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ESTIMATED BUDGETS FOR MICHIGAN CROPS AND LIVESTOCK, 1987

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ESTIMATED BUDGETS FOR MICHIGAN CROPS AND LIVESTOCK, 1987

By

Sherrill B. Nott, Jeffrey T. Lacksen, Gerald D. Schwab, Allen E. Shapley, Myron P. Kelsey, James H. Hilker, and Lawrence O. Copeland*

INTRODUCTION

This report provides the reader with variable cost estimates for a variety of Michigan crops and livestock. The user is encouraged to change any of the budget assumptions when doing individual farm planning. Pages two and three can help determine line 4 in the budgets entitled," Family and Regular Hired Labor Hours." Page 4 presents the price assumptions used in the budgets. The budgets are in the following order: 1) feed crops; 2) cash crops; and 3) livestock.

SOURCES OF DATA

The crop and livestock budgets were assembled in March 1987 and represent one estimate of 1987 conditions. Grain and livestock prices were estimated by agricultural economists at MSU with some assistance from county extension people for specialized crops in their respective areas. Seed, fertilizer, and chemical costs are based on ingredient costs from commercial sources. Telfarm yearly summaries increased to 1987 price levels provided some cost data for all the budgets. Dairy budgets 80 through 85 were taken from Telfarm records increased to 1987 price levels. Budgets 57 through 64 were based on specialized case study farms analyzed in the winter of 1985 and 1986.

The user of these budgets should remember the costs of production are projections. When planning individual farms, the user may have access to farm records or other price projections. Such information can be substituted into these budgets for more accurate forward planning.

The philosophy of labor accounting in Telfarm has been to accept all farmer reported labor hours and allocate them to crops and livestock so total labor disappearance equals total hours reported. This approach was used in these budgets. The user should plan to change the hours of labor per enterprise to reflect the individual farm being analyzed. Studies of Telfarm data indicate, in most cases, labor hours per enterprise are reduced as the number of units of that enterprise increases. The equations in Table 1 are suggested as a way to estimate labor disappearance per enterprise budgets. Table 2 presents estimated labor requirements obtained from the equations in Table 1 for selected enterprise sizes.

*Copeland is an extension specialist in the Crops & Soils Department; the rest are extension specialists in the Agricultural Economics Department at Michigan State University.

TABLE 1.

Equations For Estimating Enterprise Labor Requirements

Enterprise	Equation: hours/acre = $A + \frac{B}{X}$
Corn Grain	5.39 + 57.41 divided by the total number of acres in corn grain
Corn Silage	7.39 + 57.41 divided by the total number of acres in corn silage
Hay & Oatlage	11.29 + 47.89 divided by the total number of acres in these crops
Haylage	8.47 + 47.88 divided by the total number of acres in haylage
Pasture	1.0 hours per acre
Oats, Rye, & Wheat	2.05 + 89.81 divided by the number of acres in each crop
Sugar Beets	14.89 + 345.92 divided by the number of acres in sugar beets
Field Beans	6.51 + 81.92 divided by the number of acres in field beans
Soybeans	2.96 + 92.61 divided by the number of acres in soybeans
Dairy Cow	39.45 + 1672.69 divided by the number of milk cows
Beef Cow	6.49 + 192.31 divided by the number of beef cows
Beef Feeders	5.27 + 339.07 divided by the number of beef feeders
Litters of Hogs	9.58 + 130.87 divided by the number of litters
Hogs Sold	0.4 + 500 divided by the number of hogs sold

TABLE 2.

Estimated Annual Labor Requirements By Size Of Enterprise

Size Of Enterprise	25	50	100	200	500	1000
	----------Hours Per Acre Or Per Head----------					
Corn Grain	7.7	6.5	6.0	5.7	5.5	5.4
Corn Silage	9.7	8.5	8.5	7.7	7.5	---
Hay & Oatlage	13.2	12.3	11.8	11.5	11.4	---
Haylage	10.4	9.5	9.0	8.7	8.6	---
Oats, Rye, & Wheat	5.6	3.8	3.0	2.5	2.2	2.0
Field Beans	9.8	8.2	7.3	6.7	6.7	---
Soybeans	6.7	4.8	3.9	3.1	3.1	---
Dairy Cow	106.4	72.9	56.1	47.8	42.8	41.1
Beef Cow	14.2	10.3	8.4	7.5	6.9	---
Beef Feeders	18.8	12.1	8.7	7.0	5.9	5.6
Litters of Hogs	14.8	12.2	10.9	10.2	9.8	---
Hogs Sold	1.2	1.2	1.2	1.2	1.2	0.9

Planning for labor needs and labor sources is often overlooked in forward planning. It is an important step in the planning process. Labor planning should be done as soon as the management team has decided how many acres of which crops and how many head of which animals are going to be raised.

The labor balance is a useful planning tool. It is calculated in hours, not dollars. It has the following format:

Sources of Labor		**Uses of Labor**
Operator		Crop Enterprises
Unpaid Family Members	=	Livestock Enterprises
Hired (paid) Labor		Off-Farm Work

The sources and uses of labor should "balance" or be equal. If a plan starts with a given amount of operator plus family labor, and the uses exceed the available labor, then you must plan to hire enough hours to get the work done or else cut back on your enterprises. If all the operator plus family labor is not used by the plan, the excess hours might be "sold" in the form of off-farm labor.

It is important to have accurate estimates of the hours of labor needed per acre and per animal for the various enterprises. On the enterprise budgets provided, labor hours are given. On your farm, the labor hours needed will probably be different. How can you estimate your own labor requirements for individual enterprise budgets? The best way is your own experience and available records of past performance.

ESTIMATED PRICES AND COSTS USED IN 1987 BUDGETS

FIELD CROPS	Pricing Unit	
Barley	bu.	1.20
Corn grain	bu.	1.40
Navy beans	cwt.	15.00
Oats	bu.	1.20
Potatoes-table stock	cwt.	5.00
Soybeans	bu.	4.70
Sugar beets	ton	32.00
Wheat	bu.	2.30
FRUITS AND VEGETABLES		
Apples, low price	bu.	3.00
Apples, high price	bu.	5.00
Asparagus	cwt.	60.00
Broccoli	lb.	0.35
Cabbage	50 lbs.	4.00
Carrots	ton	130.00
Cauliflower	case	7.75
Cherries-sweet	cwt.	21.00
Cherries-tart	cwt.	20.00
Grapes	ton	165.00
Melons	bu.	6.00
Muskmelons	bu.	7.50
Onions	bag	2.50
Peaches	bu.	10.00
Pears	bu.	4.50
Peppers	bu.	6.00
Plums	ton	250.00
Strawberries	cr.	10.00
Sweet corn	doz.	0.90
Tomatoes-fresh	25 lbs.	4.50
BEEF		
1,150 yearling beef steer	cwt.	63.00
1,050 steer sold	cwt.	63.00
Steer calf	cwt.	70.00
Heifer calf	cwt.	61.00
Cull beef cow	cwt.	38.00
Replacement beef cow	head	500.00
Yearling feeder bought	cwt.	65.00
DAIRY		
Milk	cwt.	12.25
Cull milk cow	cwt.	38.00
Deacon calf sold	cwt.	70.00
1,050 dairy steer	cwt.	51.00
Replacement dairy cow	head	1000.00
SHEEP		
Ewes	cwt.	22.00
Lambs	cwt.	70.00
Replacement ewe	head	100.00
Wool	lb.	1.40

SWINE	Pricing Unit	
230 lb. hog sold	cwt.	45.00
400 lb. sow sold	cwt.	37.00
450 lb. boar sold	cwt.	33.00
Boar bought	head	400.00
50 lb. feeder pig	head	44.00
FERTILIZER		
Nitrogen, dry N	lb.	0.15
Nitrogen for corn only N	lb.	0.10
Phosphate p205	lb.	0.16
Potash k2o	lb.	0.05
SEED		
Alfalfa	lb.	2.25
Barley	lb.	0.13
Cabbage	thou.	28.00
Cauliflower	1,000 plugs	28.50
Corn	lb.	1.40
Field Beans	lb.	0.50
Muskmelon	thou.	25.00
Oats	lb.	0.10
Peppers	thou.	35.00
Potatoes	lb.	13.00
Rye	lb.	0.12
Soybeans	lb.	0.14
Sugar Beets	lb.	15.00
Wheat	lb.	0.08
FEED		
Pig creep feed	cwt.	16.50
Dicalcium phosphate	cwt.	19.00
Limestone	cwt.	5.00
Milk replacer	lb.	0.55
Minerals-cattle	lb.	0.22
Mineral & vitamin-hogs	lb.	0.19
Salt, minerals	cwt.	7.00
Soybean meal	cwt.	10.00
Urea	lb.	0.14
OTHER COSTS		
Broccoli	1,000 plugs	40.00
Corn drying cost/point	bu.	0.025
Family labor	hr.	5.50
Harvest labor	hr.	4.50
Irrigation labor	hr.	4.50
Labor fringe benefit rate	%	15.00
Nonharvest labor (hand)	hr.	4.50
Nonharvest labor (equip)	hr.	5.50
Deficiency payment-barley	bu.	1.11
Deficiency payment-corn	bu.	1.21
Deficiency payment-oats	bu.	0.55
Deficiency payment-wheat	bu.	2.10

