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Planning Prices and Livestock Budgets

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PLANNING PRICES AND LIVESTOCK BUDGETS

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FFARMS

FAMILY FARM ANALYSIS and
RESOURCE MANAGEMENT SYSTEMS

Cooperative Extension Service • South Dakota State University • U.S. Department of Agriculture

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PLANNING PRICES AND
LIVESTOCK BUDGETS
FOR STEPS IN PLANNING

Wallace Aanderud-- Extension Economist, SDSU
John Maher--Area Farm Mgmt. Spec., Mitchell
Larry Madsen--Area Farm Mgmt. Spec., Gettysburg
Erwin Anderson--Area Farm Mgmt. Agent., Vermillion

FFARMS" PROGRAM

PO	Prices Used for Enterprise Budgets
B1-B4	Beef Cows and Calves
B5	Raise Replacements
B6-B10A	Raise Stockers and Feeders
B11-B19	Feeding Calves and Yearlings
S20-S23	Ewes and Lambs
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H26-H27-H29	Raise Market Hogs
H28 and H30	Raise Feeder Pigs
H31-H32	Feed Out Pigs
D33-D36	Sell Manufacturing Milk
D37	Raise Dairy Replacements
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C40-41	Laying Hens
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T43	Raise Market Turkeys
PV44	Planning Value for Livestock Enterprises

South Dakota Cooperative Extension Service
South Dakota State University
Brookings, South Dakota

TABLE PO

PRICES USED TO BUDGET ENTERPRISE COSTS AND RETURNS FOR---STEPS PROGRAM SOUTH DAKOTA

Item	Unit	Price Used	Your Estimate
Corn	Bushel	\$ 2.75	_____
Wheat	"	\$ 4.00	_____
Feed barley	"	\$ 2.35	_____
Malting barley	"	\$ 2.75	_____
Rye	"	\$ 2.30	_____
Oats	"	\$ 1.65	_____
Flax	"	\$ 6.00	_____
Soybeans	"	\$ 6.00	_____
Sorghum	"	\$ 2.45	_____
Sunflowers	cwt	\$ 10.00	_____
Alfalfa hay	ton	45.00	_____
Mixed grass hay	"	40.00	_____
Corn silage (30% DM)	"	20.00	_____
Sorghum silage (30% DM)	"	19.00	_____
Oat silage (35% DM)	"	21.00	_____
Glomorate (corn, small grain)	"	10.00	_____
Alfalfa-grass silage (30% DM)	"	21.00	_____
Alfalfa-grass silage (40% DM)	"	24.00	_____
Grazing (native)	AUM	12.00	_____
Mineral and salt	cwt	12.00	_____
Protein supplement			
Beef, Dairy, Sheep	cwt	12.00	_____
Swine	cwt	15.00	_____
Creep starter ration (pigs)	cwt	20.00	_____
Feeder steer calves (425# Good-Choice)	cwt	72.00	_____
Feeder steers (650# Good-Choice)	cwt	64.00	_____
Stocker steers (600# Good-Choice)	cwt	65.00	_____
Feeder heifer calves (375# Good-Choice)	cwt	66.00	_____
Feeder heifers (525# Good-Choice)	cwt	60.00	_____
Slaughter steers (1025#-1125# Choice)	cwt	65.00	_____
Slaughter steers (1000#-1100# Good)	cwt	62.00	_____
Slaughter heifers (850#-975#)	cwt	59.00	_____
Slaughter heifers (975#-1050# Choice)	cwt	60.00	_____
Cull cows	cwt	40.00	_____
Dairy Calves	head	100.00	_____
Dairy feeders (500#-600#)	cwt	58.00	_____
Slaughter fed dairy (1100#-1200#)	cwt	56.00	_____
Feeder lambs (May-June sale)	cwt	58.00	_____
Slaughter lambs (July sale)	cwt	60.00	_____
Cull ewes	cwt	10.00	_____
Wool	lb.	0.65	_____
Wool support (after promotion deduction)	lb.	0.95	_____
Lamb wool incentive (after deduction)	cwt	3.80	_____
Feeder pigs (40#)	head	35.00	_____
Slaughter hogs (225#)	cwt	48.00	_____
Sows (400#-600#)	cwt	40.00	_____
Manufacturing milk (gross to plant)	cwt	12.00	_____

TABLE B1
 BEEF COW UNIT, FEEDER CALF SOLD, OCTOBER
 REPLACEMENTS FIRST CALVE AS 2 YEAR OLDS, 92% CALF CROP,
 16% REPLACEMENTS RAISED, ONE BULL PER 25 COWS

		Your Estimate
I. Gross Income		
Steer Calf	4.25 cwt X \$ 72.00 X 0.46 \$ 140.76	_____
Heifer Calf	3.75 cwt X \$ 66.00 X 0.28 69.30	_____
Cull Heifer	6.00 cwt X \$ 60.00 X 0.02 7.20	_____
Cull Cow	10.00 cwt X \$ 40.00 X 0.15 60.00	_____

Total Income	\$ 277.26	_____
II. Operating Costs		
Purchased feed		
Supplement	1.50 cwt @ \$ 12.00 \$ 18.00	_____
Mineral Salt	0.60 cwt @ \$ 12.00 7.20	_____
Breeding charge	12.00	_____
Veterinary and drugs	10.00	_____
Supplies	6.00	_____
Marketing	6.00	_____
	(Data Bank Costs - \$ 59.20)	
Raised Feed		
Corn	2.00 bus. @ \$ 2.75 5.50	_____
Oats	4.00 bus. @ 1.65 6.60	_____
Alfalfa Hay	0.40 ton @ 45.00 18.00	_____
Prairie Hay	1.50 ton @ 40.00 60.00	_____
Pasture	8.00 AUM @ 12.00 96.00	_____

Total Direct Operating Costs	\$ 245.30	_____
III. Income Over Direct Operating Costs (I minus II)	\$ 31.96	_____
IV. Average Operating Capital Requirements		
Average cow value	\$ 600.00	_____
1/25 bull @ \$ 2000.00	80.00	_____
Replacement charge per cow (16% of \$ 700.00)	112.00	_____
Grain and forage (.2 X \$ 186.10)	37.22	_____
Other Direct Costs (.5 X \$ 59.20)	29.60	_____

Total	\$ 858.82	_____

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing Equiv.	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM'S)	(Tons)	(Bu.)	Income	Costs	Capital		Return
(.....Dollars.....)							
8.00	1.75	4.00	277.26	245.30	858.82	4.00	3.72
						@ 8hrs.	

TABLE B2
 BEEF COW UNIT, CREEP FED CALF SOLD, OCTOBER
 REPLACEMENTS FIRST CALVE AS 2 YEAR OLDS, 92% CALF CROP,
 16% REPLACEMENTS RAISED, ONE BULL PER 25 COWS

I. Gross Income	Your Estimate
Steer Calf 4.75 cwt X \$ 72.00 X 0.46 \$	157.32 _____
Heifer Calf 4.25 cwt X \$ 66.00 X 0.28	78.54 _____
Cull Heifer 6.40 cwt X \$ 60.00 X 0.02	7.68 _____
Cull Cow 10.00 cwt X \$ 40.00 X 0.15	60.00 _____

Total Income	\$ 303.54 _____

II. Operating Costs	
Purchased feed	
Supplement 1.50 cwt @ \$ 12.00	\$ 18.00 _____
Mineral Salt 0.60 cwt @ \$ 12.00	7.20 _____
Breeding charge	12.00 _____
Veterinary and drugs	10.00 _____
Supplies	6.00 _____
Marketing	6.00 _____

(Data Bank Costs - \$ 59.20)	
Raised Feed	
Corn 9.00 bus. @ \$ 2.75	24.75 _____
Oats 4.00 bus. @ \$ 1.65	6.60 _____
Alfalfa Hay 0.40 ton @ \$ 45.00	18.00 _____
Prairie Hay 1.50 ton @ \$ 40.00	60.00 _____
Pasture 8.00 AUM @ \$ 12.00	96.00 _____

Total Direct Operating Costs	\$ 264.55 _____

III. Income Over Direct Operating Costs (I minus II) \$ 38.99 _____

IV. Average Operating Capital Requirements	
Average cow value	\$ 600.00 _____
1/25 bull @ \$ 2000.00	80.00 _____
Replacement charger cow (16% of \$ 700.00)	112.00 _____
Grain and forage (.2 X \$ 205.35)	41.07 _____
Other Direct Costs (.5 X \$ 59.20)	29.60 _____

Total	\$ 862.67 _____

V. Summary

Hay	Corn	Total	Direct	Average	Operating	Operating	
Grazing Equiv.	Equiv.	Gross	Operating	Operating	Labor	Capital	
(AUM'S)	(Tons)	Income	Costs	Capital	Return	Return	
(AUM'S)	(Tons)	(Bu.)	(. . . Dollars. . .)	(\$/hr.)	(%)	(%)	
8.00	1.75	11.00	303.54	264.55	862.67	4.87	4.52
						@ 9hrs.	

TABLE B3
 BEEF COW UNIT, FEEDERS SOLD, JANUARY
 REPLACEMENTS FIRST CALVE AS 2 YEAR OLDS, 92% CALF CROP,
 16% REPLACEMENTS RAISED, ONE BULL PER 25 COWS

I. Gross Income	Your Estimate
Steer calf 5.25 cwt X \$ 70.00 X 0.46 \$	169.05
Heifer calf 4.75 cwt X \$ 64.00 X 0.28	85.12
Cull heifer 6.00 cwt X \$ 60.00 X 0.02	7.20
Cull cow 10.00 cwt X \$ 40.00 X 0.15	60.00
Minus calf death loss after October (1% of \$ 254.17)	- 2.54
Total Income	\$ 318.83

II. Operating Costs	
Purchased feed	
Supplement 1.50 cwt @ \$ 12.00	18.00
Mineral Salt 0.65 cwt @ \$ 12.00	7.80
Breeding charge	12.00
Veterinary and drugs	10.00
Supplies	6.00
Marketing	7.50
(Data Bank Costs - \$ 61.30)	
Raised Feed	
Corn 4.00 bus. @ \$ 2.75	11.00
Oats 6.00 bus. @ 1.65	9.90
Alfalfa Hay 0.50 ton @ 45.00	22.50
Prairie Hay 1.60 ton @ 40.00	64.00
Pasture 8.30 AUM @ 12.00	99.60
Total Direct Operating Costs	\$ 268.30

III. Income Over Direct Operating Costs (I minus II) \$ 50.53

IV. Average Operating Capital Requirements	
Average cow value	\$ 600.00
1/25 bull @ \$ 2000.00	80.00
Replacement charge per cow (16% of \$ 700.00)	112.00
Grain and forage (.25 X \$ 207.00)	51.75
Other Direct Costs (.6 X \$ 61.30)	36.78
Total	\$ 880.53

V. Summary

Grazing	Hay Equiv.	Corn Equiv.	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM'S)	(Tons)	(Bu.)	(. . . Dollars.)			(\$/hr.)	(%)
8.30	1.94	7.00	318.83	268.30	880.53	5.61	5.74
						@ 9hrs.	

TABLE B4
 BEEF COW UNIT, CROSSBRED FEEDERS SOLD, OCTOBER
 92% CALF CROP, REPLACEMENTS RAISED,
 AT RATE OF 16%, ONE BULL PER 25 COWS

I. Gross Income	Your Estimate
Steer calf 5.25 cwt X \$ 70.00 X 0.46 \$ 169.05	_____
Heifer calf 4.75 cwt X \$ 64.00 X 0.28 85.12	_____
Cull heifer 7.00 cwt X \$ 60.00 X 0.02 8.40	_____
Cull cow 12.00 cwt X \$ 40.00 X 0.15 72.00	_____

Total Income	\$ 334.57 _____

II. Operating Costs					Your Estimate
Purchased feed					_____
Supplement	1.75 cwt @	\$ 12.00		21.00	_____
Mineral Salt	0.70 cwt @	\$ 12.00		8.40	_____
Breeding charge				12.00	_____
Veterinary and drugs				10.00	_____
Supplies				6.00	_____
Marketing				7.50	_____
	(Data Bank Costs - \$	64.90)			_____
Raised Feed					_____
Corn	4.00 bus. @	\$ 2.75		11.00	_____
Oats	2.00 bus. @	\$ 1.65		3.30	_____
Alfalfa Hay	0.50 ton @	\$ 45.00		22.50	_____
Prairie Hay	1.60 ton @	\$ 40.00		64.00	_____
Pasture	9.60 AUM @	\$ 12.00		115.20	_____
				-----	_____
Total Direct Operating Costs				\$ 280.90	_____

III. Income Over Direct Operating Costs (I minus II) \$ 53.67 _____

IV. Average Operating Capital Requirements

Average cow value		\$ 650.00	_____
1/25 bull @	\$ 2000.00	80.00	_____
Replacement charge per cow (16% of \$ 700.00)		112.00	_____
Grain and forage	(.2 X \$ 216.00)	43.20	_____
Other Direct Costs	(.5 X \$ 64.90)	32.45	_____
		-----	_____
Total		\$ 917.65	_____

V. Summary

Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM'S)	(Tons)	Income	Costs	Capital	(\$/hr.)	Return
9.60	1.94	334.57	280.90	917.65	5.96	5.85
					@ 9hrs.	

