



**Agricultural & Food Policy Center**  
at Texas A&M University

# The Impact of Rising Energy Costs on Representative Farms



AFPC Briefing Paper 05-3

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**THE IMPACT OF RISING ENERGY  
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# Executive Summary

## Background:

- Recent increases in natural gas and fossil fuel based energy sources have had a negative impact on the financial condition of agricultural producers across the nation.
- In addition to higher fuel costs for trucks, equipment, and irrigation motors, the cost of nitrogen fertilizer is closely linked to energy prices and has also increased significantly.
- This study quantifies the impacts of these increases on the economic viability of representative farms located throughout the United States for the years 2005 and 2006.

## Data and Methods:

- This study utilizes primary representative farm data coupled with the FAPRI August 2005 Baseline and a risk based business analysis tool.
- Ninety-nine representative farms, dairies, and ranches created by AFPC through a focus group interview process were analyzed assuming alternative input inflation rates for energy, fuel, and nitrogen fertilizer (Appendix Tables 1-3). For additional information about the farms see AFPC Working Paper 05-1.
- The Average scenario was analyzed relative to the Base situation. The Average scenario assumes that energy prices increased at the 1998-2004 average rates of change for energy related expenses and nitrogen fertilizer (Tables 1-2).
- The effect of each alternative is evaluated based on the projected average annual net cash farm income (NCFI) for 2005 and 2006. Net cash farm income is defined as total cash receipts minus all cash expenses. It does not reflect profit, as family living expenses, principal payments on loans, income taxes, self-employment taxes, and machinery replacement costs must be paid from this sum. This allows for an intermediate number shielded from the cumulative effect of carryover debt and the influence that large quantities of land ownership has on equity.
- The impact of current inflation experienced by producers is described in terms of a decrease in NCFI due to the higher inflation rates in the 2005 and 2006 Base scenario relative to the Average scenario (Table 2).

## Results:

- The representative operations are grouped into six categories based on the primary commodity produced (Tables 3-5).
- Rice farms showed the largest decrease in NCFI, experiencing an 80.7 percent reduction in NCFI for the August Baseline scenario relative to the Average scenario.
- Feedgrain farms experienced a 30.5 percent reduction in NCFI as a result of increased energy costs.
- Cotton farms saw a 29.3 percent reduction in NCFI due to higher energy costs.
- Under the higher inflation rates in the August Baseline scenario, wheat farms realized a 7.0 percent reduction in NCFI.
- Beef cattle operations saw a 10.1 percent reduction due to increased cost of energy.
- Dairy operations experienced the smallest reduction in NCFI on a percentage change basis with a 3.5 percent reduction in NCFI between the August Baseline and the Average scenario.

**Table 1. Historical Annual Energy and Nitrogen Fertilizer Price Rates of Change, 1998-2004.**

	<u>Fuel</u>	<u>Fertilizer</u>
	--%--	--%--
1998	-20.75	-16.28
1999	10.71	-13.89
2000	44.09	21.51
2001	-11.19	26.55
2002	-10.92	-21.68
2003	32.08	25.89
2004	17.26	13.83
Average	8.75	5.13

Source: FAPRI August 2005 Baseline.

**Table 2. Base and Average Annual Energy and Nitrogen Fertilizer Price Rates of Change, 2005-2006.**

	<u>Base Fuel</u>	<u>Base N Fertilizer</u>	<u>Average Fuel</u> <sup>1</sup>	<u>Average N Fertilizer</u> <sup>2</sup>
	--%--	--%--	--%--	--%--
2005	23.83	17.63	8.75	5.13
2006	7.89	11.34	8.75	5.13

Source: FAPRI August 2005 Baseline.

1 Average Fuel rates of change equal average historical annual changes in fuel prices, 1998-2004.

2 Average N Fertilizer rates of change equal average historical annual changes in nitrogen fertilizer prices, 1998-2004.

**Table 3. Average Annual Net Cash Farm Income for Representative Farms Under Two Assumed Inflation Rate Increases for Fuel Related Expenses, 2005-2006.**