Enterprise or Budget Name:	Corn Grain Fed High Yield		Corn Grain Fed Medium Yield		Corn Grain Fed Low Yield		Irrigated Corn Fed High Yield	
Enterprise Code Number:	1		2		3		4	
---- Income per Enterprise ----								
Income 1:	Corn Fed Hi.	$	Corn Fed Med.	$	Corn Fed Low	$	Irr. Corn Hi.	$
	120.0 Bu. @ 0.00	0.00	100.0 Bu. @ 0.00	0.00	80.0 Bu. @ 0.00	0.00	180.0 Bu. @ 0.00	0.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 0.00		$ 0.00		$ 0.00		$ 0.00
---- Cash Expense per Enterprise		--$-		$		$		$
Seeds and plants	15.0 lb. @ 1.40	21.00	14.0 lb. @ 1.40	19.60	13.0 lb. @ 1.40	18.20	19.0 lb. @ 1.40	26.60
Nitrogen# Anhydrous	140.0 lb. @ 0.10	14.00	110.0 lb. @ 0.10	11.00	90.0 lb. @ 0.10	9.00	220.0 lb. @ 0.10	22.00
Phosphate# p2o5	30.0 lb. @ 0.16	4.80		0.00		0.00	80.0 lb. @ 0.16	12.80
Potash# k2o	110.0 lb. @ 0.05	5.50	90.0 lb. @ 0.05	4.50	70.0 lb. @ 0.05	3.50	190.0 lb. @ 0.05	9.50
Limestone +		4.50		4.50		4.50		7.20
Insecticides ++		2.20		2.20		2.20		11.00
Weed sprays +++		13.00		13.00		13.00		13.00
Building repairs		2.50		2.50		2.50		3.00
Equipment repairs		18.00		18.00		18.00		27.50
Irrigation Labor		0.00		0.00		0.00	1.0 hr. @ 4.50	4.50
Irrigation fuel ++++		0.00		0.00		0.00		24.00
Drying fuel	840.0 Pt. @0.025	21.00	700.0 Pt. @0.025	17.50	560.0 Pt. @0.025	14.00	1260 Pt. @0.025	31.50
Gasoline, fuel, oil		10.00		9.90		9.80		11.00
Utilities, phone		3.00		2.50		2.00		4.50
2 TOTAL SELECTED CASH EXPENSES *		$ 119.50		$ 105.20		$ 96.70		$ 208.10
4 Family and regular hired labor, hours		6.20		6.10		6.00		6.20
5 Corn grain equivalent	bushels	120.00		100.00		80.00		180.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Limestone is average cost per year in which 3 ton/acre is applied every 8 years on rotation cropland but every 5 years on continuous cropland.

++ Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.

+++ Example herbicide program on corn acreage is 1 qt 4L atrazine @ $2.00/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ $11.00/qt.

++++ Example cost of irrigation is based on electricity power at $4.00/acre inch.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Irrigated Corn Fed Medium Yield		Irrigated Corn Fed Low Yield		Corn Silage Fed High Yield		Corn Silage Fed Medium Yield	
Enterprise Code Number:	5		6		7		8	
---- Income per Enterprise ----								
Income 1:	Irr. Corn Med.	$	Irr. Corn Low	$	Corn Sil. High	$	Corn Sil. Med.	$
	160.0 Bu. @ 0.00	0.00	140.0 Bu. @ 0.00	0.00	16.0 Ton @ 0.00	0.00	13.0 Ton @ 0.00	0.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 0.00		$ 0.00		$ 0.00		$ 0.00
---- Cash Expense per Enterprise --		$-		$		$		$
Seeds and plants	19.0 lb. @ 1.40	26.60	19.0 lb. @ 1.40	26.60	15.0 lb. @ 1.40	21.00	14.0 lb. @ 1.40	19.60
Nitrogen# Anhydrous	190.0 lb. @ 0.10	19.00	170.0 lb. @ 0.10	17.00	140.0 lb. @ 0.10	14.00	110.0 lb. @ 0.10	11.00
Phosphate# p2o5	60.0 lb. @ 0.16	9.60	40.0 lb. @ 0.16	6.40	45.0 lb. @ 0.16	7.20	30.0 lb @ 0.16	4.80
Potash# k2o	170.0 lb. @ 0.05	8.50	140.0 lb. @ 0.05	7.00	125.0 lb. @ 0.05	6.25	110.0 lb. @ 0.05	5.50
Limestone +		7.20		7.20		4.50		4.50
Insecticides ++		11.00		11.00		2.20		2.20
Weed sprays +++		13.00		13.00		13.00		13.00
Building repairs		3.00		3.00		3.50		3.50
Equipment repairs		27.50		27.50		22.00		22.00
Irrigation Labor	1.0 hr. @ 4.50	4.50	1.0 hr. @ 4.50	4.50		0.00		0.00
Irrigation fuel ++++		24.00		24.00		0.00		0.00
Drying fuel	1120.0 Pt. @0.025	28.00	980.0 Pt. @0.025	24.50		0.00		0.00
Gasoline, fuel, oil		10.90		10.80		11.00		10.90
Utilities, phone		4.00		3.50		5.50		5.00
2 TOTAL SELECTED CASH EXPENSES *		$ 196.80		$ 186.00		$ 110.15		$ 102.00
4 Family and regular hired labor, hours		6.10		6.00		8.40		8.20
5 Corn grain equivalent	bushels	160.00		140.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		16.00		13.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Limestone is average cost per year in which 3 ton/acre is applied every 8 years on rotation cropland but every 5 years on continuous cropland.

++ Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.

+++ Example herbicide program on corn acreage is 1 qt 4L atrazine @ $2.00/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ $11.00/qt.

++++ Example cost of irrigation is based on electricity power at $4.00/acre inch.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Corn Silage Fed Low Yield		Corn Silage Irrigated High Yield		Corn Silage Irrigated Medium Yield		Corn Silage Irrigated Low Yield	
Enterprise Code Number:	9		10		11		12	
---- Income per Enterprise ----								
Income 1:	Corn Sil. Low	$	Irr. Corn Sil Hi	$	Irr Corn Sil Med	$	Irr Corn Sil Low	$
	10.0 Ton @ 0.00	0.00	23.0 Ton @ 0.00	0.00	20.0 Ton @ 0.00	0.00	17.0 Ton @ 0.00	0.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 0.00		$ 0.00		$ 0.00		$ 0.00
---- Cash Expense per Enterprise --$-				$		$		$
Seeds and plants	13.0 lb. @ 1.40	18.20	19.0 lb. @ 1.40	26.60	19.0 lb. @ 1.40	26.60	19.0 lb. @ 1.40	26.60
Nitrogen# Anhydrous	90.0 lb. @ 0.10	9.00	220.0 lb. @ 0.10	22.00	190.0 lb. @ 0.10	19.00	170.0 lb. @ 0.10	17.00
Phosphate# p2o5	15.0 lb @ 0.16	2.40	85.0 lb. @ 0.16	13.60	65.0 lb. @ 0.16	10.40	50.0 lb. @ 0.16	8.00
Potash# k2o	80.0 lb. @ 0.05	4.00	185.0 lb. @ 0.05	9.25	160.0 lb. @ 0.05	8.00	135.0 lb. @ 0.05	6.75
Limestone +		4.50		7.20		7.20		7.20
Insecticides ++		2.20		11.00		11.00		11.00
Weed sprays +++		13.00		13.00		13.00		13.00
Building repairs		3.50		3.50		3.50		3.50
Equipment repairs		22.00		32.00		32.00		32.00
Irrigation Labor		0.00	1.0 hr. @ 4.50	4.50	1.0 hr. @ 4.50	4.50	1.0 hr. @ 4.50	4.50
Irrigation fuel ++++		0.00		24.00		24.00		24.00
Gasoline, fuel, oil		10.80		12.00		11.90		11.80
Utilities, phone		4.50		7.00		6.50		6.00
2 TOTAL SELECTED CASH EXPENSES *		$ 94.10		$ 185.65		$ 177.60		$ 171.35
4 Family and regular hired labor, hours		8.10		12.00		11.00		10.00
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	10.00		23.00		20.00		17.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above	$	0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Limestone is average cost per year in which 3 ton/acre is applied every 8 years on rotation cropland but every 5 years on continuous cropland.

++ Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated, whereas all corn acres are treated on continuous (irrigated) cornland.

+++ Example herbicide program on corn acreage is 1 qt 4L atrazine @ $2.00/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ $11.00/qt.

++++ Example cost of irrigation is based on electricity power at $4.00/acre inch.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Corn Silage NPN Added High Yield		Corn Silage NPN Added Medium Yield		Corn Silage NPN Added Low Yield		Oats Fed High Yield	
Enterprise Code Number:	13		14		15		16	
---- Income per Enterprise ----								
Income 1:	NPN Corn Sil High	$	NPN Corn Sil Med	$	NPN Corn Sil Low	$	Oats Fed High	$
	16.0 Ton @ 0.00	0.00	13.0 Ton @ 0.00	0.00	10.0 Ton @ 0.00	0.00	80.0 Bu. @ 0.00	0.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 0.00		$ 0.00		$ 0.00		$ 0.00
---- Cash Expense per Enterprise --$-				$		$		$
Seeds and plants	15.0 lb. @ 1.40	21.00	14.0 lb. @ 1.40	19.60	13.0 lb. @ 1.40	18.20	80.0 lb. @ 0.10	8.00
Nitrogen# dry N		0.00		0.00		0.00	30 lb. @ 0.15	4.50
Nitrogen# Anhydrous	140.0 lb. @ 0.10	14.00	110.0 lb. @ 0.10	11.00	90.0 lb. @ 0.10	9.00		0.00
Phosphate# p2o5	45.0 lb. @ 0.16	7.20	30.0 lb @ 0.16	4.80	15.0 lb @ 0.16	2.40		0.00
Potash# k2o	125.0 lb. @ 0.05	6.25	110.0 lb. @ 0.05	5.50	80.0 lb. @ 0.05	4.00	40.0 lb. @ 0.05	2.00
Limestone +		4.50		4.50		4.50		4.50
Insecticides +		2.20		2.20		2.20		0.00
Weed sprays +		13.00		13.00		13.00	Sprays ++	0.75
Feed additives	160.0 lb. @ 0.14	22.40	130.0 lb. @ 0.14	18.20	100.0 lb. @ 0.14	14.00		0.00
Building repairs		3.50		3.50		3.50		1.50
Equipment repairs		22.00		22.00		22.00		12.90
Gasoline, fuel, oil		12.00		11.90		11.80		6.90
Utilities, phone		5.50		5.00		4.50		1.50
2 TOTAL SELECTED CASH EXPENSES *		$ 133.55		$ 121.20		$ 109.10		$ 42.55
4 Family and regular hired labor, hours		8.90		8.70		8.50		5.60
5 Corn grain equivalent	bushels	0.00		0.00		0.00		37.60
6 Corn silage	tons (as fed)	16.00		13.00		10.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above	$	0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Limestone and sprays for corn are shown on previous pages.