TABLE B5
 RAISING BEEF HEIFERS, BRED TO CALVE AS TWO YEAR OLDS:
 ENTER AS 375 POUND CALVES, ON FARM 16 MONTHS,
 SELL 900 POUND BRED HEIFERS, 2% DEATH LOSS

	Your Estimate
I. Gross Income	
Bred Heifer 0.93 head X 700.00 \$ 651.00	_____
Non-Breeder or Cull 6.00 cwt X \$ 60.00 X .05 18.00	_____
Minus death loss (2.00% of \$ 669.00) - 13.38	_____

Total Income	\$ 655.62 _____
II. Operating Costs	
Heifer calf 3.75 cwt @ \$ 66.00 \$ 247.50	_____
Purchased feed	
Supplement 2.00 cwt @ 12.00 24.00	_____
Mineral Salt 0.30 cwt @ 12.00 3.60	_____
Breeding charge	12.00 _____
Veterinary and drugs	7.50 _____
Supplies	10.00 _____
Marketing	7.50 _____

(Data Bank Costs 312.10)	
Raised Feed	
Corn 0 bus. @ 0 0	_____
Oats 24.00 bus. @ 1.65 39.60	_____
Alfalfa Hay 0.30 ton @ 45.00 13.50	_____
Grass Hay 0.90 ton @ 40.00 36.00	_____
Pasture 5.00 AUM @ 12.00 60.00	_____

Total Direct Operating Costs	\$ 461.20 _____
III. Income Over Direct Operating Costs (I minus II)	\$ 194.42 _____
IV. Average Operating Capital Requirements	
Heifer Calf Investment (1.3 X \$ 247.50) \$ 321.75	_____
Grain and forage (.7 X \$ 149.10) 104.37	_____
Other Direct Costs (.8 X \$ 64.60) 51.68	_____

Total	\$ 477.80 _____

V. Summary

Hay	Corn	Total	Direct	Average	Operating
Grazing Equiv.	Equiv.	Gross Income	Operating Costs	Operating Capital	Labor Capital Return
(AUM' (Tons) (Bu.) (.....Dollars.....)					(\$/hrs.) (%)
5.00 1.11 12.00 655.62 461.20 477.80					16.20 40.69
					@ 12 hrs.

TABLE B6
WINTERING AND SUMMER GRAZING STEER CALVES, 10 MONTHS
OCTOBER 15 TO AUGUST 15, AVERAGE DAILY GAIN 0.8 POUNDS FOR 6 MONTHS
1.6 POUNDS FOR 4 MONTHS

		Your Estimate
I. Gross Income		
Stocker or Feeder Steer	7.80 cwt X \$ 64.00	\$ 499.20
Minus death loss	(2.5% of \$ 499.20)	- 12.48

Total Income		\$ 486.72
II. Operating Costs		
Steer calf	4.25 cwt @ \$ 72.00	\$ 306.00
Purchased feed		
Supplement	2.00 cwt @ \$ 12.00	24.00
Mineral Salt	0.20 cwt @ \$ 12.00	2.40
Veterinary and drugs		6.00
Supplies		7.50
Marketing		9.50
	(Data Bank Costs - \$ 355.40)	
Raised Feed		
Corn	0 bus. @ 2.75	0
Oats	0 bus. @ 1.65	0
Grass Hay	0.75 ton @ 40.00	30.00
Corn silage	0 ton @ 20.00	0
Pasture	3.20 AUM @ \$ 12.00	38.40

Total Direct Operating Costs		\$ 423.80
III. Income Over Direct Operating Costs (I minus II)		\$ 62.92
IV. Average Operating Capital Requirements		
Steer calf investment	(.9 X \$ 306.00)	\$ 275.40
Grain and forage	(.5 X \$ 68.40)	\$ 34.20
Other Direct Costs	(.6 X \$ 49.40)	\$ 29.64

Total		\$ 339.24

V. Summary

	Hay	Corn	Total	Direct	Average	Operating	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Labor	Capital
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)	Costs	Capital	Return	Return
3.20	0.68	0	486.72	423.80	339.24	15.73	18.55
						@ 4hrs.	

TABLE B6A
 WINTER STEER CALF 2.5 MONTHS (MARCH 1 - MAY 15) TO GAIN
 1.5 POUNDS PER DAY, SUMMER GRAZE 3.5 MONTHS (MAY 15-
 SEPT. 1) TO GAIN 158 POUNDS, TOTAL GAIN 270 POUNDS

		Your Estimate
I. Gross Income		
Feeder Steer	7.70 cwt X \$ 63.00	\$ 485.10
Minus death loss	(1% of \$ 485.10)	- 4.85

Total Income		\$ 480.25
II. Operating Costs		
Steer calf	5.00 cwt @ \$ 70.00	\$ 350.00
Purchased feed		
Supplement	0.15 cwt @ \$ 12.00	1.80
Mineral Salt	0.10 cwt @ \$ 12.00	1.20
Veterinary and drugs		6.00
Supplies		5.00
Marketing		9.50
	(Data Bank Costs - \$ 373.50)	
Raised Feed		
Corn	0 bus. @ 2.75	0
Oats	6.00 bus. @ 1.65	9.90
Alfalfa Hay	0.14 ton @ 45.00	6.30
Corn silage	0.90 ton @ 20.00	18.00
Pasture	2.00 AUM @ \$ 12.00	24.00

Total Direct Operating Costs		\$ 431.70
III. Income Over Direct Operating Costs (I minus II)		\$ 48.55
IV. Average Operating Capital Requirements		
Steer calf investment	(.5 X \$ 350.00)	\$ 175.00
Grain and forage	(.3 X \$ 58.20)	17.46
Other Direct Costs	(.2 X \$ 23.50)	4.70

Total		\$ 197.16

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM's)	(Tons)	(Bu.)	Income	Costs	Capital		Return
2.00	0.41	3.00	480.25	431.70	197.16	24.27	24.62
						@ 2hrs.	

TABLE B7
WINTERING STEER CALVES
6 MONTHS, OCTOBER TO APRIL,
GAIN 175 POUNDS

		Your Estimate
I. Gross Income		
Feeder Steer	6.00 cwt X \$ 65.00	\$ 390.00
Minus death loss (	1.50% of \$ 390.00)	- 5.85

Total Income		\$ 384.15
II. Operating Costs		
Steer calf	4.25 cwt @ \$ 72.00	\$ 306.00
Purchased feed		
No Supplement	0 cwt @ \$ 11.00	0
Mineral Salt	0.10 cwt @ \$ 12.00	1.20
Veterinary and drugs		3.00
Supplies		4.80
Marketing		9.00
	(Data Bank Costs - \$ 324.00)	
Raised Feed		
Corn	6.00 bus.@ \$ 2.75	16.50
Alfalfa Hay	0.23 ton @ \$ 45.00	10.35
Grass Hay	0.52 ton @ \$ 40.00	20.80
Corn silage	0 ton @ \$ 20.00	0
Pasture	0 AUM @ \$ 15.00	0

Total Direct Operating Costs		\$ 371.65
III. Income Over Direct Operating Costs (I minus II)		\$ 12.50
IV. Average Operating Capital Requirements		
Steer calf investment	(.5 X \$ 306.00)	\$ 153.00
Grain and forage	(.5 X \$ 47.65)	23.83
Other Direct Costs	(.2 X \$ 18.00)	3.60

Total		\$ 180.43

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM's)	(Tons)	(Bu.)	Income	Costs	Capital		Return
			(.....Dollars.....)			(\$/hr.)	(%)
0	0.70	6.00	384.15	371.65	180.43	4.17	6.93
						@ 3 hrs.	

TABLE B8
WINTERING STEER CALVES
5 MONTHS, OCTOBER TO MARCH,
GAIN 225 POUNDS

		Your Estimate
I. Gross Income		
Feeder Steer	6.50 cwt X \$ 64.00	\$ 416.00
Minus death loss (	1.50% of \$ 416.00)	- 6.24

Total Income		\$ 409.76
II. Operating Costs		
Steer calf	4.25 cwt @ \$ 72.00	\$ 306.00
Purchased feed		
No Supplement	0 cwt @ \$ 11.00	0
Mineral Salt	0.10 cwt @ \$ 12.00	1.20
Veterinary and drugs		3.00
Supplies		4.50
Marketing		9.50
	(Data Bank Costs - \$ 324.20)	
Raised Feed		
Corn	8.00 bus. @ 2.75	22.00
Oats	14.00 bus. @ 1.65	23.10
Alfalfa Hay	0.35 ton @ 45.00	15.75
Grass Hay	0 ton @ 40.00	0
Corn silage	0.65 ton @ 20.00	13.00
Pasture	0 AUM @ \$ 15.00	0

Total Direct Operating Costs		\$ 398.05
III. Income Over Direct Operating Costs (I minus II)		\$ 11.71
IV. Average Operating Capital Requirements		
Steer calf investment	(.4 X \$ 306.00)	\$ 122.40
Grain and forage	(.4 X \$ 73.85)	29.54
Other Direct Costs	(.2 X \$ 18.20)	3.64

Total		\$ 155.58

V. Summary

	Hay	Corn	Total Gross	Direct Operating	Average Operating	Labor	Operating Capital
Grazing	Equiv.	Equiv.	Income	Costs	Capital	Return	Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)			(\$/hr.)	(%)
0	0.55	15.00	409.76	398.05	155.58	3.90	7.53
						@ 3 hrs.	

TABLE B8A
WINTERING STEER CALVES
5 MONTHS, OCTOBER TO MARCH,
GAIN 300 POUNDS

		Your Estimate
I. Gross Income		
Feeder Steer	8.25 cwt X \$ 62.00	\$ 511.50
Minus death loss (	1.50% of \$ 511.50)	- 7.67

Total Income		\$ 503.83
II. Operating Costs		
Steer calf	5.25 cwt @ \$ 70.00	\$ 367.50
Purchased feed		
Supplement	0 cwt @ \$ 11.00	0
Mineral Salt	0.10 cwt @ \$ 12.00	1.20
Veterinary and drugs		3.00
Supplies		4.00
Marketing		10.00
	(Data Bank Costs - \$ 385.70)	
Raised Feed		
Corn	9.00 bus. @ 2.75	24.75
Oats	12.00 bus. @ 1.65	19.80
Alfalfa Hay	0.35 ton @ 45.00	15.75
Corn silage	0.80 ton @ 20.00	16.00
Pasture	0 AUM @ \$ 15.00	0

Total Direct Operating Costs		\$ 462.00
III. Income Over Direct Operating Costs (I minus II)		\$ 41.83
IV. Average Operating Capital Requirements		
Steer calf investment	(.4 X \$ 367.50)	\$ 147.00
Grain and forage	(.4 X \$ 76.30)	30.52
Other Direct Costs	(.2 X \$ 18.20)	3.64

Total		\$ 181.16

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM's)	(Tons)	(Bu.)	Income	Costs	Capital		Return
			(.....Dollars.....)			(\$/hr.)	(%)
0	0.59	15.00	503.83	462.00	181.16	13.94	23.09
						@ 3 hrs.	

