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1988 CROPS AND LIVESTOCK BUDGETS ESTIMATES FOR MICHIGAN

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ESTIMATED BUDGETS FOR MICHIGAN CROPS AND LIVESTOCK, 1988

By

Sherrill B. Nott, 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 January 1988 and represent one estimate of 1988 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 1988 price levels provided some cost data for all the budgets. Dairy budgets 80 through 85 were taken from Telfarm records increased to 1988 price levels. Budgets 57 through 64 were based on case study farms analyzed in the winter of 1985, 1986, and 1987.

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 budget. 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:

<u>Sources of Labor</u> Operator Unpaid Family Members Hired (paid) Labor	=	<u>Uses of Labor</u> Crop Enterprises Livestock Enterprises 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 1988 BUDGETS

<u>FIELD CROPS</u>	<u>Pricing Unit</u>		<u>SWINE</u>	<u>Pricing Unit</u>	
Barley	bu.	1.60	230 lb. hog sold	cwt.	42.00
Corn grain	bu.	1.90	400 lb. sow sold	cwt.	37.00
Navy beans	cwt.	13.00	450 lb. boar sold	cwt.	30.00
Oats	bu.	1.55	Boar bought	head	400.00
Potatoes-table stock	cwt.	4.75	50 lb. feeder pig	head	35.00
Soybeans	bu.	6.00	<u>FERTILIZER</u>		
Sugar beets	ton	32.00	Nitrogen, dry N	lb.	0.16
Wheat	bu.	3.00	Nitrogen for corn only N	lb.	0.12
<u>FRUITS AND VEGETABLES</u>			Phosphate p205	lb.	0.24
Apples, low price	bu.	3.00	Potash k2o	lb.	0.12
Apples, high price	bu.	5.00	<u>SEED</u>		
Asparagus	cwt.	60.00	Alfalfa	lb.	1.75
Broccoli	lb.	0.35	Barley	lb.	0.13
Cabbage	50 lbs.	4.00	Cabbage	thou.	28.00
Carrots	ton	130.00	Cauliflower	1,000 plugs	28.50
Cauliflower	case	7.75	Corn	lb.	1.40
Cherries-sweet	cwt.	21.00	Field Beans	lb.	0.50
Cherries-tart	cwt.	20.00	Muskmelon	thou.	25.00
Grapes	ton	165.00	Oats	lb.	0.10
Melons	bu.	6.00	Peppers	thou.	35.00
Muskmelons	bu.	7.50	Potatoes	cwt.	7.50
Onions	bag	2.50	Rye	lb.	0.12
Peaches	bu.	10.00	Soybeans	lb.	0.20
Pears	bu.	4.50	Sugar Beets	lb.	15.00
Peppers	bu.	6.00	Wheat	lb.	0.08
Plums	ton	250.00	<u>FEED</u>		
Strawberries	cr.	10.00	Pig creep feed	cwt.	16.50
Sweet corn	doz.	0.90	Dicalcium phosphate	cwt.	19.00
Tomatoes-fresh	ton	400.00	Limestone	cwt.	5.00
<u>BEEF</u>			Milk replacer	lb.	0.55
1,150 yearling beef steer	cwt.	65.00	Minerals-cattle	lb.	0.22
1,050 steer sold	cwt.	65.00	Mineral & vitamin-hogs	lb.	0.19
Steer calf	cwt.	85.00	Salt, minerals	cwt.	7.00
Heifer calf	cwt.	72.00	Soybean meal	cwt.	12.00
Cull beef cow	cwt.	42.00	Urea	lb.	0.14
Replacement beef cow	head	700.00	<u>OTHER COSTS</u>		
Yearling feeder bought	cwt.	75.00	Broccoli	1,000 plugs	40.00
<u>DAIRY</u>			Corn drying cost/point	bu.	0.025
Milk	cwt.	11.90	Family labor	hr.	5.50
Cull milk cow	cwt.	42.00	Harvest labor	hr.	5.50
Deacon calf sold	cwt.	120.00	Irrigation labor	hr.	4.50
1,050 dairy steer	cwt.	56.00	Labor fringe benefit rate	%	20.00
Replacement dairy cow	head	1100.00	Nonharvest labor (hand)	hr.	5.50
<u>SHEEP</u>			Nonharvest labor (equip)	hr.	5.50
Ewes	cwt.	25.00	Deficiency payment-barley	bu.	0.91
Lambs	cwt.	75.00	Deficiency payment-corn	bu.	1.03
Replacement ewe	head	100.00	Deficiency payment-oats	bu.	0.00
Wool	lb.	1.20	Deficiency payment-wheat	bu.	1.23

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	.00	100.0 Bu. @ 0.00	.00	80.0 Bu. @ 0.00	.00	180.0 Bu. @ 0.00	.00
Income 2:	0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00	.00
1 GROSS INCOME:		\$.00		\$.00		\$.00		\$.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. @ .12	16.80	110.0 lb. @ .12	13.20	90.0 lb. @ .12	10.80	220.0 lb. @ .12	26.40
Phosphate# p2o5	30.0 lb. @ .24	7.20		.00		.00	80.0 lb. @ .24	19.20
Potash# k2o	110.0 lb. @ .12	13.20	90.0 lb. @ .12	10.80	70.0 lb. @ .12	8.40	190.0 lb. @ .12	22.80
Limestone +		7.50		7.50		7.50		12.00
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		.00		.00		.00	1.0 hr. @ 11.00	11.00
Irrigation fuel ++++		.00		.00		.00		30.00
Drying fuel	840.0 Pt. @ .025	21.00	700.0 Pt. @ .025	17.50	560.0 Pt. @ .025	14.00	1260 Pt. @ .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 *		\$ 135.40		\$ 116.70		\$ 106.40		\$ 249.50
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)	.00		.00		.00		.00	
7 Dry hay equivalent tons	.00		.00		.00		.00	
8 Capital gains income included above \$	.00		.00		.00		.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 @ \$20/ ton 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 @ \$1.80/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ \$11.25/qt.

