0 (Q)	Fertilizer	4	50%	1.5	quarts	0.49	0.37		
	* Spray	Custom	5	30%	1	acre	6.00	1.80		
	* Brigade 2EC	Insecticide	5	10%	5.12	ounces	1.09	0.56		
	* Mustang Max EC	Insecticide	5	20%	2	ounces	1.95	0.78		
	Haul Grain bu	Custom	8	100%	125	bushels	0.12	15.00		
	Dry, 2 Points Removed	Custom	9	50%	125	bushels	0.12	7.50		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Dryland	Crop Insurance	-	100%	1	acre	16.22	16.22		
Total Materials and Services							20,000 seeds per acre, 80,000 per bag, 20% refuge	\$200.08		
*Insecticides for first and second brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$267.92	
Interest on Operating Capital \$234.71 cash expense @ 5.50% for 6 months									6.45	
Total Operating and Use-Related Ownership Costs									\$274.37	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (State)	\$3,010 per acre @ 4.00%				120.40		
Real Estate Taxes				\$3,010 per acre @ 1.00%				30.10		
Total Cost per Acre Including Overhead									\$444.87	
Cost per Bushel									\$ 3.56	
Cash Cost per Bushel									\$ 2.17	

2014 Budget 19. EcoFallow Corn, Follows Wheat, Two Crops in Three Years, RR2 and Bt ECB, 125 bu Yield Goal (115 bu Actual Yield)

Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray (Prior Year Stubble)	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray (Prior Year Stubble)	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Spray Fertilizer and Herbicide	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
4	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
5	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
6	Spray	Custom								
7	Combine Dryland Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
8	Cart	115 bu	0.74	0.95	0.18	0.11	0.94	3.13	6.05	
9	Truck	Custom								
10	Dry Grain	Custom								
Total for Field Operations			\$10.96	\$10.56	\$7.93	\$8.00	\$20.65	\$15.55	\$73.65	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Rugged	Herbicide	1	100%	1	quart	10.75	10.75		
	AAtrex 4L	Herbicide	2	100%	1.5	quarts	5.00	7.50		
	Glyphosate w/Surfactant	Herbicide	2	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	32-0-0	Fertilizer	3	100%	120	lb N	0.55	66.00		
	AAtrex 4L	Herbicide	3	100%	0.5	quart	5.00	2.50		
	Balance Flexx	Herbicide	3	100%	4	ounces	5.50	22.00		
	10-34-0	Fertilizer	4	100%	6	gallons	2.55	15.30		
	Corn ECB and RR2	Seed	4	80%	0.23	bag	225.00	41.40		
	Corn RR2	Seed	4	20%	0.23	bag	210.00	9.66		
	Glyphosate w/Surfactant	Herbicide	5	100%	32	ounces	0.11	3.38		
	* 21-0-0-24S	Additive	5	100%	1.7	pounds	0.30	0.51		
	Status	Herbicide	5	50%	2.5	ounces	3.60	4.50		
	* Spray	Custom	6	30%	1	acre	6.00	1.80		
	* Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.09	0.56		
	Mustang Max EC	Insecticide	6	20%	2	ounces	1.95	0.78		
	Haul Grain bu	Custom	9	100%	115	bushels	0.12	13.80		
	Dry, 2 Points Removed	Custom	10	100%	115	bushels	0.12	13.80		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Dryland Budget 12	Crop Insurance	-	100%	1	acre	19.25	19.25		
Total Materials and Services								40,000 seeds per acre, 80,000 per bag, 5% refuge	\$251.27	
*Insecticides for 1st and 2nd brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$324.92	
Interest on Operating Capital \$288.72 cash expense @ 5.50% for 6 months									7.94	
Total Operating and Use-Related Ownership Costs									\$332.86	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (Southwest)	\$1,530 per acre @ 4.00%					61.20	
Real Estate Taxes				\$1,530 per acre @ 1.00%					15.30	
Total Cost per Acre Including Overhead									\$429.36	
Cost per Bushel									\$ 3.73	
Cash Cost per Bushel									\$ 2.71	

**2014 Budget 20. Corn, Ridge-Till, Bt, ECB and RW, Continuous, 230 bu Yield Goal (215 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
2	Apply Anhydrous	1	2.59	3.01	0.23	0.73	5.06	3.07	14.69	
3	Ridge Plant, Band Herbicide	1	3.38	2.11	0.30	4.18	6.62	2.66	19.25	
4	Ridge Cultivation	1	1.82	1.95	0.18	0.30	3.91	1.09	9.25	
5	Ridge Cultivation	1	1.82	1.95	0.18	0.30	3.91	1.09	9.25	
6	Spray	Custom								
7	Spray	Custom								
8	Pipe D125' Lift	18 ai	35.00	97.57	4.70	3.42	8.00	6.08	154.77	
9	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
10	Cart	215 bu	1.39	1.78	0.35	0.20	1.76	5.86	11.34	
11	Truck	Custom								
12	Dry Grain	Custom								
13	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26	
Total for Field Operations			\$51.07	\$116.35	\$12.39	\$11.01	\$42.55	\$25.98	\$259.35	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.81	0.84		
Glyphosate w/Surfactant	Herbicide	1	20%	32	ounces	0.11	0.68		
21-0-0-24S	Additive	1	20%	1.7	pounds	0.30	0.10		
82-0-0	Fertilizer	2	100%	215	lb N	0.48	103.20		
Corn Bt ECB and RW	Seed	3	80%	0.38	bag	210.00	63.84		
Corn	Seed	3	20%	0.38	bag	170.00	12.92		
* Capture LFR	Insecticide	3	20%	6.6	ounces	2.73	3.61		
10-34-0	Fertilizer	3	100%	6	gallons	2.55	15.30		
Bicep II Magnum	Herbicide	3	40%	1.8	quarts	13.25	9.54		
Spray	Custom	6	50%	1	acre	6.00	3.00		
Laudis	Herbicide	6	50%	3	ounces	5.70	8.55		
Atrazine 90 DF	Herbicide	6	50%	0.5	pound	3.25	0.81		
Crop Oil Concentrate	Additive	6	50%	1	pint	1.20	0.60		
32-0-0 (Q)	Fertilizer	6	50%	1.5	quarts	0.49	0.37		
* Spray	Custom	6	30%	1	acre	6.00	1.80		
* Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.09	0.56		
* Mustang Max EC	Insecticide	6	20%	2	ounces	1.95	0.78		
Spray	Custom	7	40%	1	acre	6.00	2.40		
Headline AMP	Fungicide	7	40%	10	ounces	2.34	9.38		
Haul Grain bu	Custom	11	100%	215	bushels	0.12	25.80		
Dry, 2 Points Removed	Custom	12	100%	215	bushels	0.12	25.80		
Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
Crop Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
Total Materials and Services							30,400 seeds per acre, 80,000 per bag, 20% refuge	\$309.57	

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

Total Listed Costs for Field Operations and Materials and Services		\$568.92	
Interest on Operating Capital \$500.39 cash expense @ 5.50% for 6 months		13.76	
Total Operating and Use-Related Ownership Costs		\$582.68	
Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00	
Real Estate Opportunity	Pivot (State)	\$6,835 per acre @ 4.00%	273.40
Real Estate Taxes		\$6,835 per acre @ 1.00%	68.35
Total Cost per Acre Including Overhead		\$944.43	
Cost per Bushel		\$ 4.39	
Cash Cost per Bushel		\$ 2.71	

**2014 Budget 21. Corn, Ridge-Till, SmartStax, RIB Complete, Continuous, 240 bu Yield Goal
(225 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate	
					Power	Imp.	Power	Imp.			
1	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86		
2	Apply Anhydrous	1	2.59	3.01	0.23	0.73	5.06	3.07	14.69		
3	Ridge Plant, Band Herbicide	1	3.38	2.11	0.30	4.18	6.62	2.66	19.25		
4	Ridge Cultivation	1	1.82	1.95	0.18	0.30	3.91	1.09	9.25		
5	Ridge Cultivation	1	1.82	1.95	0.18	0.30	3.91	1.09	9.25		
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24		
7	Spray	Custom									
8	Spray	Custom									
9	Pipe D125' Lift	18 ai	35.00	97.57	4.70	3.42	8.00	6.08	154.77		
10	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68		
11	Cart	225 bu	1.46	1.86	0.36	0.21	1.84	6.13	11.86		
12	Truck	Custom									
13	Dry Grain	Custom									
14	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26		
Total for Field Operations			\$51.87	\$116.78	\$12.58	\$11.77	\$43.56	\$27.55	\$264.11		
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
					Rate	Unit					
2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.81	0.84				
Glyphosate w/Surfactant	Herbicide	1	20%	32	ounces	0.11	0.68				
21-0-0-24S	Additive	1	20%	1.7	pounds	0.30	0.10				
82-0-0	Fertilizer	2	100%	225	lb N	0.48	108.00				
Corn SmartStax RIB Complete	Seed	3	100%	0.41	bag	275.00	112.75				
10-34-0	Fertilizer	3	100%	6	gallons	2.55	15.30				
Bicep II Magnum	Herbicide	3	40%	1.8	quarts	13.25	9.54				
Glyphosate w/Surfactant	Herbicide	6	100%	32	ounces	0.11	3.38				
21-0-0-24S	Additive	6	100%	1.7	pounds	0.30	0.51				
Status	Herbicide	6	100%	2.5	ounces	3.60	9.00				
Spray	Custom	7	10%	1	acre	6.00	0.60				
Brigade 2EC	Insecticide	7	10%	5.12	ounces	1.09	0.56				
Spray	Custom	8	40%	1	acre	6.00	2.40				
Headline AMP	Fungicide	8	40%	10	ounces	2.34	9.38				
Haul Grain bu	Custom	12	100%	225	bushels	0.12	27.00				
Dry, 2 Points Removed	Custom	13	100%	225	bushels	0.12	27.00				
Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00				
Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69				
Total Materials and Services								32,800 seeds per acre, 80,000 per bag	\$346.73		
Total Listed Costs for Field Operations and Materials and Services									\$610.84		
Interest on Operating Capital \$539.73 cash expense @ 5.50% for 6 months									14.84		
Total Operating and Use-Related Ownership Costs									\$625.68		
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00		
Real Estate Opportunity	Gravity (State)	\$6,835 per acre @ 4.00%							273.40		
Real Estate Taxes		\$6,835 per acre @ 1.00%							68.35		
Total Cost per Acre Including Overhead									\$987.43		
Cost per Bushel									\$ 4.39		
Cash Cost per Bushel									\$ 2.77		

**2014 Budget 22. Corn, Continuous, SmartStax RIB Complete, 190 bu Yield Goal (180 bu Actual Yield)
Canal Irrigated, Gravity, 15 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Spray Fertilizer and Herbicide	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
6	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
7	Hill/Ditch	1	3.38	3.30	0.84	0.51	4.28	0.59	12.90	
8	Spray	Custom								
9	Spray	Custom								
10	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
11	Cart	180 bu	1.16	1.49	0.29	0.17	1.47	4.91	9.49	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26	
15	Ditch Irrigation	15 ai	13.89						13.89	
	Total for Field Operations		\$34.28	\$21.56	\$9.49	\$9.91	\$36.43	\$21.38	\$133.05	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	32-0-0	Fertilizer	3	100%	150	lb N	0.55	82.50		
	Balance Flexx	Herbicide	3	100%	4	ounces	5.50	22.00		
	Bicep II Magnum	Herbicide	3	100%	2.1	quarts	13.25	27.83		
	10-34-0	Fertilizer	4	100%	8	gallons	2.55	20.40		
	Corn SmartStax RIB Complete	Seed	4	100%	0.42	bag	275.00	115.50		
	32-0-0	Fertilizer	5	100%	40	lb N	0.55	22.00		
	Spray	Custom	8	10%	1	acre	6.00	0.60		
	Brigade 2EC	Insecticide	8	10%	5.12	ounces	1.09	0.56		
	Spray	Custom	9	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	9	40%	10	ounces	2.34	9.38		
	Haul Grain bu	Custom	12	100%	180	bushels	0.12	21.60		
	Dry, 2 Points Removed	Custom	13	100%	180	bushels	0.12	21.60		
	Irrigation District O&M Charge	Other	15	100%	1	acre	30.00	30.00		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
	Total Materials and Services							\$396.06		
	Total Listed Costs for Field Operations and Materials and Services								\$529.11	
	Interest on Operating Capital \$471.30 cash expense @ 5.50% for 6 months								12.96	
	Total Operating and Use-Related Ownership Costs								\$542.07	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00	
	Real Estate Opportunity	Gravity (Panhandle)	\$2,875 per acre @ 4.00%					115.00		
	Real Estate Taxes		\$2,875 per acre @ 1.00%					28.75		
	Total Cost per Acre Including Overhead								\$705.82	
	Cost per Bushel								\$ 3.92	
	Cash Cost per Bushel								\$ 2.69	