TABLE B9
WINTERING HEIFER CALVES,
5 MONTHS, OCTOBER TO MARCH,
AVERAGE DAILY GAIN 1.5 POUNDS

			Your Estimate
I. Gross Income			
Feeder Heifer	6.00 cwt X \$ 60.00	\$ 360.00	
Minus death loss (	1.50% of \$ 360.00)	- 5.40	
		\$ 354.60	
II. Operating Costs			
Heifer calf	3.75 cwt @ \$ 66.00	\$ 247.50	
Purchased feed			
No Supplement	0 cwt @ \$ 11.00	0	
Mineral Salt	0.10 cwt @ \$ 12.00	1.20	
Veterinary and drugs		3.00	
Supplies		4.00	
Marketing		9.00	
	(Data Bank Costs - \$ 264.70)		
Raised Feed			
Corn	8.00 bus.@ \$ 2.75	22.00	
Oats	13.00 bus.@ \$ 1.65	21.45	
Alfalfa Hay	0.30 ton @ \$ 45.00	13.50	
Grass Hay	0 ton @ \$ 40.00	0	
Corn silage	0.60 ton @ \$ 20.00	12.00	
Pasture	0 AUM @ \$ 15.00	0	
		\$ 333.65	
III. Income Over Direct Operating Costs (I minus II)			
		\$ 20.95	
IV. Average Operating Capital Requirements			
Steer calf investment	(.4 X \$ 247.50)	\$ 99.00	
Grain and forage	(.4 X \$ 68.95)	27.58	
Other Direct Costs	(.2 X \$ 17.20)	3.44	
		\$ 130.02	

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM's)	(Tons)	(Bu.)	Income	Costs	Capital		Return
0	0.48	14.50	354.60	333.65	130.02	6.98	16.11
						@ 3 hrs.	

TABLE B10
SUMMER GRAZING STOCKER STEERS,
5.5 MONTHS, APRIL TO SEPTEMBER
GAIN 225 POUNDS

		Your Estimate
I. Gross Income		
Feeder Steer	8.25 cwt X \$ 62.00	\$ 511.50
Minus death loss (	0.50% of \$ 511.50)	- 2.56

Total Income		\$ 508.94
II. Operating Costs		
Stocker Steer	6.00 cwt @ \$ 65.00	\$ 390.00
Purchased feed		
No Supplement	0 cwt @ \$ 11.00	0
Mineral Salt	0.12 cwt @ \$ 12.00	1.44
Veterinary and drugs		2.50
Supplies		4.40
Marketing		11.00
	(Data Bank Costs - \$ 409.34)	
Raised Feed		
Corn	0 bus.@ \$ 2.75	0
Oats	0 bus.@ \$ 1.65	0
Alfalfa Hay	0 ton @ \$ 45.00	0
Grass Hay	0 ton @ \$ 40.00	0
Corn silage	0 ton @ \$ 20.00	0
Pasture	3.90 AUM @ \$ 12.00	46.80

Total Direct Operating Costs		\$ 456.14
III. Income Over Direct Operating Costs (I minus II)		\$ 52.80
IV. Average Operating Capital Requirements		
Steer calf investment	(.5 X \$ 390.00)	\$ 195.00
Grain and forage	(.3 X \$ 46.80)	14.04
Other Direct Costs	(.2 X \$ 19.34)	3.87

Total		\$ 212.91

V. Summary

	Hay	Corn	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)		(\$/hr.)		(%)
3.90	0	0	508.94	456.14	212.91	26.40	24.80
					@ 2 hrs.		

TABLE B10A
 SUMMER GRAZING STOCKER STEERS,
 5.5 MONTHS, APRIL TO SEPTEMBER
 GAIN 250 POUNDS

		Your Estimate
I. Gross Income		
Feeder Steer	7.50 cwt X \$ 63.00	\$ 472.50 _____
Minus death loss (	0.50% of \$ 472.50)	- 2.36 _____
Total Income		\$ 470.14 _____
II. Operating Costs		
Stocker Steer	5.00 cwt @ \$ 72.00	\$ 360.00 _____
Purchased feed		
Supplement	0 cwt @ 11.00	0 _____
Mineral Salt	0.12 cwt @ 12.00	1.44 _____
Veterinary and drugs		2.50 _____
Supplies		4.40 _____
Marketing		9.50 _____
(Data Bank Costs - \$ 377.84)		
Raised Feed		
Corn	0 bus. @ 2.75	0 _____
Alfalfa Hay	0 ton @ 30.00	0 _____
Pasture	3.40 AUM @ \$ 12.00	40.80 _____
Total Direct Operating Costs		\$ 418.64 _____
III. Income Over Direct Operating Costs (I minus II)		\$ 51.50 _____
IV. Average Operating Capital Requirements		
Steer calf investment	(.5 X \$ 360.00)	\$ 180.00 _____
Grain and forage	(.3 X \$ 40.80)	12.24 _____
Other Direct Costs	(.2 X \$ 17.84)	3.57 _____
Total		\$ 195.81 _____

V. Summary

Grazing	Hay Equiv.	Corn Equiv.	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)		(\$/hr.)		(%)
3.40	0	0	470.14	418.64	195.81	25.75	26.30
						@ 2 hrs.	

TABLE B11
 FULL FED STEER CALF, LIBERAL GRAIN,
 GAIN 650 POUNDS IN 9 MONTHS ON FEED

		Your Estimate
I. Gross Income		
Slaughter Steer	10.75 cwt X \$ 65.00	\$ 698.75
Minus death loss (2.00% of \$ 698.75)		- 13.98
		\$ 684.78
II. Operating Costs		
Steer calf	4.25 cwt @ \$ 72.00	\$ 306.00
Purchased feed		
No Supplement	2.25 cwt @ \$ 12.00	27.00
Mineral Salt	0.30 cwt @ \$ 12.00	3.60
Veterinary and drugs		8.00
Supplies		8.80
Marketing		13.50
	(Data Bank Costs - \$ 366.90)	
Raised Feed		
Corn	48.00 bus.@ \$ 2.75	132.00
Oats	10.00 bus.@ \$ 1.65	16.50
Alfalfa Hay	0.90 ton @ \$ 45.00	40.50
Grass Hay	0.40 ton @ \$ 40.00	16.00
Corn silage	0 ton @ \$ 20.00	0
Pasture	0 AUM @ \$ 15.00	0
		\$ 571.90
III. Income Over Direct Operating Costs (I minus II)		
		\$ 112.88
IV. Average Operating Capital Requirements		
Steer calf investment	(.8 X \$ 306.00)	\$ 244.80
Grain and forage	(.3 X \$ 205.00)	61.50
Other Direct Costs	(.4 X \$ 60.90)	24.36
		\$ 330.66

V. Summary

	Hay	Corn	Total	Direct	Average	Operating	Operating
Grazing Equiv.	Equiv.	Equiv.	Gross Income	Operating Costs	Operating Capital	Labor Return	Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)			(\$/hr.)	(%)
0	1.26	53.00	684.78	571.90	330.66	16.13	34.14
						@ 7hrs.	

TABLE B12
WINTER STEER CALF, FEED ON PASTURE 90 DAYS, FULL FEED
IN DRYLOT 60 DAYS, GAIN 675 POUNDS
IN 12 MONTHS ON FARM

		Your Estimate
I. Gross Income		
Slaughter Steer	11.00 cwt X \$ 65.00	\$ 715.00
Minus death loss (	2.00% of \$ 715.00)	- 14.30

Total Income		\$ 700.70
II. Operating Costs		
Steer calf	4.25 cwt @ \$ 72.00	\$ 306.00
Purchased feed		
Supplement	1.30 cwt @ \$ 12.00	15.60
Mineral Salt	0.30 cwt @ \$ 12.00	3.60
Veterinary and drugs		8.00
Supplies		9.60
Marketing		13.50
	(Data Bank Costs - \$ 356.30)	
Raised Feed		
Corn	42.00 bus. @ 2.75	115.50
Oats	0 bus. @ 1.65	0
Alfalfa Hay	0.60 ton @ 45.00	27.00
Grass Hay	0 ton @ 40.00	0
Corn silage	3.20 ton @ 20.00	64.00
Pasture	1.00 AUM @ \$ 12.00	12.00

Total Direct Operating Costs		\$ 574.80
III. Income Over Direct Operating Costs (I minus II)		\$ 125.90
IV. Average Operating Capital Requirements		
Steer calf investment	(1.0 X \$ 306.00)	\$ 306.00
Grain and forage	(.3 X \$ 218.50)	65.55
Other Direct Costs	(.5 X \$ 50.30)	25.15

Total		\$ 396.70

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing Equiv.	Equiv.	Equiv.	Gross Income	Operating Costs	Operating Capital	Return	Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)			(\$/hr.)	(%)
1.00	1.56	42.00	700.70	574.80	396.70	17.99	31.74
						@ 7hrs.	

TABLE B13
 FULL FED HEAVY STEER CALF, LIBERAL GRAIN
 GAIN 575 POUNDS IN 8.5 MONTHS ON FARM

				Your Estimate
I. Gross Income				
Slaughter Steer	11.00 cwt X \$	65.00	\$	715.00
Minus death loss (	2.00% of \$	715.00)	-	14.30
Total Income			\$	700.70
II. Operating Costs				
Steer calf	5.25 cwt @ \$	70.00	\$	367.50
Purchased feed				
Supplement	1.50 cwt @ \$	12.00		18.00
Mineral Salt	0.25 cwt @ \$	12.00		3.00
Veterinary and drugs				8.00
Supplies				8.80
Marketing				13.50
	(Data Bank Costs -	\$ 418.80)		
Raised Feed				
Corn	52.00 bus.@ \$	2.75		143.00
Oats	0 bus.@ \$	1.65		0
Alfalfa Hay	0.50 ton @ \$	45.00		22.50
Grass Hay	0.60 ton @ \$	40.00		24.00
Corn silage	0 ton @ \$	20.00		0
Pasture	0 AUM @ \$	15.00		0
Total Direct Operating Costs			\$	608.30
III. Income Over Direct Operating Costs (I minus II)			\$	92.40
IV. Average Operating Capital Requirements				
Steer calf investment	(.7 X \$	367.50)	\$	257.25
Grain and forage	(.3 X \$	189.50)		56.85
Other Direct Costs	(.5 X \$	51.30)		25.65
Total			\$	339.75

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)	Costs	Capital	(\$/hr.)	(%)
0	1.04	52.00	700.70	608.30	339.75	18.48	27.20
						@ 5 hrs.	

TABLE B14
 FULL FED HEIFER CALF, LIBERAL ROUGHAGE
 GAIN 550 POUNDS IN 9.5 MONTHS ON FEED

		Your Estimate
I. Gross Income		
Slaughter Heifer	9.25 cwt X \$ 59.00	\$ 545.75
Minus death loss (	2.00% of \$ 545.75)	- 10.92

Total Income		\$ 534.84

II. Operating Costs		
Heifer calf	3.75 cwt @ \$ 66.00	\$ 247.50
Purchased feed		
Supplement	2.00 cwt @ \$ 12.00	24.00
Mineral Salt	0.25 cwt @ \$ 12.00	3.00
Veterinary and drugs		8.00
Supplies		8.80
Marketing		13.00
	(Data Bank Costs - \$ 304.30)	
Raised Feed		
Corn	40.00 bus. @ \$ 2.75	110.00
Oats	8.00 bus. @ \$ 1.65	13.20
Alfalfa Hay	0.80 ton @ \$ 45.00	36.00
Grass Hay	0.20 ton @ \$ 40.00	8.00
Corn silage	0 ton @ \$ 20.00	0
Pasture	0 AUM @ \$ 15.00	0

Total Direct Operating Costs		\$ 471.50

III. Income Over Direct Operating Costs (I minus II)		\$ 63.34

IV. Average Operating Capital Requirements		
Heifer calf investment	(.8 X \$ 247.50)	\$ 198.00
Grain and forage	(.3 X \$ 167.20)	50.16
Other Direct Costs	(.5 X \$ 56.80)	28.40

Total		\$ 276.56

V. Summary

	Hay	Corn	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)	(\$/hr.)	(%)		
0	0.98	44.00	534.84	471.50	276.56	10.56	22.90
						@ 6hrs.	