++++ Example cost of irrigation is based on electricity power at \$5.00/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	.00	140.0 Bu. @ 0.00	.00	16.0 Ton @ 0.00	.00	13.0 Ton @ 0.00	.00
Income 2:	0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00	.00
1 GROSS INCOME:	\$.00		\$.00		\$.00		\$.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. @ .12	22.80	170.0 lb. @ .12	20.40	140.0 lb. @ .12	16.80	110.0 lb. @ .12	13.20
Phosphate# p2o5	60.0 lb. @ .24	14.40	40.0 lb. @ .24	9.60	45.0 lb. @ .24	10.80	30.0 lb. @ .24	7.20
Potash# k2o	170.0 lb. @ .12	20.40	140.0 lb. @ .12	16.80	125.0 lb. @ .12	15.00	110.0 lb. @ .12	13.20
Limestone +		12.00		12.00		7.50		7.50
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		.00		.00
Irrigation fuel ++++		30.00		30.00		.00		.00
Drying fuel	1120.0 Pt. @ .025	28.00	980.0 Pt. @ .025	24.50		.00		.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 *	\$ 228.10		\$ 213.20		\$ 128.30		\$ 117.30	
4 Family and regular hired labor, hours	6.10		6.00		8.40		8.20	
5 Corn grain equivalent bushels	160.00		140.00		.00		.00	
6 Corn silage tons (as fed)	.00		.00		16.00		13.00	
7 Dry hay equivalent tons	.00		.00		.00		.00	
8 Capital gains income included above \$	.00		.00		.00		.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 @ \$40/ton 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 cropland.

+++ Example herbicide program on corn acreage is 1 qt 4L atrazine @ \$1.80/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ \$11.25/qt.

++++ Example cost of irrigation is based on electricity power at \$.50/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	.00 23.0 Ton @ 0.00	.00 20.0 Ton @ 0.00	.00 17.0 Ton @ 0.00
Income 2:	0.0 @ 0.00	.00 0.0 @ 0.00	.00 0.0 @ 0.00	.00 0.0 @ 0.00
1 GROSS INCOME:	\$.00	\$.00	\$.00	\$.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
Nitrogen# Anhydrous	90.0 lb. @ .12	10.80 220.0 lb. @ .12	26.40 190.0 lb. @ .12	22.80 170.0 lb. @ .12
Phosphate# p2o5	15.0 lb. @ .24	3.60 85.0 lb. @ .24	20.40 65.0 lb. @ .24	15.60 50.0 lb. @ .24
Potash# k2o	80.0 lb. @ .12	9.60 185.0 lb. @ .12	22.20 160.0 lb. @ .12	19.20 135.0 lb. @ .12
Limestone +	7.50	12.00	12.00	12.00
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	.00	1.0 hr. @ 4.50	4.50 1.0 hr. @ 4.50	4.50 1.0 hr. @ 4.50
Irrigation fuel +++	.00	30.00	30.00	30.00
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 *	\$ 105.70	\$ 220.60	\$ 208.60	\$ 199.00
4 Family and regular hired labor, hours	8.10	12.00	11.00	10.00
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	10.00	23.00	20.00	17.00
7 Dry hay equivalent tons	.00	.00	.00	.00
8 Capital gains income included above \$	.00	.00	.00	.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 @ \$20/ton 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 @ \$1.80/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ \$11.25/qt.

++++ Example cost of irrigation is based on electricity power at \$5.00/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 \$ 16.0 Ton @ 0.00	NPN Corn Sil Med \$ 13.0 Ton @ 0.00	NPN Corn Sil Low \$ 10.0 Ton @ 0.00	Oats Fed High \$ 80.0 Bu. @ 0.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
1 GROSS INCOME:	\$.00	\$.00	\$.00	\$.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. @ .10
Nitrogen# dry N		.00	.00	.00 30 lb. @ .16
Nitrogen# Anhydrous	140.0 lb. @ .12	16.80 110.0 lb. @ .12	13.20 90.0 lb. @ .12	10.80
Phosphate# p2o5	45.0 lb. @ .24	10.80 30.0 lb. @ .24	7.20 15.0 lb. @ .24	3.60
Potash# k2o	125.0 lb. @ .12	15.00 110.0 lb. @ .12	13.20 80.0 lb. @ .12	9.60 40.0 lb. @ .12
Limestone +		7.50	7.50	7.50
Insecticides +		2.20	2.20	2.20
Weed sprays +		13.00	13.00	13.00 Sprays ++
Feed additives	160.0 lb. @ .14	22.40 130.0 lb. @ .14	18.20 100.0 lb. @ .14	14.00
Building repairs		3.50	3.50	3.50
Equipment repairs		22.00	22.00	22.00
Gasoline, fuel, oil		12.00	11.90	11.80
Utilities, phone		5.50	5.00	4.50
2 TOTAL SELECTED CASH EXPENSES *	\$ 151.70	\$ 136.50	\$ 120.70	\$ 48.65
4 Family and regular hired labor, hours	8.90	8.70	8.50	5.60
5 Corn grain equivalent bushels	.00	.00	.00	37.60
6 Corn silage tons (as fed)	16.00	13.00	10.00	.00
7 Dry hay equivalent tons	.00	.00	.00	.00
8 Capital gains income included above \$	.00	.00	.00	.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
Enterprise Code Number:	17	18	19	Year Planted 20
---- Income per Enterprise ----				
Income 1:	Oats Fed Medium \$	Oatlage Fed \$	Rye Fed \$	Alfalfa Seeded \$
	60.0 Bu. @ 0.00 .00	6.0 Ton @ 0.00 .00	31.0 Bu. @ 0.00 .00	2.0 Ton @ 0.00 .00
Income 2:	0.0 @ 0.00 .00	0.0 @ 0.00 .00	0.0 @ 0.00 .00	0.0 @ 0.00 .00
1 GROSS INCOME:	\$.00	\$.00	\$.00	\$.00
---- Cash Expense per Enterprise ----				
Seeds and plants	64.0 lb. @ .10 6.40	80.0 lb. @ .10 8.00	90.0 lb. @ .12 10.80	15.0 lb. @ 1.75 26.25
Nitrogen# dry N	20.0 lb. @ .16 3.20	30.0 lb. @ .16 4.80	30.0 lb. @ .16 4.80	.00
Phosphate# p2o5	.00	.00	.00	80.0 lb. @ .24 19.20
Potash# k2o	20.0 lb. @ .12 2.40	45.0 lb. @ .12 5.40	.00	90.0 lb. @ .12 10.80
Limestone	7.50	7.50	7.50	60.00
Insecticides	.00	.00	.00	3.00
Weed sprays +	.75	.75	.75	Sprays ++ 8.75
Crop supplies, packs	.00	0.00	.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 *	\$ 43.05	\$ 61.95	\$ 46.25	\$ 166.50
4 Family and regular hired labor, hours	5.50	8.00	5.60	7.20
5 Corn grain equivalent bushels	28.20	.00	22.91	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	.00	2.00	.00	2.00
8 Capital gains income included above \$	.00	.00	.00	.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 (Eptan) @ \$20.00 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	4.0 Ton @ 0.00	9.0 Ton @ 0.00	7.0 Ton @ 0.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
1 GROSS INCOME:	\$.00	\$.00	\$.00	\$.00
---- Cash Expense per Enterprise ----				
Phosphate#	p2o5 60.0 lb. @ .24	40.0 lb. @ .24	9.60 90.0 lb. @ .24	21.60 70.0 lb. @ .24
Potash#	k2o 240.0 lb. @ .12	190.0 lb. @ .12	22.80 400.0 lb. @ .12	48.00 290.0 lb. @ .12
Insecticides	6.00	3.00	6.00	6.00
Weed sprays +	12.50	12.50	12.50	12.50
Crop supplies, packs	14.10	9.40	21.15	16.50
Irrigation Labor	.00	.00	1.0 hr. @ 4.50	4.50 1.0 hr. @ 4.50
Building repairs	2.00	2.00	2.00	2.00
Equipment repairs	30.90	23.80	34.40	32.00
Irrigation fuel ++	.00	.00	50.00	40.00
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 *	\$ 120.90	\$ 92.40	\$ 213.50	\$ 177.65
4 Family and regular hired labor, hours	15.60	10.40	23.40	18.20
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	6.00	4.00	9.00	7.00
8 Capital gains income included above \$	.00	.00	.00	.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 pint 4L of Lexone or Sencor @ \$100/gal applied during dormancy.