++ Example oat herbicide program is .75 pint 2-4-D (Amine) @ $1.00 per pint.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Oats Fed Medium Yield		Oatlage Fed		Rye Fed		Clear Seeded Alfalfa Year Planted	
Enterprise Code Number:	17		18		19		20	
---- Income per Enterprise ----								
Income 1:	Oats Fed Medium	$	Oatlage Fed	$	Rye Fed	$	Alfalfa Seeded	$
	60.0 Bu. @ 0.00	0.00	6.0 Ton @ 0.00	0.00	31.0 Bu. @ 0.00	0.00	2.0 Ton @ 0.00	0.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 0.00		$ 0.00		$ 0.00		$ 0.00
---- Cash Expense per Enterprise --$-				$		$		$
Seeds and plants	64.0 lb. @ 0.10	6.40	80.0 lb. @ 0.10	8.00	90.0 lb. @ 0.12	10.80	15.0 lb. @ 2.25	33.75
Nitrogen# dry N	20.0 lb. @ 0.15	3.00	30.0 lb. @ 0.15	4.50	30.0 lb. @ 0.15	4.50		0.00
Phosphate# p2o5		0.00		0.00		0.00	80.0 lb. @ 0.16	12.80
Potash# K2o	20.0 lb. @ 0.05	1.00	45.0 lb. @ 0.05	2.25		0.00	90.0 lb. @ 0.05	4.50
Limestone		4.50		4.50		4.50		36.00
Insecticides		0.00		0.00		0.00		3.00
Weed sprays +		0.75		0.75		0.75	Sprays ++	8.60
Crop supplies, packs		0.00		0.00		0.00		4.70
Building repairs		1.50		3.50		1.50		2.00
Equipment repairs		12.90		15.50		12.90		22.30
Gasoline, fuel, oil		6.90		15.00		6.50		8.00
Utilities, phone		1.50		1.50		1.50		1.50
2 TOTAL SELECTED CASH EXPENSES *		$ 38.45		$ 55.50		$ 42.95		$ 137.15
4 Family and regular hired labor, hours		5.50		8.00		5.60		7.20
5 Corn grain equivalent	bushels	28.20		0.00		22.91		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		2.00		0.00		2.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Example oats and rye herbicide program is .75 pint 2-4-D (Amine) @ $1.00 per pint.

++ Example herbicide program is 3.5 pints EPTC (Eptam) @ $19.60 per gallon.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Alfalfa Hay Early Rotation	Alfalfa Hay Later Rotation	Irrigated Alfalfa Higher Yield	Irrigated Alfalfa Lower Yield
Enterprise Code Number:	21	22	23	24
---- Income per Enterprise ----				
Income 1:	Alfalfa Hay High $	Alfalfa Hay Low $	Irr. Alfalfa Hi $	Irr. Alfalfa Low $
	6.0 Ton @ 0.00 0.00	4.0 Ton @ 0.00 0.00	9.0 Ton @ 0.00 0.00	7.0 Ton @ 0.00 0.00
Income 2:				
	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00
1 GROSS INCOME:	$ 0.00	$ 0.00	$ 0.00	$ 0.00
---- Cash Expense per Enterprise --$-		$	$	$
Phosphate# p2o5	60.0 lb. @ 0.16 9.60	40.0 lb. @ 0.16 6.40	90.0 lb. @ 0.16 14.40	70.0 lb. @ 0.16 11.20
Potash# k2o	240.0 lb. @ 0.05 12.00	190.0 lb. @ 0.05 9.50	400.0 lb. @ 0.05 20.00	290.0 lb. @ 0.05 14.50
Insecticides	6.00	3.00	6.00	6.00
Weed sprays +	1.25	1.25	1.25	1.25
Crop supplies, packs	14.10	9.40	21.15	16.50
Irrigation Labor	0.00	0.00	1.0 hr. @ 4.50 4.50	1.0 hr. @ 4.50 4.50
Building repairs	2.00	2.00	2.00	2.00
Equipment repairs	30.90	23.80	34.40	32.00
Irrigation fuel ++++	0.00	0.00	40.00	32.00
Gasoline, fuel, oil	10.70	7.80	11.85	11.05
Utilities, phone	1.50	1.50	1.50	1.50
2 TOTAL SELECTED CASH EXPENSES *	$ 88.05	$ 64.65	$ 157.05	$ 132.50
4 Family and regular hired labor, hours	15.60	10.40	23.40	18.20
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	6.00	4.00	9.00	7.00
8 Capital gains income included above $	0.00	0.00	0.00	0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Example herbicide program is 1.0 lb. of Princep every other year @ $10.00 per gallon.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Alfalfa Haylage Higher Yield		Alfalfa Haylage Lower Yield		Mixed Dry Hay Higher Yield		Mixed Dry Hay Lower Yield	
Enterprise Code Number:	25		26		27		28	
---- Income per Enterprise ----								
Income 1:	Alfalfa Silage High $		Alfalfa Sil. Low $		Mixed Hay High $		Mixed Hay Low $	
	15.0 Ton @ 0.00	0.00	10.0 Ton @ 0.00	0.00	4.0 Ton @ 0.00	0.00	2.0 Ton @ 0.00	0.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:	$	0.00	$	0.00	$	0.00	$	0.00
---- Cash Expense per Enterprise --$-			$		$		$	
Phosphate# p2o5	75.0 lb. @ 0.16	12.00	50.0 lb. @ 0.16	8.00	50.0 lb. @ 0.16	8.00	25.0 lb. @ 0.16	4.00
Potash# k2o	340.0 lb. @ 0.05	17.00	225.0 lb. @ 0.05	11.25	180.0 lb. @ 0.05	9.00	100.0 lb. @ 0.05	5.00
Limestone		0.00		0.00		4.50		2.40
Insecticides		6.00		3.00		0.00		0.00
Weed sprays +		1.25		1.25		0.00		0.00
Crop supplies, packs		0.00		0.00		8.95		4.50
Building repairs		3.50		3.50		2.00		2.00
Equipment repairs		32.90		29.70		23.80		16.80
Gasoline, fuel, oil		18.35		13.30		7.85		5.00
Utilities, phone		1.50		1.50		1.50		1.50
2 TOTAL SELECTED CASH EXPENSES *	$	92.50	$	71.50	$	65.60	$	41.20
4 Family and regular hired labor, hours		12.20		8.10		11.80		11.00
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	6.00		4.00		4.00		2.00
8 Capital gains income included above	$	0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Example herbicide program on alfalfa is 1.0 lb. of Princep every other year @ $10.00 per gallon.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Pasture	Spring Barley Fed Higher Yield	Spring Barley Fed Medium Yield
Enterprise Code Number:	29	30	31
---- Income per Enterprise ----			
Income 1:	Pasture Low	Barley Fed High	Barley Fed Medium
	1.0 Ton @ 0.00 $ 0.00	80.0 Bu. @ 0.00 $ 0.00	60.0 Bu. @ 0.00 $ 0.00
Income 2:			
	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00
1 GROSS INCOME:	$ 0.00	$ 0.00	$ 0.00
---- Cash Expense per Enterprise --$-		$	$
Seeds and plants	0.00	110.0 lb. @ 0.13 14.30	100.0 lb. @ 0.13 13.00
Nitrogen# dry N	0.00	50.0 lb. @ 0.15 7.50	40.0 lb. @ 0.15 6.00
Phosphate# p2o5	0.00	40.0 lb. @ 0.16 6.40	30.0 lb. @ 0.16 4.80
Potash# k2o	0.00	70.0 lb. @ 0.05 3.50	50.0 lb. @ 0.05 2.50
Limestone	2.40	4.50	4.50
Weed sprays +	0.00	0.65	0.65
Building repairs	0.00	1.50	1.50
Equipment repairs	3.00	12.90	12.90
Gasoline, fuel, oil	2.50	6.50	6.50
Utilities, phone	0.00	1.50	1.50
2 TOTAL SELECTED CASH EXPENSES *	$ 7.90	59.25	53.85
		$	$
4 Family and regular hired labor, hours	1.00	5.60	5.60
5 Corn grain equivalent bushels	0.00	63.60	47.70
6 Corn silage tons (as fed)	0.00	0.00	0.00
7 Dry hay equivalent tons	1.00	0.00	0.00
8 Capital gains income included above $	0.00	0.00	0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Example barley herbicide program is 1.0 pint 2-4-D (Amine) @ $0.85 per pint.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Corn Grain Sold High Yield		Corn Grain Sold Medium Yield		Corn Grain Sold Low Yield		Irrigated Corn Sold High Yield	
Enterprise Code Number:	32		33		34		35	
---- Income per Enterprise ----								
Income 1:	Corn Sold Hi.	$	Corn Sold Med.	$	Corn Sold Low	$	Irr Corn Sold Hi	$
	120.0 Bu. @ 1.40	168.00	100.0 Bu. @ 1.40	140.00	80.0 Bu. @ 1.40	112.00	180.0 Bu. @ 1.40	252.00
Income 2:	Deficiency payment		Deficiency payment		Deficiency payment		Deficiency payment	
	120.0 Bu. @ 1.21	145.20	100.0 Bu. @ 1.21	121.00	80.0 Bu. @ 1.21	96.80	180.0 Bu. @ 1.21	217.80
1 GROSS INCOME:		$ 313.20		$ 261.00		$ 208.80		$ 469.80
---- Cash Expense per Enterprise ---		$		$		$		$
Seeds and plants	15.0 lb. @ 1.40	21.00	14.0 lb. @ 1.40	19.60	13.0 lb. @ 1.40	18.20	19.0 lb. @ 1.40	26.60
Nitrogen# Anhydrous	140.0 lb. @ 0.10	14.00	110.0 lb. @ 0.10	11.00	90.0 lb. @ 0.10	9.00	220.0 lb. @ 0.10	22.00
Phosphate# p2o5	30.0 lb. @ 0.16	4.80		0.00		0.00	80.0 lb. @ 0.16	12.80
Potash# k2o	110.0 lb. @ 0.05	5.50	90.0 lb. @ 0.05	4.50	70.0 lb. @ 0.05	3.50	190.0 lb. @ 0.05	9.50
Limestone +		4.50		4.50		4.50		7.20
Insecticides ++		2.20		2.20		2.20		11.00
Weed sprays +++		13.00		13.00		13.00		13.00
Building repairs		2.50		2.50		2.50		3.00
Equipment repairs		18.00		18.00		18.00		27.50
Irrigation Labor		0.00		0.00		0.00	1.0 hr. @ 4.50	4.50
Irrigation fuel ++++		0.00		0.00		0.00		24.00
Drying fuel	1440 Pt. @0.025	36.00	1200 Pt. @0.025	30.00	960 Pt. @0.025	24.00	2160 Pt. @0.025	54.00
Gasoline, fuel, oil		10.00		9.90		9.80		11.00
Utilities, phone		3.00		2.50		2.00		4.50
Trucking, freight		24.00		20.00		16.00		36.00
Marketing		1.20		1.00		0.80		1.80
2 TOTAL SELECTED CASH EXPENSES *		$ 159.70		$ 138.70		$ 123.50		$ 268.40
4 Family and regular hired labor, hours		5.70		5.60		5.50		6.20
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above	$	0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Limestone is average cost per year in which 3 ton/acre is applied every 8 years on rotation cropland but every 5 years on continuous cropland.

++ Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.

+++ Example herbicide program on corn acreage is 1 qt 4L atrazine @ $2.00/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ $11.00/qt.

++++ Example cost of irrigation is based on electricity power at $4.00/acre inch.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Irrigated Corn Sold Medium Yield		Irrigated Corn Sold Low Yield		Soybeans Sold High Yield		Soybeans Sold Medium Yield	
Enterprise Code Number:	36		37		38		39	
---- Income per Enterprise ----								
Income 1:	Irr Corn Sold Med.	$	Irr Corn Sold Lo	$	Soybeans High	$	Soybeans Medium	$
	160.0 Bu. @ 1.40	224.00	140.0 Bu. @ 1.40	196.00	40.0 Bu. @ 4.70	188.00	30.0 Bu. @ 4.70	141.00
Income 2:	Deficiency payment		Deficiency payment					
	160.0 Bu. @ 1.21	193.60	140.0 Bu. @ 1.21	169.40	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 417.60		$ 365.40		$ 188.00		$ 141.00
---- Cash Expense per Enterprise ---		$		$		$		$
Seeds and plants	19.0 lb. @ 1.40	26.60	19.0 lb. @ 1.40	26.60	60.0 lb. @ 0.14	8.40	60.0 lb. @ 0.14	8.40
Nitrogen# Dry N		0.00		0.00	20.0 lb. @ 0.15	3.00	10.0 lb. @ 0.15	1.50
Nitrogen# Anhydrous	190.0 lb. @ 0.10	19.00	170.0 lb. @ 0.10	17.00		0.00		0.00
Phosphate# p2o5	60.0 lb. @ 0.16	9.60	40.0 lb. @ 0.16	6.40		0.00		0.00
Potash# k2o	170.0 lb. @ 0.05	8.50	140.0 lb. @ 0.05	7.00	40.0 lb. @ 0.05	2.00	20.0 lb. @ 0.05	1.00
Limestone +		7.20		7.20		4.50		4.50
Insecticides ++		11.00		11.00		0.00		0.00
Weed sprays +++		13.00		13.00		17.50		17.50
Building repairs		3.00		3.00		1.50		1.50
Equipment repairs		27.50		27.50		16.00		16.00
Irrigation Labor	1.0 hr. @ 4.50	4.50	1.0 hr. @ 4.50	4.50		0.00		0.00
Irrigation fuel ++++		24.00		24.00		0.00		0.00
Drying fuel	1920 Pt. @0.025	48.00	1680 Pt. @0.025	42.00		0.00		0.00
Gasoline, fuel, oil		10.90		10.80		9.00		8.90
Utilities, phone		4.00		3.50		1.50		1.50
Trucking, freight		32.00		28.00		8.00		6.00
Marketing		1.60		1.40		0.60		0.30
2 TOTAL SELECTED CASH EXPENSES *		$ 250.40		$ 232.90		$ 72.00		$ 67.10
4 Family and regular hired labor, hours		6.10		6.00		3.80		3.70
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Limestone is average cost per year in which 3 ton/acre is applied every 8 years on rotation cropland but every 5 years on continuous cropland.

++ Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.

+++ Example herbicide program on corn acreage is 1 qt atrazine @ $2.00/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ $11.00/qt. Example soybean herbicide program is 3/4 qt linuron (Lorox/Linex) @ $11.00/qt plus 2 lb. alachlor (2 qt Lasso @ $18.50 per gal).

++++ Example cost of irrigation is based on electricity power at $4.00/acre inch.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Soybeans Sold Low Yield		Irrigated Soybeans High Yield		Irrigated Soybeans Medium Yield		Irrigated Soybeans Low Yield	
Enterprise Code Number:	40		41		42		43	
---- Income per Enterprise ----								
Income 1:	Soybeans Sold Low	$	Irr. Soys High	$	Irr. Soys Med.	$	Irr. Soys Low	$
	25.0 Bu. @ 4.70	117.50	50.0 Bu. @ 4.70	235.00	40.0 Bu. @ 4.70	188.00	35.0 Bu. @ 4.70	164.50
Income 2:	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 117.50		$ 235.00		$ 188.00		$ 164.50
---- Cash Expense per Enterprise ----		$		$		$		$
Seeds and plants	60.0 lb. @ 0.14	8.40	60.0 lb. @ 0.14	8.40	60.0 lb. @ 0.14	8.40	60.0 lb. @ 0.14	8.40
Nitrogen# Dry N	10.0 lb. @ 0.15	1.50	20.0 lb. @ 0.15	3.00	10.0 lb. @ 0.15	1.50	10.0 lb. @ 0.15	1.50
Phosphate# p2o5		0.00	30.0 lb. @ 0.16	4.80		0.00		0.00
Potash# k2o	20.0 lb. @ 0.05	1.00	60.0 lb. @ 0.05	3.00	40.0 lb. @ 0.05	2.00	30.0 lb. @ 0.05	1.50
Limestone		4.50		4.50		4.50		4.50
Weed sprays +		17.50		17.50		17.50		17.50
Building repairs		1.50		1.50		1.50		1.50
Equipment repairs		16.00		24.30		24.30		24.30
Irrigation Labor		0.00	0.8 hr. @ 4.50	3.60	0.8 hr. @ 4.50	3.60	0.8 hr. @ 4.50	3.60
Irrigation fuel		0.00		20.00		20.00		20.00
Gasoline, fuel, oil		8.80		10.00		9.90		9.80
Utilities, phone		1.50		1.50		1.50		1.50
Trucking, freight		5.00		10.00		8.00		7.00
Marketing		0.25		0.50		0.40		0.35
2 TOTAL SELECTED CASH EXPENSES *		$ 65.95		$ 112.60		$ 103.10		$ 101.45
4 Family and regular hired labor, hours		3.60		3.80		3.70		3.60
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Example soybean herbicide program is 3/4 qt. linuron (Lorox/Linex) @ $11.00 /qt. plus 2.0 lbs. alachlor (2 qt. Lasso @ $18.50 per gallon).

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Wheat Sold High Yield		Wheat Sold Medium Yield		Wheat Sold Low Yield		Field or Navy Beans High Yield	
Enterprise Code Number:	44		45		46		47	
---- Income per Enterprise ----								
Income 1:	Wheat High Yield	$	Wheat Med. Yield	$	Wheat Low Yield	$	Navy Beans High	$
	80.0 Bu. @ 2.30	184.00	60.0 Bu. @ 2.30	138.00	40.0 Bu. @ 2.30	92.00	17.0 Cwt @15.00	255.00
Income 2:	Deficiency payment		Deficiency payment		Deficiency payment			
	80.0 Bu. @ 2.10	168.00	60.0 Bu. @ 2.10	126.00	40.0 Bu. @ 2.10	84.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 352.00		$ 264.00		$ 176.00		$ 255.00
---- Cash Expense per Enterprise ----		$		$		$		$
Seeds and plants	150.0 lb. @ 0.08	12.00	135.0 lb. @ 0.08	10.80	120.0 lb. @ 0.08	9.60	40.0 lb. @ 0.50	20.00
Nitrogen# Dry N	90.0 lb. @ 0.15	13.50	70.0 lb. @ 0.15	10.50	40.0 lb. @ 0.15	6.00	40.0 lb. @ 0.15	6.00
Phosphate# p2o5	80.0 lb. @ 0.16	12.80	60.0 lb. @ 0.16	9.60	40.0 lb. @ 0.16	6.40		0.00
Potash# K2o	150.0 lb. @ 0.05	7.50	120.0 lb. @ 0.05	6.00	80.0 lb. @ 0.05	4.00	30.0 lb. @ 0.05	1.50
Limestone		4.50		4.50		4.50		4.50
Weed sprays +		1.00		1.00		1.00	Sprays ++	13.55
Building repairs		1.50		1.50		1.50		1.50
Equipment repairs		16.00		16.00		16.00		17.00
Gasoline, fuel, oil		7.10		7.00		6.90		7.70
Utilities, phone		1.50		1.50		1.50		1.50
Trucking, freight		16.00		12.00		8.00		5.70
Marketing		0.80		0.60		0.40		0.85
2 TOTAL SELECTED CASH EXPENSES *		$ 94.20		$ 81.00		$ 65.80		$ 79.80
4 Family and regular hired labor, hours		3.80		3.80		3.80		5.50
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Example herbicide program on wheat is 1.0 pint 2-4-D (Amine) @ $1.00/pint.