**2014 Budget 23. Corn, No-Till, Bt ECB and RW, Continuous, 240 bu Yield Goal (225 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
2	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
4	PivotD 125' Lift w/Fertigation	9 ai	8.33	67.22	2.94	13.49	4.26	8.07	104.31	
5	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
6	Spray	Custom								
7	Spray	Custom								
8	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
9	Cart	225 bu	1.46	1.86	0.36	0.21	1.84	6.13	11.86	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			\$17.44	\$77.35	\$10.67	\$20.23	\$21.41	\$23.25	\$170.35	
	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.81	0.84		
	Glyphosate w/Surfactant	Herbicide	1	20%	32	ounces	0.11	0.68		
	21-0-0-24S	Additive	1	20%	1.7	pounds	0.30	0.10		
	Lumax EZ	Herbicide	2	100%	2.7	quarts	18.75	50.63		
	Corn Bt ECB and RW	Seed	3	80%	0.39	bag	210.00	65.52		
	Corn	Seed	3	20%	0.39	bag	170.00	13.26		
	* Capture LFR	Insecticide	3	20%	6.6	ounces	2.73	3.61		
	10-34-0	Fertilizer	3	100%	6	gallons	2.55	15.30		
	32-0-0 (Applied by R2)	Fertilizer	4	100%	205	lb N	0.55	112.75		
	Laudis	Herbicide	5	50%	3	ounces	5.70	8.55		
	Atrazine 90 DF	Herbicide	5	50%	0.5	pound	3.25	0.81		
	Crop Oil Concentrate	Additive	5	50%	1	pint	1.20	0.60		
	32-0-0 (Q)	Fertilizer	5	50%	1.5	quarts	0.49	0.37		
	* Spray	Custom	6	30%	1	acre	6.00	1.80		
	* Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.09	0.56		
	* Mustang Max EC	Insecticide	6	20%	2	ounces	1.95	0.78		
	Spray	Custom	7	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	7	40%	10	ounces	2.34	9.38		
	Haul Grain bu	Custom	10	100%	225	bushels	0.12	27.00		
	Dry, 2 Points Removed	Custom	11	100%	225	bushels	0.12	27.00		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
Total Materials and Services							31,200 seeds per acre, 80,000 per bag, 20% refuge	\$361.63		
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively										
Total Listed Costs for Field Operations and Materials and Services								\$531.98		
Interest on Operating Capital \$487.32 cash expense @ 5.50% for 6 months								13.40		
Total Operating and Use-Related Ownership Costs								\$545.38		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$7,590 per acre @ 4.00%					303.60		
Real Estate Taxes			\$7,590 per acre @ 1.00%					75.90		
Total Cost per Acre Including Overhead								\$944.88		
Cost per Bushel								\$ 4.20		
Cash Cost per Bushel								\$ 2.56		

**2014 Budget 24. Corn, No-Till, SmartStax, RIB Complete, Continuous, 250 bu Yield Goal
(235 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate	
					Power	Imp.	Power	Imp.			
1	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86		
2	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24		
3	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28		
4	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12		
5	Spray	Custom									
6	Spray	Custom									
7	PivotD 125' Lift w/Fertigation	9	8.33	67.22	2.94	13.49	4.26	8.07	104.31		
8	Combine Irrigated Corn	1 ai	3.14	6.04	6.25	1.40	9.61	4.24	30.68		
9	Cart	235	1.52	1.95	0.38	0.22	1.92	6.40	12.39		
10	Truck	Custom									
11	Dry Grain	Custom									
Total for Field Operations			\$17.50	\$77.44	\$10.69	\$20.24	\$21.49	\$23.52	\$170.88		
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
					Rate	Unit					
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.81	0.84			
	Glyphosate w/Surfactant	Herbicide	1	20%	32	ounces	0.11	0.68			
	21-0-0-24S	Additive	1	20%	1.7	pounds	0.30	0.10			
	Lumax EZ	Herbicide	2	100%	2.7	quarts	18.75	50.63			
	Corn SmartStax RIB Complete	Seed	3	100%	0.42	bag	275.00	115.50			
	10-34-0	Fertilizer	3	100%	6	gallons	2.55	15.30			
	32-0-0 (Applied by R2)	Fertilizer	7	100%	215	lb N	0.55	118.25			
	Glyphosate w/Surfactant	Herbicide	4	50%	32	ounces	0.11	1.69			
	21-0-0-24S	Additive	4	50%	1.7	pounds	0.30	0.26			
	Status	Herbicide	4	50%	2.5	ounces	3.60	4.50			
	Spray	Custom	5	10%	1	acre	6.00	0.60			
	Brigade 2EC	Insecticide	5	10%	5.12	ounces	1.09	0.56			
	Spray	Custom	6	40%	1	acre	6.00	2.40			
	Headline AMP	Fungicide	6	40%	10	ounces	2.34	9.38			
	Haul Grain bu	Custom	10	100%	235	bushels	0.12	28.20			
	Dry, 2 Points Removed	Custom	11	100%	235	bushels	0.12	28.20			
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00			
	Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69			
Total Materials and Services								32,800 seeds per acre, 80,000 per bag, 5% refuge	\$396.78		
Total Listed Costs for Field Operations and Materials and Services									\$567.66		
Interest on Operating Capital \$522.65 cash expense @ 5.50% for 6 months									14.37		
Total Operating and Use-Related Ownership Costs									\$582.03		
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00		
Real Estate Opportunity Pivot (State)									\$7,590 per acre @ 4.00%	303.60	
Real Estate Taxes									\$7,590 per acre @ 1.00%	75.90	
Total Cost per Acre Including Overhead									\$981.53		
Cost per Bushel									\$ 4.18		
Cash Cost per Bushel									\$ 2.61		

**2014 Budget 25. Corn, Bt ECB and RW, Continuous, 230 bu Yield Goal (215 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
6	Row Crop Cultivation	0.25	0.45	0.28	0.12	0.17	0.63	0.62	2.27	
7	Spray	Custom								
8	Spray	Custom								
9	PivotD 125' Lift w/Fertigation	13 ai	12.04	97.09	4.25	19.48	6.15	11.65	150.66	
10	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
11	Cart	215 bu	1.39	1.78	0.35	0.20	1.76	5.86	11.34	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26	
Total for Field Operations			\$28.10	\$115.42	\$12.93	\$28.70	\$36.03	\$32.33	\$253.51	
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	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Balance Flexx	Herbicide	3	100%	4	ounces	5.50	22.00		
	Bicep II Magnum	Herbicide	3	100%	2.1	quarts	13.25	27.83		
	Corn Bt ECB and RW	Seed	4	80%	0.38	bag	210.00	63.84		
	Corn	Seed	4	20%	0.38	bag	170.00	12.92		
	10-34-0	Fertilizer	4	100%	6	gallons	2.55	15.30		
	Capture LFR	Insecticide	4	20%	6.6	ounces	2.73	3.61		
	32-0-0 (Applied by R2)	Fertilizer	9	100%	195	lb N	0.55	107.25		
	* Spray	Custom	7	30%	1	acre	6.00	1.80		
	* Brigade 2EC	Insecticide	7	10%	5.12	ounces	1.09	0.56		
	* Mustang Max EC	Insecticide	7	20%	2	ounces	1.95	0.78		
	Spray	Custom	8	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	8	40%	10	ounces	2.34	9.38		
	Haul Grain bu	Custom	12	100%	215	bushels	0.12	25.80		
	Dry, 2 Points Removed	Custom	13	100%	215	bushels	0.12	25.80		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
Total Materials and Services								30,400 seeds per acre, 80,000 per bag, 20% refuge	\$338.96	
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
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Total Listed Costs for Field Operations and Materials and Services									\$592.47	
Interest on Operating Capital \$524.11 cash expense @ 5.50% for 6 months									14.41	
Total Operating and Use-Related Ownership Costs									\$606.88	
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Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Pivot (State)	\$7,590 per acre @ 4.00%					303.60	
Real Estate Taxes				\$7,590 per acre @ 1.00%					75.90	
Total Cost per Acre Including Overhead									\$1,006.38	
Cost per Bushel									\$ 4.68	
Cash Cost per Bushel									\$ 2.86	

**2014 Budget 26. Corn, SmartStax RIB Complete, 190 bu Yield Goal (180 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
6	Spray	Custom								
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	PivotE 125' Lift w/Fertigation	13	12.04	34.51	3.62	19.48	6.56	11.65	87.86	
10	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
11	Cart	180 bu	1.16	1.49	0.29	0.17	1.47	4.91	9.49	
12	Truck	Custom								
13	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26	
Total for Field Operations			\$27.42	\$52.27	\$12.12	\$28.50	\$35.52	\$30.76	\$186.59	
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	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	32-0-0	Fertilizer	3	100%	Rate	Unit				
	Balance Flexx	Herbicide	3	100%	150	lb N	0.55	82.50		
	Bicep II Magnum	Herbicide	3	100%	4	ounces	5.50	22.00		
	10-34-0	Fertilizer	4	100%	2.1	quarts	13.25	27.83		
	Corn SmartStax RIB Complete	Seed	4	100%	8	gallons	2.55	20.40		
	32-0-0 (Applied by R2)	Fertilizer	8	100%	0.42	bag	275.00	115.50		
	Spray	Custom	6	100%	1	acre	6.00	6.00		
	Glyphosate w/Surfactant	Herbicide	6	100%	32	ounces	0.11	3.38		
	Dicamba	Herbicide	6	100%	12	ounces	0.47	5.63		
	Aerial Spray	Custom	7	10%	1	acre	8.00	0.80		
	Brigade 2EC	Insecticide	7	10%	5.12	ounces	1.09	0.56		
	Aerial Spray	Custom	7	40%	1	acre	8.00	3.20		
	Headline AMP	Fungicide	7	40%	10	ounces	2.34	9.38		
	Electricity Fixed	Other	8	100%	1	acre	28.00	28.00		
	Haul Grain bu	Custom	11	100%	180	bushels	0.12	21.60		
	Dry, 2 Points Removed	Custom	11	100%	180	bushels	0.12	21.60		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
Total Materials and Services									\$410.07	
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Total Listed Costs for Field Operations and Materials and Services									\$596.66	
Interest on Operating Capital \$530.38 cash expense @ 5.50% for 6 months									14.59	
Total Operating and Use-Related Ownership Costs									\$611.25	
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Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (Panhandle)	\$3,115 per acre @ 4.00%						124.60	
Real Estate Taxes			\$3,115 per acre @ 1.00%						31.15	
Total Cost per Acre Including Overhead									\$787.00	
Cost per Bushel									\$ 4.37	
Cash Cost per Bushel									\$ 3.03	

**2014 Budget 27. Corn, SmartStax, RIB Complete, Continuous, 240 bu Yield Goal (225 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
6	Row Crop Cultivation	0.25	0.45	0.28	0.12	0.17	0.63	0.62	2.27	
7	Spray	Custom								
8	Spray	Custom								
9	PivotD 125' Lift w/Fertigation	13 ai	12.04	97.09	4.25	19.48	6.15	11.65	150.66	
10	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
11	Cart	225 bu	1.46	1.86	0.36	0.21	1.84	6.13	11.86	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26	
Total for Field Operations			\$28.17	\$115.50	\$12.94	\$28.71	\$36.11	\$32.60	\$254.03	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
Balance Flexx	Herbicide	3	100%	4	ounces	5.50	22.00		
Bicep II Magnum	Herbicide	3	100%	2.1	quarts	13.25	27.83		
Corn SmartStax RIB Complete	Seed	4	100%	0.41	bag	275.00	112.75		
10-34-0	Fertilizer	4	100%	6	gallons	2.55	15.30		
32-0-0 (Applied by R2)	Fertilizer	9	100%	205	lb N	0.55	112.75		
Spray	Custom	7	10%	1	acre	6.00	0.60		
Brigade 2EC	Insecticide	7	10%	5.12	ounces	1.09	0.56		
Spray	Custom	8	40%	1	acre	6.00	2.40		
Headline AMP	Fungicide	8	40%	10	ounces	2.34	9.38		
Haul Grain bu	Custom	12	100%	225	bushels	0.12	27.00		
Dry, 2 Points Removed	Custom	13	100%	225	bushels	0.12	27.00		
Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
Total Materials and Services							31,200 seeds per acre, 80,000 per bag, 5% refuge	\$377.26	

Total Listed Costs for Field Operations and Materials and Services		\$631.29	
Interest on Operating Capital \$562.58 cash expense @ 5.50% for 6 months		15.47	
Total Operating and Use-Related Ownership Costs		\$646.76	

Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00	
Real Estate Opportunity	Pivot (State)	\$ 7,590 per acre @ 4.00%	303.60
Real Estate Taxes		\$ 7,590 per acre @ 1.00%	75.90
Total Cost per Acre Including Overhead			\$1,046.26
Cost per Bushel			\$ 4.65
Cash Cost per Bushel			\$ 2.91

**2014 Budget 28. Corn, No-Till, Bt ECB, after beans, 240 bu Yield Goal (225 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
3	PivotD 125' Lift w/Fertigation	9 ai	8.33	67.22	2.94	13.49	4.26	8.07	104.31	
4	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
5	Spray	Custom								
6	Spray	Custom								
7	Combine Irrigated Corn	1	3.14	6.04	6.25	1.40	9.61	4.24	30.68	
8	Cart	225 bu	0.14	0.18	0.04	0.02	0.18	0.60	1.16	
9	Truck	Custom								
10	Dry Grain	Custom								
Total for Field Operations			\$15.97	\$75.99	\$10.31	\$19.89	\$19.56	\$17.46	\$159.18	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Lumax EZ	Herbicide	1	100%	2.7	quarts	18.75	50.63		
	Gramoxone SL 2.0	Herbicide	1	100%	1.5	pints	4.75	7.13		
	NIS	Additive	1	100%	6	ounces	0.10	0.61		
	Corn Bt ECB	Seed	2	80%	0.41	bag	195.00	63.96		
	Corn	Seed	2	20%	0.41	bag	170.00	13.94		
	10-34-0	Fertilizer	2	100%	6	gallons	2.55	15.30		
	32-0-0 (Applied by R2)	Fertilizer	3	100%	160	lb N	0.55	88.00		
	Laudis	Herbicide	4	50%	3	ounces	5.70	8.55		
	Atrazine 90 DF	Herbicide	4	50%	3	pounds	3.25	4.88		
	* Crop Oil Concentrate	Additive	4	50%	0.5	pint	1.20	0.30		
	* 32-0-0 (Q)	Fertilizer	4	50%	1.5	quarts	0.49	0.37		
	* Spray	Custom	5	30%	1	acre	6.00	1.80		
	Brigade 2EC	Insecticide	5	10%	5.12	ounces	1.09	0.56		
	Mustang Max EC	Insecticide	5	20%	2	ounces	1.95	0.78		
	Spray	Custom	6	25%	1	acre	6.00	1.50		
	Headline AMP	Fungicide	6	25%	10	ounces	2.34	5.86		
	Haul Grain bu	Custom	9	100%	225	bushels	0.12	27.00		
	Dry, 2 Points Removed	Custom	10	50%	225	bushels	0.12	13.50		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
Total Materials and Services								32,800 seeds per acre, 80,000 per bag, 20% refuge	\$324.36	
*Insecticide for 1st brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$483.54	
Interest on Operating Capital \$446.52 cash expense @ 5.50% for 6 months									12.28	
Total Operating and Use-Related Ownership Costs									\$495.82	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)		\$7,590 per acre @ 4.00%					303.60	
Real Estate Taxes				\$7,590 per acre @ 1.00%					75.90	
Total Cost per Acre Including Overhead									\$895.32	
Cost per Bushel									\$ 3.98	
Cash Cost per Bushel									\$ 2.38	