++ Example cost of irrigation is based on electricity power at \$5.00/acre inch.

* 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 \$ 15.0 Ton @ 0.00	Alfalfa Sil. Low \$ 10.0 Ton @ 0.00	Mixed Hay High \$ 4.0 Ton @ 0.00	Mixed Hay Low \$ 2.0 Ton @ 0.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
1 GROSS INCOME:	\$.00	\$.00	\$.00	\$.00
---- Cash Expense per Enterprise ----				
Phosphate#	p2o5 75.0 lb. @ .24	50.0 lb. @ .24	50.0 lb. @ .24	25.0 lb. @ .24
Potash#	K2o 340.0 lb. @ .12	225.0 lb. @ .12	180.0 lb. @ .12	100.0 lb. @ .12
Limestone	.00	.00	.00	.00
Insecticides	6.00	3.00	.00	.00
Weed sprays +	12.50	12.50	.00	.00
Crop supplies, packs	.00	.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 *	\$ 133.55	\$ 102.50	\$ 77.70	\$ 47.80
4 Family and regular hired labor, hours	12.20	8.10	11.80	11.00
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	6.00	4.00	4.00	2.00
8 Capital gains income included above \$	.00	.00	.00	.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 pint 4L of Lexone or Sencor @ \$100/gal applied during dormancy.

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

Enterprise or Budget Name:		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	.00	80.0 Bu. @ 0.00	.00	60.0 Bu. @ 0.00
Income 2:					
	0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00
1 GROSS INCOME:		\$.00	\$.00	\$.00	
----- Cash Expense per Enterprise -----					
			\$		\$
Seeds and plants		.00	110.0 lb. @ .13	14.30	100.0 lb. @ .13
Nitrogen# dry N		.00	50.0 lb. @ .16	8.00	40.0 lb. @ .16
Phosphate# p2o5		.00	40.0 lb. @ .24	9.60	30.0 lb. @ .24
Potash# k2o		.00	70.0 lb. @ .12	8.40	50.0 lb. @ .12
Limestone		.00		7.50	
Weed sprays +		.00		.65	
Building repairs		.00		1.50	
Equipment repairs		3.00		12.90	
Gasoline, fuel, oil		2.50		6.50	
Utilities, phone		.00		1.50	
2 TOTAL SELECTED CASH EXPENSES *		\$ 5.50		70.85	63.15
			\$		\$
4 Family and regular hired labor, hours		1.00		5.60	5.60
5 Corn grain equivalent bushels		.00		63.60	47.70
6 Corn silage tons (as fed)		.00		.00	.00
7 Dry hay equivalent tons		1.00		.00	.00
8 Capital gains income included above \$		.00		.00	.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. @ 1.90	228.00	100.0 Bu. @ 1.90	190.00	80.0 Bu. @ 1.90	152.00	180.0 Bu. @ 1.90	342.00
Income 2:	Deficiency payment		Deficiency payment		Deficiency payment		Deficiency payment	
	120.0 Bu. @ 1.03	123.60	100.0 Bu. @ 1.03	103.00	80.0 Bu. @ 1.03	82.40	180.0 Bu. @ 1.03	185.40

1 GROSS INCOME:	\$	351.60	\$	293.00	\$	234.40	\$	527.40
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---- 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. @ .12	16.80	110.0 lb. @ .12	13.20	90.0 lb. @ .12	10.80	220.0 lb. @ .12	26.40
Phosphate# p2o5	30.0 lb. @ .24	7.20		.00		.00	80.0 lb. @ .24	19.20
Potash# k2o	110.0 lb. @ .12	13.20	90.0 lb. @ .12	10.80	70.0 lb. @ .12	8.40	190.0 lb. @ .12	22.80
Limestone +		7.50		7.50		7.50		12.00
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		.00		.00		.00	1.0 hr. @ 4.50	4.50
Irrigation fuel +++		.00		.00		.00		30.00
Drying fuel	1440 Pt. @ .025	36.00	1200 Pt. @ .025	30.00	960 Pt. @ .025	24.00	2160 Pt. @ .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		.80		1.80

2 TOTAL SELECTED CASH EXPENSES *	\$	175.60	\$	150.20	\$	133.20	\$	303.30
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4 Family and regular hired labor, hours	5.70		5.60		5.50		6.20	
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5 Corn grain equivalent	bushels	.00		.00		.00		.00
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6 Corn silage	tons (as fed)	.00		.00		.00		.00
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7 Dry hay equivalent	tons	.00		.00		.00		.00
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8 Capital gains income included above \$.00		.00		.00		.00	
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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 @ \$20/ton 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 @ \$1.80/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ \$11.25/qt.