++ Example field bean herbicide program is 1.25 qt. EPTC (Eptam) @ $19.60/gal. plus 1 pt. Trifluralin (Treflan) @ $23.00/gal. followed by 1.3 qt. chloramiben (Amiben) @ $14.00/gal. banded post emergence.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Field or Navy Beans Medium Yield		Spring Barley Sold High Yield		Spring Barley Sold Medium Yield		Oats Sold High Yield	
Enterprise Code Number:	48		49		50		51	
---- Income per Enterprise ----								
Income 1:	Navy Beans Medium	$	Barley Sold High	$	Barley Medium	$	Oats High Yield	$
	13.0 Cwt @15.00	195.00	80.0 Bu. @ 1.20	96.00	60.0 Bu. @ 1.20	72.00	80.0 Bu. @ 1.20	96.00
Income 2:			Deficiency payment		Deficiency payment		Deficiency payment	
	0.0 @ 0.00	0.00	80.0 Bu. @ 1.11	88.80	60.0 Bu. @ 1.11	66.60	80.0 Bu. @ 0.55	44.00
1 GROSS INCOME:		$ 195.00		$ 184.80		$ 138.60		$ 140.00
---- Cash Expense per Enterprise ---		$		$		$		$
Seeds and plants	40.0 lb. @ 0.50	20.00	110.0 lb. @ 0.13	14.30	100.0 lb. @ 0.13	13.00	80.0 lb. @ 0.10	8.00
Nitrogen# Dry N	30.0 lb. @ 0.15	4.50	60.0 lb. @ 0.15	9.00	40.0 lb. @ 0.15	6.00	40.0 lb. @ 0.15	6.00
Phosphate# p2o5		0.00	40.0 lb. @ 0.16	6.40	30.0 lb. @ 0.16	4.80		0.00
Potash# k2o	20.0 lb. @ 0.05	1.00	70.0 lb. @ 0.05	3.50	50.0 lb. @ 0.05	2.50	60.0 lb. @ 0.05	3.00
Limestone		4.50		4.50		4.50		4.50
Weed sprays +		13.55		0.75		0.75		0.75
Building repairs		1.50		1.50		1.50		1.50
Equipment repairs		17.00		16.00		16.00		16.00
Gasoline, fuel, oil		7.60		6.60		6.50		6.90
Utilities, phone		1.50		1.50		1.50		1.50
Trucking, freight		4.35	80 bu. @ 0.20	16.00	60 bu. @ 0.20	12.00		8.00
Marketing		0.65		0.80		0.60		0.80
2 TOTAL SELECTED CASH EXPENSES *		$ 76.15		$ 80.85		$ 69.65		$ 56.95
4 Family and regular hired labor, hours		5.00		5.60		5.60		3.80
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

++ Example field bean herbicide program is 1.25 qt. EPTC (Eptam) @ $19.60/gal. plus 1 pt. Trifluralin (Treflan) @ $23.50/gal. with 1.3 qt chloramiben (Amiben) @ $15.00/gal. banded post emergence. Example barley and oats herbicide program is .75 pint 2-4-D (Amine) @ $1.00 per pint.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Oats Sold Medium Yield		Sugar Beets		Onions		Potatoes Sold For Table Stock	
Enterprise Code Number:	52		53		54		55	
---- Income per Enterprise ----								
Income 1:	Oats Med. Yield	$	Sugar Beets	$	Onions	$	Table Potato	$
	60.0 Bu. @ 1.20	72.00	19.0 Ton @32.00	608.00	700.0 Bags@ 2.50	1,750.00	280.0 Cwt @ 5.00	1,400.00
Income 2:	Deficiency payment							
	60.0 Bu. @ 0.55	33.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 105.00		$ 608.00		$ 1,750.00		$ 1,400.00
---- Cash Expense per Enterprise ---		$		$		$		$
Seeds and plants	64.0 lb. @ 0.10	6.40	1.0 lb. @15.00	15.00	3.3 lbs.@30.00	97.50	27.0 cwt @13.00	351.00
Nitrogen# Dry N	30.0 lb. @ 0.15	4.50	100.0 lb. @ 0.15	15.00	200.0 lb. @ 0.15	30.00	150.0 lb. @ 0.15	22.50
Phosphate# p2o5		0.00	100.0 lb. @ 0.16	16.00	175.0 lb. @ 0.16	28.00	130.0 lb. @ 0.16	20.80
Potash# k2o	30.0 lb. @ 0.05	1.50	175.0 lb. @ 0.05	8.75	300.0 lb. @ 0.05	15.00	180.0 lb. @ 0.05	9.00
Limestone		4.50		0.00		4.35		0.00
Fungicide		0.00		0.00		76.40		55.00
Insecticide		0.00		0.00		55.80		40.00
Machine hire		0.00		0.00		9.00		0.00
Weed sprays, herbicides +		0.75		55.00		201.80		22.50
Crop supplies, packages		0.00		0.00		21.00		120.00
Non-harvest labor		0.00	4.0 hr. @ 5.50	22.00	7.45 hr. @ 5.50	40.98	6.0 hr. @ 5.50	33.00
Non-harvest labor hand		0.00		0.00	27.0 hr. @ 3.50	94.50		0.00
Harvest labor		0.00		0.00	11.5 hr. @ 5.50	63.25	20.0 hr. @ 4.50	90.00
Packing labor		0.00		0.00	700 bags@ 1.25	875.00		0.00
Labor fringe benefits		0.00		0.00	198.7 @ % 15.0	29.81	$123 @ % 15.0	18.45
Building repairs		1.50		1.50		0.00		0.00
Equipment repairs		16.00		23.70		0.00		0.00
Repairs and maintenance		0.00		0.00		102.00		50.00
Gasoline, fuel, oil		6.90		24.00		85.00		70.00
Utilities, phone		1.50		0.00		18.00		0.00
Trucking, freight		6.00	19.0 ton @ 3.40	64.60		200.00		0.00
Marketing		0.60		0.00	15% plus .02 bag	276.50		120.00
Other cash expense		0.00		0.00	storage fuel	100.00		44.00
2 TOTAL SELECTED CASH EXPENSES *		$ 50.15		$ 245.55		$ 2,423.88		$ 1,066.25
4 Family and regular hired labor, hours		3.70		12.00		38.00		30.00
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above	$	0.00		0.00		0.00		0.00

\# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

\+ Example oats herbicide program is .75 pint 2-4-D (Amine) @ $1.00 per pint.
Example sugar beet herbicide program is 5.0 qt. TCA @ $9.00 /gal. plus 3 lbs. A.I. pyrazon (3 qt. Pyramin @ $59.00/gal.).

Enterprise or Budget Name:	Potatoes Used For Processing		Planting Year Asparagus		Harvest Year Asparagus		Tomatoes Fresh Market Irrigated	
Enterprise Code Number:	56		57		58		59	
---- Income per Enterprise ----								
Income 1:	Processing Potatoes $		Plant Asparagus $		Asparagus $		Fresh Tomatoes $	
	270.0 Cwt @ 2.50	675.00	0.0 Ton @ 0.00	0.00	14.0 Cwt @60.00	840.00	8.0 Ton @ 4.5	36.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:	$	675.00	$	0.00	$	840.00	$	36.00
---- Cash Expense per Enterprise ---$			$		$		$	
Seeds and plants	20.0 cwt @13.00	260.00		360.00		0.00		250.00
Nitrogen# Dry N	150.0 lb. @ 0.15	22.50	95.0 lb. @ 0.15	14.25	150.0 lb. @ 0.15	22.50	125.0 lb. @ 0.15	18.75
Phosphate# p2o5	130.0 lb. @ 0.16	20.80	115.0 lb. @ 0.16	18.40	46.0 lb. @ 0.16	7.36	200.0 lb. @ 0.16	32.00
Potash# K2o	180.0 lb. @ 0.05	9.00	30.0 lb. @ 0.05	1.50	150.0 lb. @ 0.05	7.50	200.0 lb. @ 0.05	10.00
Limestone		0.00		42.00		14.00		7.50
Fungicides		55.00		37.50		35.00		70.00
Insecticides		40.00		8.00		10.00		20.00
Weed sprays, herbicides +		22.50		33.00		38.00		20.00
Other chemicals		10.00		0.00		0.00		0.00
Machine hire		0.00		0.00		0.00		40.00
Crop supplies, packages		8.00		0.00		0.00		550.00
Non-harvest equipment labor		0.00	75.0 hr. @ 5.50	412.50	4.0 hr. @ 5.50	22.00	5.3 hr. @ 5.50	29.15
Non-harvest hand labor		0.00		0.00		0.00	20.0 hr. @ 4.50	90.00
Irrigation labor		0.00		0.00		0.00	21.0 hr. @ 4.50	94.50
Harvest labor		0.00		0.00	38.0 hr. @ 4.50	171.00	100.0 hr. @ 4.50	450.00
Labor fringe benefits		0.00		0.00		0.00	664 @ % 15.0	99.55
Repairs and maintenance		52.00		25.00		21.00		50.00
Gasoline, fuel, oil		50.00		40.00		38.00		60.00
Utilities, phone		0.00		3.00		3.00		10.00
Marketing		100.00		0.00		53.00	36 gros% 12.0	4.32
Other cash expense		44.00		3.00		3.00		0.00
2 TOTAL SELECTED CASH EXPENSES *	$	693.80	$	998.15	$	445.36	$	1,905.77
4 Family and regular hired labor, hours		36.00		20.00		18.00		50.00
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above	$	0.00		0.00		0.00		0.00

Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

Enterprise or Budget Name:	Fresh Market Cauliflower	Fresh Market Carrots	Cabbage	Fresh Market Irrigated Peppers
Enterprise Code Number:	60	61	62	63
---- Income per Enterprise ----				
Income 1:	Cauliflower $	Carrots $	Cabbage $	Irr. Peppers $
	233.0 Case@ 7.75 1,805.75	15.0 Ton @130.0 1,950.00	400 50lb@ 4.00 1,600.00	500.0 Bu. @ 6.0 3,000.00
Income 2:				
	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00
1 GROSS INCOME:	$ 1,805.75	$ 1,950.00	$ 1,600.00	$ 3,000.00
---- Cash Expense per Enterprise --$-		$	$	$
Seeds and plants	8.0 thou@ 28.5 228.00	125.00	16 thou@28.00 448.00	15.00 thou@35.00 525.00
Nitrogen Dry N	200.0 lb. @ 0.15 30.00	75.0 lb. @ 0.15 11.25	150.0 lb. @ 0.15 22.50	115.0 lb. @ 0.15 17.25
Phosphate p2o5	150.0 lb. @ 0.16 24.00	100.0 lb. @ 0.16 16.00	150.0 lb. @ 0.16 24.00	150.0 lb. @ 0.16 24.00
Potash k2o	250.0 lb. @ 0.05 12.50	200.0 lb. @ 0.05 10.00	100.0 lb. @ 0.05 5.00	150.0 lb. @ 0.05 7.50
Limestone	7.50	0.00	7.50	7.50
Fungicides	60.95	52.35	52.00	58.00
Insecticides	39.75	11.20	12.50	63.00
Weed sprays, herbicides, solubor	14.90	52.50	8.60	8.60
Crop supplies, packs	233 case@ 1.36 316.88	0.00	400 case@ 1.15 460.00	500 bu. @ 0.75 375.00
Supplies purchased, ties	23.60	0.00	0.00	0.00
Non-har. equip labor	8.3 hr. @ 5.50 45.65	5.3 hr. @ 5.50 29.15	5.3 hr. @ 5.50 29.15	5.3 hr. @ 5.50 29.15
Non-har. hand. labor	84.0 hr. @ 4.50 378.00		28.0 hr. @ 4.50 126.00	13.0 hr. @ 4.50 58.50
Irrigation labor	8.0 hr. @ 4.50 36.00		7.0 hr. @ 4.50 31.50	14.0 hr. @ 4.50 63.00
Harvest labor	60.0 hr. @ 4.50 270.00	20.0 hr. @ 4.50 90.00	75.0 hr. @ 4.50 337.50	80.0 hr. @ 4.50 360.00
Labor fringe benefit	$730 @ % 15.0 109.45	$119 @ % 15.0 17.87	$524 @ % 15.0 78.62	$511 @ % 15.0 76.60
Transportation	10,000 lb. @0.008 80.00	20.00	30.00	25.00
Gasoline, fuel, oil	60.00	50.00	60.00	50.00
Storage, cool, pack	233 case@ 1.00 233.00	0.00	0.00	0.00
Utilities, phone	10.00	10.00	10.00	10.00
Marketing	$1,806 gros% 15.0 270.86	187.50	400 case@ 0.35 140.00	3000 gros% 12.0 360.00
2 TOTAL SELECTED CASH EXPENSES *	$ 2,251.04	$ 682.82	$ 1,882.87	$ 2,118.10
4 Family and regular hired labor, hours	65.00	25.00	40.00	40.00
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
8 Capital gains income included above $	0.00	0.00	0.00	0.00

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Fresh Market Irrigated Muskmelons		Grapes		Strawberries Planting Year		Strawberries First Year	
Enterprise Code Number:	64		65		66		67	
---- Income per Enterprise ----								
Income 1:	Muskmelons	$	Grapes	$	Plant Strawberry	$	Strawberries	$
	250.0 Bu. @ 7.50	1,875.00	3.5 Ton @165.0	577.50	0.0 Cr. @ 0.00	0.00	400.0 Cr. @ 10.0	4,000.00
Income 2:								
	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		$ 1,875.00		$ 577.50		$ 0.00		$ 4,000.00
---- Cash Expense per Enterprise --$-				$		$		$
Seeds and plants	10.0 thou@ 25.0	250.00		0.00	5.5 thou@70.00	385.00		0.00
Nitrogen Dry N	100.0 lb. @ 0.15	15.00	80.0 lb. @ 0.15	12.00	158.0 lb. @ 0.15	23.70	165.0 lb. @ 0.15	24.75
Phosphate p2o5	150.0 lb. @ 0.16	24.00		0.00		0.00		0.00
Potash k2o	150.0 lb. @ 0.05	7.50	120.0 lb. @ 0.05	6.00	96.0 lb. @ 0.05	4.80		0.00
Limestone		5.00		4.00		0.00		0.00
Fungicides		85.00		51.00		14.85		113.00
Insecticides		20.00		21.50		66.90		16.00
Weed sprays, herbicide		46.00		16.00		27.40		0.00
Other chemicals		0.00		1.75		402.00		0.00
Machine hire		0.00		148.00		50.00		0.00
Crop supplies, packs	250 bu. @ 1.25	312.50		53.00		0.00		190.00
Supplies, plastic mulch		120.00		0.00		390.00		0.00
Non-har. equip labor	5.3 hr. @ 5.50	29.15	28.00 hr. @ 5.50	154.00	44.0 hr. @ 5.50	242.00	32.0 hr. @ 5.50	176.00
Non-har. hand labor	30.0 hr. @ 4.50	135.00		0.00		0.00		0.00
Irrigation labor	7.0 hr. @ 4.50	31.50		0.00		0.00		0.00
Harvest labor	80.0 hr. @ 4.50	360.00		0.00		0.00	390.0 hr. @ 4.50	1,755.00
Labor fringe benefit	$556 @ % 15.0	83.35		0.00		0.00		0.00
Repairs and maintenance		30.00		16.00		50.40		33.50
Gasoline, fuel, oil		50.00		37.00		46.90		34.00
Utilities, phone		10.00		3.25		10.90		26.50
Marketing	$1,875 gros% 12.0	225.00		21.00		0.00		35.60
Other cash expense		0.00		3.60		17.80		75.60
2 TOTAL SELECTED CASH EXPENSES *		$ 1,839.00		$ 548.10		$ 1,732.65		$ 2,479.95
4 Family and regular hired labor, hours		40.00		18.00		20.00		56.00
5 Corn grain equivalent	bushels	0.00		0.00		0.00		0.00
6 Corn silage	tons (as fed)	0.00		0.00		0.00		0.00
7 Dry hay equivalent	tons	0.00		0.00		0.00		0.00
8 Capital gains income included above $		0.00		0.00		0.00		0.00

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Strawberries Last Year			Nonbearing Fruit			Apples Semi - dwarf			Apples Semi - dwarf High Density		
Enterprise Code Number:	68			69			70			71		
---- Income per Enterprise ----												
Income 1:	Last Strawberries		$	Nonbearing Fruit		$	Dwarf Apples		$	Dense Dw. Apples		$
	400.0 Cr.	@10.00	4,000.00	0.0	0.0	0.00	500.0 Bu.	@ 5.00	2,500.00	1,080 Bu.	@ 5.00	5,400.00
Income 2:	0.0	@ 0.00	0.00	0.0	@ 0.00	0.00	0.0	@ 0.00	0.00	0.0	@ 0.00	0.00
1 GROSS INCOME:			$ 4,000.00			$ 0.00			$ 2,500.00			$ 5,400.00
---- Cash Expense per Enterprise --			$-			$			$			$
Seeds and plants			0.00			0.00			0.00			0.00
Nitrogen Dry N	296.0 lb.	@ 0.15	44.40	30.0 lb.	@ 0.15	4.50	30.0 lb.	@ 0.15	4.50	140.0 lb.	@ 0.15	21.00
Phosphate p2o5	80.0 lb.	@ 0.16	12.80	30.0 lb.	@ 0.16	4.80			0.00			0.00
Potash k2o	80.0 lb.	@ 0.05	4.00	30.0 lb.	@ 0.05	1.50	60.0 lb.	@ 0.05	3.00	25.0 lb.	@ 0.05	1.25
Limestone			0.00			10.00			2.00			2.00
Fungicides			113.00			20.90			150.00			160.00
Insecticides			63.00			49.60			101.00			130.00
Weed sprays			41.00			19.70			6.20			6.20
Other chemicals			0.00			0.00			45.00			45.00
Crop supplies, packages			190.00			0.00			137.00			292.00
Non-harvest labor	37.0 hr.	@ 5.50	203.50	14.00 hr.	@ 5.50	77.00	24.0 hr.	@ 5.50	132.00	24.0 hr.	@ 5.50	132.00
Harvest labor	390.0 hr.	@ 4.50	1,755.00			0.00	94.0 hr.	@ 4.50	423.00	203.0 hr.	@ 4.50	913.50
Repairs and maintenance			33.50			9.70			21.10			22.80
Gasoline, fuel, oil			34.00			21.00			106.00			106.00
Storage, warehousing			0.00			0.00			525.00			1,134.00
Utilities, phone			26.50			1.60			12.25			12.25
Marketing			35.60			0.00			48.00			86.00
Other cash expense			75.60			2.60			14.50			14.50
2 TOTAL SELECTED CASH EXPENSES *			$ 2,631.90			$ 222.90			$ 1,730.55			$ 3,078.50
4 Family and regular hired labor, hours			56.00			8.00			30.00			30.00
5 Corn grain equivalent		bushels	0.00			0.00			0.00			0.00
6 Corn silage		tons (as fed)	0.00			0.00			0.00			0.00
7 Dry hay equivalent		tons	0.00			0.00			0.00			0.00
8 Capital gains income included above $			0.00			0.00			0.00			0.00