<u>Farm</u>	<u>Acres</u>	<u>Base</u> <sup>1</sup> --\$--	<u>Average</u> <sup>2</sup> --\$--	<u>Change</u> --\$1,000--	<u>Change</u> --\$/Acre--	<u>Change</u> --%--
<b>Feedgrain</b>						-30.5
IAG1350	1350	60.5	67.5	-7.0	-5.2	-10.4
IAG2750	2750	225.4	231.6	-6.2	-2.2	-2.7
IAG4200	4200	300.7	313.9	-13.2	-3.1	-4.2
NEG1960	1960	242.9	261.9	-19.0	-9.7	-7.2
NEG4300	4300	279.8	320.4	-40.6	-9.4	-12.7
MOCG1700	1700	175.8	179.7	-3.8	-2.3	-2.1
MOCG3630	3630	359.0	365.1	-6.2	-1.7	-1.7
MONG1850	1850	186.3	191.3	-4.9	-2.7	-2.6
TXHG2000	2000	-8.8	-3.1	-5.7	-2.9	-185.9
TNG900	900	19.9	25.6	-5.7	-6.4	-22.3
TNG2750	2750	248.2	255.5	-7.3	-2.7	-2.9
SCG1500	1500	19.6	37.7	-18.2	-12.1	-48.1
SCG3500	3500	216.2	245.2	-29.0	-8.3	-11.8
ING1000	1000	6.4	12.2	-5.8	-5.8	-47.8
ING2200	2200	20.5	38.5	-18.0	-8.2	-46.8
TXWG1400	1400	11.3	14.0	-2.6	-1.9	-18.7
TXUG1200	1200	3.9	22.4	-18.5	-15.4	-82.7
TXPG3760	3760	90.4	147.5	-57.1	-15.2	-38.7
<b>Wheat</b>						-7.0
WAW1725	1725	85.6	94.7	-9.1	-5.3	-9.6
WAW5000	5000	229.8	250.1	-20.3	-4.1	-8.1
WAAW3500	3500	79.0	84.6	-5.6	-1.6	-6.6
NDW2180	2180	47.8	52.0	-4.1	-1.9	-7.9
NDW6250	6250	289.3	294.5	-5.2	-0.8	-1.8
KSCW1385	1385	49.0	53.6	-4.5	-3.3	-8.5
KSCW4000	4000	181.2	195.6	-14.4	-3.6	-7.3
KSNW4300	4300	91.9	104.4	-12.6	-2.9	-12.0
KSNW2800	2800	38.0	45.1	-7.1	-2.5	-15.7
COW3000	3000	135.1	136.8	-1.6	-0.5	-1.2
COW5640	5640	172.2	172.3	0.0	0.0	0.0
MTW4500	4500	152.8	160.8	-7.9	-1.8	-4.9
ORW4000	4000	112.5	122.0	-9.4	-2.4	-7.7

<sup>1</sup> Base: NCFI using 2005 and 2006 inflation rates reported in FAPRI August 2005 Baseline for energy, fuel, and nitrogen fertilizer.

<sup>2</sup> Average: NCFI using historical average change in fuel and nitrogen fertilizer prices as reported in FAPRI August 2005 Baseline for 2005 and 2006 energy, fuel, and nitrogen fertilizer inflation rates.

**Table 4. Average Annual Net Cash Farm Income for Representative Farms Under Two Assumed Inflation Rate Increases for Fuel Related Expenses, 2005-2006.**