++++ Example cost of irrigation is based on electricity power at \$5.00/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. @ 1.90 304.00	140.0 Bu. @ 1.90 266.00	40.0 Bu. @ 6.00 240.00	30.0 Bu. @ 6.00 180.00
Income 2:	Deficiency payment	Deficiency payment		
	160.0 Bu. @ 1.03 164.80	140.0 Bu. @ 1.03 144.20	0.0 @ 0.00 .00	0.0 @ 0.00 .00
1 GROSS INCOME:	\$ 468.80	\$ 410.20	\$ 240.00	\$ 180.00

--- Cash Expense per Enterprise ---

	\$	\$	\$	\$
Seeds and plants	19.0 lb. @ 1.40 26.60	19.0 lb. @ 1.40 26.60	60.0 lb. @ .20 12.00	60.0 lb. @ .20 12.00
Nitrogen# Dry N	.00	.00	20.0 lb. @ .16 3.20	10.0 lb. @ .16 1.60
Nitrogen# Anhydrous	190.0 lb. @ .12 22.80	170.0 lb. @ .12 20.40	.00	.00
Phosphate# p2o5	60.0 lb. @ .24 14.40	40.0 lb. @ .24 9.60	.00	.00
Potash# K2o	170.0 lb. @ .12 20.40	140.0 lb. @ .12 16.80	40.0 lb. @ .12 4.80	20.0 lb. @ .12 2.40
Limestone +	12.00	12.00	7.50	7.50
Insecticides ++	11.00	11.00	.00	.00
Weed sprays +++	13.00	13.00	17.90	17.90
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	.00	.00
Irrigation fuel +++	30.00	30.00	.00	.00
Drying fuel	1920 Pt. @ .025 48.00	1680 Pt. @ .025 42.00	.00	.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	.60	.30
2 TOTAL SELECTED CASH EXPENSES *	\$ 281.70	\$ 260.10	\$ 82.00	\$ 75.60
4 Family and regular hired labor, hours	6.10	6.00	3.80	3.70
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	.00	.00	.00	.00
8 Capital gains income included above \$	.00	.00	.00	.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 @ \$20/ton 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 @ \$1.80/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ \$11.25/qt. Example soybean herbicide program is 3/4 qt 4L linuron (Lorox/Linex) @ \$11.50/qt plus 2 lb. alachlor (2 qt Lasso @ \$18.50 per gal).

++++ Example cost of irrigation is based on electricity power at \$.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. @ 6.00	150.00	50.0 Bu. @ 6.00	300.00	40.0 Bu. @ 6.00	240.00	35.0 Bu. @ 6.00	210.00
Income 2:	0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00	.00
1 GROSS INCOME:		\$ 150.00		\$ 300.00		\$ 240.00		\$ 210.00

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

		\$		\$		\$		\$
Seeds and plants	60.0 lb. @ .20	12.00	60.0 lb. @ .20	12.00	60.0 lb. @ .20	12.00	60.0 lb. @ .20	12.00
Nitrogen# Dry N	10.0 lb. @ .16	1.60	20.0 lb. @ .16	3.20	10.0 lb. @ .16	1.60	10.0 lb. @ .16	1.60
Phosphate# p2o5		.00	30.0 lb. @ .24	7.20		.00		.00
Potash# k2o	20.0 lb. @ .12	2.40	60.0 lb. @ .12	7.20	40.0 lb. @ .12	4.80	30.0 lb. @ .12	3.60
Limestone		7.50		7.50		7.50		7.50
Weed sprays +		17.90		17.90		17.90		17.90
Building repairs		1.50		1.50		1.50		1.50
Equipment repairs		16.00		24.30		24.30		24.30
Irrigation labor		.00	.8 hr. @ 4.50	3.60	.8 hr. @ 4.50	3.60	.8 hr. @ 4.50	3.60
Irrigation fuel ++		.00		25.00		25.00		25.00
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		.25		.50		.40		.35

2 TOTAL SELECTED CASH EXPENSES *	\$ 74.45	\$ 131.40	\$ 118.00	\$ 115.65
4 Family and regular hired labor, hours	3.60	3.80	3.70	3.60
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	.00	.00	.00	.00
8 Capital gains income included above \$	.00	.00	.00	.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) @ \$11.50 /qt. plus 2.0 lbs. alachlor (2 qt. Lasso @ \$18.50 per gallon).

++ Example cost of irrigation is based on electricity power at \$.00/acre inch.