**2014 Budget 29. Corn Silage, No-Till following corn (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spread Manure	Custom								
3	Apply Anhydrous	1	2.59	3.01	0.23	0.73	5.06	3.07	14.69	
4	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
5	Spray	Custom								
6	PivotD 125' Lift	12 ai	8.33	89.62	3.92	17.98	5.68	10.76	136.29	
7	Aerial Spray	Custom								
8	Chop Silage	Custom								
Total for Field Operations			\$14.91	\$95.00	\$5.14	\$23.32	\$15.79	\$17.73	\$171.89	
	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	2,4-D Ester 4#	Herbicide	1	100%	1 pint	pint	2.81	2.81		
	Uncomposted Manure	Fertilizer	2	100%	20 ton	tons	1.00	20.00		
	Haul and Apply Manure	Custom	2	100%	20 ton	tons	6.00	120.00		
	Bicep II Magnum	Herbicide	4	100%	1.4	quarts	13.25	18.55		
	Corn	Seed	4	100%	0.43	bag	170.00	73.10		
	Capture LFR	Insecticide	4	100%	6.6	ounces	2.73	18.05		
	* Spray	Custom	5	50%	1	acre	6.00	3.00		
	* Status	Herbicide	5	50%	5	ounces	3.60	9.00		
	* NIS	Additive	5	50%	6	ounces	0.10	0.30		
	* 32-0-0 (Q)	Fertilizer	5	50%	1	quart	0.49	0.24		
	* Aerial Spray	Custom	7	15%	1	acre	8.00	1.20		
	* Brigade 2EC	Insecticide	7	10%	2.5	ounces	1.09	0.27		
	* Mustang Max EC	Insecticide	7	5%	2	ounces	1.95	0.20		
	Chop, Haul, Pack	Custom	8	100%	25	tons	8.00	200.00		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	9.69	9.69		
Total Materials and Services							34,400 seeds per acre, 80,000 per bag	\$486.41		
*Insecticide for rootworm, 1st and 2nd brood European corn borer western bean cutworm, respectively										
Total Listed Costs for Field Operations and Materials and Services								\$658.30		
Interest on Operating Capital \$624.78 cash expense @ 5.50% for 6 months								17.18		
Total Operating and Use-Related Ownership Costs								\$675.48		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$7,590 per acre @ 4.00%					303.60		
Real Estate Taxes			\$7,590 per acre @ 1.00%					75.90		
Total Cost per Acre Including Overhead								\$1,074.98		
Cost per Ton								\$ 41.35		
Cash Cost per Ton								\$ 27.61		

**2014 Budget 30. Dry Beans, Reduced Till with Wheat Cover Crop after Harvest (25 cwt Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
2	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	PivotE 125' Lift	8 ai	5.56	21.24	2.23	11.99	4.04	7.17	52.23	
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	Pickett Windrowers	1	2.75	3.06	0.68	0.67	3.48	2.76	13.40	
10	Combine Irrigated Dry Beans	1	4.40	8.45	8.74	0.33	13.45	7.43	42.80	
11	Truck	Custom								
12	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
Total for Field Operations			\$23.85	\$43.02	\$13.86	\$26.50	\$37.47	\$26.45	\$171.15	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
Outlook	Herbicide	3	100%	14	ounces	1.09	15.31		
Prowl H2O	Herbicide	3	100%	2	pints	6.13	12.25		
Edible Beans	Seed	4	100%	0.5	acre	55.20	27.60		
10-34-0-1Z	Fertilizer	4	100%	7	gallons	2.60	18.20		
32-0-0	Fertilizer	4	100%	7	lb N	0.55	3.85		
Electricity Fixed	Other	5	100%	1	acre	28.00	28.00		
Basagran	Herbicide	6	60%	1	pint	15.00	9.00		
Raptor	Herbicide	6	60%	4	ounces	4.53	10.88		
NIS	Additive	6	60%	5	ounces	0.10	0.30		
32-0-0 (Q)	Fertilizer	6	60%	2	quarts	0.49	0.59		
* Aerial Spray	Custom	7	60%	1	acre	8.00	4.80		
* Warrior II/Zeon	Insecticide	7	60%	1.92	ounces	3.91	4.50		
Aerial Spray	Custom	8	100%	1	acre	8.00	8.00		
Copper	Fungicide	8	100%	2	pints	4.50	9.00		
Headline AMP	Fungicide	8	100%	10	ounces	2.34	23.44		
Haul Grain (Dry Beans)	Custom	11	100%	25	cwt	0.28	7.00		
Wheat (certified and treated)	Seed	12	100%	30	pounds	0.37	11.10		
Scouting Drybeans	Scouting	-	100%	1	acre	12.00	12.00		
Drybeans	Crop Insurance	-	100%	1	acre	27.95	27.95		
Total Materials and Services							Electrical connection fee 6 months @ \$72/mo 133 acres	\$233.77	
*Insecticide for Mexican bean beetle and western bean cutworm (10%).									

Total Listed Costs for Field Operations and Materials and Services	\$404.92
Interest on Operating Capital \$341.00 cash expense @ 5.50% for 6 months	9.38
Total Operating and Use-Related Ownership Costs	\$414.30

Overhead (accounting, liability insurance, vehicle cost, office expense)	20.00	
Real Estate Opportunity Pivot (Panhandle)	\$3,115 per acre @ 4.00%	124.60
Real Estate Taxes	\$3,115 per acre @ 1.00%	31.15
Total Cost per Acre Including Overhead	\$590.05	
Cost per cwt	\$ 23.60	
Cash Cost per cwt	\$ 15.26	

**2014 Budget 31. Dry Beans, Conventional Tillage (25 cwt Actual Yield)
Canal Irrigated, Gravity, 10 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Chop Stalks	1	1.78	1.87	0.16	0.33	3.49	1.63	9.26	
2	Disc	2	4.03	6.12	0.36	2.19	7.88	2.13	22.71	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plow	1	5.00	5.53	0.50	2.49	10.75	0.54	24.81	
5	Roller Harrow	1	2.50	2.52	0.68	0.66	3.48	1.56	11.40	
6	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
7	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
8	Spray	0.6	0.44	0.21	0.11	0.45	0.56	0.78	2.55	
9	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
10	Hill/Ditch	1	3.38	3.30	0.84	0.51	4.28	0.59	12.90	
11	Ditch Irrigation	ai								
12	Aerial Spray	Custom								
13	Aerial Spray	Custom								
14	Pickett Windrowers	1	2.75	3.06	0.68	0.67	3.48	2.76	13.40	
15	Combine Irrigated Dry Beans	1	4.40	8.45	8.74	0.33	13.45	7.43	42.80	
16	Truck	Custom								
17	Chisel	1	1.98	3.00	0.18	1.15	3.88	6.24	16.43	
	Total for Field Operations		\$33.54	\$39.36	\$13.87	\$14.80	\$61.70	\$30.93	\$194.20	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	Outlook	Herbicide	3	100%	Rate	Unit				
	Prowl H ₂ O	Herbicide	3	100%	14	ounces	1.09	15.31		
	Edible Beans	Seed	7	100%	2	pints	6.13	12.25		
	10-34-0-1Z	Fertilizer	7	100%	0.55	acre	55.20	30.36		
	32-0-0	Fertilizer	7	100%	7	gallons	2.60	18.20		
	Raptor	Herbicide	7	100%	7	lb N	0.55	3.85		
	Basagran	Herbicide	8	60%	4	ounces	4.53	10.88		
	NIS	Herbicide	8	60%	1	pint	15.00	9.00		
	32-0-0 (Q)	Additive	8	60%	5	ounces	0.10	0.30		
	* Aerial Spray	Fertilizer	8	60%	2	quarts	0.49	0.59		
	* Asana XL	Custom	12	60%	1	acre	8.00	4.80		
	Aerial Spray	Insecticide	12	60%	4.5	ounces	0.86	2.32		
	Copper	Custom	13	100%	1	acre	8.00	8.00		
	Headline AMP	Fungicide	13	100%	2	pints	4.50	9.00		
	Haul Grain (Dry Beans)	Fungicide	13	100%	10	ounces	2.34	23.44		
	Irrigation District O&M Charge	Custom	16	100%	25	cwt	0.28	7.00		
	Scouting Drybeans	Other	11	100%	1	acre	30.00	30.00		
	Drybeans	Scouting	-	100%	1	acre	12.00	12.00		
		Crop Insurance	-	100%	1	acre	27.95	27.95		
	Total Materials and Services							\$225.25		
	* Mexican bean beetle and western bean cutworm									
	Total Listed Costs for Field Operations and Materials and Services								\$419.45	
	Interest on Operating Capital \$326.82 cash expense @ 5.50% for 6 months								8.99	
	Total Operating and Use-Related Ownership Costs								\$428.44	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00	
	Real Estate Opportunity	Gravity (Panhandle)	\$2,875 per acre @ 4.00%					115.00		
	Real Estate Taxes		\$2,875 per acre @ 1.00%					28.75		
	Total Cost per Acre Including Overhead								\$592.19	
	Cost per cwt								\$ 23.69	
	Cash Cost per cwt								\$ 14.58	

**2014 Budget 32. Dry Beans, Conventional Tillage Using Pumped Water (25 cwt Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 7 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	2	4.03	6.12	0.36	2.19	7.88	2.13	22.71	
2	Chisel	1	1.98	3.00	0.18	1.15	3.88	6.24	16.43	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
5	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
6	Spray	0.6	0.44	0.21	0.11	0.45	0.56	0.78	2.55	
7	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
8	PivotE 125' Lift	7 ai	4.86	18.58	1.95	10.49	3.53	6.27	45.68	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Pickett Windrowers	1	2.75	3.06	0.68	0.67	3.48	2.76	13.40	
12	Combine Irrigated Dry Beans	1	4.40	8.45	8.74	0.33	13.45	7.43	42.80	
13	Truck	Custom								
Total for Field Operations			\$25.74	\$44.72	\$13.64	\$21.30	\$43.23	\$32.88	\$181.51	
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	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	Outlook	Herbicide	3	100%	Rate	Unit				
	Prowl H ₂ O	Herbicide	3	100%	2	pints	6.13	12.25		
	Edible Beans	Seed	5	100%	0.55	acre	55.20	30.36		
	10-34-0-1Z	Fertilizer	5	100%	7	gallons	2.60	18.20		
	32-0-0	Fertilizer	5	100%	7	lb N	0.55	3.85		
	Raptor	Herbicide	6	60%	4	ounces	4.53	10.88		
	Basagran	Herbicide	6	60%	1	pint	15.00	9.00		
	NIS	Additive	6	60%	5	ounces	0.10	0.30		
	32-0-0 (Q)	Fertilizer	6	60%	2	quarts	0.49	0.59		
	Electricity Fixed	Other	8	100%	1	acre	28.00	28.00		
	Aerial Spray	Custom	9	60%	1	acre	8.00	4.80		
	Asana XL	Insecticide	9	60%	4.5	ounces	0.86	2.32		
	Aerial Spray	Custom	10	100%	1	acre	8.00	8.00		
	Copper	Fungicide	10	100%	2	pints	4.50	9.00		
	Headline AMP	Fungicide	10	100%	10	ounces	2.34	23.44		
	Haul Grain (Dry Beans)	Custom	13	100%	25	cwt	0.28	7.00		
	Scouting Drybeans	Scouting	-	100%	1	acre	12.00	12.00		
	Drybeans	Crop Insurance	-	100%	1	acre	27.95	27.95		
Total Materials and Services								\$223.25		
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Total Listed Costs for Field Operations and Materials and Services								\$ 404.76		
Interest on Operating Capital \$328.65 cash expense @ 5.50% for 6 months								9.04		
Total Operating and Use-Related Ownership Costs								\$413.80		
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Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (Panhandle)	\$5,835 per acre @ 4.00%					124.60		
Real Estate Taxes			\$5,835 per acre @ 1.00%					31.15		
Total Cost per Acre Including Overhead								\$589.55		
Cost per cwt								\$ 23.58		
Cash Cost per cwt								\$ 14.75		