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Apples Standard	Tart Cherries	Sweet Cherries	Peaches
Enterprise Code Number:	72	73	74	75
---- Income per Enterprise ----				
Income 1:	Standard Apples $	Tart Cherries $	Sweet Cherries $	Peaches $
	400.0 Bu. @ 3.00 1,200.00	50.0 Cwt @20.00 1,000.00	60.0 Cwt @21.00 1,260.00	175 Bu. @10.00 1,750.00
Income 2:				
	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00
1 GROSS INCOME:	$ 1,200.00	$ 1,000.00	$ 1,260.00	$ 1,750.00
---- Cash Expense per Enterprise --$-		$	$	$
Nitrogen Dry N	60.0 lb. @ 0.15 9.00	150.0 lb. @ 0.15 22.50	150.0 lb. @ 0.15 22.50	66.0 lb. @ 0.15 9.90
Potash K2o	60.0 lb. @ 0.05 3.00	35.0 lb. @ 0.05 1.75	35.0 lb. @ 0.05 1.75	100.0 lb. @ 0.05 5.00
Limestone	2.00	12.00	12.00	0.00
Fungicides	140.00	97.00	97.00	69.10
Insecticides	94.00	51.00	51.00	51.40
Weed sprays	6.20	4.00	4.00	11.20
Other chemicals	35.00	82.00	87.00	7.90
Machine hire	0.00	350.00	430.00	0.00
Crop supplies, packages	110.00	13.40	13.40	183.00
Non-harvest labor	15.0 hr. @ 5.50 82.50	6.00 hr. @ 5.50 33.00	6.0 hr. @ 5.50 33.00	27.0 hr. @ 5.50 148.50
Harvest labor	82.0 hr. @ 4.50 369.00	0.00	0.00	55.0 hr. @ 4.50 247.50
Repairs and maintenance	21.10	25.40	25.40	14.60
Gasoline, fuel, oil	106.00	56.00	56.00	46.00
Storage, warehousing	420.00	0.00	0.00	0.00
Utilities, phone	12.25	15.10	15.10	12.10
Marketing	32.00	6.80	15.60	14.10
Other cash expense	14.50	14.30	14.25	22.90
2 TOTAL SELECTED CASH EXPENSES *	$ 1,456.55	$ 784.25	$ 878.00	$ 843.20
4 Family and regular hired labor, hours	30.00	16.00	16.00	56.00
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
8 Capital gains income included above $	0.00	0.00	0.00	0.00

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Pears	Plums	Fresh Market Sweet Corn	Fresh Market Broccoli
Enterprise Code Number:	76	77	78	79
---- Income per Enterprise ----				
Income 1:	Pears $	Plums $	Sweet Corn $	Broccoli $
	150.0 Bu. 4.50 675.00	3.0 Ton @250.0 750.00	1,000 Doz @ 0.90 900.00	4,900 Lbs @ 0.35 1,715.00
Income 2:				
	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00	0.0 @ 0.00 0.00
1 GROSS INCOME:	$ 675.00	$ 750.00	$ 900.00	$ 1,715.00
---- Cash Expense per Enterprise --	$-	$	$	$
Seeds and plants	0.00	0.00	30.00	12.0 thou@40.00 480.00
Nitrogen Dry N	132.0 lb. @ 0.15 19.80	100.0 lb. @ 0.15 15.00	120 lb. @ 0.15 18.00	200.0 lb. @ 0.15 30.00
Phosphate p2o5	0.00	0.00	60 lb. @ 0.16 9.60	120.0 lb. @ 0.16 19.20
Potash k2o	108.0 lb. @ 0.05 5.40	0.00	60 lb. @ 0.05 3.00	200.0 lb. @ 0.05 10.00
Limestone	0.00	0.00	5.00	7.50
Fungicides	32.80	71.00	15.00	48.45
Insecticides	89.90	38.00	40.00	36.33
Weed sprays, herbicide, solubor	11.20	4.60	11.80	14.90
Other chemicals	7.90	4.00	0.00	0.00
Machine hire	0.00	120.00	0.00	0.00
Crop packages	13.40	6.00	200 box @ 1.10 220.00	245 pk. @ 0.75 183.75
Supplies purchased	0.00	0.00	0.00	253.00
Non-har. equip labor	11.0 hr. @ 5.50 60.50	12.00 hr. @ 5.50 66.00	6.0 hr. @ 5.50 33.00	8.0 hr. @ 5.50 44.00
Non-har. hand labor	0.00	0.00	0.00	28.0 hr. @ 4.50 126.00
Irrigation labor	0.00	0.00	0.00	7.0 hr. @ 4.50 31.50
Harvest labor	43.0 hr. @ 4.50 193.50	6.0 hr. @ 4.50 27.00	39.0 hr. @ 4.50 175.50	77.8 hr. @ 4.50 350.10
Labor fringe benefit	0.00	0.00	$209 @ % 15.0 31.28	$552 @ % 15.0 110.21
Transporting	21.00	21.10	30.00	56.00
Gasoline, fuel, oil	68.00	51.00	30.00	60.00
Storage, cooling, packing	0.00	0.00	200 box @ 0.25 50.00	245 pk. @ 0.50 122.50
Utilities, phone	12.10	12.10	10.00	10.00
Marketing	11.10	9.30	200 box @ 0.30 60.00	$1,715 gros% 15.0 257.25
Other cash expense	11.20	2.40	0.00	0.00
2 TOTAL SELECTED CASH EXPENSES *	$ 557.80	$ 447.50	$ 772.18	$ 2,250.69
4 Family and regular hired labor, hours	30.00	17.00	20.00	50.00
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
8 Capital gains income included above $	0.00	0.00	0.00	0.00

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Dairy Cow and Replacements 11,000 Lbs. Milk	Dairy Cow and Replacements 13,000 Lbs. Milk	Dairy Cow and Replacements 14,000 Lbs. Milk
Enterprise Code Number:	80	81	82
++++ Income per Enterprise ++++			
Income 1: Milk Sales	$	Milk Sales $	Milk Sales $
1 cow X 110.00 Cwt. @ 12.25	1,347.50	1 cow X 130.00 Cwt. @ 12.25 1,592.50	1 cow X 140.00 Cwt. @ 12.25 1,715.00
Income 2: Cows Culled		Cows Culled	Cows Culled
28 %Rate 13.00 Cwt. @ 38.00	138.32	28 %Rate 13.00 Cwt. @ 38.00 138.32	28 %Rate 13.00 Cwt. @ 38.00 138.32
Income 3: Calves Sold (deacons)		Calves Sold (deacons)	Calves Sold (deacons)
0.43 Hd. X 1.00 Cwt. @ 70.00	30.10	0.43 Hd. X 1.00 Cwt. @ 70.00 30.10	0.43 Hd. X 1.00 Cwt. @ 70.00 30.10
1 GROSS INCOME:	$ 1,515.92	$ 1,760.92	$ 1,883.42
---- Cash Expense per Enterprise ----	$	$	$
Building repairs	7.00	8.00	8.50
Equipment repairs	45.00	50.00	52.00
Feed purchased	200.00	230.00	250.00
Livestock supplies	43.00	50.00	60.00
Breeding fees	8.00	15.00	18.00
Vet. + medicine	28.00	34.00	38.00
Gasoline, fuel, oil	9.00	10.00	10.20
Utilities, phone	53.00	57.00	58.00
Milk hualing,freight 110.0 Cwt. @ 0.75	82.50	130.0 Cwt. @ 0.75 97.50	140.0 Cwt. @ 0.75 105.00
Marketing 110.0 Cwt. @ 0.12	13.20	130.0 Cwt. @ 0.12 15.60	140.0 Cwt. @ 0.12 16.80
Other cash costs	11.00	11.50	12.00
Advertising + assess 110.0 Cwt. @ 0.34	37.40	130.0 Cwt. @ 0.34 44.20	140.0 Cwt. @ 0.34 47.60
2 TOTAL SELECTED CASH EXPENSES *	$ 537.10	$ 622.80	$ 676.10
4 Family and regular hired labor, hours	60.00	60.00	65.00
5 Corn grain equivalent bushels	110.00	105.00	110.00
6 Corn silage tons (as fed)	8.90	8.20	9.20
7 Dry hay equivalent tons	6.10	6.70	7.20
8 Capital gains income included above $	138.32	138.32	138.32

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
This DOES include the costs and feed for raising adequate replacements.

Enterprise or Budget Name:	Dairy Cow and Replacements 15,000 Lbs. Milk	Dairy Cow and Replacements 16,000 Lbs. Milk	Dairy Cow and Replacements 18,000 Lbs. Milk
Enterprise Code Number:	83	84	85
++++ Income per Enterprise ++++			
Income 1: Milk Sales	$	Milk Sales $	Milk Sales $
1 cow X 150.00 Cwt. @ 12.25	1,837.50	1 cow X 160.00 Cwt. @ 12.25 1,960.00	1 cow X 180.00 Cwt. @ 12.25 2,205.00
Income 2: Cows Culled		Cows Culled	Cows Culled
28 %Rate 13.00 Cwt. @ 38.00	138.32	28 %Rate 13.00 Cwt. @ 38.00 138.32	28 %Rate 13.00 Cwt. @ 38.00 138.32
Income 3: Calves Sold (deacons)		Calves Sold (deacons)	Calves Sold (deacons)
0.43 Hd. X 1.00 Cwt. @ 70.00	30.10	0.43 Hd. X 1.00 Cwt. @ 70.00 30.10	0.43 Hd. X 1.00 Cwt. @ 70.00 30.10
1 GROSS INCOME:	$ 2,005.92	$ 2,128.42	$ 2,373.42
---- Cash Expense per Enterprise ----	$	$	$
Building repairs	9.00	9.50	11.50
Equipment repairs	55.00	58.00	60.00
Feed purchased	290.00	330.00	350.00
Livestock supplies	62.00	65.00	72.00
Breeding fees	22.00	26.20	40.00
Vet. + medicine	48.00	50.00	65.00
Gasoline, fuel, oil	10.30	10.40	10.50
Utilities, phone	59.00	60.00	61.00
Milk hualing,freight 150.0 Cwt. @ 0.75	112.50	160.0 Cwt. @ 0.75 120.00	180.0 Cwt. @ 0.75 135.00
Marketing 150.0 Cwt. @ 0.12	18.00	160.0 Cwt. @ 0.12 19.20	180.0 Cwt. @ 0.12 21.60
Other cash costs	13.00	14.00	15.00
Advertising + assess 150.0 Cwt. @ 0.34	51.00	160.0 Cwt. @ 0.34 54.40	180.0 Cwt. @ 0.34 61.20
2 TOTAL SELECTED CASH EXPENSES *	$ 749.80	$ 816.70	$ 902.80
4 Family and regular hired labor, hours	65.00	65.00	65.00
5 Corn grain equivalent bushels	120.00	125.00	135.00
6 Corn silage tons (as fed)	8.70	8.30	7.20
7 Dry hay equivalent tons	7.10	7.00	6.40
8 Capital gains income included above $	138.32	138.32	138.32

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
This DOES include the costs and feed for raising adequate replacements.