* 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. @ 3.00	240.00	60.0 Bu. @ 3.00	180.00	40.0 Bu. @ 3.00	120.00	17.0 Cwt @ 13.00	221.00
Income 2:	Deficiency payment		Deficiency payment		Deficiency payment			
	80.0 Bu. @ 1.23	98.40	60.0 Bu. @ 1.23	73.80	40.0 Bu. @ 1.23	49.20	0.0 @ 0.00	.00
1 GROSS INCOME:		\$ 338.40		\$ 253.80		\$ 169.20		\$ 221.00

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

Seeds and plants	150.0 lb. @ .08	12.00	135.0 lb. @ .08	10.80	120.0 lb. @ .08	9.60	40.0 lb. @ .50	20.00
Nitrogen# Dry N	90.0 lb. @ .16	14.40	70.0 lb. @ .16	11.20	40.0 lb. @ .16	6.40	40.0 lb. @ .16	6.40
Phosphate# p2o5	80.0 lb. @ .24	19.20	60.0 lb. @ .24	14.40	40.0 lb. @ .24	9.60		.00
Potash# k2o	150.0 lb. @ .12	18.00	120.0 lb. @ .12	14.40	80.0 lb. @ .12	9.60	30.0 lb. @ .12	3.60
Limestone		7.50		7.50		7.50		7.50
Weed sprays +		1.00		1.00		1.00	Sprays ++	15.30
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		.80		.60		.40		.85
2 TOTAL SELECTED CASH EXPENSES *		\$ 115.00		\$ 97.90		\$ 78.00		\$ 87.05
4 Family and regular hired labor, hours	3.80		3.80		3.80		5.50	
5 Corn grain equivalent bushels	.00		.00		.00		.00	
6 Corn silage tons (as fed)	.00		.00		.00		.00	
7 Dry hay equivalent tons	.00		.00		.00		.00	
8 Capital gains income included above \$	.00		.00		.00		.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 (Eptan) @ \$20.00/gal. plus 1 pt. Trifluralin (Treflan) @ \$23.00/gal. followed by 1.3 qt. chloramben (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 @ 13.00 169.00	80.0 Bu. @ 1.60 128.00	60.0 Bu. @ 1.60 96.00	80.0 Bu. @ 1.55 124.00
Income 2:		Deficiency payment	Deficiency payment	Deficiency payment
	0.0 @ 0.00 .00	80.0 Bu. @ .91 72.80	60.0 Bu. @ .91 54.60	80.0 Bu. @ .00 .00
1 GROSS INCOME:	\$ 169.00	\$ 200.80	\$ 150.60	\$ 124.00
---- Cash Expense per Enterprise ----				
Seeds and plants	40.0 lb. @ .50 20.00	110.0 lb. @ .13 14.30	100.0 lb. @ .13 13.00	80.0 lb. @ .10 8.00
Nitrogen# Dry N	30.0 lb. @ .16 4.80	60.0 lb. @ .16 9.60	40.0 lb. @ .16 6.40	40.0 lb. @ .16 6.40
Phosphate# p2o5	.00	40.0 lb. @ .24 9.60	30.0 lb. @ .24 7.20	.00
Potash# k2o	20.0 lb. @ .12 2.40	70.0 lb. @ .12 8.40	50.0 lb. @ .12 6.00	60.0 lb. @ .12 7.20
Limestone	7.50	7.50	7.50	7.50
Weed sprays +	15.30	.75	.75	.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. @ .20 16.00	60 bu. @ .20 12.00	8.00
Marketing	.65	.80	.60	.80
2 TOTAL SELECTED CASH EXPENSES *	\$ 82.60	\$ 92.55	\$ 78.95	\$ 64.55
4 Family and regular hired labor, hours	5.00	5.60	5.60	3.80
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	.00	.00	.00	.00
8 Capital gains income included above \$	.00	.00	.00	.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) @ \$20.00/gal. plus 1 pt. Trifluralin (Treflan) @ \$23.00/gal. with 1.3 qt chloramben (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		Irrigated 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. @ 1.55	93.00		19.0 Ton @ 32.00	608.00	700.0 Bags @ 2.50	1,750.00	290.0 Cwt @ 4.75	1,377.50
Income 2:	Deficiency payment								
	60.0 Bu. @ .00	.00		0.0 @ 0.00	.00	0.0 @ 0.00	.00	0.0 @ 0.00	.00
1 GROSS INCOME:		\$	93.00		\$	608.00		\$	1,750.00
----- Cash Expense per Enterprise -----									
Seeds and plants	64.0 lb. @ .10	6.40		1.0 lb. @ 15.00	15.00	3.3 lbs. @ 30.00	97.50	20.0 cwt @ 7.50	150.00
Nitrogen#	Dry N 30.0 lb. @ .16	4.80		100.0 lb. @ .16	16.00	200.0 lb. @ .16	32.00	160.0 lb. @ .16	25.60
Phosphate#	p2o5 .00	100.0 lb. @ .24	24.00	175.0 lb. @ .24	42.00	122.0 lb. @ .24	29.28		
Potash#	k2o 30.0 lb. @ .12	3.60		175.0 lb. @ .12	21.00	300.0 lb. @ .12	36.00	243.0 lb. @ .12	29.16
Limestone		7.50			.00		4.35		8.80
Fungicide		0.00			0.00		76.40		64.10
Insecticide		0.00			0.00		55.80		73.40
Machine hire		0.00			0.00		9.00		0.00
Weed sprays, herbicides +		.75			100.00		201.80		47.40
Crop supplies, packages		.00			.00		21.00		150.00
Non-harvest labor		.00		4.0 hr. @ 5.50	22.00	7.45 hr. @ 5.50	40.98	5.2 hr. @ 5.50	28.60
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	12.1 hr. @ 5.50	66.55
Packing labor		0.00			0.00	700 bags @ 1.25	875.00	290 cwt. @ .37	107.30
Labor fringe benefits		0.00			0.00	1074 @ % 20.0	214.75	\$202 @ % 20.0	40.49
Building repairs		1.50			1.50		.00		.00
Equipment repairs		16.00			23.70		.00		75.00
Repairs and maintenance		.00			.00		102.00		16.00
Gasoline, fuel, oil		6.90			24.00		85.00		70.00
Utilities, phone		1.50			.00		18.00		45.00
Trucking, freight		6.00		19.0 ton @ 3.40	64.60		200.00		15.00
Marketing		.60			.00	15% plus .02 bag	276.50	290 cwt. @ .44	127.60
Other cash expense		.00			.00	storage fuel	100.00		11.00
2 TOTAL SELECTED CASH EXPENSES *		\$	55.55		\$	311.80		\$	2,645.82
4 Family and regular hired labor, hours			3.70			12.00			38.00
5 Corn grain equivalent bushels			.00			.00			.00
6 Corn silage tons (as fed)			.00			.00			.00
7 Dry hay equivalent tons			.00			.00			.00
8 Capital gains income included above \$			.00			.00			.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 4 lbs. A.I. pyrazon (4 qt. Pyramin @ \$67/gal.) and 3 lbs. A.I. diethatyl ethyl (3 qt. Antor @ \$44/gal.).