TABLE B15
FINISHING YEARLING STEER, LIBERAL ROUGHAGE,
GAIN 500 POUNDS IN 7.5 MONTHS ON FEED

I. Gross Income	Your Estimate
Feeder Steer 11.50 cwt X \$ 65.00	\$ 747.50 _____
Minus death loss (1% of steer sale value)	- 7.48 _____

Total Income	\$ 740.03 _____
II. Operating Costs	
Steer calf 6.50 cwt @ 65.00	\$ 422.50 _____
Purchased feed	
Supplement 1.10 cwt @ 12.00	13.20 _____
Mineral Salt 0.15 cwt @ 12.00	1.80 _____
Veterinary and drugs	3.00 _____
Supplies	6.00 _____
Marketing	14.00 _____

(Data Bank Costs - \$ 460.50)	
Raised Feed	
Corn 44.00 bus. @ \$ 2.75	121.00 _____
Alfalfa Hay 0.40 ton @ \$ 45.00	18.00 _____
Grass Hay 0.96 ton @ \$ 40.00	38.40 _____

Total Direct Operating Costs	\$ 637.90 _____
III. Income Over Direct Operating Costs (I minus II)	\$ 102.13 _____
IV. Average Operating Capital Requirements	
Steer calf investment (.7 X \$ 422.50)	\$ 295.75 _____
Grain and forage (.3 X \$ 177.40)	53.22 _____
Other Direct Costs (.5 X \$ 38.00)	19.00 _____

Total	\$ 367.97 _____

V. Summary

Grazing	Hay Equiv.	Corn Equiv.	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)		(\$/hr.)		(%)
0	1.26	44.00	740.03	637.90	367.97	20.43	27.75
						@ 5 hrs.	

TABLE B16
 FEED OUT YEARLING HEIFERS, LIBERAL CORN SILAGE,
 GAIN 450 POUNDS IN 7 MONTHS ON FARM

Your
Estimate

I. Gross Income				Your Estimate
Slaughter Heifer	10.50 cwt X \$ 60.00		\$ 630.00	
Minus death loss	(1% of 630.00)		- 6.30	
			\$ 623.70	
II. Operating Costs				
Yearling Heifer	6.00 cwt @ \$ 60.00		\$ 360.00	
Purchased feed				
Supplement	2.00 cwt @ \$ 12.00		24.00	
Mineral Salt	0.15 cwt @ \$ 12.00		1.80	
Veterinary and drugs			3.00	
Supplies			6.00	
Marketing			13.50	
	(Data Bank Costs -	\$ 408.30)		
Raised Feed				
Corn	32.00 bus. @ \$ 2.75		88.00	
Oats	0 bus. @ \$ 1.65		0	
Alfalfa Hay	0.30 ton @ \$ 45.00		13.50	
Grass Hay	0 ton @ \$ 40.00		0	
Corn silage	2.50 ton @ \$ 20.00		50.00	
Pasture	0 AUM @ \$ 15.00		0	
			\$ 559.80	
Total Direct Operating Costs			\$ 559.80	
III. Income Over Direct Operating Costs (I minus II)			\$ 63.90	
IV. Average Operating Capital Requirements				
Heifer calf investment	(.6 X \$ 360.00)		\$ 216.00	
Grain and forage	(.25 X \$ 151.50)		37.88	
Other Direct Costs	(.3 X \$ 48.30)		14.49	
			\$ 268.37	
Total				

V. Summary

	Hay Equiv.	Corn Equiv.	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)		(\$/hr.)		(%)
0	1.05	32.00	623.70	559.80	268.37	15.98	23.81
					@ 4hrs.		

TABLE B17
FINISHING HEAVY STEERS, LIBERRAL ROUGHAGE,
GAIN 400 POUNDS IN 6 MONTHS ON FEED

		Your Estimate
I. Gross Income		
Slaughter Steer	11.80 cwt X \$ 65.00	\$ 767.00
Minus death loss (0.50% of \$ 767.00)		- 3.84

Total Income		\$ 763.17
II. Operating Costs		
Heavy steer (B6)	7.80 cwt @ \$ 64.00	\$ 499.20
Purchased feed		
Supplement	0.80 cwt @ \$ 12.00	9.60
Mineral Salt	0.10 cwt @ \$ 12.00	1.20
Veterinary and drugs		3.00
Supplies		5.00
Marketing		14.00
	(Data Bank Costs - \$ 532.00)	
Raised Feed		
Corn	38.00 bus.@ \$ 2.75	104.50
Oats	0 bus.@ \$ 1.65	0
Alfalfa Hay	0.40 ton @ \$ 45.00	18.00
Grass Hay	0.80 ton @ \$ 40.00	32.00
Corn silage	0 ton @ \$ 20.00	0
Pasture	0 AUM @ \$ 15.00	0

Total Direct Operating Costs		\$ 686.50
III. Income Over Direct Operating Costs (I minus II)		
		\$ 76.67
IV. Average Operating Capital Requirements		
Steer investment	(.5 X \$ 499.20)	\$ 249.60
Grain and forage	(.2 X \$ 154.50)	30.90
Other Direct Costs	(.4 X \$ 32.80)	13.12

Total		\$ 293.62

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM's)	(Tons)	(Bu.)	Income	Costs	Capital		Return
			(.....Dollars.....)			(\$/hr.)	(%)
0	1.12	38.00	763.17	686.50	293.62	19.17	26.11
						@ 4hrs.	

TABLE B18
FINISHING YEARLING HEIFERS, LIBERAL GRAIN,
GAIN 475 POUNDS IN 7 MONTHS ON FEED

		Your Estimate
I. Gross Income		
Slaughter Heifer	10.10 cwt X \$ 60.00	\$ 606.00
Minus death loss	(1% of \$ 606.00)	- 6.06

Total Income		\$ 599.94
II. Operating Costs		
Yearling Heifer	5.35 cwt @ \$ 61.00	\$ 326.35
Purchased feed		
Supplement	1.50 cwt @ \$ 12.00	18.00
Mineral Salt	0.10 cwt @ \$ 12.00	1.20
Veterinary and drugs		3.00
Supplies		5.60
Marketing		13.50
	(Data Bank Costs - \$ 367.65)	
Raised Feed		
Corn	50.00 bus.@ \$ 2.75	137.50
Oats	0 bus.@ \$ 1.65	0
Alfalfa Hay	0.20 ton @ \$ 45.00	9.00
Grass Hay	0.50 ton @ \$ 40.00	20.00
Corn silage	0 ton @ \$ 20.00	0
Pasture	0 AUM @ \$ 15.00	0

Total Direct Operating Costs		\$ 534.15
III. Income Over Direct Operating Costs (I minus II)		\$ 65.79
IV. Average Operating Capital Requirements		
Heifer calf investment	(.6 X \$ 326.35)	\$ 195.81
Grain and forage	(.3 X \$ 166.50)	49.95
Other Direct Costs	(.5 X \$ 41.30)	20.65

Total		\$ 266.41

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing Equiv.	(Tons)	(Bu.)	Gross	Operating	Operating	Return	Capital
(AUM's)	(Tons)	(Bu.)	Income	Costs	Capital		Return
0	0.65	50.00	599.94	534.15	266.41	16.45	24.70
						@ 4hrs.	

TABLE B19
 FULL FED DAIRY OR DAIRY CROSS STEER CALF, 60 DAYS AFTERMATH
 HEAVY CORN SILAGE IN DRYLOT, GAIN 675 POUNDS
 IN 12 MONTHS ON FARM

		Your Estimate
I. Gross Income		
Slaughter steer(good) 11.35 cwt X \$ 56.00	\$ 635.60	
Minus death loss (2% of \$ 635.60)	- 12.71	
	\$ 622.89	
II. Operating Costs		
Steer calf (good) 4.60 cwt @ \$ 58.00	\$ 266.80	
Purchased feed		
Supplement 1.50 cwt @ \$ 12.00	18.00	
Mineral Salt 0.20 cwt @ \$ 12.00	2.40	
Veterinary and drugs	8.00	
Supplies	9.60	
Marketing	14.00	
(Data Bank Costs - \$ 318.80)		
Raised Feed		
Corn 28.00 bus. @ 2.75	77.00	
Oats 0 bus. @ 1.65	0	
Alfalfa Hay 0.60 ton @ 45.00	27.00	
Grass Hay 0 ton @ 40.00	0	
Corn silage 4.70 ton @ 20.00	94.00	
Aftermath 1.00 AUM @ \$ 12.00	12.00	
	\$ 528.80	
III. Income Over Direct Operating Costs (I minus II)		
	\$ 94.09	
IV. Average Operating Capital Requirements		
Steer calf investment (1 X \$ 266.80)	\$ 266.80	
Grain and forage (.5 X \$ 210.00)	105.00	
Other Direct Costs (.5 X \$ 52.00)	26.00	
Total	\$ 397.80	

V. Summary

	Hay	Corn	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM's)	(Tons)	(Bu.)	(.....Dollars.....)	(\$/hr.)	(%)		
1.00	2.01	28.00	622.89	528.80	397.80	13.44	23.65
						@ 7hrs.	

TABLE S20
 EWE AND LAMBS, SELL 100% LAMB CROP IN MAY-JUNE AS FEEDERS,
 20% REPLACEMENT EWES RAISED, 2% EWE DEATH LOSS

YOUR
ESTIMATE

I. Gross Income

Feeder lambs	0.70 cwt X	1.0 X	\$	58.00	\$	40.60	
Lamb wool incentive	0.70 cwt X	1.0 X	\$	3.80		2.66	
Shorn Wool	12.00 lbs. X		\$	0.65		7.80	
Wool incentive payment	12.00 lbs. X		\$	0.95		11.40	
Cull ewe	130.00 lbs. X	.18 X	\$	0.10		2.34	
Total Income						\$ 64.80	

II. Operating Costs

Purchased feed							
Supplement	0.25 cwt @	\$	12.00			3.00	
Mineral Salt	0.19 cwt @	\$	12.00			2.28	
Breeding charge						2.25	
Veterinary and drugs						3.00	
Shearing						2.00	
Supplies						2.30	
Marketing						1.80	
	(Data Bank Costs - \$		16.63)				
Raised feed							
Corn equiv.	1.60 bus. @	\$	2.75			4.40	
Alfalfa hay	0.18 ton @	\$	45.00			8.10	
Prairie hay	0.25 ton @	\$	40.00			10.00	
Pasture	1.16 AUM @	\$	12.00			13.92	
Total Direct Operating Costs						\$ 53.05	

III. Income Over Direct Operating Costs (I minus II) \$ 11.75

IV. Average Operating Capital Requirements

Average ewe value						\$ 55.00	
Replacement per ewe	(	20.00%	of \$	80.00)		16.00	
1/35 ram @	\$	210.00				6.00	
Grain and forage	(	0.20 X	\$	36.42)		7.28	
Other direct costs	(	0.50 X	\$	16.63)		8.32	
Total						\$ 92.60	

V. Summary

Lamb Crop	Hay	Corn	Total	Direct	Average	Labor	Operating	
Marketed	Grazing	Equiv.	Gross	Operating	Operating	Return	Capital	
(%)	(AUM'S)	(Tons)	(BU.)	(. . Dollars . .)	(\$/hr.)	(%)	(%)	
100.00	1.16	0.41	1.60	64.80	53.05	92.60	2.80	12.69
110.00	1.17	0.41	1.70	68.80	54.05	93.60	3.51	15.76
120.00	1.18	0.41	1.80	72.80	55.05	94.60	4.23	18.76
130.00	1.19	0.41	1.90	76.80	56.05	95.60	4.94	21.71
140.00	1.20	0.41	2.00	80.80	57.05	96.60	5.65	24.59

@4.2hrs.