Enterprise or Budget Name:	Dairy Heifer Farm Grown Birth to Freshen	Dairy Beef Steer Farm Grown Birth to Market	Beef Cow-Calf Buy Replacements Per Beef Cow
Enterprise Code Number:	88	89	90

++++ Income per Enterprise ++++

Income 1:		Steer Sales			$			Steer Sales			$
	[assumed heifers	1 Hd. X	10.50	Cwt. @ 51.00	535.50	0.43	Hd. X	4.50	Cwt. @ 70.00	135.45
Income 2:	will become part	Death Loss						Heifer Sales			
	of milking herd]	-10 %Rate	10.50	Cwt. @ 51.00	(53.55)	0.43	Hd. X	4.00	Cwt. @ 61.00	104.92
Income 3:								Cows Culled			
						17	%Rate	10.00	Cwt. @ 38.00	64.60
1 GROSS INCOME:				$ 0.00						$ 481.95	$ 304.97
---- Cash Expense per Enterprise ----				$						$	$
Building repairs				14.00						5.00	2.00
Equipment repairs				7.50						12.00	22.00
Dicalcium phosphate	55.0 lbs. @ 0.19			10.45	55.0 lbs. @ 0.19					10.45	0.00
Milk replacer	60.0 lbs. @ 0.60			36.00	45.0 lbs. @ 0.55					24.75	0.00
Salt and minerals	50.0 lbs. @ 0.07			3.50	50.0 lbs. @ 0.07				55.0 lbs. @ 0.07	3.50	3.85
Soybean oil meal	2.30 cwt. @ 10.00			23.00	3.00 cwt. @ 10.00				0.50 cwt. @ 10.00	30.00	5.00
Livestock supplies				37.50						25.00	0.00
Breeding fees				21.00						0.00	10.50
Vet. + medicine				46.00						17.00	20.00
Utilities, phone				18.50						18.00	13.00
Marketing, hauling				0.00						7.90	9.00
Other cash costs				3.00						3.00	6.50
Female replacement				0.00					0.17 head @500.00	0.00	85.00
2 TOTAL SELECTED CASH EXPENSES *				$ 220.45						$ 156.60	$ 176.85
4 Family and regular hired labor, hours				19.50						10.00	12.00
5 Corn grain equivalent			bushels	32.00						40.00	3.00
6 Corn silage			tons (as fed)	3.00						4.00	0.00
7 Dry hay equivalent			tons	3.20						0.20	5.50
8 Capital gains income included above $				0.00						0.00	64.60

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Beef Feeder Yearling One Animal Unit	Beef Feeder Steer One Animal Unit	Swine Farrow to Finish 2 Litters per Year
Enterprise Code Number:	91	92	93

++++ Income per Enterprise ++++

Income 1:	Yearling Steer $	Steer Sales $	Finished Hogs $
	1 Hd. X 11.50 Cwt. @ 63.00 724.50	1 Hd. X 10.50 Cwt. @ 63.00 661.50	14.6 Hd. X 2.30 Cwt. @ 45.00 1,511.10
Income 2:	Death Loss	Death Loss	Sows Sold
	-1 %Rate 11.50 Cwt. @ 63.00 (7.25)	-2 %Rate 10.50 Cwt. @ 63.00 (13.23)	0.4 Hd. X 4.00 Cwt. @ 37.00 59.20
Income 3:			Boars Sold
			0.04 Hd. X 4.50 Cwt. @ 33.00 5.94
1 GROSS INCOME:	$ 717.26	$ 648.27	$ 1,576.24
---- Cash Expense per Enterprise ----	$	$	$
Building repairs	2.50	2.90	8.00
Equipment repairs	6.00	6.50	35.60
Minerals, vitamins	36.0 lbs. @ 0.22 7.92	44.0 lbs. @ 0.22 9.68	320.0 lbs. @ 0.190 60.80
Pig creep feed	0.00	0.00	600.0 lbs. @ 0.165 99.00
Salt and minerals	12.5 lbs. @ 0.07 0.88	15.0 lbs. @ 0.07 1.05	0.00
Soybean oil meal	2.00 cwt. @ 10.00 20.00	2.50 cwt. @ 10.00 25.00	19.50 cwt. @ 10.00 195.00
Vet. + medicine	10.00	11.00	37.00
Gasoline, fuel, oil	0.50	0.60	15.00
Utilities, phone	0.60	0.70	53.00
Marketing, hauling	3.75	4.20	26.50
Other cash costs(including beef implants)	1.80	1.90	17.50
Feeder animal	6.5 cwt. @ 65.00 422.50	5.00 cwt. @ 70.00 350.00	0.00
Male breeding animal	0.00	0.00	0.04 head @400.00 16.00
2 TOTAL SELECTED CASH EXPENSES *	$ 476.45	$ 413.53	$ 563.40
4 Family and regular hired labor, hours	4.60	5.50	28.00
5 Corn grain equivalent bushels	34.00	38.00	200.00
6 Corn silage tons (as fed)	3.30	3.50	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00
8 Capital gains income included above $	0.00	0.00	65.14

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Feeder Pigs Sold Per Sow Unit 2 Litters per Year	Feeder Pigs Bought and Sold 100 Pig Unit	Swine Pasture Farrow 1 Litter System
Enterprise Code Number:	94	95	97
++++ Income per Enterprise ++++			
Income 1: Feeder Pigs	$	Finished Hogs $	Finished Hogs $
	14.6 Hd. X 44.00 642.40	100 Hd. X 230.00 Cwt. @ 45.00 10,350.00	5.5 Hd. X 2.30 Cwt. @ 45.00 569.25
Income 2: Sows Sold		Death Loss	Sows Sold
	0.4 Hd. X 4.00 Cwt. @ 37.00 59.20	-3 %Rate 230.00 Cwt. @ 45.00 (310.50)	1 Hd. X 4.00 Cwt. @ 37.00 148.00
Income 3: Boars Sold			Boars Sold
	0.04 Hd. X 4.50 Cwt. @ 33.00 5.94		0.04 Hd. X 4.50 Cwt. @ 33.00 5.94
1 GROSS INCOME:	$ 707.54	$ 10,039.50	$ 723.19
---- Cash Expense per Enterprise ----	$	$	$
Building repairs	3.50	30.00	5.00
Equipment repairs	17.00	120.00	10.00
Minerals, vitamins 80.0 lbs. @ 0.190	15.20	1600.0 lbs. @ 0.19 304.00	155.0 lbs. @ 0.190 29.45
Pig creep feed 600.0 lbs. @ 0.165	99.00	0.00	240.0 lbs. @ 0.165 39.60
Soybean oil meal 5.25 cwt. @ 10.00	52.50	95.00 cwt. @ 10.00 950.00	9.50 cwt. @ 10.00 95.00
Livestock supplies	13.75	25.00	0.00
Vet. + medicine	22.00	100.00	18.50
Gasoline, fuel, oil	4.50	70.00	11.75
Utilities, phone	38.00	100.00	16.25
Marketing, hauling	22.00	175.00	12.50
Other cash costs and bedding	0.00	0.00	18.00
Feeder animal	0.00	100.00 head @ 44.00 4400.00	0.00
Male breeding animal 0.04 head @400.00	16.00	0.00	0.04 head @400.00 16.00
2 TOTAL SELECTED CASH EXPENSES *	$ 303.45	$ 6,274.00	$ 272.05
4 Family and regular hired labor, hours	13.50	100.00	14.00
5 Corn grain equivalent bushels	50.00	1,000.00	110.00
6 Corn silage tons (as fed)	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00
8 Capital gains income included above $	65.14	0.00	153.94

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

Enterprise or Budget Name:	Ewe Flock March - April Lambing
Enterprise Code Number:	96

++++ Income per Enterprise ++++

Income 1:	Lambs Sold		$
	1.2 Hd. X	1.26 Cwt. @ 70.00	105.84
Income 2:	Ewes Culled		
	0.2 Hd. X	1.30 Cwt. @ 22.00	5.72
Income 3:	Ewe's Wool		
	1 Hd. X	8.00 lbs. @ 1.40	11.20
1 GROSS INCOME:		$	122.76

---- Cash Expense per Enterprise ---- $

Building repairs		0.20
Equipment repairs		0.60
Minerals, vitamins	13.0 lbs. @ 0.190	2.47
Soybean oil meal	0.10 cwt. @ 10.00	1.00
Livestock supplies		5.75
Breeding fees		1.50
Vet. + medicine		4.00
Gasoline, fuel, oil		0.50
Utilities, phone		1.15
Marketing		1.50
Other cash costs		1.50
Female replacement	0.20 head @100.00	20.00
Wool shearing		8.00
2 TOTAL SELECTED CASH EXPENSES *	$	48.17
4 Family and regular hired labor, hours		3.00
5 Corn grain equivalent	bushels	6.00
6 Corn silage	tons (as fed)	0.00
7 Dry hay equivalent	tons	0.60
8 Capital gains income included above $		5.72

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.