Example potato herbicide program is 4 lbs. Eptan @ \$2.75/lb. and .5 lb. Sencor/Lexone @ \$23.40/lb.

This cost includes vine killers of Diquat .25 gal. @ \$67.10/gal. and Ortho X-77 .06 gal. @ \$12.70/gal.

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

Enterprise or Budget Name:	Irrigated 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		.00	14.0 Cwt @ 60.00		840.00	8.0 Ton @ 400.0		3,200.00				
Income 2:	0.0 @ 0.00		.00	0.0 @ 0.00		.00	0.0 @ 0.00		.00	0.0 @ 0.00		.00				
1 GROSS INCOME:			\$ 675.00			\$.00			\$ 840.00			\$3,200.00				
----- Cash Expense per Enterprise -----																
Seeds and plants	20.0 cwt @ 7.50		150.00			360.00			.00			250.00				
Nitrogen# Dry N	150.0 lb. @ .16		24.00	95.0 lb. @ .16		15.20	150.0 lb. @ .16		24.00	125.0 lb. @ .16		20.00				
Phosphate# p2o5	130.0 lb. @ .24		31.20	115.0 lb. @ .24		27.60	46.0 lb. @ .24		11.04	200.0 lb. @ .24		48.00				
Potash# k2o	180.0 lb. @ .12		21.60	30.0 lb. @ .12		3.60	150.0 lb. @ .12		18.00	200.0 lb. @ .12		24.00				
Limestone			8.80			42.00			14.00			7.50				
Fungicides			64.10			37.50			35.00			70.00				
Insecticides			73.40			8.00			10.00			20.00				
Weed sprays, herbicides +			37.40			33.00			38.00			20.00				
Other chemicals			10.00			.00			.00			.00				
Machine hire			.00			.00			.00			40.00				
Crop supplies, packages			8.00			.00			.00			550.00				
Non-harvest equipment labor			.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. @ 5.50		110.00				
Irrigation labor			0.00			0.00			0.00	21.0 hr. @ 4.50		94.50				
Harvest labor			0.00			0.00	38.0 hr. @ 5.50		209.00	100.0 hr. @ 5.50		550.00				
Labor fringe benefits			0.00			0.00			0.00	784 @ % 20.0		156.73				
Repairs and maintenance			75.00			25.00			21.00			50.00				
Gasoline, fuel, oil			70.00			40.00			38.00			60.00				
Utilities, phone			40.00			3.00			3.00			10.00				
Marketing			100.00			.00			53.00	3,200 gros% 12.0		384.00				
Other cash expense			44.00			3.00			3.00			.00				
2 TOTAL SELECTED CASH EXPENSES *			\$ 757.50			\$1,010.40			\$ 499.04			\$2,493.88				
4 Family and regular hired labor, hours			36.00			20.00			18.00			50.00				
5 Corn grain equivalent bushels			.00			.00			.00			.00				
6 Corn silage tons (as fed)			.00			.00			.00			.00				
7 Dry hay equivalent tons			.00			.00			.00			.00				
8 Capital gains income included above \$			.00			.00			.00			.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 potato herbicide program is 4 lbs. Eptam @ \$2.75/lb. and .5 lb. Sencor/Lexone @ \$23.40/lb.

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

Enterprise or Budget Name:	Fresh Market Cauliflower 60	Fresh Market Carrots 61	Cabbage 62	Fresh Market Irrigated Peppers 63
Enterprise Code Number:				
---- Income per Enterprise ----				
Income 1:	Cauliflower \$ 233.0 Case 7.75 1,805.75	Carrots \$ 15.0 Ton 2130.0 1,950.00	Cabbage \$ 400 501b 4.00 1,600.00	Irr. Peppers \$ 500.0 Bu. 2 6.0 3,000.00
Income 2:	0.0 2 0.00 .00	0.0 2 0.00 .00	0.0 2 0.00 .00	0.0 2 0.00 .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 235.00 525.00
Nitrogen Dry N	200.0 lb. 2 .16 32.00	75.0 lb. 2 .16 12.00	150.0 lb. 2 .16 24.00	115.0 lb. 2 .16 18.40
Phosphate p2o5	150.0 lb. 2 .24 36.00	100.0 lb. 2 .24 24.00	150.0 lb. 2 .24 36.00	150.0 lb. 2 .24 36.00
Potash k2o	250.0 lb. 2 .12 30.00	200.0 lb. 2 .12 24.00	100.0 lb. 2 .12 12.00	150.0 lb. 2 .12 18.00
Limestone	7.50	.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 2 1.36 316.88	.00	400 case 2 1.15 460.00	500 bu. 2 .75 375.00
Supplies purchased, ties	23.60	.00	.00	.00
Non-har. equip labor	8.3 hr. 2 5.50 45.65	5.3 hr. 2 5.50 29.15	5.3 hr. 2 5.50 29.15	5.3 hr. 2 5.50 29.15
Non-har. hand labor	84.0 hr. 2 5.50 462.00		28.0 hr. 2 5.50 154.00	13.0 hr. 2 5.50 71.50
Irrigation labor	8.0 hr. 2 4.50 36.00		7.0 hr. 2 4.50 31.50	14.0 hr. 2 4.50 63.00
Harvest labor	60.0 hr. 2 5.50 330.00	20.0 hr. 2 5.50 110.00	75.0 hr. 2 5.50 412.50	80.0 hr. 2 5.50 440.00
Labor fringe benefit	\$874 2 % 20.0 174.73	\$139 2 % 20.0 27.83	\$627 2 % 20.0 125.43	\$604 2 % 20.0 120.73
Transportation	10,000 lb. 2 .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 2 1.00 233.00	.00	.00	.00
Utilities, phone	10.00	10.00	10.00	10.00
Marketing	\$1,806 gros% 15.0 270.86	187.50	400 case 2 .35 140.00	3000 gros% 12.0 360.00
2 TOTAL SELECTED CASH EXPENSES *	\$2,491.82	\$ 735.53	\$2,053.18	\$2,278.88
4 Family and regular hired labor, hours	65.00	25.00	40.00	40.00
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	.00	.00	.00	.00
8 Capital gains income included above \$	.00	.00	.00	.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	.00	400.0 Cr. @ 10.0	4,000.00	
Income 2:	0.0	@ 0.00	.00	0.0	@ 0.00	.00	0.0	@ 0.00	.00
1 GROSS INCOME:		\$1,875.00		\$ 577.50		\$.00		\$4,000.00	
---- Cash Expense per Enterprise ----									
		\$		\$		\$		\$	
Seeds and plants	10.0 thou @ 25.0	250.00		.00	5.5 thou @ 70.00	385.00		.00	
Nitrogen Dry N	100.0 lb. @ .16	16.00	80.0 lb. @ .16	12.80	158.0 lb. @ .16	25.28	165.0 lb. @ .16	26.40	
Phosphate p2o5	150.0 lb. @ .24	36.00		.00		.00		.00	
Potash K2o	150.0 lb. @ .12	18.00	120.0 lb. @ .12	14.40	96.0 lb. @ .12	11.52		.00	
Limestone		5.00		4.00		.00		.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		.00	
Other chemicals		.00		1.75		402.00		.00	
Machine hire		.00		148.00		50.00		.00	
Crop supplies, packs	250 bu. @ 1.25	312.50		53.00		.00		190.00	
Supplies, plastic mulch		120.00		.00		390.00		.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. @ 5.50	165.00		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. @ 5.50	440.00		0.00		0.00	390.0 hr. @ 5.50	2,145.00	
Labor fringe benefit	\$666 @ % 20.0	133.13		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 gross @ 12.0	225.00		21.00		.00		35.60	
Other cash expense		.00		3.60		17.80		75.60	
2 TOTAL SELECTED CASH EXPENSES *		\$2,022.28		\$ 557.30		\$1,740.95		\$2,871.60	
4 Family and regular hired labor, hours	40.00			18.00		20.00		56.00	
5 Corn grain equivalent	bushels	.00		.00		.00		.00	
6 Corn silage	tons (as fed)	.00		.00		.00		.00	
7 Dry hay equivalent	tons	.00		.00		.00		.00	
8 Capital gains income included above \$		.00		.00		.00		.00

