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Costs Per Hour and Per Acre for Machine Operations

Herbert R. Allen

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COSTS PER HOUR AND PER ACRE FOR MACHINE OPERATIONS

by

Herbert R. Allen

Contents

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Machine costs are affected by many variables. Size, age, purchase price, maintenance, fuel type, and hours of use each year are just a few of the many factors involved. They may be different in each individual farm situation. List prices employed in arriving at costs are based upon 1979 price levels. These prices may vary because of geographic location as well as special options available on most machines. However, prices used in this publication are believed by the author to be representative of investment requirements for the machines that are listed.

Use of Machine Cost Tables

Machine costs in dollars per hour and dollars per acre are presented in the several tables on the following pages. Machine costs are calculated according to the formulas presented on page 4. Basic input data for making the calculations is presented on page 11.

For some machines, such as a baler, the costs per acre are not given. In such cases it is necessary to estimate the hours of use per acre (or in total) and arrive at costs in this manner. Costs per acre for baling will vary depending upon the hay yield. Baler capacity in tons per hour is neeed in order to determine cost of operation.

Estimates of machine costs, such as those presented in this publication, are essential to farm planning. In many instances farm operators are interested in knowing the cost of individual machine operations. In many other

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instances they wish to know machine costs in order to build budgets for crop production costs. A budget work form for this purpose is presented on page 14. Note that this budget form provides for calculating the tractor costs separately from the machine implement costs. The total implement costs as given in the tables of this publication do not include the costs for a power unit to pull the implement. The tractor hours would be equivalent to the machine hours per acre as given in the table. Tractor costs are based upon the number of hours the tractor is used.

Another factor to recognize in using the budget work form is that the total cost is equal to the once over cost per acre (as given in the cost tables) multiplied by the number of times over. The tractor hours must also reflect the number of times over for each machine operation.

Computer Processing

A computer program has been prepared for making the calculations and printing the information in tabular form as presented in this publication. A data card file containing basic cost coefficients has been prepared. This data may be revised and new calculations made in accordance with the need for such a change. As reference information for persons interested in processing data on the computer the following information is presented regarding programs catalogued on the SDSU computer.

COMP3207: This program is used to punch the basic data in format for use with the budget data bank and to reproduce the data and print it in tabular form as presented in this publication. A punch control card is the first card of the data deck. A negative number in card columns 1-5 will produce only a punch output in format to use with the budget data bank program. If columns 1-5 are blank only a printed output will be received. If card columns 1-5 contain a positive number both a printed output and a punch output will

be received. The basic data files contain purchase costs based upon 1975 price levels. The purchase cost may be revised by means of an inflation factor entered in card columns 6-10 of the punch control card.

JOB CONTROL CARDS
PUNCH CONTROL CARD (Cols. 1-5 and 6-10)
DECK OF BASIC DATA CARDS
NEGATIVE NUMBER CARD (Cols. 19-20)
/*

MACH7107: This program is used to calculate the machine cost per hour and per acre. It uses the same basic deck of data cards as COMP3207. The first card of the data deck is a price card. This price card must be included even if it is a blank card. If it is a blank card a set of default prices will automatically be used by the computer. The following data is punched on the price card.

Item	Card Column	Default Value
Gasoline Price (dollars per gal.)	1- 5	1.00
L.P. Gas Price (dollars per gal.)	6-10	0.49
Diesel Fuel Price (dollars per gal.)	11-15	0.905
Rate Per Dollar of Average Machine Value* for:		
Taxes	16-20	0.01
Housing	21-25	0.01
Insurance	26-30	0.006
Interest	31-35	0.07
Print Control	36-40	0.0
Purchase Cost Inflation Factor	41-45	1.0

If the print control columns are blank a detailed machine cost output will be printed for each machine. If a positive number (such as 1.0) is entered in the print control columns the machine costs will be printed in tabular form as they are in this publication. The card order for processing on the computer is as follows:

JOB CONTROL CARDS
PRICE CARD (and print control
DECK OF BASIC DATA CARDS
/*

*Average machine value is purchase price plus salvage value divided by 2.

FORMULAS FOR MACHINE COST COMPUTATIONS*

RC1, RC2, and RC3 = Repair cost coefficients
RFV1, RFV2 = Remaining farm value coefficients
ILP = Initial list price

Percent of Life Used Up (L%)

(Hours used annually x years owned x 100) ÷ Hours of life

Total Accumulated Repairs (TAR)

$ILP \times RC1 \times RC2 \ (L\%)^{RC3}$

where L% is expressed as an integer (no decimal)

Remaining Farm Value (RFV)

$ILP \times RFV1 \times (RFV2)^{y}$ where y = years owned

Annual Depreciation

$$\frac{\text{Purchase price - RFV}}{\text{years owned}}$$

Gallons of Gas Per Hour

Horsepower Rating x Fuel Consumption Factor

Gasoline Engines = 0.069
LP gas unit = 0.0819
Diesel motors = 0.0484

Fuel, Oil and Grease Cost Per Hour

Gallons per hr. x 1.15 x Fuel Price

Oil and Grease charges = 15% of gasoline used

Repair Cost Per Hour

TAR ÷ (Hours used annually x years owned)

Average Value (AV)

(Purchase Price + RFV) ÷ 2

Taxes, Housing, Insurance and Interest

(AV x T) + (AV x H) + (AV x I) + (AV x R)

where assumed rates may be:

T = 0.01, H = 0.01, I = 0.006, R = 0.07

Hours Per Acre

8.25 ÷ (width in feet x speed in mph x field efficiency)

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*Information for these calculations has been obtained from Wendel Bowers, Modern Concepts of Machinery Management, Stipes Publishing Co., Champaign, Illinois, 1970.