**2014 Budget 33. Grain Sorghum, Conventional Tillage, 105 bu Yield Goal (95 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Apply Anhydrous	1	2.59	3.01	0.23	0.73	5.06	3.07	14.69	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
5	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
6	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
7	Row Crop Cultivation	0.25	0.45	0.28	0.12	0.17	0.63	0.62	2.27	
8	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
9	Aerial Spray	Custom								
10	Combine Dryland Sorghum	1	3.38	6.50	6.73	0.87	10.35	2.23	30.06	
11	Cart	95 bu	0.61	0.79	0.15	0.09	0.78	2.59	5.01	
12	Truck	Custom								
Total for Field Operations			\$16.70	\$19.12	\$9.12	\$9.35	\$31.67	\$17.49	\$103.45	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	82-0-0	Fertilizer	2	100%	100	lb N	0.48	48.00		
	10-34-0	Fertilizer	4	100%	6	gallons	2.55	15.30		
	Lumax EZ	Herbicide	4	100%	2.7	quarts	18.75	50.63		
	AAtrex 4L	Herbicide	4	100%	0.5	quart	5.00	2.50		
	Sorghum Safened/Insect	Seed	5	100%	4	pounds	2.80	11.20		
	Huskie	Herbicide	8	50%	11	ounces	0.91	4.98		
	21-0-0-24S	Additive	8	50%	1	pound	0.30	0.15		
	* Aerial Spray	Custom	9	15%	1	acre	8.00	1.20		
	* Lorsban 4E	Insecticide	9	15%	1.5	pints	6.88	1.55		
	Haul Grain bu	Custom	12	100%	95	bushels	0.12	11.40		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Dryland	Crop Insurance	-	100%	1	acre	8.34	8.34		
Total Materials and Services								\$163.25		
*Treating greenbugs one year in 10, chinchbugs one in 20										
Total Listed Costs for Field Operations and Materials and Services								\$266.70		
Interest on Operating Capital \$217.54 cash expense @ 5.50% for 6 months								5.98		
Total Operating and Use-Related Ownership Costs								\$272.68		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
**Real Estate Opportunity	Dryland (Southwest)		\$1,071 per acre @ 4.00%					42.84		
**Real Estate Taxes			\$1,071 per acre @ 1.00%					10.71		
Total Cost per Acre Including Overhead								\$346.23		
Cost per cwt								\$ 3.64		
Cash Cost per cwt								\$ 2.47		

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

**2014 Budget 34. Grain Sorghum, No-Till, 125 bu Yield Goal (115 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray Fertilizer and Herbicide	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
4	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
5	Aerial Spray	Custom								
6	Combine Dryland Sorghum	1	3.38	6.50	6.73	0.87	10.35	2.23	30.06	
7	Cart	115 bu								
8	Truck	Custom								
Total for Field Operations			\$9.37	\$9.55	\$7.96	\$6.23	\$19.05	\$8.46	\$60.62	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81		
	21-0-0-24S	Additive	1	100%	1.7	pound	0.30	0.51		
	32-0-0	Fertilizer	2	100%	120	lb N	0.55	66.00		
	Lumax EZ	Herbicide	2	100%	2.7	quars	18.75	50.63		
	AAtrex 4L	Herbicide	2	100%	0.5	quart	5.00	2.50		
	10-34-0	Fertilizer	3	100%	6	gallons	2.55	15.30		
	Sorghum Safened/Insect	Seed	3	100%	4	pounds	2.80	11.20		
	Huskie	Herbicide	4	50%	11	ounces	0.91	4.98		
	21-0-0-24S	Additive	4	50%	1	pound	0.30	0.15		
	* Aerial Spray	Custom	5	15%	1	acre	8.00	1.20		
	* Lorsban 4E	Insecticide	5	15%	1.5	pints	6.88	1.55		
	Haul Grain bu	Custom	8	100%	115	bushels	0.12	13.80		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Dryland	Crop Insurance	-	100%	1	acre	8.34	8.34		
Total Materials and Services								\$190.35		
*Treating greenbugs one year in 10, chinchbugs one in 20										
Total Listed Costs for Field Operations and Materials and Services									\$250.97	
Interest on Operating Capital \$223.46 cash expense @ 5.50% for 6 months									6.15	
Total Operating and Use-Related Ownership Costs									\$257.12	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
**Real Estate Opportunity	Dryland (State)	\$2,107 per acre @ 4.00%							84.28	
**Real Estate Taxes		\$2,107 per acre @ 1.00%							21.07	
Total Cost per Acre Including Overhead									\$382.47	
Cost per Bushel									\$ 3.33	
Cash Cost per Bushel									\$ 2.18	

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

2014 Budget 35. Grain Sorghum, Ecofallow, After Wheat, Two Crops in Three Years, 115 bu Yield Goal (105 bu Actual Yield)

Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
5	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
6	Aerial Spray	Custom								
7	Combine Dryland Sorghum	1	3.38	6.50	6.73	0.87	10.35	2.23	30.06	
8	Cart	105 bu								
9	Truck	Custom								
Total for Field Operations			\$8.14	\$10.17	\$7.56	\$6.54	\$17.90	\$11.46	\$61.77	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38	
2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81	
21-0-0-24S	Additive	1	100%	2	pounds	0.30	0.60	
AAtrex 4L	Herbicide	2	100%	1	quart	5.00	5.00	
Gramoxone SL 2.0	Herbicide	2	100%	1.5	pints	4.75	7.13	
32-0-0	Fertilizer	3	100%	110	lb N	0.55	60.50	
Lumax EZ	Herbicide	3	100%	2.7	quarts	18.75	50.63	
10-34-0	Fertilizer	4	100%	6	gallons	2.55	15.30	
Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.80	11.20	
Huskie	Herbicide	5	50%	11	ounces	0.91	4.98	
21-0-0-24S	Additive	5	50%	1	pound	0.30	0.15	
* Aerial Spray	Custom	6	15%	1	acre	8.00	1.20	
* Lorsban 4E	Insecticide	6	15%	1.5	pint	6.88	1.55	
Haul Grain bu	Custom	9	100%	105	bushels	0.12	12.60	
Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00	
Grain Sorghum Dryland	Crop Insurance	-	100%	1	acre	8.34	8.34	
Total Materials and Services							\$193.37	
*Treating greenbugs one year in 10, chinchbugs one in 20								

Total Listed Costs for Field Operations and Materials and Services							\$255.14	
Interest on Operating Capital \$225.78 cash expense @ 5.50% for 6 months							6.21	
Total Operating and Use-Related Ownership Costs							\$261.35	
Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00	
**Real Estate Opportunity	Dryland (State)	\$2,107 per acre @ 4.00%					84.28	
**Real Estate Taxes		\$2,107 per acre @ 1.00%					21.07	
Total Cost per Acre Including Overhead							\$386.70	
Cost per Bushel							\$ 3.68	
Cash Cost per Bushel							\$ 2.41	

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

**2014 Budget 36. Grain Sorghum, No-till, Limited Irrigation, 165 bu Yield Goal (150 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Apply Anhydrous	1	2.59	3.01	0.23	0.73	5.06	3.07	14.69	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
6	Aerial Spray	Custom								
7	PivotD 125' Lift	6 ai	4.17	44.81	1.96	8.99	2.84	5.38	68.15	
8	Combine Irrigated Sorghum	1	3.38	6.50	6.73	0.87	10.35	2.23	30.06	
9	Cart	150 bu	0.97	1.24	0.24	0.14	1.23	4.09	7.91	
10	Truck	Custom								
Total for Field Operations			\$16.20	\$58.07	\$10.42	\$16.46	\$25.92	\$20.62	\$147.69	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81		
	21-0-0-24S	Additive	1	100%	2	pounds	0.30	0.60		
	82-0-0	Fertilizer	2	100%	150	lb N	0.48	72.00		
	Lumax EZ	Herbicide	3	100%	2.7	quarts	18.75	50.63		
	AAtrex 4L	Herbicide	3	100%	0.5	quart	5.00	2.50		
	10-34-0	Fertilizer	4	100%	6	gallons	2.55	15.30		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.80	11.20		
	Huskie	Herbicide	5	50%	11	ounces	0.91	4.98		
	21-0-0-24S	Additive	5	50%	1	pound	0.30	0.15		
	* Aerial Spray	Custom	6	15%	1	acre	8.00	1.20		
	* Lorsban 4E	Insecticide	6	15%	1.5	pints	6.88	1.55		
	Haul Grain bu	Custom	10	100%	150	bushels	0.12	18.00		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Irrigated	Crop Insurance	-	100%	1	acre	9.27	9.27		
Total Materials and Services								\$201.57		
*Treating greenbugs one year in 10, chinchbugs one in 20										
Total Listed Costs for Field Operations and Materials and Services									\$349.26	
Interest on Operating Capital \$302.72 cash expense @ 5.50% for 6 months									8.32	
Total Operating and Use-Related Ownership Costs									\$357.58	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
**Real Estate Opportunity	Pivot (State)	\$5,313 per acre @ 4.00%						212.52		
**Real Estate Taxes		\$5,313 per acre @ 1.00%						53.13		
Total Cost per Acre Including Overhead									\$643.23	
Cost per Bushel									\$ 4.29	
Cash Cost per Bushel									\$ 2.43	

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

2014 Budget 37. Grass, Fall Establishment
Pivot Irrigated, 800 GMP 35 PSI, 2 Acre-inches

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Roll	1	2.22	2.44	0.61	0.02	3.09	0.27	8.65	
4	Grass Drill	1	3.67	2.88	0.91	8.40	4.64	6.39	26.89	
5	PivotD 125' Lift	2 ai	1.39	14.94	0.65	3.00	0.95	1.79	22.72	
6	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
Total for Field Operations			\$12.34	\$26.74	\$2.91	\$13.26	\$17.68	\$10.42	\$83.35	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Grass Seed	Seed	4	100%	1	acre	60.00	60.00		
	Grass Drill	Rental	4	100%	1	acre	10.00	10.00		
	11-52-0	Fertilizer	6	100%	60	pounds	0.30	18.00		
Total Materials and Services								\$88.00		
Total Listed Costs for Field Operations and Materials and Services									\$171.35	
Interest on Operating Capital \$143.25 cash expense @ 5.50% for 6 months									3.94	
Total Operating and Use-Related Ownership Costs									\$175.29	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity										
Real Estate Taxes										
Total Cost per Acre Including Overhead									\$195.29	

*No land charges are assessed to a crop being established in the fall as it is assumed land charges were assessed against another crop grown that year.

**2014 Budget 38. Grass Hay, Large Round (2.2 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
2	Swath/Condition Hay	1	2.50	2.52	1.73		2.73		9.48	
3	Lg Rd Bale	2.2 ton	3.63	1.91	0.90	1.61	4.60	1.89	14.54	
4	Move Lg Rd	2.2 ton	4.00	2.92	0.99		5.05	0.97	13.93	
Total for Field Operations			\$11.70	\$8.57	\$4.05	\$1.61	\$14.57	\$2.86	\$43.36	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	46-0-0	Fertilizer	1	100%	40	lb N	0.52	20.80		
	11-52-0	Fertilizer	1	100%	15	pounds	0.30	4.50		
	Twine Lg Rd	Other	3	100%	2.2	tons	0.99	2.18		
Total Materials and Services								\$27.48		
Total Listed Costs for Field Operations and Materials and Services									\$70.84	
Interest on Operating Capital \$53.41 cash expense @ 5.50% for 6 months									1.47	
Total Operating and Use-Related Ownership Costs									\$72.31	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$3,010 per acre @ 4.00%					120.40		
Real Estate Taxes			\$3,010 per acre @ 1.00%					30.10		
Total Cost per Acre Including Overhead									\$242.81	
Cost per Ton									\$110.37	
Cash Cost per Ton									\$ 38.63	

**2014 Budget 39. Millet, Stubble Mulch Fallow, followed by Wheat, Two Crops in Three Years, 22 cwt Yield Goal (22 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Fallow Master	1	1.47	2.31	0.13	0.41	2.87	0.89	8.08	
3	Rod Weeder	1	1.52	1.63	0.15	0.10	3.26	0.44	7.10	
4	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
5	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
7	Windrow Grain	1	2.50	1.65	1.73		2.73		8.61	
8	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
9	Truck	Custom								
Total for Field Operations			\$14.65	\$15.49	\$9.50	\$9.44	\$27.23	\$9.76	\$86.07	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	2,4-D Ester 4#	Herbicide	1	100%	1.5	pints	2.81	4.22		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	28-0-0	Fertilizer	4	100%	45	lb N	0.57	25.50		
	Millet	Seed	5	100%	12	pounds	0.60	7.20		
	2,4-D Amine	Herbicide	6	100%	0.75	pint	2.06	1.55		
	Dicamba	Herbicide	6	100%	0.5	ounce	0.47	0.23		
	Haul Grain (Millet)	Custom	9	100%	22	cwt	0.24	5.28		
	Millet	Crop Insurance	-	100%	1	acre	14.54	14.54		
Total Materials and Services								\$62.41		
Total Listed Costs for Field Operations and Materials and Services								\$148.48		
Interest on Operating Capital \$111.49 cash expense @ 5.50% for 6 months								3.07		
Total Operating and Use-Related Ownership Costs								\$151.55		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
*Real Estate Opportunity		Dryland (State)	\$3,010 per acre @ 4.00%					120.40		
*Real Estate Taxes			\$3,010 per acre @ 1.00%					30.10		
Total Cost per Acre Including Overhead								\$322.05		
Cost per cwt								\$ 14.64		
Cash Cost per cwt								\$ 6.58		