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

Enterprise or Budget Name:	Strawberries				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.	210.00	4,000.00	0.0		.0	.00	500.0	Bu.	2 5.00	2,500.00	1,080	Bu.	2 5.00	5,400.00
Income 2:																
	0.0		2 0.00	.00	0.0		2 0.00	.00	0.0		2 0.00	.00	0.0		2 0.00	.00
1 GROSS INCOME:	\$4,000.00				\$.00				\$2,500.00				\$5,400.00			
----- Cash Expense per Enterprise -----																
Seeds and plants	.00				.00				.00				.00			
Nitrogen Dry N	296.0	lb.	2 .16	47.36	30.0	lb.	2 .16	4.80	30.0	lb.	2 .16	4.80	140.0	lb.	2 .16	22.40
Phosphate p2o5	80.0	lb.	2 .24	19.20	30.0	lb.	2 .24	7.20				.00				.00
Potash k2o	80.0	lb.	2 .12	9.60	30.0	lb.	2 .12	3.60	60.0	lb.	2 .12	7.20	25.0	lb.	2 .12	3.00
Limestone	.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	.00				.00				45.00				45.00			
Crop supplies, packages	190.00				.00				137.00				292.00			
Non-harvest labor	37.0	hr.	2 5.50	203.50	14.00	hr.	2 5.50	77.00	24.0	hr.	2 5.50	132.00	24.0	hr.	2 5.50	132.00
Harvest labor	390.0	hr.	2 5.50	2,145.00			.00	.00	94.0	hr.	2 5.50	517.00	203.0	hr.	2 5.50	1,116.50
Repairs and maintenance	33.50				9.70				21.10				22.80			
Gasoline, fuel, oil	34.00				21.00				106.00				106.00			
Storage, warehousing	.00				.00				525.00				1,134.00			
Utilities, phone	26.50				1.60				12.25				12.25			
Marketing	35.60				.00				48.00				86.00			
Other cash expense	75.60				2.60				14.50				14.50			
2 TOTAL SELECTED CASH EXPENSES *	\$3,036.86				\$ 227.70				\$1,829.05				\$3,284.65			
4 Family and regular hired labor, hours	56.00				8.00				30.00				30.00			
5 Corn grain equivalent bushels	.00				.00				.00				.00			
6 Corn silage tons (as fed)	.00				.00				.00				.00			
7 Dry hay equivalent tons	.00				.00				.00				.00			
8 Capital gains income included above \$	.00				.00				.00				.00			