SUMMARY OF MACHINE COSTS PER HOUR

GAS = $1.000 LP GAS = $0.490 DIESEL = $0.905

THE * COLUMN INDICATES FUEL TYPE USED. 1=GAS 2=L.P. 3=DIESEL

	SIZE OR WIDTH	TOTAL ACCUM. REPAIRS	ANNUAL DEPRECI-ATION	REMAINING FARM VALUE	GAL. GAS /HOUR	MACH. HOURS /ACRE	MAN HOURS /ACRE	FUEL + OIL /HOUR	REPAIR COST /HOUR	MACHINE THII /HOUR	MACHINE DEPR. /HOUR	TOTAL COST /HOUR	*
TRACTOR 35 HP,G	0.0	3647.77271	557.09058	2721.78345	2.4150	0.0	0.0	2.77725	0.60796	0.88116	0.92848	5.19485	1
TRACTOR 35 HP,D	0.0	4046.61841	618.07104	3019.38184	1.6940	0.0	0.0	1.76303	0.67444	0.97756	1.03012	4.44514	3
TRACTOR 45 HP,G	0.0	4009.05005	612.29395	2991.35034	3.1050	0.0	0.0	3.57074	0.66817	0.96845	1.02049	6.22786	1
TRACTOR 45 HP,D	0.0	4608.60547	703.52798	3438.70923	2.1780	0.0	0.0	2.26675	0.76810	1.11333	1.17321	5.32140	3
TRACTOR 60 HP,G	0.0	5431.51563	829.59644	4052.72363	4.1400	0.0	0.0	4.76099	0.90525	1.31211	1.38266	8.36102	1
TRACTOR 60 HP,D	0.0	6085.62109	929.51050	4540.78516	2.9040	0.0	0.0	3.02234	1.01427	1.47013	1.54918	7.05592	3
TRACTOR 80 HP,D	0.0	8846.15234	1351.04297	6600.55469	3.8720	0.0	0.0	4.02978	1.47436	2.13692	2.25174	9.89280	3
TRACTOR 100 HP,D	0.0	10427.12891	1592.52832	7780.19922	4.8400	0.0	0.0	5.03723	1.73785	2.51885	2.65421	11.94815	3
TRACTOR 125 HP,D	0.0	12018.91016	1835.67725	8967.91016	6.0500	0.0	0.0	6.29653	2.00315	2.90341	3.05946	14.26255	3
TRACTOR 135 HP,D	0.0	13426.45703	2050.58301	10018.14844	6.5340	0.0	0.0	6.80026	2.23774	3.24337	3.41764	15.69901	3
TRACTOR 165 HP,D	0.0	18330.98047	2799.64160	13677.65625	7.9860	0.0	0.0	8.31142	3.05516	4.42814	4.66607	20.46078	3
TRACTOR 180 HP,D	0.0	19813.66016	3026.10156	14783.95703	8.7120	0.0	0.0	9.06701	3.30228	4.78631	5.04350	22.19908	3
FORD TRUCK 2T	0.0	3519.07861	966.08643	2214.99683	0.0	0.0	0.0	0.0	0.87977	1.16723	1.93217	3.97917	1
FORD TRUCK 2T	0.0	3105.43555	852.54395	1954.63867	0.0	0.0	0.0	0.0	0.77636	1.03004	1.70509	3.51149	1
FORD TRUCK 2T	0.0	2869.00806	787.62061	1805.82568	0.0	0.0	0.0	0.0	0.71725	0.95161	1.57524	3.24410	1
SP COMBINE CORN	13.30	2962.63672	2160.50220	6551.65625	4.8400	0.30861	0.37033	5.03723	2.96264	16.65999	21.60501	46.26486	3
SP COMBINE CORN	20.00	4833.08594	3524.61401	10688.03125	7.2600	0.20522	0.24627	7.55584	4.83309	27.17863	35.24614	74.81369	3
SP COMBINE GRAIN	13.30	2285.56079	1666.73315	5054.35156	4.8400	0.30861	0.37033	5.03723	2.28556	12.85249	16.66733	36.84259	3
SP COMBINE GRAIN	20.00	3938.85718	2872.42773	8710.50000	7.2600	0.20522	0.24627	7.55584	3.93886	22.14972	28.72427	62.36868	3
S.P. HAY SWATHER	10.50	4028.48462	710.89404	1824.64917	2.9040	0.18553	0.22263	3.02234	5.37131	6.88527	9.47859	24.75749	3
S.P. HAY SWATHER	16.50	4365.07031	770.39868	1977.10229	3.1460	0.12025	0.14430	3.27420	5.82009	7.46124	10.27198	26.82750	3
S.P. BALE WAGON	0.0	35551.16797	2254.81909	5063.78906	2.7600	0.0	0.0	3.17400	17.77557	7.84218	11.27409	40.06583	1
STALK SHREDDER	12.50	1157.10791	274.15747	670.63843	0.0	0.16975	0.20370	0.0	1.80798	2.12072	3.42697	7.35567	0
ANHYDROUS APPLIC	30.00	926.62231	233.46722	570.82593	0.0	0.10261	0.12313	0.0	1.54437	2.78106	3.89112	8.21655	0
DRY FERT SPREAD	45.00	733.74121	289.06152	649.28101	0.0	0.05163	0.06195	0.0	1.46748	4.02161	5.78123	11.27032	0
ROTO TILLER	16.00	2832.21411	821.69727	2201.41211	0.0	0.16113	0.19336	0.0	1.41611	2.10747	3.28679	6.81036	0
ROD WEEDER	24.00	181.61664	70.40089	172.19038	0.0	0.08628	0.10354	0.0	0.18162	0.50323	0.70401	1.38885	0
3-16 TS-SM PLOW	4.00	5823.60547	157.93771	386.22144	0.0	0.57292	0.68750	0.0	2.33344	0.45155	0.63175	3.41674	0
4-16 TS-SM PLOW	5.30	7344.09766	198.76733	486.22510	0.0	0.43239	0.51887	0.0	2.93764	0.56834	0.79507	4.30105	0
5-16 TS-SM PLOW	6.70	8854.58203	239.72690	586.22900	0.0	0.34204	0.41045	0.0	3.54183	0.68539	0.95891	5.18613	0
6-16 TS-SM PLOW	8.00	10434.51172	282.43652	690.83057	0.0	0.28646	0.34375	0.0	4.17380	0.80756	1.12975	6.11111	0
7-16 TS-SM PLOW	9.30	15330.58203	414.99097	1014.98071	0.0	0.24642	0.29570	0.0	6.13223	1.18653	1.65996	8.97873	0
8-18 TS-SM PLOW	12.00	17587.63281	476.09790	1164.41187	0.0	0.19097	0.22917	0.0	7.03505	1.36124	1.90439	10.30068	0
TANDEM DISK	11.50	455.38428	192.10255	469.67285	0.0	0.18007	0.21608	0.0	0.49538	1.37298	1.92103	3.78939	0
TANDEM DISK	13.00	630.44507	244.42743	597.72363	0.0	0.15929	0.19115	0.0	0.63045	1.74707	2.44427	4.82178	0
TANDEM DISK	15.00	698.33936	270.75024	662.09399	0.0	0.13805	0.16566	0.0	0.69834	1.93521	2.70750	5.34105	0
TANDEM DISK	18.00	1018.41138	394.84424	965.55347	0.0	0.11504	0.13805	0.0	1.01841	2.82218	3.94844	7.78903	0
TANDEM DISK	20.50	1188.14648	460.65137	1126.47925	0.0	0.10101	0.12122	0.0	1.18815	3.29254	4.60651	9.08720	0
CHISEL 3PT MTD	9.00	315.22241	122.21375	298.86157	0.0	0.27947	0.33537	0.0	0.31522	0.87353	1.22214	2.41089	0
CHISEL 3PT MTD	14.00	436.46191	169.21899	413.80859	0.0	0.17966	0.21559	0.0	0.43646	1.20951	1.69219	3.33816	0
CHISEL 3PT MTD	17.00	533.45361	206.82321	505.76611	0.0	0.14796	0.17755	0.0	0.53345	1.47829	2.06823	4.07997	0
CHISEL WHEEL MTD	10.00	436.46191	169.21899	413.80859	0.0	0.25152	0.30183	0.0	0.43646	1.20951	1.69219	3.33816	0
CHISEL WHEEL MTD	12.00	472.83374	183.32057	448.29272	0.0	0.20960	0.25152	0.0	0.47283	1.31030	1.83321	3.61634	0
CHISEL WHEEL MTD	14.00	509.20557	197.42216	482.77686	0.0	0.17966	0.21559	0.0	0.50921	1.41109	1.97422	3.89452	0
CHISEL WHEEL MTD	17.00	606.19727	235.02638	574.73413	0.0	0.14796	0.17755	0.0	0.60620	1.67987	2.35026	4.63633	0