<u>Farm</u>	<u>Acres</u>	<u>Base</u> <sup>1</sup> --\$--	<u>Average</u> <sup>2</sup> --\$--	<u>Change</u> --\$1,000--	<u>Change</u> --\$/Acre--	<u>Change</u> --%--
<b>Cotton</b>						
TXNP3000	3000	37.3	78.0	-40.7	-13.6	-29.3
TXSP2239	2239	59.8	69.2	-9.4	-4.2	-13.6
TXSP3745	3745	110.9	133.2	-22.3	-6.0	-16.7
TXRP2500	2500	52.6	56.3	-3.7	-1.5	-6.5
TXCB1850	1850	63.1	72.2	-9.1	-4.9	-12.6
TXCB5500	5500	-30.0	-15.3	-14.6	-2.7	-95.5
TXVC4500	4500	48.5	89.8	-41.3	-9.2	-46.0
TXPC2500	2500	-2.6	28.5	-31.1	-12.4	-109.2
TXMC3500	3500	95.2	111.6	-16.4	-4.7	-14.7
TXEC5000	5000	-68.5	-37.5	-31.0	-6.2	-82.7
GAC1700	1700	66.8	88.4	-21.6	-12.7	-24.4
TNC1900	1900	294.3	295.6	-1.3	-0.7	-0.4
TNC4050	4050	144.8	152.4	-7.6	-1.9	-5.0
LAC2640	2640	110.4	109.3	1.1	0.4	-1.0
ARC6000	6000	271.1	324.8	-53.7	-8.9	-16.5
ALC3000	3000	106.2	106.9	-0.6	-0.2	-0.6
NCC1100	1100	37.1	36.8	0.3	0.3	-0.8
<b>Rice</b>						
CAR550	550	-19.7	-3.2	-16.4	-29.8	-80.7
CAR2365	2365	-414.9	-327.7	-87.2	-36.9	-505.0
CABR1100	1100	-196.7	-157.0	-39.7	-36.1	-26.6
CACR715	715	-146.1	-113.5	-32.6	-45.5	-25.3
TXR1350	1350	11.6	27.3	-15.7	-11.6	-28.7
TXR2400	2400	9.8	38.6	-28.7	-12.0	-57.4
TXBR1800	1800	24.7	46.5	-21.8	-12.1	-74.5
TXER3200	3200	-56.2	-19.4	-36.8	-11.5	-46.9
LASR1200	1200	-65.2	-49.6	-15.6	-13.0	-189.8
LANR2500	2500	36.5	56.1	-19.5	-7.8	-31.4
ARSR3640	3640	255.1	280.6	-25.5	-7.0	-34.9
ARWR1200	1200	-61.4	-42.0	-19.4	-16.2	-9.1
ARHR3000	3000	-7.7	36.4	-44.1	-14.7	-46.2
MOWR4000	4000	434.0	465.1	-31.1	-7.8	-121.3
MOER4500	4500	366.9	395.7	-28.8	-6.4	-6.7
						-7.3

1 Base: NCFI using 2005 and 2006 inflation rates reported in FAPRI August 2005 Baseline for energy, fuel, and nitrogen fertilizer.

2 Average: NCFI using historical average change in fuel and nitrogen fertilizer prices as reported in FAPRI August 2005 Baseline for 2005 and 2006 energy, fuel, and nitrogen fertilizer inflation rates.

**Table 5. Average Annual Net Cash Farm Income for Representative Farms Under Two Assumed Inflation Rate Increases for Fuel Related Expenses, 2005-2006.**

<u>Farm</u>	<u>Cows</u>	<u>Base</u> <sup>1</sup> --\$--	<u>Average</u> <sup>2</sup> --\$--	<u>Change</u> --\$1,000--	<u>Change</u> --\$/Cow--	<u>Change</u> --%--
<b>Dairy</b>						-3.5
CAD1710	1710	1266.1	1321.7	-55.6	-32.5	-4.2
NMD2125	2125	1632.8	1641.5	-8.8	-4.1	-0.5
WAD250	250	197.6	199.7	-2.1	-8.3	-1.0
WAD850	850	208.4	219.3	-10.9	-12.8	-5.0
IDD1000	1000	512.3	517.7	-5.4	-5.4	-1.0
IDD3000	3000	2340.0	2382.6	-42.7	-14.2	-1.8
TXCD550	550	54.0	66.6	-12.6	-22.9	-18.9
TXCD1300	1300	946.3	964.6	-18.3	-14.1	-1.9
TXED550	550	227.1	245.2	-18.1	-32.9	-7.4
TXED1000	1000	764.2	773.3	-9.0	-9.0	-1.2
TXND2400	2400	1476.3	1500.8	-24.5	-10.2	-1.6
WID145	145	191.4	196.2	-4.8	-32.8	-2.4
WID775	775	1122.8	1126.9	-4.1	-5.2	-0.4
NYWD1200	1200	567.0	597.9	-30.9	-25.7	-5.2
NYWD800	800	340.0	365.3	-25.3	-31.6	-6.9
NYCD110	110	183.5	189.1	-5.6	-51.1	-3.0
NYCD500	500	423.4	445.9	-22.5	-45.0	-5.0
VTD134	134	146.0	149.7	-3.7	-27.4	-2.5
VTD350	350	163.0	170.7	-7.7	-22.0	-4.5
MOD85	85	78.1	79.6	-1.5	-17.9	-1.9
MOD400	400	333.1	342.6	-9.5	-23.8	-2.8
FLND550	550	687.4	696.2	-8.8	-16.0	-1.3
FLSD1500	1500	65.5	66.1	-0.7	-0.4	-1.0
<b>Beef</b>						-10.1
MTB500	500	139.0	143.3	-4.3	-8.6	-3.0
WYB500	500	33.2	36.9	-3.6	-7.3	-9.8
COB250	250	76.9	78.6	-1.7	-6.8	-2.2
MOB150	150	66.2	70.3	-4.1	-27.7	-5.9
MOCB350	350	58.0	63.4	-5.4	-15.5	-8.6
NMB240	240	35.5	37.0	-1.5	-6.1	-4.0
FLB1155	1155	87.8	112.9	-25.2	-21.8	-22.3
NVB700	700	89.9	94.5	-4.6	-6.6	-4.9
TXBB150	150	43.8	69.6	-25.8	-171.9	-37.0
CAB500	500	20.2	28.6	-8.4	-16.8	-29.4
SDB450	450	91.2	94.2	-3.0	-6.7	-3.2
TXSB250	250	81.0	81.6	-0.6	-2.3	-0.7
TXRB500	500	125.9	126.8	-0.9	-1.7	-0.7