**2014 Budget 40. Millet, No-Till (22 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
4	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
5	Windrow Grain	1	2.50	1.65	1.73		2.73		8.61	
6	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
7	Truck	Custom								
Total for Field Operations			\$10.93	\$11.31	\$8.69	\$5.67	\$21.69	\$11.19	\$69.48	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	36	ounces	0.11	3.80		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	28-0-0	Fertilizer	2	100%	45	lb N	0.57	25.50		
	Glyphosate w/Surfactant	Herbicide	2	100%	20	ounces	0.11	2.11		
	Vida	Herbicide	2	100%	2	ounces	1.88	3.75		
	Millet	Seed	3	100%	12	pounds	0.60	7.20		
	2,4-D Amine	Herbicide	4	100%	0.75	pint	2.06	1.55		
	Dicamba	Herbicide	4	100%	0.5	ounce	0.47	0.23		
	Haul Grain (Millet)	Custom	7	100%	22	cwt	0.24	5.28		
	Millet	Crop Insurance	-	100%	1	acre	14.54	14.54		
Total Materials and Services								\$ 64.47		
Total Listed Costs for Field Operations and Materials and Services								\$133.95		
Interest on Operating Capital \$101.07 cash expense @ 5.50% for 6 months								2.78		
Total Operating and Use-Related Ownership Costs								\$136.73		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (Panhandle)	\$700 per acre @ 4.00%					28.00		
Real Estate Taxes			\$700 per acre @ 1.00%					7.00		
Total Cost per Acre Including Overhead								\$191.73		
Cost per cwt								\$ 8.72		
Cash Cost per cwt								\$ 4.72		

**2014 Budget 41. Oats, No-Till, 90 bu Yield Goal (85 bushel Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
2	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
5	Truck	Custom								
Total for Field Operations			\$7.70	\$9.31	\$6.78	\$4.92	\$18.03	\$9.89	\$56.63	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	28-0-0	Fertilizer	1	100%	100	lb N	0.57	56.67		
	Oats	Seed	2	100%	2	bushels	9.00	18.00		
	10-34-0	Fertilizer	2	100%	6	gallons	2.55	15.30		
	Aim 2EC	Herbicide	3	100%	0.5	ounces	7.50	3.75		
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.81	1.41		
	NIS	Additive	3	100%	6	ounces	0.10	0.61		
	Haul Grain bu	Custom	5	100%	85	bushels	0.12	10.20		
	Oats	Crop Insurance	-	100%	1	acre	7.90	7.90		
Total Materials and Services								\$113.84		
Total Listed Costs for Field Operations and Materials and Services								\$170.47		
Interest on Operating Capital \$142.55 cash expense @ 5.50% for 6 months								3.92		
Total Operating and Use-Related Ownership Costs								\$174.39		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Dryland (State)	\$3,010 per acre @ 4.00%						120.40		
Real Estate Taxes		\$3,010 per acre @ 1.00%						30.10		
Total Cost per Acre Including Overhead								\$344.89		
Cost per Bushel								\$ 4.06		
Cash Cost per Bushel								\$ 2.08		

**2014 Budget 42. Pasture, Grazing (11 AUM Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	PivotD 125' Lift	18 ai	12.50	134.44	5.88	26.98	8.51	16.14	204.45	
	Total for Field Operations		\$12.50	\$134.44	\$5.88	\$26.98	\$8.51	\$16.14	\$204.45	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	28-0-0	Fertilizer	1	100%	220	lb N	0.57	124.67		
	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	acre	12.00	12.00		
	Total Materials and Services							\$140.67		
	Total Listed Costs for Field Operations and Materials and Services								\$345.12	
	Interest on Operating Capital \$320.47 cash expense @ 5.50% for 6 months								8.81	
	Total Operating and Use-Related Ownership Costs								\$353.93	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00	
	Real Estate Opportunity	Pivot (State)	\$7,590 per acre @ 4.00%					303.60		
	Real Estate Taxes		\$7,590 per acre @ 1.00%					75.90		
	Total Cost per Acre Including Overhead								\$753.43	
	Cost per AUM								\$ 68.49	
	Cash Cost per AUM								\$ 36.83	

**2014 Budget 43. Peas, No-Till (35 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
2	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
4	Truck	Custom								
Total For Field Operations			\$ 6.07	\$8.81	\$6.63	\$4.54	\$14.84	\$8.21	\$49.10	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Peas	Seed	1	100%	3	bushels	20.00	60.00		
	Pea Seed Innoculant	Fungicide	1	100%	1	pound	8.00	8.00		
	Sharpen	Herbicide	2	100%	2	ounces	5.86	11.72		
	Glyphosate w/Surfactant	Herbicide	2	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	Haul Grain bu	Custom	4	100%	35	bushels	0.12	4.20		
Total Materials and Services								\$87.81		
Total Listed Costs for Field Operations and Materials and Services								\$136.91		
Interest on Operating Capital \$113.86 cash expense @ 5.50% for 6 months								3.13		
Total Operating and Use-Related Ownership Costs								\$140.04		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (Panhandle)	\$700 per acre @ 4.00%					28.00		
Real Estate Taxes			\$700 per acre @ 1.00%					7.00		
Total Cost per Acre Including Overhead								\$195.04		
Cost per Bushel								\$ 5.57		
Cash Cost per Bushel								\$ 3.34		

**2014 Budget 44. Sorghum-Sudan, Annually Planted, Large Round Bale (3.3 ton Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
5	Swath/Condition Hay	1	2.50	2.52	1.73		2.73		9.48	
6	Lg Rd Bale	3.3 ton	5.45	2.87	1.35	2.42	6.89	2.83	21.81	
7	Move Lg Rd Bale	3.3 ton	6.00	4.39	1.49		7.58	1.45	20.91	
Total for Field Operations			\$22.00	\$18.22	\$5.76	\$10.95	\$30.91	\$9.85	\$97.69	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	28-0-0	Fertilizer	2	100%	40	lb N	0.57	22.67		
	Sorghum Sudan	Seed	4	100%	10	pounds	1.10	11.00		
	Twine Lg Rd	Other	6	100%	3.3	tons	0.99	3.26		
Total Materials and Services									\$36.93	
Total Listed Costs for Field Operations and Materials and Services									\$134.62	
Interest on Operating Capital \$93.86 cash expense @ 5.50% for 6 months									2.58	
Total Operating and Use-Related Ownership Costs									\$307.70	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$3,010 per acre @ 4.00%						120.40	
Real Estate Taxes			\$3,010 per acre @ 1.00%						30.10	
Total Cost per Acre Including Overhead									\$307.70	
Cost per Ton									\$ 93.24	
Cash Cost per Ton									\$ 38.35	

**2014 Budget 45. Soybeans, Tilled seed bed, Roundup Ready® (39 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
6	Aerial Spray	Custom								
7	Combine Dryland Soybeans	1	3.38	6.50	6.73	0.87	10.35	2.23	30.06	
8	Truck	Custom								
Total for Field Operations			\$11.59	\$14.09	\$8.21	\$8.07	\$23.14	\$9.40	\$74.50	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Valor XLT	Herbicide	3	100%	3	ounces	4.94	14.81		
	RR Soybeans	Seed	4	100%	1	bag	43.00	43.00		
	Glyphosate w/Surfactant	Herbicide	5	100%	32	ounces	0.11	3.38		
	Select Max	Herbicide	5	100%	6	ounces	0.95	5.72		
	21-0-0-24S	Additive	5	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	6	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	6	20%	1.6	ounces	3.91	1.25		
	Haul Grain bu	Custom	8	100%	39	bushels	0.12	4.68		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Dryland	Crop Insurance	-	100%	1	acre	11.85	11.85		
Total Materials and Services								\$96.80		
Total Listed Costs for Field Operations and Materials and Services								\$171.30		
Interest on Operating Capital \$138.76 cash expense @ 5.50% for 6 months								3.82		
Total Operating and Use-Related Ownership Costs								\$175.12		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
	Real Estate Opportunity	Dryland (State)	\$3,010 per acre @ 4.00%					120.40		
	Real Estate Taxes		\$3,010 per acre @ 1.00%					30.10		
Total Cost per Acre Including Overhead								\$345.62		
Cost per Bushel								\$ 8.86		
Cash Cost per Bushel								\$ 4.43		

**2014 Budget 46. Soybeans, No-Till, Roundup Ready® after Corn (43 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Aerial Spray	Custom								
5	Combine Dryland Soybeans	1	3.38	6.50	6.73	0.87	10.35	2.23	30.06	
6	Truck	Custom								
Total for Field Operations			\$8.10	\$9.22	\$7.90	\$6.23	\$16.33	\$ 7.43	\$55.21	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Valor XLT	Herbicide	1	100%	3	ounces	4.94	14.81		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81		
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	RR Soybeans	Seed	2	100%	1	bag	43.00	43.00		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	Select Max	Herbicide	3	100%	6	ounces	0.95	5.72		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25		
	Haul Grain bu	Custom	6	100%	43	bushels	0.12	5.16		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Dryland	Crop Insurance	-	100%	1	acre	11.85	11.85		
Total Materials and Services								\$103.98		
Total Listed Costs for Field Operations and Materials and Services									\$159.19	
Interest on Operating Capital \$135.43 cash expense @ 5.50% for 6 months									3.72	
Total Operating and Use-Related Ownership Costs									\$162.91	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$3,010 per acre @ 4.00%						120.40	
Real Estate Taxes			\$3,010 per acre @ 1.00%						30.10	
Total Cost per Acre Including Overhead									\$333.41	
Cost per Bushel									\$ 7.75	
Cash Cost per Bushel									\$ 3.94	

**2014 Budget 47. Soybeans, No-Till, Roundup Ready® Continuous (39 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Aerial Spray	Custom								
5	Combine Dryland Soybeans	1	3.38	6.50	6.73	0.87	10.35	2.23	30.06	
6	Truck	Custom								
Total for Field Operations			\$8.10	\$9.22	\$7.90	\$6.23	\$16.33	\$7.43	\$55.21	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Valor XLT	Herbicide	1	100%	3	ounces	4.94	14.81		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81		
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	RR Soybeans	Seed	2	100%	1	bag	43.00	43.00		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25		
	Haul Grain bu	Custom	6	100%	39	bushels	0.12	4.68		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Dryland	Crop Insurance	-	100%	1	acre	11.85	11.85		
Total Materials and Services								\$97.78		
Total Listed Costs for Field Operations and Materials and Services									\$152.99	
Interest on Operating Capital \$129.23 cash expense @ 5.50% for 6 months									3.55	
Total Operating and Use-Related Ownership Costs									\$156.54	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$3,010 per acre @ 4.00%						120.40	
Real Estate Taxes			\$3,010 per acre @ 1.00%						30.10	
Total Cost per Acre Including Overhead									\$327.04	
Cost per Bushel									\$ 8.39	
Cash Cost per Bushel									\$ 4.18	

**2014 Budget 48. Soybeans, Tilled Seedbed, Roundup Ready® after Corn (62 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
5	PivotD 125' Lift	9 ai	6.25	67.22	2.94	13.49	4.26	8.07	102.23	
6	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	Combine Irrigated Soybeans	1	3.67	7.04	7.29	1.05	11.21	2.23	32.49	
10	Truck	Custom								
Total for Field Operations			\$18.13	\$81.85	\$11.71	\$21.74	\$28.26	\$17.47	\$179.16	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	Valor XLT	Herbicide	3	100%	3	ounce	4.94	14.81		
	RR Soybeans	Seed	4	100%	1.1	bag	43.00	47.30		
	Glyphosate w/Surfactant	Herbicide	6	100%	32	ounces	0.11	3.38		
	Select Max	Herbicide	6	100%	6	ounces	0.95	5.72		
	21-0-0-24S	Additive	6	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	7	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	7	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	8	50%	1	acre	8.00	4.00		
	Priaxor	Fungicide	8	50%	4	ounces	4.69	9.38		
	Haul Grain bu	Custom	10	100%	62	bushels	0.12	7.44		
	Scouting Irrigated Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	8.97	8.97		
Total Materials and Services								\$114.36		
Total Listed Costs for Field Operations and Materials and Services									\$293.52	
Interest on Operating Capital \$247.79 cash expense @ 5.50% for 6 months									6.81	
Total Operating and Use-Related Ownership Costs									\$300.33	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$7,590 per acre @ 4.00%						303.60	
Real Estate Taxes			\$7,590 per acre @ 1.00%						75.90	
Total Cost per Acre Including Overhead									\$699.83	
Cost per Bushel									\$ 11.29	
Cash Cost per Bushel									\$ 5.33	

**2014 Budget 49. Soybeans, Ridge-Till, RR after RR Corn (62 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.15	0.07	0.04	0.15	0.19	0.26	0.86	
2	Ridge Plant and Band Herbicides	1	3.38	2.11	0.30	4.18	6.62	2.66	19.25	
3	Ridge Cultivation	1	1.82	1.95	0.18	0.30	3.91	1.09	9.25	
4	Ridge Cultivation	1	1.82	1.95	0.18	0.30	3.91	1.09	9.25	
5	Pipe D125' Lift	12 ai	23.33	65.04	3.14	2.28	5.33	4.05	103.17	
6	Spray	0.5	0.37	0.18	0.09	0.37	0.46	0.65	2.12	
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	Combine Irrigated Soybeans	1	3.67	7.04	7.29	1.05	11.21	2.23	32.49	
10	Truck	Custom								
Total for Field Operations			\$34.54	\$78.34	\$11.22	\$8.63	\$31.63	\$12.03	\$176.39	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1	pint	2.81	0.56		
	Valor XLT	Herbicide	2	33%	3	ounce	4.94	4.89		
	RR Soybeans	Seed	2	100%	1.1	bag	43.00	47.30		
	Glyphosate w/Surfactant	Herbicide	6	50%	32	ounces	0.11	1.69		
	21-0-0-24S	Additive	6	50%	1.7	pounds	0.30	0.26		
	Select Max	Herbicide	6	40%	6	ounces	0.95	2.29		
	Crop Oil Concentrate	Additive	6	40%	2	pints	1.20	0.96		
	Aerial Spray	Custom	7	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	7	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	8	50%	1	acre	8.00	4.00		
	Stratego YLD	Fungicide	8	50%	4	ounces	5.47	10.94		
	Haul Grain bu	Custom	10	100%	62	bushels	0.12	7.44		
	Scouting Irrigated Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	8.97	8.97		
Total Materials and Services								\$102.15		
Total Listed Costs for Field Operations and Materials and Services									\$278.54	
Interest on Operating Capital \$234.88 cash expense @ 5.50% for 6 months									6.46	
Total Operating and Use-Related Ownership Costs									\$285.00	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Gravity (State)	\$6,835 per acre @ 4.00%					273.40	
Real Estate Taxes				\$6,835 per acre @ 1.00%					68.35	
Total Cost per Acre Including Overhead									\$646.75	
Cost per Bushel									\$ 10.43	
Cash Cost per Bushel									\$ 5.00	