SUMMARY OF MACHINE COSTS PER HOUR

GAS = $1.000 LP GAS = $0.490 DIESEL = $0.905

THE * COLUMN INDICATES FUEL TYPE USED. 1=GAS 2=L.P. 3=DIESEL

	SIZE OR WIDTH	TOTAL ACCUM. REPAIRS	ANNUAL DEPRECI-ATION	REMAINING FARM VALUE	GAL. GAS /HOUR	MACH. HOURS /ACRE	MAN HOURS /ACRE	FUEL + OIL /HOUR	REPAIR COST /HOUR	MACHINE THII /HOUR	MACHINE DEPR. /HOUR	TOTAL COST /HOUR	*
CHISEL WHEEL MTD	25.00	1163.89844	451.25024	1103.48999	0.0	0.10061	0.12073	0.0	1.16390	3.22535	4.51250	8.90175	0
SPIKE HARROW	12.00	56.25508	21.83643	53.33531	0.0	0.18531	0.22237	0.0	0.05626	0.15602	0.21836	0.43064	0
SPIKE HARROW	18.00	90.20207	34.99789	85.52043	0.0	0.12354	0.14825	0.0	0.09020	0.25009	0.34998	0.69027	0
SPIKE HARROW	24.00	116.87480	45.33905	110.80878	0.0	0.09266	0.11119	0.0	0.11687	0.32400	0.45339	0.89427	0
SPRINGTOOTH HARR	24.00	441.06909	170.99220	418.17651	0.0	0.09266	0.11119	0.0	0.44107	1.22221	1.70992	3.37320	0
SPRINGTOOTH HARR	30.00	621.71582	241.09506	589.44751	0.0	0.07412	0.08895	0.0	0.62172	1.72312	2.41095	4.75579	0
SPRINGTOOTH HARR	36.00	682.33569	264.59766	646.92090	0.0	0.06177	0.07412	0.0	0.68234	1.89111	2.64598	5.21942	0
SPRINGTOOTH HARR	39.00	712.64551	276.28394	675.65771	0.0	0.05702	0.06842	0.0	0.71265	1.97479	2.76284	5.45028	0
FIELD CULT MTD	12.50	596.87134	150.41689	367.82983	0.0	0.22853	0.27424	0.0	0.59687	1.07512	1.50417	3.17616	0
FIELD CULT MTD	14.50	634.17554	159.81793	390.81934	0.0	0.19701	0.23641	0.0	0.63418	1.14231	1.59818	3.37467	0
FIELD CULT MTD	18.50	1117.64160	281.60352	688.76147	0.0	0.15441	0.18530	0.0	1.11764	2.01291	2.81603	5.94658	0
FIELD CULT MTD	20.00	820.69800	206.82321	505.76611	0.0	0.14283	0.17140	0.0	0.82070	1.47829	2.06823	4.36722	0
FIELD CULT MTD	24.50	1305.65527	329.03687	804.62769	0.0	0.11660	0.13992	0.0	1.30565	2.35182	3.29037	6.94784	0
FIELD CULT PULL	12.50	615.52344	155.11743	379.32446	0.0	0.22853	0.27424	0.0	0.61552	1.10871	1.55117	3.27541	0
FIELD CULT PULL	14.50	671.48022	169.21899	413.80859	0.0	0.19701	0.23641	0.0	0.67148	1.20951	1.69219	3.57318	0
FIELD CULT PULL	17.00	746.08887	188.02112	459.78735	0.0	0.16804	0.20165	0.0	0.74609	1.34390	1.88021	3.97019	0
FIELD CULT PULL	18.50	833.00854	209.96457	513.35254	0.0	0.15441	0.18530	0.0	0.83301	1.50065	2.09965	4.43330	0
FIELD CULT PULL	27.00	1660.04736	418.34668	1023.02710	0.0	0.10580	0.12696	0.0	1.66005	2.99017	4.18347	8.83368	0
ROTARY HOE	15.00	572.62329	144.24121	352.88672	0.0	0.14474	0.17368	0.0	0.57262	1.03113	1.44241	3.04616	0
ROTARY HOE	19.30	901.27563	227.07751	555.42310	0.0	0.11249	0.13499	0.0	0.90128	1.62318	2.27077	4.79523	0
ROTARY HOE	25.00	1031.46826	259.87402	635.65601	0.0	0.08684	0.10421	0.0	1.03147	1.85762	2.59874	5.48783	0
4-ROW CULTIVATOR	13.00	425.27075	107.17204	262.07861	0.0	0.21974	0.26369	0.0	0.42527	0.76602	1.07172	2.26301	0
6-ROW CULTIVATOR	20.00	657.67749	165.77960	405.30249	0.0	0.14283	0.17140	0.0	0.65768	1.18483	1.65780	3.50030	0
8-ROW CULTIVATOR	27.00	988.56787	249.12798	609.21826	0.0	0.10580	0.12696	0.0	0.98857	1.78066	2.49128	5.26051	0
PULL COMBIN CORN	6.60	2547.15771	1857.57251	5632.85547	0.0	0.62189	0.74627	0.0	2.54716	14.32388	18.57571	35.44675	0
PULL COMBIN CORN	7.50	2730.83105	1991.54492	6039.03516	0.0	0.54726	0.65672	0.0	2.73083	15.35688	19.91544	38.00314	0
PULL COMBIN CORN	13.30	3039.57690	2216.67773	6721.80469	0.0	0.30861	0.37033	0.0	3.03958	17.09297	22.16676	42.29930	0
PULL COMBIN CORN	20.00	3359.64941	2450.09570	7429.62109	0.0	0.20522	0.24627	0.0	3.35965	18.89288	24.50095	46.75346	0
PULL COMBIN CORN	20.00	3630.47998	2647.60352	8028.54297	0.0	0.20522	0.24627	0.0	3.63048	20.41508	26.47603	50.52238	0
PUL COMBIN GRAIN	10.00	2330.12451	1699.25806	5152.90234	0.0	0.41045	0.49254	0.0	2.33012	13.10322	16.99257	32.42590	0
PUL COMBIN GRAIN	13.00	2362.50195	1722.90845	5224.50000	0.0	0.31573	0.37887	0.0	2.36250	13.28547	17.22908	32.87704	0
PUL COMBIN GRAIN	15.00	2389.46167	1742.55615	5284.12109	0.0	0.27363	0.32836	0.0	2.38946	13.43702	17.42555	33.25203	0
PUL COMBIN GRAIN	16.00	279.93994	2227.26123	619.06714	0.0	0.25653	0.30784	0.0	0.27994	11.28515	22.27260	33.83768	0
PUL COMBIN GRAIN	20.00	2465.41602	1797.90918	5452.08984	0.0	0.20522	0.24627	0.0	2.46542	13.86396	17.97908	34.30846	0
PUL COMBIN GRAIN	24.00	2518.35107	1836.51318	5569.15234	0.0	0.17102	0.20522	0.0	2.51835	14.16164	18.36513	35.04512	0
PICKER SHELLER	6.60	1147.86328	503.27734	1230.62085	0.0	0.66138	0.79365	0.0	1.53048	4.79616	6.71036	13.03701	0
SILAGE CUTTER	6.60	4748.07813	716.57324	1609.25488	0.0	0.52083	0.62500	0.0	6.33077	6.64591	9.55431	22.53099	0
CYCLOPLTR W/C/F	13.00	1309.24609	358.69189	877.27441	0.0	0.12251	0.14702	0.0	2.18208	4.27317	5.97820	12.43345	0
CYCLOPLANTR W/F	13.00	1543.92163	423.04712	1034.52173	0.0	0.12951	0.15542	0.0	2.57320	5.03961	7.05079	14.66359	0
CYCLOPLTR W/CH+F	13.00	1790.26318	490.52051	1199.58521	0.0	0.13736	0.16484	0.0	2.98377	5.84349	8.17534	17.00259	0
CYCLOPLTR W/CH	19.00	2617.15967	733.60303	1793.85986	0.0	0.08861	0.10634	0.0	4.46193	8.73899	12.22672	25.42763	0
CYCLOPLTR W/CH	26.00	2759.15967	756.05811	1848.80493	0.0	0.06476	0.07771	0.0	4.59860	9.00655	12.60097	26.20612	0
CYCLOPLTR W/CH+F	26.00	3430.93848	940.10547	2298.93677	0.0	0.06868	0.08242	0.0	5.71823	11.19913	15.66842	32.58577	0
PLANTR 4R WO/F	13.00	1303.75586	357.23999	873.59595	0.0	0.17628	0.21154	0.0	2.17293	4.25567	5.95400	12.38260	0
PLANTER 4ROW W/F	13.00	1612.54077	441.84912	1080.50049	0.0	0.18665	0.22398	0.0	2.68757	5.26359	7.36415	15.31531	0

SUMMARY OF MACHINE COSTS PER HOUR

GAS = $1.000 LP GAS = $0.490 DIESEL = $0.905

THE * COLUMN INDICATES FUEL TYPE USED. 1=GAS 2=L.P. 3=DIESEL

	SIZE OR WIDTH	TOTAL ACCUM. REPAIRS	ANNUAL DEPRECI-ATION	REMAINING FARM VALUE	GAL. GAS /HOUR	MACH. HOURS /ACRE	MAN HOURS /ACRE	FUEL * OIL /HOUR	REPAIR COST /HOUR	MACHINE THII /HOUR	MACHINE DEPR. /HOUR	TOTAL COST /HOUR	*
PLANTER W/CH W/F	13.00	1784.08643	488.85449	1195.44678	0.0	0.19832	0.23798	0.0	2.97348	5.82355	8.14757	16.94460	0
PLANTR W/CH WO/F	13.00	1475.30322	404.24512	988.54297	0.0	0.18665	0.22398	0.0	2.45886	4.81562	6.73742	14.01188	0
DRILL 2/8FT WO/F	16.00	1454.87207	564.06274	1379.36108	0.0	0.17904	0.21484	0.0	2.90974	8.06337	11.28125	22.25436	0
DRIL 2/10FT WO/F	20.00	1697.35059	658.07324	1609.25488	0.0	0.14323	0.17187	0.0	3.39470	9.40726	13.16146	25.96342	0
DRIL 2/12FT WO/F	24.00	1891.33398	733.28198	1793.17017	0.0	0.11936	0.14323	0.0	3.78267	10.48238	14.66564	28.93068	0
DRILL 2/12FT W/F	24.00	7514.80859	836.69360	2046.05347	0.0	0.12638	0.15165	0.0	7.51481	5.98033	8.36694	21.86208	0
DRILL 2/10FT W/F	20.00	6839.32031	761.48511	1862.13818	0.0	0.15165	0.18199	0.0	6.83932	5.44278	7.61485	19.89694	0
DRILL 2/8FT W/F	16.00	5910.51953	658.07324	1609.25488	0.0	0.18957	0.22748	0.0	5.91052	4.70363	6.58073	17.19487	0
LISTER 4ROW W/F	13.00	1646.16333	451.03613	1103.02979	0.0	0.23680	0.28416	0.0	2.74360	5.37313	7.51727	15.63400	0
LISTER 6ROW W/F	19.00	2084.29395	571.04883	1396.60303	0.0	0.16202	0.19442	0.0	3.47382	6.80295	9.51748	19.79425	0
LISTER 4RCW WO/F	13.00	1479.76147	405.50610	991.53125	0.0	0.22035	0.26442	0.0	2.46627	4.83050	6.75843	14.05520	0
LISTER 6RCW WO/F	19.00	1809.81860	495.84009	1212.68799	0.0	0.15077	0.18092	0.0	3.01636	5.90702	8.26400	17.18738	0
LISTR 8 RCW WO/F	26.00	2316.91187	634.89209	1552.47241	0.0	0.11840	0.14208	0.0	3.86152	7.56308	10.58153	22.00613	0
SICKLE MOWER	7.00	1253.49341	124.09393	303.45947	0.0	0.29101	0.34921	0.0	2.50699	1.77394	2.48188	6.76281	0
SICKLE MOWER	9.00	1386.43970	137.25542	335.64478	0.0	0.22634	0.27160	0.0	2.77288	1.96209	2.74511	7.48007	0
S.D. RAKE	8.50	872.63062	131.47162	352.22607	0.0	0.23965	0.28758	0.0	1.36349	1.05373	1.64339	4.06061	0
S.D. RAKE	9.50	1018.06909	153.38358	410.93042	0.0	0.21442	0.25731	0.0	1.59073	1.22936	1.91729	4.73738	0
BALER MED	0.0	1409.16333	470.42383	1150.60522	0.0	0.0	0.0	0.0	0.76145	2.91100	4.70424	9.37669	0
BALER LARGE	0.0	2013.08813	672.03369	1643.72021	0.0	0.0	0.0	0.0	2.51636	4.15858	6.72034	13.39528	0
STACKHAND 6TON	0.0	15729.20703	1654.58496	4046.12939	0.0	0.0	0.0	0.0	20.97227	15.76838	22.06113	58.80177	0
STACKHAND 3TON	0.0	10277.60547	1081.12061	2643.77759	0.0	0.0	0.0	0.0	13.70347	10.30320	14.41494	38.42160	0
STACKFRAME 15X21	0.0	0.0	27.55603	33.87891	0.0	0.0	0.0	0.0	0.0	0.39608	0.36741	0.76350	0
STACKMOVER 6	0.0	2017.93530	423.04712	1034.52173	0.0	0.0	0.0	0.0	5.04484	7.55941	10.57618	23.18042	0
STACKMOVER 10	0.0	3363.22290	705.07886	1724.20190	0.0	0.0	0.0	0.0	8.40806	12.59902	17.62697	38.63403	0
HAY CONDITICNER	9.00	3056.38794	470.80835	1151.42676	0.0	0.27686	0.33223	0.0	4.77561	3.64159	5.88510	14.30230	0
SPRAYER 8 RCW	27.00	266.10669	79.90894	195.40968	0.0	0.13402	0.16082	0.0	0.41221	1.14231	1.59818	3.15270	0
BALE WAGON PULL	0.0	6395.61719	444.27539	997.73877	0.0	0.0	0.0	0.0	4.26641	2.06023	2.96184	9.28848	0
GRAIN WAGON	0.0	671.70190	63.27031	234.39616	0.0	0.0	0.0	0.0	1.34340	1.05743	1.26541	3.66624	0
LGE ROUND BALER	0.0	2013.08813	672.03369	1643.72021	0.0	0.0	0.0	0.0	2.51636	4.15858	6.72034	13.39528	0