TABLE S21
 EWE AND LAMB, SELL 100% LAMB CROP IN JULY AS MARKET LAMBS,
 20% REPLACEMENT EWES RAISED, 2% EWE DEATH LOSS

I. Gross Income	YOUR ESTIMATE
Market lambs	0.95 cwt X 1.0 X \$ 60.00 \$ 57.00 _____
Lamb wool incentive	0.95 cwt X 1.0 X \$ 3.80 3.61 _____
Shorn Wool	12.00 lbs. X \$ 0.65 7.80 _____
Wool incentive payment	12.00 lbs. X \$ 0.95 11.40 _____
Cull ewe	130.00 lbs. X .18 X \$ 0.10 2.34 _____
Total Income	\$ 82.15 _____

II. Operating Costs

Purchased feed			
Supplement	0.25 cwt @ \$	12.00	3.00 _____
Mineral Salt	0.20 cwt @ \$	12.00	2.40 _____
Breeding charge			2.25 _____
Veterinary and drugs			3.20 _____
Shearing			2.00 _____
Supplies			2.60 _____
Marketing			2.40 _____
	(Data Bank Costs - \$	17.85)	
Raised feed			
Corn equiv.	5.10 bus. @ \$	2.75	14.03 _____
Alfalfa hay	0.27 ton @ \$	45.00	12.15 _____
Prairie hay	0.25 ton @ \$	40.00	10.00 _____
Pasture	1.16 AUM @ \$	12.00	13.92 _____
Total Direct Operating Costs			\$ 67.95 _____

III. Income Over Direct Operating Costs (I minus II) \$ 14.20 _____

IV. Average Operating Capital Requirements

Average ewe value			\$ 55.00 _____
Replacement per ewe	(20.00% of \$	80.00)	16.00 _____
1/35 ram @ \$	210.00		6.00 _____
Grain and forage (	0.20 X \$	50.10)	10.02 _____
Other direct costs	0.50 X \$	17.85)	8.93 _____
Total			\$ 95.94 _____

V. Summary

Lamb Crop	Hay	Corn	Total	Direct	Average	Labor	Operating
Marketed	Grazing	Equiv.	Gross	Operating	Operating	Return	Capital
(%)	(AUM'S)	(Tons)	(BU.)	(. . . Dollars.	. . .)	(\$/hr.)	(%)
100.00	1.16	0.50	5.10	82.15	67.95	95.94	14.81
110.00	1.17	0.50	5.40	88.15	69.95	96.94	18.78
120.00	1.18	0.51	5.70	94.15	71.95	97.94	22.67
130.00	1.19	0.51	6.00	100.15	73.95	98.94	26.48
140.00	1.20	0.52	6.30	106.15	75.95	99.94	30.22

@ 4.3hrs.

TABLE S22

EWE AND LAMBS, SELL 100% LAMB CROP IN AUGUST AS FEEDERS,
20% REPLACEMENT EWES RAISED, 2% EWE DEATH LOSS

YOUR
ESTIMATE

I. Gross Income

Feeder lambs	0.70 cwt X 1.0 X	\$ 58.00	\$ 40.60
Lamb wool incentive	0.70 cwt X 1.0 X	\$ 3.80	2.66
Shorn Wool	12.00 lbs. X	\$ 0.65	7.80
Wool incentive payment	12.00 lbs. X	\$ 0.95	11.40
Cull ewe	120.00 lbs. X .18 X	\$ 0.10	2.16
Total Income		\$	64.62

II. Operating Costs

Purchased feed			
Supplement	0.35 cwt @ \$ 12.00		4.20
Mineral Salt	0.19 cwt @ \$ 12.00		2.28
Breeding charge			2.25
Veterinary and drugs			3.00
Shearing			2.00
Supplies			2.40
Marketing			1.80
	(Data Bank Costs - \$ 17.93)		
Raised feed			
Corn equiv.	0.60 bus.@ \$ 2.75		1.65
Alfalfa hay	0.19 ton @ \$ 45.00		8.55
Prairie hay	0.25 ton @ \$ 40.00		10.00
Pasture	1.36 AUM @ \$ 12.00		16.32
Total Direct Operating Costs		\$	54.45

III. Income Over Direct Operating Costs (I minus II) \$ 10.17

IV. Average Operating Capital Requirements

Average ewe value		\$	55.00
Replacement per ewe (20.00% of \$ 80.00)			16.00
1/35 ram @ \$ 210.00			6.00
Grain and forage (0.20 X \$ 36.52)			7.30
Other direct costs 0.50 X \$ 17.93)			8.97
Total		\$	93.27

V. Summary

Lamb Crop Marketed (%)	Hay Grazing (AUM'S)	Hay Equiv. (Tons)	Corn Equiv. (BU.)	Total Gross Income (Dollars.)	Direct Operating Costs	Average Operating Capital	Labor Return (\$/hr.)	Operating Capital Return (%)
100.00	1.36	0.42	0.60	64.62	54.45	93.27	2.39	10.90
110.00	1.39	0.42	0.65	68.62	55.45	94.27	3.10	13.97
120.00	1.42	0.42	0.70	72.62	56.45	95.27	3.80	16.97
130.00	1.45	0.42	0.75	76.62	57.45	96.27	4.51	19.91
140.00	1.48	0.42	0.80	80.62	58.45	97.27	5.22	22.79

@ 4.25hrs.

TABLE S23
 EWE AND LAMBS, SELL 100% LAMB CROP IN
 SEPTEMBER AS HALF FEEDERS-HALF MARKET LAMBS
 20% REPLACEMENT EWES RAISED, 2% EWE DEATH LOSS

I. Gross Income	YOUR ESTIMATE
Feeder lambs	20.30
Market lambs	28.50
Lamb wool incentive	3.14
Shorn Wool	7.80
Wool incentive payment	11.40
Cull ewe	2.16
Total Income	\$ 73.30

II. Operating Costs	
Purchased feed	
Supplement	4.80
Mineral Salt	2.40
Breeding charge	2.25
Veterinary and drugs	3.00
Shearing	2.00
Supplies	2.40
Marketing	1.90
	(Data Bank Costs - \$ 18.75)
Raised feed	
Corn equiv.	2.17
Alfalfa hay	9.00
Prairie hay	14.00
Pasture	16.32
Total Direct Operating Costs	\$ 60.24
III. Income Over Direct Operating Costs (I minus II)	\$ 13.05

IV. Average Operating Capital Requirements	
Average ewe value	\$ 55.00
Replacement per ewe (20.00% of \$ 80.00)	16.00
1/35 ram @ \$ 210.00	6.00
Grain and forage (0.20 X \$ 41.49)	8.30
Other direct costs 0.50 X \$ 18.75)	9.38
Total	\$ 94.67

V. Summary

Lamb Crop	Hay	Corn	Total	Direct	Average	Labor	Operating	
Marketed	Grazing	Equiv.	Gross	Operating	Operating	Return	Capital	
(%)	(AUM'S)	(Tons)	(BU.)	(. . .Dollars. . .)	(\$/hr.)	(%)	(%)	
100.00	1.36	0.52	0.79	73.30	60.24	94.67	2.78	13.79
110.00	1.39	0.52	0.94	77.30	61.24	95.67	3.42	16.78
120.00	1.42	0.52	1.09	81.30	62.24	96.67	4.05	19.71
130.00	1.45	0.52	1.24	85.30	63.24	97.67	4.69	22.58
140.00	1.48	0.52	1.39	89.30	64.24	98.67	5.33	25.39

@ 4.7hrs.

TABLE S24
RAISING REPLACEMENT EWES, SELL TO OTHERS
FOR BREEDING FLOCK, SEPTEMBER 1

I. Gross Income	YOUR ESTIMATE
Open ewes 1.20 cwt	\$ 72.00 _____
Shorn Wool 9.00 lbs. X \$ 0.65	5.85 _____
Wool incentive 9.00 lbs. X \$ 0.95	8.55 _____
payment	
Minus death loss (2% of \$ 72.00)	- 1.44 _____
Total Income	\$ 84.96 _____

II. Operating Costs	
Ewe Lamb Cost 0.70 cwt @ \$ 60.00	\$ 42.00 _____
Purchased feed	
Mineral Salt 0.16 cwt @ \$ 12.00	1.92 _____
Veterinary and drugs	1.50 _____
Shearing	1.70 _____
Supplies	1.45 _____
Marketing	1.80 _____
	(Data Bank Costs - \$ 50.37)
Raised feed	
Corn equiv. 0.40 bus.@ \$ 2.75	1.10 _____
Alfalfa hay 0.16 ton @ \$ 45.00	7.20 _____
Prairie hay 0.20 ton @ \$ 40.00	8.00 _____
Pasture 0.70 AUM @ \$ 12.00	8.40 _____
Total Direct Operating Costs	\$ 75.07 _____

III. Income Over Direct Operating Costs (I minus II) \$ 9.89 _____

IV. Average Operating Capital Requirements	
Ewe lamb purchase cost	\$ 42.00 _____
Grain and forage (0.20 X \$ 24.70)	4.94 _____
Other direct costs 0.50 X \$ 8.37)	4.19 _____
Total	\$ 51.13 _____

V. Summary							
Grazing	Hay Equiv.	Corn Equiv.	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM'S)	(Tons)	(BU.)	(. . . Dollars . . .)	(. . . Dollars . . .)	(\$/hr.)		(%)
0.70	0.34	0.40	84.96	75.07	51.13	3.96	19.34
							@ 2.5hrs.

TABLE S25
100 FEEDER LAMBS, DRYLOT, 2 MONTH FEEDING PERIOD
GAIN 35 POUNDS PER LAMB

		YOUR ESTIMATE
I. Gross Income		
Market lambs	1.05 cwt X 100 X \$ 60.00	\$ 6300.00 _____
Wool incentive payment	0.35 cwt X 100 X \$ 3.80	133.00 _____
Minus death loss	(2% of \$ 6300.00)	- 126.00 _____
Total Income		\$ 6307.00 _____

II. Operating Costs

Purchase feeder	0.70 cwt X 100 X \$ 58.00	\$ 4060.00 _____
Purchased feed		
Mineral Salt	5.00 cwt @ \$ 12.00	60.00 _____
Veterinary and drugs	\$1.10 per lamb	110.00 _____
Shearing	\$1.90 per lamb	190.00 _____
Supplies		35.00 _____
Marketing		160.00 _____
	(Data Bank Costs - \$ 4615.00)	
Raised feed		
Corn equiv.	240.00 bus.@ \$ 2.75	660.00 _____
Alfalfa hay	6.00 ton @ \$ 45.00	270.00 _____
Prairie hay	0.50 ton @ \$ 40.00	20.00 _____
Pasture	0 AUM @ \$ 15.00	0 _____
Total Direct Operating Costs		\$ 5565.00 _____

III. Income Over Direct Operating Costs (I minus II) \$ 742.00 _____

IV. Average Operating Capital Requirements

Purchase feeders (	0.30 X \$ 4060.00)	\$ 1218.00 _____
Grain and forage (	0.10 X \$ 950.00)	95.00 _____
Other direct cost(	0.20 X \$ 555.00)	111.00 _____
Total		\$ 1424.00 _____

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM'S)	(Tons)	(BU.)	(. . . Dollars . . .)	Costs	Capital		Return
0	6.45	240.00	6307.00	5565.00	1424.00	30.92	52.11
						@ 24 hrs.	

TABLE H26
 SOW AND ONE LITTER, RAISING AND FINISHING BUTCHER HOGS,
 6.5 PIGS SOLD PER SOW, ONE SAVED FOR REPLACEMENT,
 APRIL FARROWING, MARKET 225 POUND BUTCHER HOGS

YOUR
ESTIMATE

I. Gross Income						YOUR ESTIMATE		
Butcher hogs	6.50 X 2.25	X	\$	48.00	\$	702.00	_____	
Sow	4.00 cwt	X	\$	40.00		160.00	_____	
Minus death loss (	1.50% of		\$	160.00)	-	2.40	_____
Total Income							859.60	_____

II. Operating Costs								
Purchased feed								
Creep starter	3.00 cwt @	\$	20.00		\$	60.00	_____	
Supplement	8.00 cwt @	\$	15.00			120.00	_____	
Mineral Salt	0.70 cwt @	\$	12.00			8.40	_____	
Breeding charge						8.00	_____	
Veterinary and drugs						28.80	_____	
Supplies						18.00	_____	
Marketing						18.00	_____	
(Data Bank Costs - \$ 261.20)								
Raised feed								
Corn	90.00 bus.@	\$	2.75			247.50	_____	
Oats	20.00 bus.@	\$	1.65			33.00	_____	
Legume Pasture	1.50 AUM @	\$	12.00			18.00	_____	
Total Direct Operating Costs						\$	559.70	_____

III. Income Over Direct Operating Costs (I minus II) \$ 299.90 _____

IV. Average Operating Capital Requirements								
Average sow value					\$	140.00	_____	
1/25 boar @	\$	250.00				10.00	_____	
Grain and forage (	0.20 X	\$	298.50)			59.70	_____
Other direct costs	0.40 X	\$	261.20)			104.48	_____	
Total						\$	314.18	_____

V. Summary

Pigs	Hay	Corn	Total	Direct	Average	Operating	Operating	
Marketed	Equiv.	Equiv.	Gross	Operating	Operating	Labor	Capital	
(hd)	(AUM's)	(Tons)	Income	Costs	Capital	Return	Return	
(hd)	(AUM's)	(Tons)	(BU.)	(. . Dollars. . .)	(\$/hr.)	(%)	(%)	
6.50	1.50	0	100.00	859.60	559.70	314.18	15.00	95.45
7.50	1.50	0	110.00	967.60	619.70	331.18	17.40	105.05
8.50	1.50	0	120.00	1075.60	680.70	348.18	19.75	113.42
							@ 20 hrs.	