**2014 Budget 50. Soybeans, No-Till 15-inch Row, Roundup Ready® after Corn (65 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Plant Narrow Row	1	3.38	1.60	0.84	4.18	4.28	2.60	16.88	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	PivotD 125' Lift	6 ai	4.17	44.81	1.96	8.99	2.84	5.38	68.15	
7	Combine Irrigated Soybeans	1	3.67	7.04	7.29	1.05	11.21	2.23	32.49	
8	Truck	Custom								
Total for Field Operations			\$12.68	\$54.15	\$10.45	\$15.72	\$20.19	\$12.81	\$126.00	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Valor XLT	Herbicide	1	100%	3	ounces	4.94	14.81		
	RR Soybeans	Seed	2	100%	1.1	bag	43.00	47.30		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	Select Max	Herbicide	3	100%	6	ounces	0.95	5.72		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	5	50%	1	acre	8.00	4.00		
	Quilt Xcel	Fungicide	5	50%	10.5	ounces	2.19	11.48		
	Haul Grain bu	Custom	8	100%	65	bushels	0.12	7.80		
	Scouting Irrigated Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	8.97	8.97		
Total Materials and Services								\$123.52		
*Insecticide for aphids and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services								\$249.52		
Interest on Operating Capital \$216.52 cash expense @ 5.50% for 6 months								5.95		
Total Operating and Use-Related Ownership Costs								\$255.47		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$7,590 per acre @ 4.00%					303.60		
Real Estate Taxes			\$7,590 per acre @ 1.00%					75.90		
Total Cost per Acre Including Overhead								\$654.97		
Cost per Bushel								\$ 10.08		
Cash Cost per Bushel								\$ 4.59		

**2014 Budget 51. Soybeans Roundup Ready®, No-Till Narrow Row, Continuous (59 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Plant Narrow Row	1	3.38	1.60	0.84	4.18	4.28	2.60	16.88	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	PivotD 125' Lift	6 ai	4.17	44.81	1.96	8.99	2.84	5.38	68.15	
7	Combine Irrigated Soybeans	1	3.67	7.04	7.29	1.05	11.21	2.23	32.49	
8	Truck	Custom								
Total for Field Operations			\$12.68	\$54.15	\$10.45	\$15.72	\$20.19	\$12.81	\$126.00	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	2,4-D Ester 4#	Herbicide	1	100%	1		2.81	2.81		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Valor XLT	Herbicide	1	100%	3	ounces	4.94	14.81		
	RR Soybeans	Seed	2	100%	1.1	bag	43.00	47.30		
	Glyphosate w/Surfactant	Herbicide	3	50%	32	ounces	0.11	1.69		
	21-0-0-24S	Additive	3	50%	1.7	pounds	0.30	0.26		
	Aerial Spray	Custom	4	20%	1		8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	5	50%	1	acre	8.00	4.00		
	Priaxor	Fungicide	5	50%	4	ounces	4.69	9.38		
	Haul Grain bu	Custom	8	100%	59	bushels	0.12	7.08		
	Scouting Irrigated Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	8.97	8.97		
Total Materials and Services								\$113.04		
Total Listed Costs for Field Operations and Materials and Services									\$239.04	
Interest on Operating Capital \$206.04 cash expense @ 5.50% for 6 months									5.67	
Total Operating and Use-Related Ownership Costs									\$244.71	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Pivot (State)	\$7,590 per acre @ 4.00%					303.60	
Real Estate Taxes				\$7,590 per acre @ 1.00%					75.90	
Total Cost per Acre Including Overhead									\$644.21	
Cost per Bushel									\$ 10.92	
Cash Cost per Bushel									\$ 4.87	

2014 Budget 52. Soybeans, No-Till Drilled 7.5-inch rows, Roundup Ready® after Corn (65 bu Actual Yield) Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	PivotD 125' Lift	6 ai	4.17	44.81	1.96	8.99	2.84	5.38	68.15	
7	Combine Irrigated Soybeans	1	3.67	7.04	7.29	1.05	11.21	2.23	32.49	
8	Truck	Custom								
Total for Field Operations			\$11.50	\$54.99	\$9.81	\$14.59	\$20.21	\$14.89	\$125.99	

	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
					Rate	Unit			
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38	
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81	
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51	
	Valor XLT	Herbicide	1	100%	3	ounces	4.94	14.81	
	RR Soybeans	Seed	2	100%	1.1	bag	43.00	47.30	
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38	
	Select Max	Herbicide	3	100%	6	ounces	0.95	5.72	
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51	
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60	
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25	
	Aerial Spray	Custom	5	50%	1	acre	8.00	4.00	
	Stratego YLD	Fungicide	5	50%	4	ounces	5.47	10.94	
	Haul Grain bu	Custom	8	100%	65	bushels	0.12	7.80	
	Scouting Irrigated Soybeans	Scouting	-	100%	1	acre	10.00	10.00	
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	8.97	8.97	
Total Materials and Services								\$122.98	

Total Listed Costs for Field Operations and Materials and Services		\$248.97	
Interest on Operating Capital \$213.87 cash expense @ 5.50% for 6.0 months		5.88	
Total Operating and Use-Related Ownership Costs		\$254.85	

Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00	
Real Estate Opportunity	Pivot (State)	\$7,590 per acre @ 4.00%	303.60
Real Estate Taxes		\$7,590 per acre @ 1.00%	75.90
Total Cost per Acre Including Overhead		\$654.35	
Cost per Bushel		\$ 10.07	
Cash Cost per Bushel		\$ 4.55	

**2014 Budget 53. Sugarbeet Roundup Ready®, One Pass Zone-Tillage (26 ton Actual Yield)
Canal Irrigated, 20 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	Spray	Custom								
4	Till-Plant Beets	1	3.67	6.11	0.33	2.14	7.17	4.81	24.23	
5	Hoe	1	1.50	1.01	0.14	0.51	2.93	0.40	6.49	
6	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
7	Hill/Ditch	1	3.38	3.30	0.84	0.51	4.28	0.59	12.90	
8	Spray	Custom								
9	Ditch Irrigation	20 ai	18.52						18.52	
10	Spray	Custom								
11	Aerial Spray	Custom								
12	Top Beets	1	3.45	2.74	0.34	1.91	7.43	3.28	19.15	
13	Lift Beets	1	4.30	4.87	0.39	11.82	8.40	9.51	39.29	
14	Truck	Custom								
15	Subsoil	1	2.42	4.03	0.24	0.34	5.21	1.23	13.47	
Total for Field Operations			\$42.71	\$26.74	\$3.11	\$19.38	\$45.08	\$25.02	\$162.04	
Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
10-34-0	Fertilizer	2	100%	Rate	Unit					
28-0-0	Fertilizer	2	100%	13.4	gallons	2.55	34.17			
Spray	Custom	3,8,10	300%	115	lb N	0.57	65.17			
Glyphosate w/Surfactant	Herbicide	3	100%	1	acre	6.00	18.00			
21-0-0-24S	Additive	3	100%	36	ounces	0.11	3.80			
Sugarbeets RR Poncho	Seed	4	100%	1.7	pounds	0.30	0.51			
Spray	Custom	8	100%	1	acre	180.00	180.00			
Glyphosate w/Surfactant	Herbicide	8	100%	1	acre	6.00	6.00			
21-0-0-24S	Additive	8	100%	36	ounces	0.11	3.80			
Irrigation District O&M Charge	Other	9	100%	1.7	pounds	0.30	0.51			
Spray	Custom	10	100%	1	acre	30.00	30.00			
Glyphosate w/Surfactant	Herbicide	10	100%	1	acre	6.00	6.00			
21-0-0-24S	Additive	10	100%	36	ounces	0.11	3.80			
Aerial Spray	Custom	11	100%	1.7	pounds	0.30	0.51			
Quadris	Fungicide	11	100%	1	acre	8.00	8.00			
Haul Beets	Custom	14	100%	7	ounces	3.32	23.24			
Scouting Sugarbeets	Scouting	-	100%	26	tons	3.50	91.00			
Sugarbeets	Crop Insurance	-	100%	1	acre	16.00	16.00			
Total Materials and Services							\$512.52			
Total Listed Costs for Field Operations and Materials and Services								\$674.56		
Interest on Operating Capital \$604.46 cash expense @ 5.50% for 6 months								16.62		
Total Operating and Use-Related Ownership Costs								\$691.18		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Gravity (Panhandle)	\$2,875 per acre @ 4.00%					115.00			
Real Estate Taxes		\$2,875 per acre @ 1.00%					28.75			
Total Cost per Acre Including Overhead								\$854.93		
Cost per Ton								\$ 32.88		
Cash Cost per Ton								\$ 23.89		

**2014 Budget 54. Sugarbeet Roundup Ready®, Conventional Tillage (26 ton Actual Yield)
Gravity Irrigated, Canal, 20 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	Spray	Custom								
4	Plow	1	5.00	5.53	0.50	2.49	10.75	0.54	24.81	
5	Roller Harrow	1	2.50	2.52	0.68	0.66	3.48	1.56	11.40	
6	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
7	Field Cultivation	2	2.93	4.40	0.26	1.48	5.73	1.82	16.62	
8	Hill/Ditch	1	3.38	3.30	0.84	0.51	4.28	0.59	12.90	
9	Spray	Custom								
10	Ditch Irrigation	20 ai	18.52						18.52	
11	Spray	Custom								
12	Aerial Spray	Custom								
13	Top Beets	1	3.45	2.74	0.34	1.91	7.43	3.28	19.15	
14	Lift Beets	1	4.30	4.87	0.39	11.82	8.40	9.51	39.29	
15	Truck	Custom								
Total for Field Operations			\$49.41	\$32.58	\$4.39	\$24.55	\$56.53	\$23.87	\$191.33	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
10-34-0	Fertilizer		2	100%	13.4	gallons	2.55	34.17		
28-0-0	Fertilizer		2	100%	115	lb N	0.57	65.17		
Spray	Custom		3, 9, 11	300%	1	acre	6.00	18.00		
Glyphosate w/Surfactant	Herbicide		3	100%	36	ounces	0.11	3.80		
21-0-0-24S	Additive		3	100%	1.7	pounds	0.30	0.51		
Sugarbeets RR Poncho	Seed		6	100%	1	acre	180.00	180.00		
Glyphosate w/Surfactant	Herbicide		9	100%	36	ounces	0.11	3.80		
21-0-0-24S	Additive		9	100%	1.7	pounds	0.30	0.51		
Irrigation District O&M Charge	Other		10	100%	1	acre	30.00	30.00		
Spray	Custom		11	100%	1	acre	6.00	6.00		
Glyphosate w/Surfactant	Herbicide		11	100%	36	ounces	0.11	3.80		
21-0-0-24S	Additive		11	100%	1.7	pounds	0.30	0.51		
Aerial Spray	Custom		12	100%	1	acre	8.00	8.00		
Quadris	Fungicide		12	100%	7	ounces	3.32	23.24		
Haul Beets	Custom		15	100%	26	tons	3.50	91.00		
Scouting Sugarbeets	Scouting		-	100%	1	acre	16.00	16.00		
Sugarbeets	Crop Insurance		-	100%	1	acre	22.01	22.01		
Total Materials and Services								\$506.52		
Total Listed Costs for Field Operations and Materials and Services									\$697.85	
Interest on Operating Capital \$617.45 cash expense @ 5.50% for 6 months									16.98	
Total Operating and Use-Related Ownership Costs									\$714.83	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Gravity (Panhandle)	\$2,875 per acre @ 4.00%							115.00	
Real Estate Taxes		\$2,875 per acre @ 1.00%							28.75	
Total Cost per Acre Including Overhead									\$878.58	
Cost per Ton									\$ 33.79	
Cash Cost per Ton									\$ 24.40	