SUMMARY OF MACHINE COSTS PER ACRE

GAS = $1.000 LP GAS = $0.490 DIESEL = $0.905

THE * COLUMN INDICATES FUEL TYPE USED. 1=GAS 2=L.P. 3=DIESEL

	SIZE OR WIDTH	TOTAL ACCUM. REPAIRS	ANNUAL DEPRECI-ATION	REMAINING FARM VALUE	GAL. GAS /HOUR	MACH. HOURS /ACRE	MAN HOURS /ACRE	FUEL + OIL /ACRE	REPAIR COST /ACRE	MACHINE THII /ACRE	MACHINE DEPR. /ACRE	TOTAL COST /ACRE	*
TRACTOR 35 HP,G	0.0	3647.77271	557.09058	2721.78345	2.4150	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1
TRACTOR 35 HP,D	0.0	4046.61841	618.07104	3019.38184	1.6940	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 45 HP,G	0.0	4009.05005	612.29395	2991.35034	3.1050	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1
TRACTOR 45 HP,D	0.0	4608.60547	703.92798	3438.70923	2.1780	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 60 HP,G	0.0	5431.51563	829.59644	4052.72363	4.1400	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1
TRACTOR 60 HP,D	0.0	6085.62109	929.51050	4540.78516	2.9040	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 80 HP,D	0.0	8846.15234	1351.04297	6600.55469	3.8720	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 100 HP,D	0.0	10427.12891	1592.52832	7780.19922	4.8400	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 125 HP,D	0.0	12018.91016	1835.67725	8967.91016	6.0500	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 135 HP,D	0.0	13426.45703	2050.58301	10018.14844	6.5340	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 165 HP,D	0.0	18336.58047	2799.64160	13677.65625	7.9860	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
TRACTOR 180 HP,D	0.0	19813.66016	3026.10156	14783.95703	8.7120	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3
FORD TRUCK 2T	0.0	3519.07861	966.08643	2214.99683	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1
FORD TRUCK 2T	0.0	3105.43555	852.54395	1954.63867	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1
FORD TRUCK 2T	0.0	2869.08086	787.62061	1805.82568	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1
SP COMBINE CORN	13.30	2962.63672	2160.50220	6551.65625	4.8400	0.30861	0.37033	1.55453	0.91429	5.14140	6.66747	14.27768	3
SP COMBINE CORN	20.00	4833.08594	3524.61401	10688.03125	7.2600	0.20522	0.24627	1.55064	0.99186	5.57770	7.23335	15.35355	3
SP COMBINE GRAIN	13.30	2285.56079	1666.73315	5054.35156	4.8400	0.30861	0.37033	1.55453	0.70534	3.96637	5.14366	11.36990	3
SP COMBINE GRAIN	20.00	3938.85718	2872.42773	8710.50000	7.2600	0.20522	0.24627	1.55064	0.80835	4.54565	5.89491	12.79954	3
S.P. HAY SWATHER	10.50	4028.48462	710.89404	1824.64917	2.9040	0.18553	0.22263	0.56073	0.99653	1.27742	1.75855	4.59323	3
S.P. HAY SWATHER	16.50	4365.07031	770.39868	1977.10229	3.1460	0.12025	0.14430	0.39372	0.69987	0.89721	1.23521	3.22601	3
S.P. BALE WAGON	0.0	35551.16797	2254.81909	5063.78906	2.7600	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1
STALK SHREDDER	12.50	1157.10791	274.15747	670.63843	0.0	0.16975	0.20370	0.0	0.30691	0.36000	0.58174	1.24865	0
ANHYDROUS APPLIC	30.00	926.62231	233.46722	570.82593	0.0	0.10261	0.12313	0.0	0.15947	0.28537	0.39928	0.84312	0
DRY FERT SPREAD	45.00	733.74121	289.06152	649.28101	0.0	0.05163	0.06195	0.0	0.07576	0.20763	0.29848	0.58187	0
ROTO TILLER	16.00	2832.21411	821.69727	2201.41211	0.0	0.16113	0.19336	0.0	0.22818	0.33958	0.52961	1.09737	0
ROD WEEDER	24.00	181.61664	70.40089	172.19038	0.0	0.08628	0.10354	0.0	0.01567	0.04342	0.06074	0.11983	0
3-16 TS-SM PLOW	4.00	5833.60547	157.93771	386.22144	0.0	0.57292	0.68750	0.0	1.33687	0.25870	0.36194	1.95751	0
4-16 TS-SM PLOW	5.30	7344.09766	198.76733	486.22510	0.0	0.43239	0.51887	0.0	1.27021	0.24575	0.34378	1.85973	0
5-16 TS-SM PLOW	6.70	8854.58203	239.72690	586.22900	0.0	0.34204	0.41045	0.0	1.21145	0.23443	0.32798	1.77386	0
6-16 TS-SM PLOW	8.00	10434.51172	282.43652	690.83057	0.0	0.28646	0.34375	0.0	1.19562	0.23133	0.32363	1.75058	0
7-16 TS-SM PLOW	9.30	15330.58203	414.99097	1014.98071	0.0	0.24642	0.29570	0.0	1.51108	0.29238	0.40904	2.21250	0
8-18 TS-SM PLOW	12.00	17587.63281	476.09790	1164.41187	0.0	0.19097	0.22917	0.0	1.34350	0.25996	0.36369	1.96714	0
TANDEM DISK	11.50	455.38428	192.10255	469.67285	0.0	0.18007	0.21608	0.0	0.08920	0.24723	0.34592	0.68235	0
TANDEM DISK	13.00	630.44507	244.42743	597.72363	0.0	0.15929	0.19115	0.0	0.10042	0.27829	0.38935	0.76807	0
TANDEM DISK	15.00	698.33936	270.75024	662.09399	0.0	0.13805	0.16566	0.0	0.09641	0.26716	0.37378	0.73734	0
TANDEM DISK	18.00	1018.41138	394.84424	965.55347	0.0	0.11504	0.13805	0.0	0.11716	0.32467	0.45424	0.89608	0
TANDEM DISK	20.50	1188.14648	460.65137	1126.47925	0.0	0.10101	0.12122	0.0	0.12002	0.33259	0.46532	0.91793	0
CHISEL 3PT MTD	9.00	315.22241	122.21375	298.86157	0.0	0.27947	0.33537	0.0	0.08810	0.24413	0.34155	0.67378	0
CHISEL 3PT MTD	14.00	436.46191	169.21899	413.80859	0.0	0.17966	0.21559	0.0	0.07841	0.21730	0.30402	0.59973	0
CHISEL 3PT MTD	17.00	533.45361	206.82321	505.76611	0.0	0.14796	0.17755	0.0	0.07893	0.21872	0.30601	0.60365	0
CHISEL WHEEL MTD	10.00	436.46191	169.21899	413.80859	0.0	0.25152	0.30183	0.0	0.10978	0.30422	0.42563	0.83963	0
CHISEL WHEEL MTD	12.00	472.83374	183.32057	448.29272	0.0	0.20960	0.25152	0.0	0.09911	0.27464	0.38425	0.75800	0
CHISEL WHEEL MTD	14.00	509.20557	197.42216	482.77686	0.0	0.17966	0.21559	0.0	0.09148	0.25352	0.35469	0.69969	0
CHISEL WHEEL MTD	17.00	606.19727	235.02638	574.73413	0.0	0.14796	0.17755	0.0	0.08969	0.24855	0.34773	0.68597	0