TABLE H27
 SOW AND TWO LITTERS, RAISING AND FINISHING BUTCHER HOGS,
 15 PIGS SOLD PER SOW, MARCH AND SEPTEMBER FARROWING
 ONE SAVED FOR REPLACEMENT FROM MARCH LITTER,
 MARKET 225 POUND BUTCHER HOGS

		YOUR ESTIMATE
I. Gross Income		
Butcher hogs (sold spring)	8.00 X 2.25 X \$ 48.00	\$ 864.00 _____
Butcher hogs (sold fall)	7.00 X 2.25 X \$ 48.00	756.00 _____
Sow	4.50 cwt X \$ 40.00	180.00 _____
Minus death loss (2.00% of \$ 180.00)	-	3.60 _____

Total Income		\$ 1796.40 _____

II. Operating Costs

Purchased feed		
Creep starter	5.80 cwt @ \$ 20.00	\$ 116.00 _____
Supplement	16.50 cwt @ \$ 15.00	247.50 _____
Mineral Salt	1.70 cwt @ \$ 12.00	20.40 _____
Breeding charge		8.00 _____
Veterinary and drugs		57.60 _____
Supplies		26.00 _____
Marketing		47.80 _____
	(Data Bank Costs - \$ 523.30)	
Raised feed		
Corn	185.00 bus.@ \$ 2.75	508.75 _____
Oats	30.00 bus.@ \$ 1.65	49.50 _____
Alfalfa hay	0.40 ton @ \$ 45.00	18.00 _____
Legume Pasture	2.00 AUM @ \$ 12.00	24.00 _____

Total Direct Operating Costs		\$ 1123.55 _____

III. Income Over Direct Operating Costs (I minus II) \$ 672.85 _____

IV. Average Operating Capital Requirements

Average sow value		\$ 140.00 _____
1/25 boar @ \$ 250.00		10.00 _____
Grain and forage (0.30 X \$ 600.25)		180.08 _____
Other direct costs 0.50 X \$ 523.30)		261.65 _____

Total		\$ 591.73 _____

V. Summary

Pigs	Hay	Corn	Total	Direct	Average	Operating	Operating
Marketed	Grazing	Equiv.	Gross	Operating	Operating	Labor	Capital
(Hd)	(AUM's)	(Tons)	Income	Costs	Capital	Return	Return
			(. . . Dollars. . .)			(\$/hr.)	(%)
14.00	2.00	0.40	200.00	1688.40	1069.55	569.73	108.62
15.00	2.00	0.40	210.00	1796.40	1123.55	591.73	113.71
16.00	2.00	0.40	220.00	1904.40	1183.55	613.73	117.45
17.00	2.00	0.40	230.00	2012.40	1243.55	635.73	120.94

@ 32 hrs.

TABLE H28

SOW AND TWO LITTERS, PRODUCING FEEDER PIGS, 16 PIGS SOLD PER SOW,
MARCH AND SEPTEMBER FARROWING, ONE SAVED FOR REPLACEMENT
FROM MARCH LITTER, SELL 40-POUND FEEDER PIGS

						YOUR ESTIMATE
I. Gross Income						
Feeder pigs (sold spring)	7.50	head	X	\$ 35.00	\$ 262.50	_____
Feeder pigs (sold fall)	8.50	head	X	\$ 35.00	297.50	_____
Sow	4.50	cwt	X	\$ 40.00	180.00	_____
Minus death loss (	2.00%	of		\$ 180.00)	- 3.60	_____
Total Income					\$ 736.40	_____
II. Operating Costs						
Purchased feed						
Creep starter	6.20	cwt @		\$ 20.00	\$ 124.00	_____
Supplement	3.60	cwt @		\$ 15.00	54.00	_____
Mineral Salt	0.50	cwt @		\$ 12.00	6.00	_____
Breeding charge					8.00	_____
Veterinary and drugs					48.00	_____
Supplies					21.25	_____
Marketing					20.00	_____
(Data Bank Costs - \$ 281.25)						
Raised feed						
Corn	40.00	bus.@		\$ 2.75	110.00	_____
Oats	30.00	bus.@		\$ 1.65	49.50	_____
Alfalfa hay	0.30	ton @		\$ 45.00	13.50	_____
Legume Pasture	0.50	AUM @		\$ 12.00	6.00	_____
Total Direct Operating Costs					\$ 460.25	_____
III. Income Over Direct Operating Costs (I minus II)					\$ 276.15	_____
IV. Average Operating Capital Requirements						
Average sow value						\$ 140.00
1/25 boar @	\$ 250.00				10.00	_____
Grain and forage (	0.30	X		\$ 179.00)	53.70	_____
Other direct costs	0.50	X		\$ 281.25)	140.63	_____
Total					\$ 344.33	_____

V. Summary

Pigs	Hay	Corn	Total	Direct	Average	Operating	Operating
Marketed	Grazing	Equiv.	Gross	Operating	Operating	Labor	Capital
(Hd.)	(AUM's)	(Tons)	Income	Costs	Capital	Return	Return
(Hd.)	(AUM's)	(Tons)	(Bu.)	(. . . Dollars. . .)	(. . . Dollars. . .)	(\$/hr.)	(%)
15.00	0.50	0.30	54.00	699.07	440.75	338.78	8.07
16.00	0.50	0.30	55.00	736.40	460.25	344.33	8.63
17.00	0.50	0.30	56.00	773.73	478.25	350.33	9.23
18.00	0.50	0.30	57.00	811.07	499.25	356.33	9.74
						@ 32 hrs.	

TABLE H29
 COSTS AND RETURNS PER SOW, HIGH INTENSITY CONFINEMENT,
 RAISING AND FINISHING BUTCHER HOGS, ONE SAVED FOR
 REPLACEMENT EVERY TWO YEARS, MARKET AN AVERAGE OF 16.5
 BUTCHER HOGS WEIGHING 225

I. Gross Income	YOUR ESTIMATE
Butcher hogs	16.50 X 2.25 X \$ 48.00 \$ 1782.00
Sow	0.50 X 5.50 cwt X \$ 40.00 110.00
Minus death loss (	2.50% of \$ 110.00) - 2.75
Total Income	\$ 1889.25

II. Operating Costs	
Purchased feed	
Creep starter	6.60 cwt @ \$ 20.00 \$ 132.00
Supplement	20.00 cwt @ \$ 15.00 300.00
Mineral Salt	1.90 cwt @ \$ 12.00 22.80
Breeding charge	6.00
Veterinary and drugs	72.00
Supplies	28.70
Marketing	50.00
(Data Bank Costs - \$ 611.50)	
Raised feed	
Corn	200.00 bus.@ \$ 2.75 550.00
Oats	26.00 bus.@ \$ 1.65 42.90
Alfalfa hay	0.35 ton @ \$ 45.00 15.75
Total Direct Operating Costs	\$ 1220.15

III. Income Over Direct Operating Costs (I minus II) \$ 669.10

IV. Average Operating Capital Requirements	
Average sow value	\$ 160.00
1/25 boar @ \$ 250.00	10.00
Grain and forage (0.30 X \$ 608.65)	182.60
Other direct costs 0.50 X \$ 611.50)	305.75
Total	\$ 658.35

V. Summary		Total	Direct	Average	Operating			
Pigs	Hay	Corn	Gross	Operating	Capital			
Marketed	Grazing	Equiv.	Income	Costs	Return			
(Hd.)	(AUM's)	(Tons)	(Bu.)	(. . .Dollars. . .)	(\$/hr.)			
					(%)			
16.50	0	0.35	213.00	1889.25	1220.15	658.35	23.90	101.63
17.50	0	0.35	223.00	1997.25	1283.15	680.35	25.50	104.96
18.50	0	0.35	233.00	2105.25	1346.15	702.35	27.11	108.08
@ 28 hrs.								

TABLE H30
 COSTS AND RETURNS PER SOW, HIGH INTENSITY CONFINEMENT,
 PRODUCING FEEDER PIGS, ONE SAVED FOR REPLACEMENT EVERY TWO YEARS,
 MARKET AN AVERAGE OF 17.5 FEEDER PIGS WEIGHING 40 POUNDS

YOUR
ESTIMATE

I. Gross Income

Feeder pigs	17.50	head	X	\$	35.00	\$	612.50	<hr/>	
Sow	0.50		X		5.50	cwt X \$	40.00	110.00 <hr/>	
Minus death loss (	2.50%	of		\$	110.00	)	-	2.75 <hr/>
Total Income							\$	719.75	<hr/>

II. Operating Costs

Purchased feed									
Creep starter	6.80	cwt @	\$	20.00	\$	136.00	<hr/>		
Supplement	3.20	cwt @	\$	15.00		48.00	<hr/>		
Mineral Salt	0.50	cwt @	\$	12.00		6.00	<hr/>		
Breeding charge							6.00	<hr/>	
Veterinary and drugs							63.40	<hr/>	
Supplies							24.60	<hr/>	
Marketing							22.00	<hr/>	
(Data Bank Costs - \$ 306.00)									
Raised feed									
Corn	36.00	bus.@	\$	2.75		99.00	<hr/>		
Oats	26.00	bus.@	\$	1.65		42.90	<hr/>		
Alfalfa hay	0.35	ton @	\$	45.00		15.75	<hr/>		
Legume Pasture	0	AUM @	\$	15.00		0	<hr/>		
Total Direct Operating Costs							\$	463.65	<hr/>

III. Income Over Direct Operating Costs (I minus II)

\$ 256.10

IV. Average Operating Capital Requirements

Average sow value					\$	140.00	<hr/>		
1/25 boar @	\$	250.00					10.00	<hr/>	
Grain and forage (	0.30	X	\$	157.65	)	47.30	<hr/>
Other direct costs	0.50	X	\$	306.00	)	153.00	<hr/>	
Total							\$	350.30	<hr/>

V. Summary

Pigs	Hay	Corn	Total	Direct	Average	Operating	Operating
Marketed	Grazing	Equip.	Income	Operating	Operating	Labor	Capital
(Hd.)	(AUM's)	(Tons)	(Bu.)	(. . Dollars. . .)	(. .)	(\$/hr.)	(%)
17.50	0	0.35	49.00	719.75	463.65	350.30	73.11
18.50	0	0.35	50.00	754.75	483.65	355.30	76.30
19.50	0	0.35	51.00	789.75	503.65	360.30	79.41

@ 22 hrs.

TABLE H32
 TEN PURCHASED FEEDER PIGS, FINISHED IN HIGH INVESTMENT,
 LOW INTENSITY CONFINEMENT SYSTEM,
 40 TO 225 POUNDS

		YOUR ESTIMATE				
I. Gross Income						
Butcher hogs 10 X 2.25 cwt X \$ 48.00	\$ 1080.00					
Minus death loss (1.50% of \$ 1080.00)	- 16.20					
Total Income	\$ 1063.80					
II. Operating Costs						
Feeder Pigs 10 (40# pigs) @ \$ 35.00	\$ 350.00					
Purchased feed						
Supplement 10X 1.02 cwt @ \$ 15.00	153.00					
Mineral Salt 10X 0.08 cwt @ \$ 12.00	9.60					
Veterinary and drugs \$ 2.80 per pig	28.00					
Supplies	11.40					
Marketing	31.25					
(Data Bank Costs - \$ 583.25)						
Raised feed						
Corn 10 X 9.90 bus.@ \$ 2.75	272.25					
Total Direct Operating Costs	\$ 855.50					
III. Income Over Direct Operating Costs (I minus II)	\$ 208.30					
IV. Average Operating Capital Requirements						
Purchase capital (0.40 X 350.00)	\$ 140.00					
Grain and forage (0.30 X 272.25)	81.68					
Other direct costs 0.30 X 233.25)	69.98					
Total	\$ 291.65					
V. Summary						
Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Income	Operating	Operating	Return	Capital
(AUM'S)	(Tons)	(BU.)	(. . Dollars . . .)	Capital	(\$/hr.)	Returns
-----	-----	99.00	1063.80	291.65	52.08	71.42
					@ 4 hrs.	