<sup>1</sup> Base: NCFI using 2005 and 2006 inflation rates reported in FAPRI August 2005 Baseline for energy, fuel, and nitrogen fertilizer.

<sup>2</sup> Average: NCFI using historical average change in fuel and nitrogen fertilizer prices as reported in FAPRI August 2005 Baseline for 2005 and 2006 energy, fuel, and nitrogen fertilizer inflation rates.



**Appendix Table 1. Characteristics of Representative Feedgrain and Wheat Farms.**

<u>Farm</u>	<u>Cropland</u>	<u>State</u>	<u>County</u>	<u>Sales</u>	<u>Corn</u>	<u>Soybeans</u>	<u>Sorghum</u>	<u>Wheat</u>	<u>Cotton</u>	<u>Other</u>	<u>Beef</u>
	--Acres--			--1,000--	--Acres--	--Acres--	--Acres--	--Acres--	--Acres--	--Acres--	--Cows--
<b>Feedgrain</b>											
IAG1350	1350	Iowa	Webster	444.7	675	675	0	0	0	0	0
IAG2750	2750	Iowa	Webster	765.4	1375	1375	0	0	0	0	0
IAG4200	4200	Iowa	Webster	1493.4	2100	2100	0	0	0	0	0
NEG1960	1960	Nebraska	Dawson	1024.6	1646	177	0	0	0	137	0
NEG4300	4300	Nebraska	Dawson	1884.3	2666	1118	0	0	0	516	0
MOCG1700	1700	Missouri	Carroll	463.2	825	825	0	50	0	0	0
MOCG3630	3630	Missouri	Carroll	843.5	1650	1880	0	100	0	0	0
MONG1850	1850	Missouri	Nodaway	652.4	900	900	0	0	0	1000	200
ING1000	1000	Indiana	Shelby	304.0	500	500	0	0	0	0	0
ING2200	2200	Indiana	Shelby	714.5	1100	1100	0	0	0	0	0
TXPG3760	3760	Texas	Castro	1890.1	1344	0	0	0	1472	0	0
TXHG2000	2000	Texas	Hill	490.1	1000	0	500	250	250	300	40
TXWG1400	1400	Texas	Williamson	363.7	900	0	200	50	250	0	50
TXUG1200	1200	Texas	Uvalde	646.0	450	0	200	150	400	0	0
TNG900	900	Tennessee	Henry	325.7	500	400	0	100	0	0	0
TNG2750	2750	Tennessee	Henry	991.3	1100	1650	0	550	0	0	0
SCG1500	1500	South Carolina	Clarendon	532.2	846	654	0	454	0	0	0
SCG3500	3500	South Carolina	Clarendon	1386.9	1840	1260	0	900	400	0	0
<b>Wheat</b>											
WAW1725	1725	Washington	Whitman	489.5	0	0	0	1121	0	604	0
WAW5000	5000	Washington	Whitman	1281.4	0	0	0	2915	0	1851	0
WAAW3500	3500	Washington	Adams	219.0	0	0	0	1500	0	500	0
ORW4000	4000	Oregon	Morrow	299.4	0	0	0	1600	0	400	0
MTW4500	4500	Montana	Chouteau	472.5	0	0	0	2475	0	0	0
NDW2180	2180	North Dakota	Barnes	359.9	240	800	0	700	0	340	0
NDW6250	6250	North Dakota	Barnes	1247.2	600	1600	0	2700	0	1100	0
KSCW1385	1385	Kansas	Sumner	186.6	0	138	319	928	0	0	0
KSCW4000	4000	Kansas	Sumner	541.6	50	55	975	2845	0	75	67
KSNW2800	2800	Kansas	Thomas	336.0	470	0	280	935	0	185	60
KSNW4300	4300	Kansas	Thomas	641.6	532	130	281	2000	0	357	100
COW3000	3000	Colorado	Washington	263.7	600	0	0	970	0	905	0
COW5640	5640	Colorado	Washington	507.0	650	0	0	1900	0	1790	0