SUMMARY OF MACHINE COSTS PER ACRE

GAS = $1.000 LP GAS = $0.490 DIESEL = $0.905

THE * COLUMN INDICATES FUEL TYPE USED. 1=GAS 2=L.P. 3=DIESEL

	SIZE OR WIDTH	TOTAL ACCUM. REPAIRS	ANNUAL DEPRECI-ATION	REMAINING FARM VALUE	GAL. GAS /HOUR	MACH. HOURS /ACRE	MAN HOURS /ACRE	FUEL + OIL /ACRE	REPAIR COST /ACRE	MACHINE THIT /ACRE	MACHINE DEPR. /ACRE	TOTAL COST /ACRE	*
CHISEL WHEEL MTD	25.00	1163.89844	451.25024	1103.48999	0.0	0.10061	0.12073	0.0	0.11710	0.32450	0.45400	0.89560	0
SPIKE HARROW	12.00	56.25508	21.83643	53.33531	0.0	0.18531	0.22237	0.0	0.01042	0.02891	0.04047	0.07980	0
SPIKE HARROW	18.00	90.20207	34.99789	85.52043	0.0	0.12354	0.14825	0.0	0.01114	0.03090	0.04324	0.08528	0
SPIKE HARROW	24.00	116.87480	45.33905	110.80878	0.0	0.09266	0.11119	0.0	0.01083	0.03002	0.04201	0.08286	0
SPRINGTOOTH HARR	24.00	441.06909	170.99220	418.17651	0.0	0.09266	0.11119	0.0	0.04087	0.11324	0.15843	0.31254	0
SPRINGTOOTH HARR	30.00	621.71582	241.09506	589.44751	0.0	0.07412	0.08895	0.0	0.04608	0.12772	0.17871	0.35252	0
SPRINGTOOTH HARR	36.00	682.33565	264.59766	646.92090	0.0	0.06177	0.07412	0.0	0.04215	0.11681	0.16344	0.32240	0
SPRINGTOOTH HARR	39.00	712.64551	276.28394	675.65771	0.0	0.05702	0.06842	0.0	0.04063	0.11260	0.15753	0.31077	0
FIELD CULT MTD	12.50	596.87134	150.41689	367.82983	0.0	0.22853	0.27424	0.0	0.13640	0.24570	0.34375	0.72585	0
FIELD CULT MTD	14.50	634.17554	159.81793	390.81934	0.0	0.19701	0.23641	0.0	0.12494	0.22505	0.31486	0.66484	0
FIELD CULT MTD	18.50	1117.64160	281.60352	688.76147	0.0	0.15441	0.18530	0.0	0.17258	0.31082	0.43483	0.91823	0
FIELD CULT MTD	20.00	820.69800	206.82321	505.76611	0.0	0.14283	0.17140	0.0	0.11722	0.21115	0.29541	0.62378	0
FIELD CULT MTD	24.50	1305.65527	329.03687	804.62769	0.0	0.11660	0.13992	0.0	0.15224	0.27422	0.38365	0.81010	0
FIELD CULT PULL	12.50	615.52344	155.11743	379.32446	0.0	0.22853	0.27424	0.0	0.14067	0.25338	0.35449	0.74854	0
FIELD CULT PULL	14.50	671.48022	169.21899	413.80859	0.0	0.19701	0.23641	0.0	0.13229	0.23829	0.33338	0.70395	0
FIELD CULT PULL	17.00	746.08887	188.02112	459.78735	0.0	0.16804	0.20165	0.0	0.12537	0.22583	0.31595	0.66714	0
FIELD CULT PULL	18.50	833.00854	209.96457	513.35254	0.0	0.15441	0.18530	0.0	0.12863	0.23172	0.32421	0.68456	0
FIELD CULT PULL	27.00	1660.04736	418.34668	1023.02710	0.0	0.10580	0.12696	0.0	0.17564	0.31636	0.44262	0.93462	0
ROTARY HOE	15.00	572.62329	144.24121	352.88672	0.0	0.14474	0.17368	0.0	0.08288	0.14924	0.20877	0.44089	0
ROTARY HOE	19.30	901.27563	227.07751	555.42310	0.0	0.11249	0.13499	0.0	0.10138	0.18259	0.25544	0.53941	0
ROTARY HOE	25.00	1031.46826	259.87402	635.65601	0.0	0.08684	0.10421	0.0	0.08957	0.16132	0.22568	0.47657	0
4-ROW CULTIVATOR	13.00	425.27075	107.17204	262.07861	0.0	0.21974	0.26369	0.0	0.09345	0.16833	0.23550	0.49728	0
6-ROW CULTIVATOR	20.00	657.67749	165.77960	405.30249	0.0	0.14283	0.17140	0.0	0.09394	0.16923	0.23679	0.49996	0
8-ROW CULTIVATOR	27.00	988.56787	249.12798	609.21826	0.0	0.10580	0.12696	0.0	0.10459	0.18840	0.26353	0.55657	0
PULL COMBIN CORN	6.60	2547.15771	1857.57251	5632.85547	0.0	0.62189	0.74627	0.0	1.58405	8.90789	11.55207	22.04401	0
PULL COMBIN CORN	7.50	2730.83105	1991.54492	6039.03516	0.0	0.54726	0.65672	0.0	1.49448	8.40426	10.89897	20.79773	0
PULL COMBIN CORN	13.30	3039.57690	2216.67773	6721.80469	0.0	0.30861	0.37033	0.0	0.93804	5.27502	6.84083	13.05388	0
PULL COMBIN CORN	20.00	3355.64941	2450.09570	7429.62109	0.0	0.20522	0.24627	0.0	0.68948	3.87727	5.02818	9.59493	0
PULL COMBIN CORN	20.00	3630.47558	2647.60352	8028.54297	0.0	0.20522	0.24627	0.0	0.74506	4.18983	5.43351	10.36840	0
PUL COMBIN GRAIN	10.00	2330.12451	1699.25806	5152.90234	0.0	0.41045	0.49254	0.0	0.95639	5.37819	6.97454	13.30914	0
PUL COMBIN GRAIN	13.00	2362.50195	1722.90845	5224.50000	0.0	0.31573	0.37887	0.0	0.74591	4.19461	5.43972	10.38024	0
PUL COMBIN GRAIN	15.00	2389.46167	1742.55615	5284.12109	0.0	0.27363	0.32836	0.0	0.65383	3.67680	4.76819	9.09881	0
PUL COMBIN GRAIN	16.00	279.93994	2227.26123	619.06714	0.0	0.25653	0.30784	0.0	0.07181	2.89498	5.71359	8.68038	0
PUL COMBIN GRAIN	20.00	2465.41602	1797.90918	5452.08984	0.0	0.20522	0.24627	0.0	0.50596	2.84522	3.68974	7.04091	0
PUL COMBIN GRAIN	24.00	2518.35107	1836.51318	5569.15234	0.0	0.17102	0.20522	0.0	0.43069	2.42192	3.14080	5.99341	0
PICKER SHELLER	6.60	1147.86328	503.27734	1230.62085	0.0	0.66138	0.79365	0.0	1.01223	3.17207	4.43807	8.62236	0
SILAGE CUTTER	6.60	4748.07813	716.57324	1609.25488	0.0	0.52083	0.62500	0.0	3.29728	3.46141	4.97620	11.73489	0
CYCLOPLTR W/O/F	13.00	1309.24609	358.69189	877.27441	0.0	0.12251	0.14702	0.0	0.26733	0.52352	0.73240	1.52325	0
CYCLOPLANTR W/F	13.00	1543.92163	423.04712	1034.52173	0.0	0.12951	0.15542	0.0	0.33326	0.65270	0.91317	1.89913	0
CYCLOPLTR W/CH+F	13.00	1790.26318	490.52051	1199.58521	0.0	0.13736	0.16484	0.0	0.40986	0.80268	1.12299	2.33552	0
CYCLOPLTR W/CH	19.00	2677.15967	733.60303	1793.85986	0.0	0.08861	0.10634	0.0	0.39539	0.77440	1.08346	2.25325	0
CYCLOPLTR W/CH	26.00	2759.15967	756.05811	1848.80493	0.0	0.06476	0.07771	0.0	0.29779	0.58323	0.81600	1.69702	0
CYCLOPLTR W/CH+F	26.00	3430.93848	940.10547	2298.93677	0.0	0.06868	0.08242	0.0	0.39274	0.76917	1.07613	2.23803	0
PLANTR 4R W/O/F	13.00	1303.75586	357.23999	873.59595	0.0	0.17628	0.21154	0.0	0.38305	0.75020	1.04958	2.18283	0
PLANTER 4ROW W/F	13.00	1612.54077	441.84912	1080.50049	0.0	0.18665	0.22398	0.0	0.50164	0.98246	1.37453	2.85863	0