**2014 Budget 55. Sugarbeet Roundup Ready®, One Pass Zone-Tillage (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	Spray	Custom								
4	Till-Plant Beets	1	3.67	6.11	0.33	2.14	7.17	4.81	24.23	
5	Row Crop Cultivation	1	1.82	1.12	0.50	0.67	2.53	2.46	9.10	
6	Spray	Custom								
7	PivotD 125' Lift	16 ai	11.11	119.50	5.23	23.98	7.57	14.34	181.73	
8	Spray	Custom								
9	Aerial Spray	Custom								
10	Top Beets	1	3.45	2.74	0.34	1.91	7.43	3.28	19.15	
11	Lift Beets	1	4.30	4.87	0.39	11.82	8.40	9.51	39.29	
12	Truck	Custom								
13	Subsoil	1	2.42	4.03	0.24	0.34	5.21	1.23	13.47	
Total for Field Operations			\$30.42	\$141.93	\$7.36	\$42.34	\$45.44	\$38.37	\$305.86	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	10-34-0	Fertilizer	2	100%	13.4	gallons	2.55	34.17		
	28-0-0	Fertilizer	2	100%	115	lb N	0.57	65.17		
	Spray	Custom	3, 6, 8	300%	1	acre	6.00	18.00		
	Glyphosate w/Surfactant	Herbicide	3	100%	36	ounces	0.11	3.80		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Sugarbeets RR Poncho	Seed	4	100%	1	acre	180.00	180.00		
	Glyphosate w/Surfactant	Herbicide	6	100%	36	ounces	0.11	3.80		
	21-0-0-24S	Additive	6	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surfactant	Herbicide	8	100%	36	ounces	0.11	3.80		
	21-0-0-24S	Additive	8	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	9	100%	1	acre	8.00	8.00		
	Quadris	Fungicide	9	100%	7	ounces	3.32	23.24		
	Haul Beets	Custom	12	100%	26	tons	3.50	91.00		
	Scouting Sugarbeets	Scouting	-	100%	1	acre	16.00	16.00		
	Sugarbeets	Crop Insurance	-	100%	1	acre	22.01	22.01		
Total Materials and Services								\$470.52		
Total Listed Costs for Field Operations and Materials and Services									\$776.38	
Interest on Operating Capital \$692.57 cash expense @ 5.50% for 6 months									19.05	
Total Operating and Use-Related Ownership Costs									\$795.43	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Pivot (Panhandle)	\$3,115 per acre @ 4.00%							124.60	
Real Estate Taxes		\$3,115 per acre @ 1.00%							31.15	
Total Cost per Acre Including Overhead									\$971.18	
Cost per Ton									\$ 37.35	
Cash Cost per Ton									\$ 27.37	

**2014 Budget 56. Sugarbeet Roundup Ready®, Conventional Tillage (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	Plow	1	5.00	5.53	0.50	2.49	10.75	0.54	24.81	
4	Roller Harrow	1	2.50	2.52	0.68	0.66	3.48	1.56	11.40	
5	Plant	1	3.26	1.63	0.81	3.86	4.12	2.60	16.28	
6	Spray	Custom								
7	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
8	PivotD 125' Lift	16 ai	11.11	119.50	5.23	23.98	7.57	14.34	181.73	
9	Spray	Custom								
10	Aerial Spray	Custom								
11	Top Beets	1	3.45	2.74	0.34	1.91	7.43	3.28	19.15	
12	Lift Beets	1	4.30	4.87	0.39	11.82	8.40	9.51	39.29	
13	Truck	Custom								
14	Subsoil	1	2.42	4.03	0.24	0.34	5.21	1.23	13.47	
Total for Field Operations			\$37.16	\$146.58	\$8.65	\$47.28	\$56.96	\$36.71	\$333.34	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
10-34-0		Fertilizer	2	100%	Rate	Unit				
28-0-0		Fertilizer	2	100%	13.4	gallons	2.55	34.17		
Spray		Custom	6 and 9	200%	115	lb N	0.57	65.17		
Glyphosate w/Surfactant		Herbicide	6	100%	1	acre	6.00	12.00		
21-0-0-24S		Additive	6	100%	36	ounces	0.11	3.80		
Sugarbeets RR Poncho		Seed	5	100%	1.7	pounds	0.30	0.51		
Glyphosate w/Surfactant		Herbicide	9	100%	1	acre	180.00	180.00		
21-0-0-24S		Additive	9	100%	36	ounces	0.11	3.80		
Aerial Spray		Custom	10	100%		pounds	0.30	0.51		
Quadris		Fungicide	10	100%	1	acre	8.00	8.00		
Haul Beets		Custom	13	100%	7	ounces	3.32	23.24		
Scouting Sugarbeets		Scouting	-	100%	26	tons	3.50	91.00		
Sugarbeets		Crop Insurance	-	100%	1	acre	16.00	16.00		
Total Materials and Services								\$460.21		
Total Listed Costs for Field Operations and Materials and Services								\$793.55		
Interest on Operating Capital \$699.88 cash expense @ 5.50% for 6 months								19.25		
Total Operating and Use-Related Ownership Costs								\$812.80		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (Panhandle)	\$3,115 per acre @ 4.00%					124.60		
Real Estate Taxes			\$3,115 per acre @ 1.00%					31.15		
Total Cost per Acre Including Overhead								\$988.55		
Cost per Ton								\$ 38.02		
Cash Cost per Ton								\$ 27.66		

**2014 Budget 57. Sunflower, No-Till, Following Corn or Grain Sorghum (13 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
4	Aerial Spray	Custom								
5	Combine Sunflowers	1	3.14	6.04	6.25	0.21	9.61	10.20	35.45	
6	Truck	Custom								
Total for Field Operations			\$7.86	\$8.76	\$7.42	\$5.57	\$15.59	\$15.40	\$60.60	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	Glyphosate w/Surfactant	Herbicide	1	100%	Rate	Unit				
	21-0-0-24S	Additive	1	100%	32	ounces	0.11	3.38		
	Prowl H ₂ O	Herbicide	1	100%	1.7	pounds	0.30	0.51		
	28-0-0	Fertilizer	1	100%	2	pints	6.13	12.25		
	Spartan 4F	Herbicide	2	100%	50	lb N	0.57	28.33		
	Glyphosate w/Surfactant	Herbicide	2	50%	5	ounces	5.86	29.30		
	21-0-0-24S	Additive	2	50%	32	ounces	0.11	1.69		
	Prowl H ₂ O	Herbicide	2	100%	1.7	pounds	0.30	0.26		
	Sunflower	Seed	2	100%	1	pint	6.13	6.13		
	* Aerial Spray	Custom	3	100%	5	pounds	1.05	5.25		
	* Warrior II/Zeon	Insecticide	4	50%	1	acre	8.00	4.00		
	Haul Grain (Sunflower)	Custom	4	50%	1.92	ounces	3.91	3.75		
	Sunflower	Crop Insurance	6	100%	13	cwt	0.30	3.90		
	Sunflower	Crop Insurance	-	100%	1	acre	13.29	13.29		
Total Materials and Services								\$112.04		
*Insecticide for seed weevil and sunflower moth.										
Total Listed Costs for Field Operations and Materials and Services									\$172.64	
Interest on Operating Capital \$141.65 cash expense @ 5.50% for 6 months									3.90	
Total Operating and Use-Related Ownership Costs									\$176.54	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Panhandle)	\$700 per acre @ 4.00%						28.00	
Real Estate Taxes			\$700 per acre @ 1.00%						7.00	
Total Cost per Acre Including Overhead									\$231.54	
Cost per cwt									\$ 17.81	
Cash Cost per cwt									\$ 11.73	

**2014 Budget 58. Sunflower, Ecofallow, after Wheat, Two Crops in Three Years (16 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray (Prior Year Stubble)	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray (Prior Year Stubble)	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
5	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
6	Aerial Spray	Custom								
7	Combine Sunflowers	1	3.14	6.04	6.25	0.21	9.61	10.20	35.45	
8	Truck	Custom								
Total for Field Operations			\$9.32	\$9.46	\$7.78	\$7.07	\$17.45	\$18.00	\$69.08	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Landmaster BW	Herbicide	1	100%	54	ounces	0.15	8.02		
	21-0-0-24S	Additive	1	100%	2	pounds	0.30	0.60		
	Glyphosate w/Surfactant	Herbicide	2	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	6.13	12.25		
	28-0-0	Fertilizer	3	100%	60	lb N	0.57	34.00		
	Spartan 4F	Herbicide	4	100%	5	ounces	5.86	29.30		
	Glyphosate w/Surfactant	Herbicide	4	50%	32	ounces	0.11	1.69		
	21-0-0-24S	Additive	4	50%	1.7	pounds	0.30	0.26		
	Prowl H ₂ O	Herbicide	4	100%	1	pint	6.13	6.13		
	Sunflower	Seed	5	100%	5	pounds	1.05	5.25		
	* Aerial Spray	Custom	6	50%	1	acre	8.00	4.00		
	* Warrior II/Zeon	Insecticide	6	50%	1.92	ounces	3.91	3.75		
	Haul Grain (Sunflower)	Custom	8	100%	16	cwt	0.30	4.80		
	Sunflower	Crop Insurance	-	100%	1	acre	13.29	13.29		
Total Materials and Services								\$131.12		
*Insecticide for seed weevil and sunflower moth										
Total Listed Costs for Field Operations and Materials and Services									\$200.20	
Interest on Operating Capital \$164.75 cash expense @ 5.50% for 6 months									4.53	
Total Operating and Use-Related Ownership Costs									\$204.73	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Panhandle)	\$700 per acre @ 4.00%						28.00	
Real Estate Taxes			\$700 per acre @ 1.00%						7.00	
Total Cost per Acre Including Overhead									\$259.73	
Cost per cwt									\$ 16.23	
Cash Cost per cwt									\$ 11.02	

**2014 Budget 59. Sunflower, No-Till (30 cwt Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray Fertilizer and Herbicide	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
3	Plant No-Till	1	3.26	2.02	0.81	3.86	4.12	2.60	16.67	
4	Aerial Spray	Custom								
5	PivotE 125' Lift w/Fertigation	8 ai	7.41	21.24	2.23	11.99	4.04	7.17	54.08	
6	Combine Sunflowers	1	3.14	6.04	6.25	0.21	9.61	10.20	35.45	
7	Truck	Custom								
Total for Field Operations			\$16.17	\$30.15	\$9.62	\$17.19	\$21.89	\$22.95	\$117.97	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Prowl H ₂ O	Herbicide	2	100%	2.3	pints	6.13	14.09		
	Spartan 4F	Herbicide	2	100%	4	ounces	5.86	23.44		
	28-0-0	Fertilizer	2	100%	50	lb N	0.57	28.33		
	Sunflower	Seed	3	100%	3.5	pounds	1.05	3.68		
	10-34-0	Fertilizer	3	100%	4	gallons	2.55	10.20		
	* Aerial Spray	Custom	4	50%	1	acre	8.00	4.00		
	* Warrior II/Zeon	Insecticide	4	50%	3.84	ounces	3.91	7.50		
	Electricity Fixed	Other	5	100%	1	acre	28.00	28.00		
	Haul Grain (Sunflower)	Custom	7	100%	30	cwt	0.30	9.00		
	Sunflower	Crop Insurance	-	100%	1	acre	13.29	13.29		
Total Materials and Services								\$145.42		
*Insecticide for seed weevil and sunflower moth										
Total Listed Costs for Field Operations and Materials and Services									\$263.39	
Interest on Operating Capital \$218.55 cash expense @ 5.50% for 6 months									6.01	
Total Operating and Use-Related Ownership Costs									\$269.40	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (Panhandle)	\$3,115 per acre @ 4.00%						124.60	
Real Estate Taxes			\$3,115 per acre @ 1.00%						31.15	
Total Cost per Acre Including Overhead									\$445.15	
Cost per cwt									\$ 14.84	
Cash Cost per cwt									\$ 7.49	

**2014 Budget 60. Wheat, No-Till after Row Crop, 50 bu Yield Goal (45 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
2	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Aerial Spray	Custom								
4	Aerial Spray	Custom								
5	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
6	Truck	Custom								
Total for Field Operations			\$6.07	\$8.81	\$6.63	\$4.54	\$14.84	\$8.21	\$49.10	
Materials and Services				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
10-34-0		Fertilizer		1	100%	8	gallons	2.55	20.40	
Wheat (Certified and Treated)		Seed		1	100%	90	pounds	0.37	33.30	
28-0-0		Fertilizer		2	100%	75	lb N	0.57	42.50	
Ally Extra SorghumW/ TOTSOL		Herbicide		2	100%	0.3	ounces	9.00	2.70	
2,4-D Ester 4#		Herbicide		2	100%	0.5	pint	2.81	1.41	
NIS		Additive		2	100%	6	ounces	0.10	0.61	
* Aerial Spray		Custom		3	20%	1	acre	8.00	1.60	
* Tilt		Fungicide		3	20%	4	ounces	1.17	0.94	
** Aerial Spray		Custom		4	15%	1	acre	8.00	1.20	
** Lorsban 4E		Insecticide		4	10%	1	pint	6.88	0.69	
** Warrior II/Zeon		Insecticide		4	5%	1.92	ounces	3.91	0.38	
Haul Grain bu		Custom		5	100%	45	bushels	0.12	5.40	
Scouting Wheat		Scouting		-	100%	1	acre	8.00	8.00	
Wheat After Crop		Crop Insurance		-	100%	1	acre	14.35	14.35	
Total Materials and Services									\$133.48	
*Fungicide for rust **Insecticide for aphids and army cutworm										
Total Listed Costs for Field Operations and Materials and Services									\$182.58	
Interest on Operating Capital \$159.53 cash expense @ 5.50% for 6 months									4.39	
Total Operating and Use-Related Ownership Costs									\$186.97	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Southwest)		\$1,530 per acre @ 4.00%					61.20	
Real Estate Taxes				\$1,530 per acre @ 1.00%					15.30	
Total Cost per Acre Including Overhead									\$283.47	
Cost per Bushel									\$ 6.30	
Cash Cost per Bushel									\$ 3.98	