TABLE D33
 DAIRY COW, 16,000 POUNDS MANUFACTURING MILK
 MILK SOLD PER COW
 25% REPLACEMENTS RAISED

Your
 Estimate

I. Gross Income

Milk	160.00 cwt X	\$ 12.00	\$ 1920.00	_____
Sale of calves	0.60 X	\$ 100.00	60.00	_____
Sale cull heifer	0.01 X	\$ 400.00	4.80	_____
Cull Cow	0.23 X	\$ 500.00	115.00	_____

Total Income			\$ 2099.80	_____

II. Operating Costs

Purchased Feed				
Milk replacer	0.10 cwt @	\$ 48.00	\$ 4.80	_____
Calf starter	0.70 cwt @	\$ 10.50	7.35	_____
Calf Grower	0.80 cwt @	\$ 9.30	7.44	_____
Supplement	4.80 cwt @	\$ 12.00	57.60	_____
Mineral Salt	1.10 cwt @	\$ 12.00	13.20	_____
Breeding charge			20.00	_____
Veterinary and drugs (health)			15.00	_____
Supplies, records, testing			35.00	_____
Marketing				
Milk	160.00 cwt X	\$ 0.45	72.00	_____
Calves and culls			6.00	_____
	(Data Bank Costs -	\$ 238.39)		
Raised Feed				
Corn	77.00 bus.@	\$ 2.75	211.75	_____
Oats	64.00 bus.@	\$ 1.65	105.60	_____
Corn silage	4.75 ton @	\$ 20.00	95.00	_____
Alfalfa Hay	3.30 ton @	\$ 45.00	148.50	_____
Prairie Hay	1.10 ton @	\$ 40.00	44.00	_____
Pasture	3.00 AUM @	\$ 12.00	36.00	_____

Total Direct Operating Costs			\$ 879.24	_____

III. Income Over Direct Operating Costs (I minus II) \$ 1220.56 _____

IV. Average Operating Capital Requirements

Average cow value		\$ 950.00	_____
Replacement value per cow		240.00	_____
Grain and forage	(.3 X \$ 640.85)	192.26	_____
Other direct costs	(.25 X \$ 238.39)	59.60	_____

Total		\$ 1441.85	_____

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing	Equiv.	Equiv.	Gross	Operating	Operating	Return	Capital
(AUM'S)	(Tons)	(Bu.)	(.....Dollars.....)	Costs	Capital	(\$/hr.)	(%)
3.00	5.72	109.00	2099.80	879.24	1441.85	18.78	84.65
						@ 65 hrs.	

TABLE D34
 DAIRY COW, 14,000 POUNDS MANUFACTURING MILK
 MILK SOLD PER COW
 25% REPLACEMENTS RAISED

		Your Estimate
I. Gross Income		
Milk	140.00 cwt X \$ 12.00	\$ 1680.00
Sale of calves	0.60 X \$ 95.00	57.00
Sale cull heifer	0.01 X \$ 375.00	4.50
Cull Cow	0.23 X \$ 480.00	110.40

Total Income		\$ 1851.90

II. Operating Costs

Purchased Feed		
Milk replacer	0.10 cwt @ \$ 48.00	\$ 4.80
Calf starter	0.70 cwt @ \$ 10.50	7.35
Calf Grower	0.80 cwt @ \$ 9.30	7.44
Supplement	4.50 cwt @ \$ 12.00	54.00
Mineral Salt	1.10 cwt @ \$ 12.00	13.20
Breeding charge		20.00
Veterinary and drugs (health)		15.00
Supplies, records, testing		35.00
Marketing		
Milk	140.00 cwt X \$ 0.45	63.00
Calves and culls		6.00
	(Data Bank Costs--\$ 225.79)	
Raised Feed		
Corn	62.00 bus.@ \$ 2.75	170.50
Oats	58.00 bus.@ \$ 1.65	95.70
Corn silage	4.75 ton @ \$ 20.00	95.00
Alfalfa Hay	3.30 ton @ \$ 45.00	148.50
Prairie Hay	1.10 ton @ \$ 40.00	44.00
Pasture	3.00 AUM @ \$ 15.00	45.00

Total Direct Operating Costs		\$ 824.49

III. Income Over Direct Operating Costs (I minus II) \$ 1027.41

IV. Average Operating Capital Requirements

Average cow value		\$ 900.00
Replacement value per cow		210.00
Grain and forage	(.3 X \$ 598.70)	179.61
Other direct costs	(.25 X \$ 225.79)	56.45

Total		\$ 1346.06

V. Summary

	Hay	Corn	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM'S)	(Tons)	(Bu.)	(\$/hr.)			(%)	
3.00	5.72	91.00	1851.90	824.49	1346.06	15.81	76.33
						@ 65 hrs.	

TABLE D35
 DAIRY COW, 12,500 POUNDS MANUFACTURING MILK
 MILK SOLD PER COW
 25% REPLACEMENTS RAISED

Your
Estimate

I. Gross Income

Milk	125.00 cwt X	\$	12.00	\$ 1500.00	_____
Sale of calves	0.60 X	\$	85.00	51.00	_____
Sale cull heifer	0.01 X	\$	350.00	4.20	_____
Cull Cow	0.23 X	\$	460.00	105.80	_____
Total Income				\$ 1661.00	_____

II. Operating Costs

Purchased Feed					
Milk replacer	0.10 cwt @	\$	48.00	\$ 4.80	_____
Calf starter	0.70 cwt @	\$	10.50	7.35	_____
Calf Grower	0.80 cwt @	\$	9.30	7.44	_____
Supplement	4.30 cwt @	\$	12.00	51.60	_____
Mineral Salt	0.90 cwt @	\$	12.00	10.80	_____
Breeding charge				15.00	_____
Veterinary and drugs (health)				15.00	_____
Supplies, records, testing				30.00	_____
Marketing					
Milk	125.00 cwt X	\$	0.45	56.25	_____
Calves and culls				6.00	_____
	(Data Bank Costs-\$		204.24)		_____
Raised Feed					
Corn	55.00 bus.@	\$	2.75	151.25	_____
Oats	56.00 bus.@	\$	1.65	92.40	_____
Corn silage	4.80 ton @	\$	20.00	96.00	_____
Alfalfa Hay	2.40 ton @	\$	45.00	108.00	_____
Grass hay	1.30 ton @	\$	40.00	52.00	_____
Pasture	4.00 AUM @	\$	12.00	48.00	_____
Total Direct Operating Costs				\$ 751.89	_____

III. Income Over Direct Operating Costs (I minus II) \$ 909.11 _____

IV. Average Operating Capital Requirements

Average cow value		\$ 850.00	-----
Replacement value per cow		180.00	_____
Grain and forage	(.3 X \$ 547.65)	164.30	_____
Other direct costs	(.25 X \$ 204.24)	51.06	_____
Total		\$ 1245.36	_____

V. Summary

	Hay	Corn	Total	Direct	Average	Labor	Operating
Grazing Equiv.	Equiv.	Equiv.	Gross Income	Operating Costs	Operating Capital	Return	Capital Return
(AUM'S)	(Tons)	(Bu.)	(.....Dollars.....)			(\$/hr.)	(%)
4.00	5.01	83.00	1661.00	751.89	1245.36	13.99	73.00
						@ 65 hrs.	

TABLE D36
 DAIRY COW, 10,000 POUNDS MANUFACTURING MILK
 MILK SOLD PER COW
 25% REPLACEMENTS RAISED

I. Gross Income	Your Estimate
Milk 100.00 cwt X \$ 12.00	\$ 1200.00 _____
Sale of calves 0.60 X \$ 75.00	45.00 _____
Sale cull heifer 0.01 X \$ 325.00	3.90 _____
Cull Cow 0.23 X \$ 440.00	101.20 _____
Total Income	\$ 1350.10 _____

II. Operating Costs

Purchased Feed		
Milk replacer 0.10 cwt @ \$ 48.00		\$ 4.80 _____
Calf starter 0.70 cwt @ \$ 10.50		7.35 _____
Calf Grower 0.80 cwt @ \$ 9.30		7.44 _____
Supplement 4.30 cwt @ \$ 12.00		51.60 _____
Mineral Salt 0.70 cwt @ \$ 12.00		8.40 _____
Breeding charge		15.00 _____
Veterinary and drugs (health)		15.00 _____
Supplies, records, testing		30.00 _____
Marketing		
Milk 100.00 cwt X \$ 0.45		45.00 _____
Calves and culls		6.00 _____
(Data Bank Costs-\$ 190.59)		
Raised Feed		
Corn 48.00 bus.@ \$ 2.75		132.00 _____
Oats 52.00 bus.@ \$ 1.65		85.80 _____
Corn silage 2.80 ton @ \$ 20.00		56.00 _____
Alfalfa Hay 2.30 ton @ \$ 45.00		103.50 _____
Grass hay 1.30 ton @ \$ 40.00		52.00 _____
Pasture 6.00 AUM @ \$ 12.00		72.00 _____
Total Direct Operating Costs		\$ 691.89 _____

III. Income Over Direct Operating Costs (I minus II) \$ 658.21 _____

IV. Average Operating Capital Requirements

Average cow value		\$ 750.00 _____
Replacement value per cow		160.00 _____
Grain and forage (.3 X \$ 501.30)		150.39 _____
Other direct costs (.25 X \$ 190.59)		47.65 _____
Total		\$ 1108.04 _____

V. Summary

Hay Grazing Equiv.	Corn Equiv.	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM'S)	(Tons)	(Bu.)	(.....Dollars.....)		(\$/hr.)	(%)
6.00	4.31	74.00	1350.10	691.89	1108.04	10.13
						59.40
						@ 65 hrs.

TABLE D37
 RAISE DAIRY SPRINGER HEIFER FOR SALE
 COSTS AND RETURNS PER HEIFER CALF STARTED
 5% NON-BREEDER OR CULL, 10% DEATH LOSS

Your
 Estimate

I. Gross Income

Springer Heifer	0.95 head X	950.00	\$ 902.50	_____
Non-Breeder or Cull	.05 X 9 cwt X \$	56.50	25.43	_____
Minus death loss (10.00 % of \$	927.93)		- 92.79	_____
Total Income			\$ 835.13	_____

II. Operating Costs

Cost of Heifer Calf			\$ 120.00	_____
Purchased Feed				_____
Milk replacer	0.35 cwt @ \$	48.00	16.80	_____
Calf starter	2.40 cwt @ \$	10.50	25.20	_____
Calf Grower	2.90 cwt @ \$	9.30	26.97	_____
Supplement	1.25 cwt @ \$	12.00	15.00	_____
Mineral Salt	0.35 cwt @ \$	12.00	4.20	_____
Breeding charge			20.00	_____
Veterinary and drugs (health)			12.00	_____
Supplies, records, testing			5.00	_____
Marketing			8.50	_____
	(Data Bank Costs-\$	253.67)		_____
Raised Feed				_____
Corn	3.00 bus.@ \$	2.75	8.25	_____
Oats	.7.00 bus.@ \$	1.65	11.55	_____
Corn silage	0 ton @ \$	20.00	0	_____
Alfalfa Hay	1.10 ton @ \$	45.00	49.50	_____
Grass hay	2.20 ton @ \$	40.00	88.00	_____
Pasture	7.00 AUM @ \$	12.00	84.00	_____
Total Direct Operating Costs			\$ 494.97	_____

III. Income Over Direct Operating Costs (I minus II) \$ 340.16 _____

IV. Average Operating Capital Requirements

Heifer calves (2 yrs. x	\$ 120.00)		\$ 240.00	_____
Grain and forage (.4 X	\$ 241.30)		96.52	_____
Other direct costs (.6 X	\$ 133.67)		80.20	_____
Total			\$ 416.72	_____

V. Summary

	Hay	Corn	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(AUM'S)	(Tons)	(Bu.)	(.....Dollars.....)			(\$/hr.)	(%)
7.00	3.08	6.50	835.13	494.97	416.72	13.61	81.63
						@ 25 hrs.	