SUMMARY OF MACHINE COSTS PER ACRE

GAS = $1.000 LP GAS = $0.490 DIESEL = $0.905

THE * COLUMN INDICATES FUEL TYPE USED. 1=GAS 2=L.P. 3=DIESEL

	SIZE OR WIDTH	TOTAL ACCUM. REPAIRS	ANNUAL DEPRECI-ATION	REMAINING FARM VALUE	GAL. GAS /HOUR	MACH. HOURS /ACRE	MAN HOURS /ACRE	FUEL + OIL /ACRE	REPAIR COST /ACRE	MACHINE THII /ACRE	MACHINE DEPR. /ACRE	TOTAL COST /ACRE	*
PLANTER W/CH W/F	13.00	1784.08643	488.85449	1195.44678	0.0	0.19832	0.23798	0.0	0.58969	1.15491	1.61580	3.36041	0
PLANTR W/CH WO/F	13.00	1475.30322	404.24512	988.54297	0.0	0.18665	0.22398	0.0	0.45895	0.89884	1.25755	2.61534	0
DRILL 2/8FT WO/F	16.00	1454.87207	564.06274	1379.36108	0.0	0.17904	0.21484	0.0	0.52095	1.44364	2.01976	3.98434	0
DRIL 2/10FT WO/F	20.00	1697.35059	658.07324	1609.25488	0.0	0.14323	0.17187	0.0	0.48622	1.34739	1.88511	3.71872	0
DRIL 2/12FT WO/F	24.00	1891.33398	733.28198	1793.17017	0.0	0.11936	0.14323	0.0	0.45149	1.25115	1.75046	3.45310	0
DRILL 2/12FT W/F	24.00	7514.80859	836.69360	2046.05347	0.0	0.12638	0.15165	0.0	0.94971	0.75579	1.05740	2.76290	0
DRILL 2/10FT W/F	20.00	6839.32031	761.48511	1862.13818	0.0	0.15165	0.18199	0.0	1.03721	0.82542	1.15483	3.01746	0
DRILL 2/8FT W/F	16.00	5910.51953	658.07324	1609.25488	0.0	0.18957	0.22748	0.0	1.12045	0.89166	1.24750	3.25960	0
LISTER 4ROW W/F	13.00	1646.16333	451.03613	1103.02979	0.0	0.23680	0.28416	0.0	0.64968	1.27234	1.78006	3.70208	0
LISTER 6ROW W/F	19.00	2084.29395	571.04883	1396.60303	0.0	0.16202	0.19442	0.0	0.56282	1.10221	1.54201	3.20704	0
LISTER 4ROW WO/F	13.00	1479.76147	405.50610	991.53125	0.0	0.22035	0.26442	0.0	0.54345	1.06441	1.48924	3.09710	0
LISTER 6ROW WO/F	19.00	1809.81860	495.84009	1212.68799	0.0	0.15077	0.18092	0.0	0.45477	0.89059	1.24594	2.59130	0
LISTR 8 ROW WO/F	26.00	2316.91187	634.89209	1552.47241	0.0	0.11840	0.14208	0.0	0.45720	0.89546	1.25284	2.60549	0
SICKLE MOWER	7.00	1253.49341	124.09393	303.45947	0.0	0.29101	0.34921	0.0	0.72955	0.51623	0.72224	1.96801	0
SICKLE MOWER	9.00	1386.43970	137.25542	335.64478	0.0	0.22634	0.27160	0.0	0.62761	0.44409	0.62132	1.69302	0
S.D. RAKE	8.50	872.63062	131.47162	352.22607	0.0	0.23965	0.28758	0.0	0.32676	0.25253	0.39384	0.97313	0
S.D. RAKE	9.50	1018.06909	153.38358	410.93042	0.0	0.21442	0.25731	0.0	0.34109	0.26360	0.41112	1.01581	0
BALER MED	0.0	1409.16333	470.42383	1150.60522	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
BALER LARGE	0.0	2013.08813	672.03369	1643.72021	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
STACKHAND 6TON	0.0	15729.20703	1654.58496	4046.12939	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
STACKHAND 3TON	0.0	10277.60547	1081.12061	2643.77759	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
STACKFRAME 15X21	0.0	0.0	27.55603	33.87891	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
STACKMOVER 6	0.0	2017.93530	423.04712	1034.52173	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
STACKMOVER 10	0.0	3363.22290	705.07886	1724.20190	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
HAY CONDITICNER	9.00	3056.38794	470.80835	1151.42676	0.0	0.27686	0.33223	0.0	1.32215	1.00819	1.62932	3.95966	0
SPRAYER 8 ROW	27.00	206.10669	79.90894	195.40968	0.0	0.13402	0.16082	0.0	0.05524	0.15309	0.21418	0.42251	0
BALE WAGON PULL	0.0	6399.61719	444.27539	997.73877	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
GRAIN WAGON	0.0	671.70190	63.27031	234.39616	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
LGE ROUND BALER	0.0	2013.08813	672.03369	1643.72021	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