**2014 Budget 61. Wheat, No-Till Fallow, One Crop in Two Years, 60 bu Yield Goal (55 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray (Prior Year Stubble)	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray (Prior Year Stubble)	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
5	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
6	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
7	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
8	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
12	Truck	Custom								
Total for Field Operations			\$11.29	\$11.78	\$7.96	\$8.29	\$21.68	\$14.71	\$75.71	
Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surfactant	Herbicide	2	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	AAtrex 4L	Herbicide	2	100%	1		5.00	5.00		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surfactant	Herbicide	4	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	4	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surfactant	Herbicide	5	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	5	100%	1.7	pounds	0.30	0.51		
	10-34-0	Fertilizer	6	100%	8	gallons	2.55	20.40		
	Wheat (certified and treated)	Seed	6	100%	60	pounds	0.37	22.20		
	46-0-0	Fertilizer	7	100%	70	lb N	0.52	36.40		
	Ally Extra SorghumW/ TOTSOL	Herbicide	8	100%	0.3	ounce	9.00	2.70		
	2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.81	1.41		
	NIS	Additive	8	100%	6	ounces	0.10	0.61		
	* Aerial Spray	Custom	9	20%	1	acre	8.00	1.60		
	* Tilt	Fungicide	9	20%	4	ounces	1.17	0.94		
	** Aerial Spray	Custom	10	15%	1	acre	8.00	1.20		
	** Lorsban 4E	Insecticide	10	10%	1	pint	6.88	0.69		
	** Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	12	100%	55	bushels	0.12	6.60		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Fallowed	Crop Insurance	-	100%	1	acre	8.22	8.22		
Total Materials and Services							\$135.80			
*Fungicide for rust **Insecticide for aphids and army cutworm										
Total Listed Costs for Field Operations and Materials and Services								\$211.51		
Interest on Operating Capital \$175.12 cash expense @ 5.50% for 6 months								4.82		
Total Operating and Use-Related Ownership Costs								\$216.33		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (Panhandle)	\$700 per acre @ 4.00%					42.00		
Real Estate Taxes			\$700 per acre @ 1.00%					10.50		
Total Cost per Acre Including Overhead								\$288.83		
Cost per Bushel								\$ 5.25		
Cash Cost per Bushel								\$ 3.46		

2014 Budget 62. Wheat, Stubble Mulch Fallow, One Crop in Two Years, 55 bu Yield Goal (50 bu Actual Yield) Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Fallow Master	1	1.47	2.31	0.13	0.41	2.87	0.89	8.08	
2	Fallow Master	1	1.47	2.31	0.13	0.41	2.87	0.89	8.08	
3	Fallow Master	1	1.47	2.31	0.13	0.41	2.87	0.89	8.08	
4	Rod Weeder	1	1.52	1.63	0.15	0.10	3.26	0.44	7.10	
5	Rod Weeder	1	1.52	1.63	0.15	0.10	3.26	0.44	7.10	
6	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
7	Spray Fertilizer	1	1.63	0.50	0.15	0.38	3.19	1.68	7.53	
8	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
12	Truck	Custom								
Total for Field Operations			\$15.88	\$19.74	\$8.00	\$9.61	\$32.57	\$10.68	\$96.48	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	10-34-0	Fertilizer	6	100%	8	gallons	2.55	20.40		
	Wheat (Certified and Treated)	Seed	6	100%	55	pounds	0.37	20.35		
	28-0-0	Fertilizer	7	100%	65	lb N	0.57	36.83		
	2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.81	1.41		
	Ally Extra SorghumW/ TOTSOL	Herbicide	8	100%	0.3	ounce	9.00	2.70		
	NIS	Additive	8	100%	6	ounces	0.10	0.61		
	* Aerial Spray	Custom	9	20%	1		8.00	1.60		
	* Tilt	Fungicide	9	20%	4	ounces	1.17	0.94		
	** Aerial Spray	Custom	10	15%	1	acre	8.00	1.20		
	** Lorsban 4E	Insecticide	10	10%	1	pint	6.88	0.69		
	** Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	12	100%	50	bushels	0.12	6.00		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Fallowed	Crop Insurance	-	100%	1	acre	8.22	8.22		
Total Materials and Services								\$109.33		
*Fungicide for rust **Insecticide for aphids and army cutworm										
Total Listed Costs for Field Operations and Materials and Services									\$205.81	
Interest on Operating Capital \$162.56 cash expense @ 5.50% for 6 months									4.47	
Total Operating and Use-Related Ownership Costs									\$210.28	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Panhandle)	\$700 per acre @ 4.00%						56.00	
Real Estate Taxes			\$700 per acre @ 1.00%						14.00	
Total Cost per Acre Including Overhead									\$300.28	
Cost per Bushel									\$ 6.01	
Cash Cost per Bushel									\$ 3.62	

**2014 Budget 63. Wheat, Clean-Till Fallow, One Crop in Two Years, 50 bu Yield Goal (45 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.18	1.10	3.94	1.06	11.36	
2	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
3	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
4	Field Cultivation	1	1.47	2.20	0.13	0.74	2.87	0.91	8.32	
5	Rod Weeder	1	1.52	1.63	0.15	0.10	3.26	0.44	7.10	
6	Rod Weeder and Fertilizer	1	1.82	1.63	0.15	0.10	3.26	0.44	7.40	
7	Drill	1	2.93	2.68	0.73	6.31	3.71	1.92	18.28	
8	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
12	Truck	Custom								
Total for Field Operations			\$16.57	\$21.97	\$8.03	\$11.32	\$33.32	\$10.12	\$101.33	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	32-0-0	Fertilizer	6	100%	50	lb N	0.55	27.50		
	10-34-0	Fertilizer	7	100%	8	gallons	2.55	20.40		
	Wheat (Certified and Treated)	Seed	7	100%	50	pounds	0.37	18.50		
	2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.81	1.41		
	Ally Extra SorghumW/ TOTSOL	Herbicide	8	100%	0.3	ounces	9.00	2.70		
	NIS	Additive	8	100%	6	ounces	0.10	0.61		
	* Aerial Spray	Custom	9	20%	1	acre	8.00	1.60		
	* Tilt	Fungicide	9	20%	4	ounces	1.17	0.94		
	** Aerial Spray	Custom	10	15%	1	acre	8.00	1.20		
	** Lorsban 4E	Insecticide	10	10%	1	pint	6.88	0.69		
	** Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	12	100%	1	bushels	0.12	0.12		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Fallowed	Crop Insurance	-	100%	1	acre	8.22	8.22		
Total Materials and Services								\$92.27		
*Fungicide for rust **Insecticide for aphids and army cutworm										
Total Listed Costs for Field Operations and Materials and Services								\$193.60		
Interest on Operating Capital \$150.16 cash expense @ 5.50% for 6 months								4.13		
Total Operating and Use-Related Ownership Costs								\$197.73		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (Panhandle)	\$700 per acre @ 4.00%					56.00		
Real Estate Taxes			\$700 per acre @ 1.00%					14.00		
Total Cost per Acre Including Overhead								\$287.73		
Cost per Bushel								\$ 6.39		
Cash Cost per Bushel								\$ 3.74		

2014 Budget 64. Wheat, No-Till Wheat before Corn, Two Crops in Three Years, 65 bu Yield Goal (60 bu Actual Yield) Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
5	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
6	Spread Fertilizer	1	1.57	1.22	0.43		2.19		5.41	
7	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
8	Aerial Spray	Custom								
9	Aerial Spray	Custom								
10	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
11	Truck	Custom								
Total for Field Operations			\$10.56	\$11.43	\$7.78	\$7.54	\$20.75	\$13.41	\$71.47	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.81	2.81		
	Glyphosate w/Surfactant	Herbicide	2	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	2,4-D Ester 4#	Herbicide	2	100%	1	pint	2.81	2.81		
	Glyphosate w/Surfactant	Herbicide	3	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	2,4-D Ester 4#	Herbicide	3	100%	1	pint	2.81	2.81		
	Glyphosate w/Surfactant	Herbicide	4	100%	32	ounces	0.11	3.38		
	21-0-0-24S	Additive	4	100%	1.7	pounds	0.30	0.51		
	10-34-0	Fertilizer	5	100%	8	gallons	2.55	20.40		
	Wheat (certified and treated)	Seed	5	100%	60	pounds	0.37	22.20		
	46-0-0	Fertilizer	6	100%	80	lb N	0.52	41.60		
	Ally Extra SorghumW/ TOTSOL	Herbicide	7	100%	0.3	ounce	9.00	2.70		
	NIS	Additive	7	100%	6	ounces	0.10	0.61		
	2,4-D Ester 4#	Herbicide	7	100%	0.5	pint	2.81	1.41		
	* Aerial Spray	Custom	8	20%	1	acre	8.00	1.60		
	* Tilt	Fungicide	8	20%	4	ounces	1.17	0.94		
	** Aerial Spray	Custom	9	15%	1	acre	8.00	1.20		
	** Lorsban 4E	Insecticide	9	10%	1	pint	6.88	0.69		
	** Warrior II/Zeon	Insecticide	9	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	11	100%	60	bushels	0.12	7.20		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Followed	Crop Insurance	-	100%	1	acre	8.22	8.22		
Total Materials and Services								\$141.14		
*Fungicide for rust **Insecticide for aphids and army cutworm										
Total Listed Costs for Field Operations and Materials and Services									\$212.61	
Interest on Operating Capital \$178.45 cash expense @ 5.50% for 6 months									4.91	
Total Operating and Use-Related Ownership Costs									\$217.52	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Southwest)	\$1,530 per acre @ 4.00%						91.80	
Real Estate Taxes			\$1,530 per acre @ 1.00%						22.95	
Total Cost per Acre Including Overhead									\$352.27	
Cost per Bushel									\$ 5.87	
Cash Cost per Bushel									\$ 3.44	

**2014 Budget 65. Wheat, No-Till after Beans, 100 bu Yield Goal (90 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
2	PivotD 125' Lift	8 ai	5.56	59.75	2.61	11.99	3.78	7.17	90.86	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
7	Truck	Custom								
Total for Field Operations			\$11.63	\$68.56	\$9.24	\$16.53	\$18.62	\$15.38	\$139.96	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	10-34-0	Fertilizer	1	100%	8	gallons	2.55	20.40		
	Wheat (Certified and Treated)	Seed	1	100%	120	pounds	0.37	44.40		
	28-0-0	Fertilizer	2	100%	120	lb N	0.57	68.00		
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.81	1.41		
	Ally Extra SorghumW/ TOTSOL	Herbicide	3	100%	0.3	ounce	9.00	2.70		
	NIS	Additive	3	100%	6	ounces	0.10	0.61		
	* Aerial Spray	Custom	4	100%	1	acre	8.00	8.00		
	* Tilt	Fungicide	4	100%	4	ounces	1.17	4.69		
	** Aerial Spray	Custom	5	15%	1	acre	8.00	1.20		
	** Lorsban 4E	Insecticide	5	10%	1	pint	6.88	0.69		
	** Warrior II/Zeon	Insecticide	5	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	7	100%	90	bushels	0.12	10.80		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Irrigated	Crop Insurance	-	100%	1	acre	13.21	13.21		
Total Materials and Services								\$184.49		
*Fungicide for rust **Insecticide for aphids and army cutworm										
Total Listed Costs for Field Operations and Materials and Services									\$324.45	
Interest on Operating Capital \$290.45 cash expense @ 5.50% for 6 months									7.99	
Total Operating and Use-Related Ownership Costs									\$332.44	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (Panhandle)	\$3,115 per acre @ 4.00%						124.60	
Real Estate Taxes			\$3,115 per acre @ 1.00%						31.15	
Total Cost per Acre Including Overhead									\$508.19	
Cost per Bushel									\$ 5.65	
Cash Cost per Bushel									\$ 3.66	

**2014 Budget 66. Wheat, No-Till, in Rotation (85 Bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
2	No-Till Drill	1	2.20	2.44	0.20	3.05	4.30	4.68	16.87	
3	Spray	1	0.73	0.35	0.18	0.75	0.93	1.30	4.24	
4	PivotE 125' Lift w/Fertigation	6 ai	5.56	15.93	1.67	8.99	3.03	5.38	40.56	
5	Aerial Spray	Custom								
6	Aerial Spray	Custom								
7	Combine Small Grain	1	3.14	6.02	6.25	0.74	9.61	2.23	27.99	
8	Truck	Custom								
Total for Field Operations			\$12.36	\$25.09	\$8.48	\$14.28	\$18.80	\$14.89	\$93.90	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surfactant	Herbicide	1	100%	32	ounces	0.11	3.38		
	Valor XLT	Herbicide	1	100%	1.5	ounces	4.94	7.41		
	Wheat (Certified and Treated)	Seed	2	100%	60	pounds	0.37	22.20		
	11-52-0	Fertilizer	2	100%	40	pounds	0.30	12.00		
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.81	1.41		
	Ally Extra SorghumW/ TOTSOL	Herbicide	3	100%	0.3	ounce	9.00	2.70		
	NIS	Additive	3	100%	6	ounces	0.10	0.61		
	32-0-0 (Applied by Pivot)	Fertilizer	4	100%	80	lb N	0.55	44.00		
	Electricity Fixed	Other	4	100%	1	acre	28.00	28.00		
	* Aerial Spray	Custom	5	100%	1	acre	8.00	8.00		
	* Tilt	Fungicide	5	100%	4	ounces	1.17	4.69		
	** Aerial Spray	Custom	6	15%	1	acre	8.00	1.20		
	** Lorsban 4E	Insecticide	6	10%	1	pint	6.88	0.69		
	** Warrior II/Zeon	Insecticide	6	5%	1.92	ounces	3.91	0.38		
	Haul Grain (Millet)	Custom	8	100%	85	cwt	0.24	20.40		
	Wheat Irrigated	Crop Insurance	-	100%	1	acre	13.21	13.21		
Total Materials and Services								\$170.28		
*Fungicide for rust **Insecticide for aphids and army cutworm										
Total Listed Costs for Field Operations and Materials and Services									\$264.18	
Interest on Operating Capital \$230.49 cash expense @ 5.50% for 6 months									6.34	
Total Operating and Use-Related Ownership Costs									\$270.52	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Pivot (Panhandle)	\$3,115 per acre @ 4.00%					124.60	
Real Estate Taxes				\$3,115 per acre @ 1.00%					31.15	
Total Cost per Acre Including Overhead									\$446.27	
Cost per Bushel									\$ 5.25	
Cash Cost per Bushel									\$ 2.79	

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