**Appendix Table 2. Characteristics of Representative Cotton and Rice Farms.**

<u>Farm</u>	<u>Cropland</u>	<u>State</u>	<u>County</u>	<u>Sales</u>	<u>Corn</u>	<u>Soybeans</u>	<u>Sorghum</u>	<u>Wheat</u>	<u>Cotton</u>	<u>Rice</u>	<u>Other</u>	<u>Beef</u>
	--Acres--			--1,000--	--Acres--	--Acres--	--Acres--	--Acres--	--Acres--	--Acres--	--Acres--	--Cows--
<b>Cotton</b>												
TXNP3000	3000	Texas	Moore	1171.0	360	0	240	600	1500	0	300	0
TXSP2239	2239	Texas	Dawson	655.5	0	0	0	0	1800	0	243	0
TXSP3745	3745	Texas	Dawson	1341.9	0	0	0	0	3036	0	408	0
TXPC2500	2500	Texas	Deaf Smith	891.5	125	0	308	883	1184	0	0	0
TXEC5000	5000	Texas	Crosby	1251.1	0	0	300	400	4300	0	0	0
TXRP2500	2500	Texas	Jones	255.9	0	0	0	825	1122	0	0	12
TXMC3500	3500	Texas	Jackson	1302.5	875	0	875	0	1750	0	0	0
TXCB1850	1850	Texas	San Patricio	554.0	150	0	775	0	925	0	0	0
TXCB5500	5500	Texas	Nueces	1329.9	0	0	2750	0	2750	0	0	0
TXVC4500	4500	Texas	Willacy	1337.5	0	0	1888	0	2388	0	225	0
LAC2640	2640	Louisiana	Morehouse	1230.2	1056	660	0	0	924	0	0	0
ARC6000	6000	Arkansas	Desha	3927.2	0	1500	500	0	2000	2000	0	0
TNC1900	1900	Tennessee	Fayette	1164.4	440	440	0	0	990	0	30	0
TNC4050	4050	Tennessee	Haywood	1774.4	560	820	0	328	2670	0	0	0
ALC3000	3000	Alabama	Lawrence	1185.5	750	150	0	0	2100	0	0	0
GAC1700	1700	Georgia	Decatur	1325.9	0	170	0	0	1020	0	510	0
NCC1100	1100	North Carolina	Wayne	569.2	0	400	0	110	700	0	0	0
<b>Rice</b>												
CAR550	550	California	Sutter	448.1	0	0	0	0	0	500	0	0
CAR2365	2365	California	Sutter	1950.4	0	0	0	0	0	2240	0	0
CABR1100	1100	California	Butte	838.0	0	0	0	0	0	1000	0	0
CACR715	715	California	Colusa	586.8	0	0	0	0	0	650	0	0
TXR1350	1350	Texas	Colorado	321.8	0	0	0	0	0	855	0	0
TXR2400	2400	Texas	Colorado	709.2	0	0	0	0	0	2280	0	0
TXBR1800	1800	Texas	Matagorda	583.8	0	0	0	0	0	1200	0	0
TXER3200	3200	Texas	Wharton	972.9	0	160	160	0	0	2240	0	0
LASR1200	1200	Louisiana	Acadia	367.8	0	250	0	0	0	660	0	0
LANR2500	2500	Louisiana	Madison	1320.6	250	800	0	0	325	1000	0	0
MOER4500	4500	Missouri	New Madrid	1708.3	1500	1500	0	0	0	1500	0	0
MOWR4000	4000	Missouri	Butler	1874.4	0	2000	0	0	0	2000	0	0
ARSR3640	3640	Arkansas	Arkansas	1096.9	0	1620	0	324	0	1620	0	0
ARWR1200	1200	Arkansas	Cross	487.4	0	600	0	60	0	600	0	0
ARHR3000	3000	Arkansas	Lawrence	1312.9	0	1250	0	0	0	1750	0	0