MACHINE COST COEFFICIENTS

IMPLEMENT	CODE NO	WIDTH (FEET)	LIST PRICE	SPEED (MPH)	FIELD EFFI-CIENCY	RC1	RC2	RC3	HOURS USED /YEAR	YEARS OWNED	RFV1	RFV2	PURCH PRICE	FUEL TYPE	HOURS LIFE	MAX HP
TRACTOR 35 HP,G	1	0.0	9214.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	8293.	1	12000.	35.
TRACTOR 35 HP,D	1	0.0	10222.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	9200.	3	12000.	35.
TRACTOR 45 HP,G	1	0.0	10127.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	9114.	1	12000.	45.
TRACTOR 45 HP,D	1	0.0	11641.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	10478.	3	12000.	45.
TRACTOR 60 HP,G	1	0.0	13720.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	12349.	1	12000.	60.
TRACTOR 60 HP,D	1	0.0	15372.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	13836.	3	12000.	60.
TRACTOR 80 HP,D	1	0.0	22346.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	20111.	3	12000.	80.
TRACTOR 100 HP,D	1	0.0	26339.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	23705.	3	12000.	100.
TRACTOR 125 HP,D	1	0.0	30360.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	27325.	3	12000.	125.
TRACTOR 135 HP,D	1	0.0	33916.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	30524.	3	12000.	135.
TRACTOR 165 HP,D	1	0.0	46305.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	41674.	3	12000.	165.
TRACTOR 180 HP,D	1	0.0	50050.	0.0	0.0	1.20	0.000631	1.60	600.	10.	0.680	0.920	45045.	3	12000.	180.
FORD TRUCK 2T	5	0.0	11049.	20.0	0.88	0.80	0.000631	1.40	500.	8.	0.670	0.860	9944.	1	4000.	0.
FORD TRUCK 2T	5	0.0	9750.	20.0	0.88	0.80	0.000631	1.40	500.	8.	0.670	0.860	8775.	1	4000.	0.
FORD TRUCK 2T	5	0.0	9008.	20.0	0.88	0.80	0.000631	1.40	500.	8.	0.670	0.860	8107.	1	4000.	0.
SP COMBINE CORN	51	13.3	31286.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	28157.	3	2000.	100.
SP COMBINE CORN	51	20.0	51038.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	45934.	3	2000.	150.
SP COMBINE GRAIN	51	13.3	24136.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	21722.	3	2000.	100.
SP COMBINE GRAIN	51	20.0	41595.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	37435.	3	2000.	150.
S.P. HAY SWATHER	83	10.5	9927.	5.5	0.77	1.00	0.002510	1.30	75.	10.	0.660	0.880	8934.	3	1500.	60.
S.P. HAY SWATHER	83	16.5	10756.	5.4	0.77	1.00	0.002510	1.30	75.	10.	0.660	0.880	9681.	3	1500.	65.
S.P. BALE WAGON	92	0.0	30680.	11.5	0.0	1.00	0.002510	1.40	200.	10.	0.560	0.885	27612.	1	2500.	40.
STALK SHREDDER	21	12.5	3182.	4.8	0.81	0.65	0.002510	1.30	80.	8.	0.560	0.885	2864.	1	1000.	55.
ANHYDROUS APPLIC	31	30.0	3228.	4.0	0.67	0.65	0.000631	1.60	60.	10.	0.600	0.885	2905.	1	1000.	60.
DRY FERT SPREAD	33	45.0	3934.	5.3	0.67	0.65	0.000251	1.80	50.	10.	0.560	0.885	3540.	1	1000.	45.
ROTO TILLER	38	16.0	9750.	4.0	0.80	2.00	0.000251	1.30	250.	8.	0.600	0.885	8775.	3	1500.	100.
ROD WEEDER	39	24.0	974.	4.8	0.83	0.65	0.000251	1.80	100.	10.	0.600	0.885	876.	3	2000.	55.
3-16 TS-SM PLOW	40	4.0	2184.	4.5	0.80	2.00	0.002510	1.30	250.	10.	0.600	0.885	1966.	1	2000.	45.
4-16 TS-SM PLOW	40	5.3	2749.	4.5	0.80	2.00	0.002510	1.30	250.	10.	0.600	0.885	2474.	3	2000.	70.
5-16 TS-SM PLOW	40	6.7	3315.	4.5	0.80	2.00	0.002510	1.30	250.	10.	0.600	0.885	2983.	3	2000.	90.
6-16 TS-SM PLOW	40	8.0	3906.	4.5	0.80	2.00	0.002510	1.30	250.	10.	0.600	0.885	3515.	3	2000.	100.
7-16 TS-SM PLOW	40	9.3	5739.	4.5	0.80	2.00	0.002510	1.30	250.	10.	0.600	0.885	5165.	3	2000.	120.
8-18 TS-SM PLOW	40	12.0	6584.	4.5	0.80	2.00	0.002510	1.30	250.	10.	0.600	0.885	5925.	3	2000.	160.
TANDEM DISK	41	11.5	2656.	4.8	0.83	0.65	0.000251	1.80	100.	10.	0.600	0.885	2391.	1	2000.	45.
TANDEM DISK	41	13.0	3380.	4.8	0.83	0.65	0.000251	1.80	100.	10.	0.600	0.885	3042.	3	2000.	70.
TANDEM DISK	41	15.0	3744.	4.8	0.83	0.65	0.000251	1.80	100.	10.	0.600	0.885	3370.	3	2000.	90.
TANDEM DISK	41	18.0	5460.	4.8	0.83	0.65	0.000251	1.80	100.	10.	0.600	0.885	4914.	3	2000.	100.
TANDEM DISK	41	20.5	6370.	4.8	0.83	0.65	0.000251	1.80	100.	10.	0.600	0.885	5733.	3	2000.	120.
CHISEL 3PT MTD	42	9.0	1690.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	1521.	1	2000.	45.
CHISEL 3PT MTD	42	14.0	2340.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	2106.	3	2000.	100.
CHISEL 3PT MTD	42	17.0	2860.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	2574.	3	2000.	110.
CHISEL WHEEL MTD	43	10.0	2340.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	2106.	3	2000.	70.
CHISEL WHEEL MTD	43	12.0	2535.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	2281.	3	2000.	90.
CHISEL WHEEL MTD	43	14.0	2730.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	2457.	3	2000.	100.
CHISEL WHEEL MTD	43	17.0	3250.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	2925.	3	2000.	110.

MACHINE COST COEFFICIENTS

IMPLEMENT	CODE NO	WIDTH (FEET)	LIST PRICE	SPEED (MPH)	FIELD EFFI-CIENCY	RC1	RC2	RC3	HOURS USED /YEAR	YEARS OWNED	RFV1	RFV2	PURCH PRICE	FUEL TYPE	HOURS LIFE	MAX HP
CHISEL WHEEL MTD	43	25.0	6240.	4.1	0.80	0.65	0.000251	1.80	100.	10.	0.600	0.885	5616.	3	2000.	160.
SPIKE HARROW	44	12.0	302.	5.3	0.70	0.65	0.000251	1.80	100.	10.	0.600	0.885	272.	1	2000.	45.
SPIKE HARROW	44	18.0	484.	5.3	0.70	0.65	0.000251	1.80	100.	10.	0.600	0.885	435.	1	2000.	45.
SPIKE HARROW	44	24.0	627.	5.3	0.70	0.65	0.000251	1.80	100.	10.	0.600	0.885	564.	3	2000.	70.
SPRINGTOOTH HARR	46	24.0	2365.	5.3	0.70	0.65	0.000251	1.80	100.	10.	0.600	0.885	2128.	3	2000.	70.
SPRINGTOOTH HARR	46	30.0	3333.	5.3	0.70	0.65	0.000251	1.80	100.	10.	0.600	0.885	3000.	3	2000.	90.
SPRINGTOOTH HARR	46	36.0	3658.	5.3	0.70	0.65	0.000251	1.80	100.	10.	0.600	0.885	3293.	3	2000.	100.
SPRINGTOOTH HARR	46	39.0	3821.	5.3	0.70	0.65	0.000251	1.80	100.	10.	0.600	0.885	3438.	3	2000.	110.
FIELD CULT MTD	47	12.5	2080.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	1872.	1	2000.	60.
FIELD CULT MTD	47	14.5	2210.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	1989.	3	2000.	70.
FIELD CULT MTD	47	18.5	3895.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	3505.	3	2000.	90.
FIELD CULT MTD	47	20.0	2860.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	2574.	3	2000.	100.
FIELD CULT MTD	47	24.5	4550.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	4095.	3	2000.	100.
FIELD CULT PULL	48	12.5	2145.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	1930.	1	2000.	60.
FIELD CULT PULL	48	14.5	2340.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	2106.	1	2000.	70.
FIELD CULT PULL	48	17.0	2600.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	2340.	3	2000.	80.
FIELD CULT PULL	48	18.5	2903.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	2613.	3	2000.	90.
FIELD CULT PULL	48	27.0	5785.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	5206.	3	2000.	100.
ROTARY HOE	49	15.0	1995.	5.0	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	1795.	1	2000.	50.
ROTARY HOE	49	19.3	3141.	5.0	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	2826.	1	2000.	70.
ROTARY HOE	49	25.0	3594.	5.0	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	3234.	3	2000.	90.
4-ROW CULTIVATOR	50	13.0	1482.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	1334.	1	2000.	50.
6-ROW CULTIVATOR	50	20.0	2292.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	2063.	3	2000.	70.
8-ROW CULTIVATOR	50	27.0	3445.	3.8	0.76	1.00	0.000251	1.80	100.	10.	0.600	0.885	3100.	3	2000.	100.
PULL COMBIN CORN	52	6.6	26898.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	24209.	3	2000.	60.
PULL COMBIN CORN	52	7.5	28838.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	25954.	3	2000.	60.
PULL COMBIN CORN	52	13.3	32098.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	28889.	3	2000.	80.
PULL COMBIN CORN	52	20.0	35478.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	31931.	3	2000.	100.
PULL COMBIN CORN	52	20.0	38338.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	34505.	3	2000.	125.
PUL COMBIN GRAIN	53	10.0	24606.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	22145.	3	2000.	60.
PUL COMBIN GRAIN	53	13.0	24948.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	22454.	3	2000.	80.
PUL COMBIN GRAIN	53	15.0	25233.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	22710.	3	2000.	90.
PUL COMBIN GRAIN	53	16.0	2956.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	22892.	3	2000.	100.
PUL COMBIN GRAIN	53	20.0	26035.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	23431.	3	2000.	125.
PUL COMBIN GRAIN	53	24.0	26594.	3.0	0.67	0.33	0.000251	1.80	100.	10.	0.635	0.895	23934.	3	2000.	135.
PICKER SHELLER	55	6.6	6959.	3.0	0.63	0.50	0.000631	1.60	75.	10.	0.600	0.885	6263.	1	1500.	60.
SILAGE CUTTER	57	6.6	9750.	4.0	0.60	1.20	0.002510	1.30	75.	10.	0.560	0.885	8775.	3	1500.	80.
CYCLOPLTR WO/F	58	13.0	4961.	7.0	0.74	0.80	0.000631	1.60	60.	10.	0.600	0.885	4464.	3	1200.	65.
CYCLOPLANTR W/F	59	13.0	5850.	7.0	0.70	0.80	0.000631	1.60	60.	10.	0.600	0.885	5265.	3	1200.	65.
CYCLOPLTR W/CH+F	60	13.0	6783.	7.0	0.66	0.80	0.000631	1.60	60.	10.	0.600	0.885	6105.	1	1200.	65.
CYCLOPLTR W/CH	62	19.0	10144.	7.0	0.70	0.80	0.000631	1.60	60.	10.	0.600	0.885	9130.	3	1200.	65.
CYCLOPLTR W/CH	63	26.0	10455.	7.0	0.70	0.80	0.000631	1.60	60.	10.	0.600	0.885	9409.	3	1200.	80.
CYCLOPLTR W/CH+F	61	26.0	13000.	7.0	0.66	0.80	0.000631	1.60	60.	10.	0.600	0.885	11700.	3	1200.	80.
PLANTR 4R WO/F	65	13.0	4940.	5.0	0.72	0.80	0.000631	1.60	60.	10.	0.600	0.885	4446.	1	1200.	50.
PLANTER 4ROW W/F	65	13.0	6110.	5.0	0.68	0.80	0.000631	1.60	60.	10.	0.600	0.885	5499.	1	1200.	50.