TABLE DF38
RAISING DAIRY FEEDERS, MIXED STEERS AND HEIFERS,
SELL LIGHT YEARLING FEEDERS

KEYED TO TABLE D 35

		Your Estimate
I. Gross Income		
Feeder	6.00 cwt x \$ 58.00	\$ 348.00 _____
Minus death loss (	6.00 % of \$ 348.00)	- 20.88 _____

Total Income		\$ 327.12 _____
II. Operating Costs		
Calf (purchase price or transfer value)		\$ 85.00 _____
Purchased Feed		
Milk replacer	0.35 cwt @ \$ 48.00	16.80 _____
Calf starter	2.40 cwt @ \$ 10.50	25.20 _____
Calf Grower	1.50 cwt @ \$ 9.30	13.95 _____
Supplement	0.70 cwt @ \$ 12.00	8.40 _____
Mineral Salt	0.20 cwt @ \$ 12.00	2.40 _____
Veterinary and drugs (health)		6.50 _____
Supplies, records, testing		7.00 _____
Marketing		8.50 _____
	(Data Bank Costs-\$ 173.75)	
Raised Feed		
Corn	2.00 bus.@ \$ 2.75	5.50 _____
Oats	3.00 bus.@ \$ 1.65	4.95 _____
Corn silage	0 ton @ \$ 20.00	0 _____
Alfalfa Hay	0.40 ton @ \$ 45.00	18.00 _____
Grass hay	0.60 ton @ \$ 40.00	24.00 _____
Pasture	1.50 AUM @ \$ 12.00	18.00 _____

Total Direct Operating Costs		\$ 244.20 _____
III. Income Over Direct Operating Costs (I minus II)		\$ 82.92 _____
IV. Average Operating Capital Requirements		
Heifer calves (1 yrs. x	\$ 85.00)	\$ 85.00 _____
Grain and forage (.3 x	\$ 70.45)	21.14 _____
Other direct costs (.5 x	\$ 88.75)	44.38 _____

Total		\$ 150.51 _____

V. Summary

	Hay	Corn	Total Gross	Direct Operating	Average Operating	Labor	Operating
	Equiv.	Equiv.	Income	Costs	Capital	Return	Capital Return
(AUM'S)	(Tons)	(Bu.)	(.....Dollars.....)			(\$/hr.)	(%)
1.50	0.94	3.50	327.12	244.20	150.51	13.82	55.09
						@ 6 hrs.	

TABLE DF39
 FEED MIXED YEARLING DAIRY STEERS
 AND HEIFERS, DEFERRED IN DRYLOT,
 GAIN 550 POUNDS IN 8 MONTHS ON FARM

		Your Estimate
I. Gross Income		
Slaughter animal	11.50 cwt x \$ 56.00	\$ 644.00 _____
Minus death loss (	1.00 % of \$ 644.00)	- 6.44 _____

Total Income		\$ 637.56 _____

II. Operating Costs

Purchase feeder	6.00 cwt @ \$ 58.00	\$ 348.00 _____
Purchased Feed		
Supplement	3.10 cwt @ \$ 12.00	37.20 _____
Mineral Salt	0.20 cwt @ \$ 12.00	2.40 _____
Veterinary and drugs (health)		2.00 _____
Supplies, records, testing		13.50 _____
Marketing		8.50 _____
	(Data Bank Costs-\$ 411.60)	
Raised Feed		
Corn	25.00 bus.@ \$ 2.75	68.75 _____
Corn silage	4.40 ton @ \$ 20.00	88.00 _____
Grass hay	0.40 ton @ \$ 40.00	16.00 _____

Total Direct Operating Costs		\$ 584.35 _____

III. Income Over Direct Operating Costs (I minus II)	\$ 53.21	_____
--	----------	-------

IV. Average Operating Capital Requirements

Heifer calves	(.7 x \$ 348.00)	\$ 243.60 _____
Grain and forage	(.3 x \$ 172.75)	51.83 _____
Other direct costs	(.5 x \$ 63.60)	31.80 _____

Total		\$ 327.23 _____

V. Summary

	Hay	Corn	Total	Direct	Average		Operating
Grazing Equiv.	Equiv.	Equiv.	Gross	Operating	Operating	Labor	Capital
(AUM'S)	(Tons)	(Bu.)	(.....Dollars.....)	Costs	Capital	Return	Return
0	1.68	25.00	637.56	584.35	327.23	8.19	16.26
						@ 6.5 hrs.	

TABLE C41
 COMMERCIAL LAYING FLOCK, 1000 HEN FLOCK, AVERAGE LAYING HENS
 DURING THE YEAR 940 PER 1000 HENS HOUSED,
 12% MORTALITY IN LAYING HOUSE

I. Gross Income

Eggs	940.00 hens x	21.00	doz. x	0.60	\$ 11844.00	
Spent Hens	880.00 hens x	4.50	lbs. x	0.06	237.60	
Total Income					\$ 12081.60	

II. Operating Cost

Pullets	1000.00	@	2.35	\$	2350.00	
Purchased feed						
Laying mash	845.00 cwt @	\$	10.00		8450.00	
Oyster shells	25.00 cwt @	\$	4.50		112.50	
Medication					160.00	
Electricity, Fuel, Litter					250.00	
Machine and truck					150.00	
Supplies					100.00	
Marketing					200.00	
(Data Bank Costs - \$ 11772.50)						

Total Direct Operating Costs \$ 11772.50

III. Income Over Direct Operating Costs (I minus II) \$ 309.10

IV. Average Operating Capital Requirements

Hens	(1 X	\$ 2350.00)		\$	2350.00	
Grain and forage	(.3 X	\$ 8722.50)			2616.75	
Other Direct Costs	(.5 X	\$ 700.00)			350.00	
Total					\$ 5316.75	

V. Summary

	Total Gross Income	Direct Operating Costs	Average Operating Capital	Labor Return	Operating Capital Return
(Bu.)	(. Dollars)	(\$/hr.)	(%)		
---	12081.60	11772.50	5316.75	0.62	5.81
				@ 500hrs.	

TABLE G42
 COMMERCIAL GOOSE PRODUCTION, PASTURE RAISED
 PER 100 GOSLINGS PURCHASED, 5% MORTALITY

		Your Estimate
I Gross Income		
Market Geese	95.00 X 14 lbs. X 0.55 \$	731.50 _____
Total Income		\$ 731.50 _____
II. Operating Costs		
Goslings	100.00 @ \$ 2.50	\$ 250.00 _____
Purchased Feed		
Starter	5.20 cwt @ 12.00	62.40 _____
40% Growers	8.70 cwt @ 14.50	126.15 _____
Electricity, Fuel, Litter		8.00 _____
Supplies		6.00 _____
Marketing		7.00 _____
(Data Bank Costs - \$ 459.55)		
Raised Feed		
Corn	50.00 bus. @ 2.75	137.50 _____
Pasture	6.70 AUM @ 15.00	100.50 _____
Total Direct Operating Costs		\$ 697.55 _____
III. Income Over Direct Operating Costs (I minus II)		\$ 33.95 _____
IV. Average Operating Capital Requirements		
Gosling investment	(.4 X \$ 250.00)	\$ 100.00 _____
Grain and forage	(.2 X \$ 238.00)	47.60 _____
Purchased Feed	(.2 X \$ 188.55)	37.71 _____
Other direct costs	(.3 X \$ 21.00)	6.30 _____
Total		\$ 191.61 _____

V. Summary

Hay	Corn	Total	Direct	Average	Labor	Operating	Capital
Grazing Equiv.	Equiv.	Gross	Operating	Operating	Return	Return	Return
(AUM'S)	(Tons)	(Bu.)	Income	Costs	Capital	(\$/hr.)	(%)
6.70	0	50.00	731.50	697.55	191.61	0.68	17.72
						@ 50 hrs.	

TABLE T43
 RAISE MARKET TURKEYS, BUY POULTS IN SPRING
 SELL TURKEYS IN FALL, 2% DEATH LOSS

		Your Estimate
I. Gross Income		
Market Turkeys	100.00 X 16 lbs. X 0.65	\$ 1040.00 _____
Minus Death loss (2.00 % of \$ 1040.00)		- 20.80 _____
		\$ 1019.20 _____

II. Operating Costs

Turkey Poults	100.00 @ \$ 1.50	\$ 150.00 _____
Purchased Feed		
Supplement	25.00 cwt @ 12.00	300.00 _____
Medication		25.00 _____
Electricity, Fuel, Litter		20.00 _____
Supplies		6.00 _____
Marketing		12.00 _____
	(Data Bank Costs - \$ 513.00)	
Raised Feed		
Corn	100.00 bus. @ 2.75	275.00 _____
Alfalfa Hay	5.00 ton @ \$ 45.00	225.00 _____
		\$ 1013.00 _____

III. Income Over Direct Operating Costs (I minus II) \$ 6.20 _____

IV. Average Operating Capital Requirements

Turkey investment	(.5 X \$ 150.00)	\$ 75.00 _____
Grain and forage	(.5 X \$ 500.00)	250.00 _____
Purchased Feed	(.4 X \$ 325.00)	130.00 _____
Other direct costs	(.4 X \$ 38.00)	15.20 _____
		\$ 470.20 _____

V. Summary

	Hay	Corn	Total Gross	Direct Operating	Average Operating	Labor	Operating Capital
Grazing Equip.	Equip.	Equip.	Income	Costs	Capital	Return	Return
(AUM'S)	(Tons)	(Bu.)	(.....Dollars.....)			(\$/hr.)	(%)
0	5.00	100.00	1019.20	1013.00	470.20	2.07	1.32
						@ 3 hrs.	

TABLE PV 44
BUILDING, EQUIPMENT, POWER AND FUEL PLANNING
VALUES FOR LIVESTOCK ENTERPRISES

BUDGET NO.	BUILDING* INVESTMENT	EQUIPMENT** INVESTMENT	BUILDING* REPAIRS	EQUIPMENT** REPAIRS	POWER, FUEL
B1	27.00	16.00	0.95	0.64	7.40
B2	27.00	18.00	0.95	0.72	7.50
B3	27.00	18.00	0.95	0.72	8.00
B4	27.00	16.00	0.95	0.64	7.80
B5	24.00	15.00	0.84	0.60	5.45
B6	17.00	12.00	0.60	0.48	5.00
B6A	17.00	12.00	0.60	0.48	3.45
B7	18.00	12.00	0.63	0.48	4.45
B8	18.00	12.00	0.63	0.48	3.70
B8A	18.00	12.00	0.63	0.48	4.00
B9	17.00	12.00	0.60	0.48	3.70
B10	---	10.00	---	0.40	1.50
B10A	---	10.00	---	0.40	1.50
B11	75.00	60.00	2.63	2.40	5.30
B12	75.00	60.00	2.63	2.40	5.80
B13	75.00	60.00	2.63	2.40	4.10
B14	75.00	60.00	2.63	2.40	4.60
B15	75.00	60.00	2.63	2.40	3.60
B16	75.00	60.00	2.63	2.40	3.60
B17	75.00	60.00	2.63	2.40	2.90
B18	75.00	60.00	2.63	2.40	3.60
B19	75.00	60.00	2.63	2.40	5.80
S20	12.00	14.00	0.42	0.56	1.30
S21	12.00	14.00	0.42	0.56	3.10
S22	12.00	25.00	0.42	1.00	1.60
S23	12.00	14.00	0.42	0.56	2.30
S24	7.00	9.00	0.25	0.36	0.45
S25	900.00	500.00	31.50	20.00	66.50
H26	250.00	150.00	8.75	6.00	10.10
H27	550.00	350.00	19.25	14.00	25.00
H28	300.00	200.00	10.50	8.00	15.90
H29	700.00	520.00	24.50	20.80	42.50
H30	450.00	300.00	15.75	12.00	27.10
H31	220.00	170.00	7.70	6.80	7.80
H32	280.00	220.00	9.80	8.80	15.00
D33	350.00	450.00	12.25	18.00	34.80
D34	350.00	450.00	12.25	18.00	33.00
D35	350.00	450.00	12.25	18.00	31.20
D36	350.00	450.00	12.25	18.00	28.80
D37	180.00	60.00	6.30	2.40	6.40
DF38	35.00	25.00	1.23	1.00	5.30
DF39	75.00	65.00	2.63	2.60	5.80
C40	340.00	150.00	11.90	6.00	36.00
C41	3800.00	3200.00	133.00	128.00	300.00
G42	300.00	160.00	10.50	6.40	19.20
T43	350.00	180.00	12.25	7.20	21.60

*Buildings: Investment-- 50% new cost; Repairs-- 1.75% of new cost

**Equipment: Investment-- 50% new cost; Repairs-- 2.0% of new cost