**Appendix Table 3. Characteristics of Representative Dairies and Ranches.**

<b>Farm</b>	<b>Cropland</b>	<b>State</b>	<b>County</b>	<b>Sales</b>	<b>Corn</b>	<b>Soybeans</b>	<b>Sorghum</b>	<b>Wheat</b>	<b>Other</b>	<b>Dairy</b>	<b>Beef</b>
	--Acres--			--1,000--	--Acres--	--Acres--	--Acres--	--Acres--	--Acres--	--Cows--	--Cows--
<b>Dairy</b>											
CAD1710	1100	California	Tulare	6229.4	0	0	0	0	1100	1710	0
NMD2125	0	New Mexico	Chaves	7491.4	0	0	0	0	0	2125	0
WAD250	200	Washington	Whatcom	980.6	0	0	0	0	200	250	0
WAD850	605	Washington	Whatcom	3371.5	0	0	0	0	605	850	0
IDD1000	0	Idaho	Twin Falls	3965.6	0	0	0	0	0	1000	0
IDD3000	2000	Idaho	Twin Falls	11634.3	0	0	0	0	2000	3000	0
TXND2400	180	Texas	Bailey	8457.3	0	0	0	0	180	2400	0
TXCD550	500	Texas	Erath	1750.2	0	0	0	0	500	550	0
TXCD1300	400	Texas	Erath	4614.8	0	0	0	0	400	1300	0
TXED550	350	Texas	Hopkins	1573.2	0	0	0	0	350	0	550
TXED1000	750	Texas	Lamar	3525.1	0	0	0	0	750	0	1000
WID145	600	Wisconsin	Winnebago	655.1	184	0	0	0	297	0	145
WID775	1200	Wisconsin	Winnebago	3496.6	0	0	0	0	1150	0	775
NYWD800	1440	New York	Wyoming	3387.2	0	0	0	0	1440	0	800
NYWD1200	2160	New York	Wyoming	5052.5	0	0	0	0	2160	0	1200
NYCD110	275	New York	Cayuga	522.7	64	0	0	0	211	0	110
NYCD500	1100	New York	Cayuga	2227.7	0	0	0	0	1100	0	500
VTD134	220	Vermont	Washington	614.3	0	0	0	0	220	134	0
VTD350	700	Vermont	Washington	1464.8	0	0	0	0	700	350	0
MOD85	260	Missouri	Christian	292.3	0	0	0	0	260	85	0
MOD400	600	Missouri	Dade	1424.7	0	0	0	0	600	400	0
FLND550	130	Florida	Lafayette	2013.1	0	0	0	0	130	550	0
FLSD1500	500	Florida	Okeechobee	5192.6	0	0	0	0	500	1500	0
<b>Beef</b>											
CAB500	0	California	Tehama	301.2	0	0	0	0	0	0	500
NVB700	1300	Nevada	Elko	357.9	0	0	0	0	1300	0	700
MTB500	640	Montana	Custer	313.2	0	0	0	0	640	0	500
WYB500	300	Wyoming	Washakie	285.0	0	0	0	0	300	0	500
COB250	450	Colorado	Routt	186.6	0	0	0	0	450	0	250
NMB240	0	New Mexico	Union	322.0	0	0	0	0	0	0	240
SDB450	960	South Dakota	Meade	274.6	0	0	0	0	960	0	450
MOB150	1098	Missouri	Dade	161.2	100	116	24	58	800	0	150
MOCB350	1560	Missouri	Phelps	223.1	0	0	0	0	1560	0	350
TXRB500	0	Texas	King	333.4	0	0	0	0	0	0	500
TXBB150	3000	Texas	McLennan	1479.6	0	0	0	0	3000	0	150
TXSB250	0	Texas	Gonzales	181.9	0	0	0	0	0	0	250
FLB1155	3560	Florida	Osceola	609.9	0	0	0	0	3560	0	1155