MACHINE COST COEFFICIENTS

IMPLEMENT	CODE NO	WIDTH (FEET)	LIST PRICE	SPEED (MPH)	FIELD EFFI-CIENCY	RC1	RC2	RC3	HOURS USED /YEAR	YEARS OWNED	RFV1	RFV2	PURCH PRICE	FUEL TYPE	HOURS LIFE	MAX HP
PLANTER W/CH W/F	65	13.0	6760.	5.0	0.64	0.80	0.000631	1.60	60.	10.	0.600	0.885	6084.	3	1200.	65.
PLANTR W/CH WO/F	65	13.0	5590.	5.0	0.68	0.80	0.000631	1.60	60.	10.	0.600	0.885	5031.	3	1200.	65.
DRILL 2/8FT WO/F	69	16.0	7800.	4.0	0.72	0.65	0.000251	1.80	50.	10.	0.600	0.885	7020.	3	1000.	65.
DRIL 2/10FT WO/F	70	20.0	9100.	4.0	0.72	0.65	0.000251	1.80	50.	10.	0.600	0.885	8190.	3	1000.	70.
DRIL 2/12FT WO/F	71	24.0	10140.	4.0	0.72	0.65	0.000251	1.80	50.	10.	0.600	0.885	9126.	3	1000.	80.
DRILL 2/12FT W/F	74	24.0	11570.	4.0	0.68	0.65	0.000251	1.80	100.	10.	0.600	0.885	10413.	3	1000.	80.
DRILL 2/10FT W/F	73	20.0	10530.	4.0	0.68	0.65	0.000251	1.80	100.	10.	0.600	0.885	9477.	3	1000.	70.
DRILL 2/8FT W/F	72	16.0	9100.	4.0	0.68	0.65	0.000251	1.80	100.	10.	0.600	0.885	8190.	3	1000.	65.
LISTER 4ROW W/F	79	13.0	6237.	4.0	0.67	0.80	0.000631	1.60	60.	10.	0.600	0.885	5613.	3	1200.	90.
LISTER 6ROW W/F	79	19.0	7897.	4.0	0.67	0.80	0.000631	1.60	60.	10.	0.600	0.885	7107.	3	1200.	100.
LISTER 4ROW WO/F	80	13.0	5607.	4.0	0.72	0.80	0.000631	1.60	60.	10.	0.600	0.885	5047.	3	1200.	90.
LISTER 6ROW WO/F	80	19.0	6857.	4.0	0.72	0.80	0.000631	1.60	60.	10.	0.600	0.885	6171.	3	1200.	110.
LISTR 8 ROW WO/F	80	26.0	8779.	4.0	0.67	0.80	0.000631	1.60	60.	10.	0.600	0.885	7901.	3	1200.	120.
SICKLE MOWER	81	7.0	1716.	5.0	0.81	1.80	0.002510	1.30	50.	10.	0.600	0.885	1544.	1	1000.	35.
SICKLE MOWER	81	9.0	1898.	5.0	0.81	1.80	0.002510	1.30	50.	10.	0.600	0.885	1708.	1	1000.	35.
S.D. RAKE	84	8.5	1560.	5.4	0.75	1.00	0.002510	1.30	80.	8.	0.600	0.885	1404.	1	1000.	45.
S.D. RAKE	84	9.5	1820.	5.4	0.75	1.00	0.002510	1.30	80.	8.	0.600	0.885	1638.	1	1000.	45.
BALER MED	85	0.0	5460.	3.0	0.67	0.85	0.002510	1.30	100.	8.	0.560	0.885	4914.	1	2000.	65.
BALER LARGE	85	0.0	7800.	3.0	0.67	0.85	0.002510	1.30	100.	8.	0.560	0.885	7020.	3	2000.	85.
STACKHAND 6TON	86	0.0	22880.	5.0	0.80	1.00	0.002510	1.30	75.	10.	0.600	0.885	20592.	1	1000.	60.
STACKHAND 3TON	86	0.0	14950.	5.0	0.80	1.00	0.002510	1.30	75.	10.	0.600	0.885	13455.	1	1000.	45.
STACKFRAME 15X21	87	0.0	650.	0.0	0.0	0.0	0.0	0.0	75.	20.	0.600	0.885	585.	0	1000.	0.
STACKMOVER 6	89	0.0	5850.	6.0	0.95	0.85	0.002510	1.30	40.	10.	0.600	0.885	5265.	1	800.	45.
STACKMOVER 10	89	0.0	9750.	6.0	0.95	0.85	0.002510	1.30	40.	10.	0.600	0.885	8775.	1	800.	60.
HAY CONDITIONER	90	9.0	5464.	4.3	0.77	1.00	0.002510	1.30	80.	8.	0.560	0.885	4918.	1	1000.	45.
SPRAYER 8 ROW	91	27.0	1105.	3.8	0.60	0.65	0.000251	1.80	50.	10.	0.600	0.885	994.	1	1000.	35.
BALE WAGON PULL	92	0.0	6045.	5.0	0.0	1.00	0.002510	1.40	150.	10.	0.560	0.885	5440.	1	2000.	35.
GRAIN WAGON	93	0.0	1119.	20.0	0.0	1.00	0.002510	1.40	50.	10.	0.635	0.895	867.	1	1000.	35.
LGE ROUND BALER	85	0.0	7800.	3.0	0.67	0.85	0.002510	1.30	100.	8.	0.560	0.885	7020.	3	2000.	85.

CROP BUDGET FORM

Budget Description: Kind of Crop _____ State _____ County _____

	Amount	Item No.
A. RETURNS:		
Yield per acre _____ x Price _____	_____	
Other product sales:	_____	
Total Returns		(1)
B. MACHINE COSTS:		

1. Preharvest Operations:

Operation	Tractor Used	Times Over OR Hrs. Used Per Acre	Once Over Cost Per Acre OR Cost Per Hour	Total Machine Hours Per Acre	Total Man Hours Per Acre	Cost/ Acre

2. Harvest Operations:

TOTALS						

3. Tractor Costs:

Tractor 1: (Horsepower=____) cost per hour _____ x hours used _____=	_____	
Tractor 2: (Horsepower=____) cost per hour _____ x hours used _____=	_____	
Tractor 3: (Horsepower=____) cost per hour _____ x hours used _____=	_____	
Tractor 4: (Horsepower=____) cost per hour _____ x hours used _____=	_____	
4. Custom Machine Hire Cost	_____	
TOTAL MACHINE COSTS		(2)
C. OTHER COSTS		
Seed . . . . . _____		
Weed Control . . . . . _____		
Pest Control . . . . . _____		
Insurance . . . . . _____		
Fertilizer . . . . . _____		
General Overhead . . . . . _____		
Drying Costs . . . . . _____		
Total Other Costs		(3)
D. TOTAL PRODUCTION COSTS (add items 2 & 3)		(4)

	Total Amount	Item No.
E. LAND CHARGE:		
Land value _____ x interest rate _____	$_____	
Taxes on land	$_____	
Total Land Charge	$_____	(5)
F. LABOR CHARGE		
Man Hours		
Jan. _____		
Feb. _____		
March _____		
April _____		
May _____		
June _____		
July _____		
August _____		
Sept. _____		
Oct. _____		
Nov. _____		
Dec. _____		
Total Man Hours _____ x Price _____ = ...	$_____	(6)
G. TOTAL ALL COSTS (add items 4, 5, & 6)	$_____	(7)
H. RETURN OVER ALL COSTS (items 1 less item 7)	$_____	