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

Enterprise												
or Budget Name:												
Apples				Tart				Sweet				Peaches
Standard				Cherries				Cherries				
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 .00		0.0 @ 0.00 .00		0.0 @ 0.00 .00				0.0 @ 0.00 .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. @ .16	9.60	150.0 lb. @ .16	24.00	150.0 lb. @ .16	24.00	66.0 lb. @ .16	10.56			
Potash	K2o	60.0 lb. @ .12	7.20	35.0 lb. @ .12	4.20	35.0 lb. @ .12	4.20	100.0 lb. @ .12	12.00			
Limestone			2.00		12.00		12.00		.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			.00		350.00		430.00		.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. @ 5.50		451.00		.00		.00	55.0 hr. @ 5.50	302.50			
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		.00		.00		.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 *		\$1,543.35		\$ 788.20		\$ 881.95				\$ 905.86		
4 Family and regular hired labor, hours		30.00		16.00		16.00				56.00		
5 Corn grain equivalent		bushels .00		.00		.00				.00		
6 Corn silage		tons (as fed) .00		.00		.00				.00		
7 Dry hay equivalent		tons .00		.00		.00				.00		
8 Capital gains income included above \$		.00		.00		.00				.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 2250.0	750.00	1,000 Doz 2 .90	900.00	4,900 Lbs 2 .35	1,715.00
Income 2:									
	0.0	2 0.00	.00	0.0	2 0.00	.00	0.0	2 0.00	.00
1 GROSS INCOME:		\$	675.00	\$	750.00	\$	900.00	\$	1,715.00
----- Cash Expense per Enterprise -----									
		\$		\$		\$		\$	
Seeds and plants			.00		.00		30.00	12.0 thou	240.00 480.00
Nitrogen Dry N	132.0 lb. 2 .16	21.12		100.0 lb. 2 .16	16.00	120 lb. 2 .16	19.20	200.0 lb. 2 .16	32.00
Phosphate p2o5		.00			.00	60 lb. 2 .24	14.40	120.0 lb. 2 .24	28.80
Potash k2o	108.0 lb. 2 .12	12.96			.00	60 lb. 2 .12	7.20	200.0 lb. 2 .12	24.00
Limestone		.00			.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		.00		.00
Machine hire		.00			120.00		.00		.00
Crop packages		13.40			6.00	200 box 2 1.10	220.00	245 pk. 2 .75	183.75
Supplies purchased		.00			.00		0.00		253.00
Non-har. equip labor	11.0 hr. 2 5.50	60.50		12.00 hr. 2 5.50	66.00	6.0 hr. 2 5.50	33.00	8.0 hr. 2 5.50	44.00
Non-har. hand labor		0.00			0.00		0.00	28.0 hr. 2 5.50	154.00
Irrigation labor		0.00			0.00		0.00	7.0 hr. 2 4.50	31.50
Harvest labor	43.0 hr. 2 5.50	236.50		6.0 hr. 2 5.50	33.00	39.0 hr. 2 5.50	214.50	77.8 hr. 2 5.50	427.90
Labor fringe benefit		0.00			.00	\$248 2 % 20.0	49.50	\$657 2 % 20.0	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		.00			.00	200 box 2 .25	50.00	245 pk. 2 .50	122.50
Utilities, phone		12.10			12.10		10.00		10.00
Marketing		11.10			9.30	200 box 2 .30	60.00	\$1,715 gros	257.25
Other cash expense		11.20			2.40		.00	% 15.0	0.00
2 TOTAL SELECTED CASH EXPENSES *		\$	609.68	\$	454.50	\$	839.60		\$2,382.09
4 Family and regular hired labor, hours	30.00			17.00		20.00			50.00
5 Corn grain equivalent bushels	.00			.00		.00			.00
6 Corn silage tons (as fed)	.00			.00		.00			.00
7 Dry hay equivalent tons	.00			.00		.00			.00
8 Capital gains income included above \$	.00			.00		.00			.00

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

Enterprise or Budget Name:	Dairy Cow and Replacements 13,000 Lbs. Milk	Dairy Cow and Replacements 14,000 Lbs. Milk	Dairy Cow and Replacements 15,000 Lbs. Milk
Enterprise Code Number:	80	81	82
++++ Income per Enterprise +++++			
Income 1: Milk Sales	\$	\$	\$
1 cow X 130.00 Cwt. @ 11.90	1,547.00	1 cow X 140.00 Cwt. @ 11.90 1,666.00	1 cow X 150.00 Cwt. @ 11.90 1,785.00
Income 2: Cows Culled		Cows Culled	Cows Culled
28 %Rate 13.00 Cwt. @ 42.00	152.88	28 %Rate 13.00 Cwt. @ 42.00 152.88	28 %Rate 13.00 Cwt. @ 42.00 152.88
Income 3: Calves Sold (deacons)		Calves Sold (deacons)	Calves Sold (deacons)
.43 Hd. X 1.00 Cwt. @ 120.00	51.60	.43 Hd. X 1.00 Cwt. @ 120.00 51.60	.43 Hd. X 1.00 Cwt. @ 120.00 51.60
1 GROSS INCOME:	\$1,751.48	\$ 1,870.48	\$1,989.48
---- Cash Expense per Enterprise ----			
Building repairs	8.00	8.50	9.00
Equipment repairs	50.00	52.00	55.00
Feed purchased	230.00	240.00	290.00
Livestock supplies	50.00	60.00	62.00
Breeding fees	15.00	18.00	22.00
Vet. + medicine	34.00	38.00	48.00
Gasoline, fuel, oil	10.00	10.20	10.30
Utilities, phone	57.00	58.00	59.00
Milk hauling, freight 130.0 Cwt. @ .75	97.50	140.0 Cwt. @ .75 105.00	150.0 Cwt. @ .75 112.50
Marketing 130.0 Cwt. @ .12	15.60	140.0 Cwt. @ .12 16.80	150.0 Cwt. @ .12 18.00
Other cash costs	11.50	12.00	13.00
Advertising + assess 130.0 Cwt. @ .175	22.75	140.0 Cwt. @ .175 24.50	150.0 Cwt. @ .175 26.25
2 TOTAL SELECTED CASH EXPENSES *	\$ 601.35	\$ 643.00	\$ 725.05
4 Family and regular hired labor, hours	65.00	65.00	65.00
5 Corn grain equivalent bushels	105.00	110.00	120.00
6 Corn silage tons (as fed)	8.20	9.20	8.70
7 Dry hay equivalent tons	6.70	7.20	7.10
8 Capital gains income included above \$	152.88	152.88	152.88

* 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 16,000 Lbs. Milk	Dairy Cow and Replacements 18,000 Lbs. Milk	Dairy Cow and Replacements 20,000 Lbs. Milk
Enterprise Code Number:	83	84	85
++++ Income per Enterprise +++++			
Income 1: Milk Sales	\$	Milk Sales	\$
1 cow X 160.00 Cwt. @ 11.90	1,904.00	1 cow X 180.00 Cwt. @ 11.90	2,142.00
Income 2: Cows Culled		Cows Culled	
28 %Rate 13.00 Cwt. @ 42.00	152.88	28 %Rate 13.00 Cwt. @ 42.00	152.88
Income 3: Calves Sold (deacons)		Calves Sold (deacons)	
.43 Hd. X 1.00 Cwt. @ 120.00	51.60	.43 Hd. X 1.00 Cwt. @ 120.00	51.60
1 GROSS INCOME:	\$2,108.48	\$ 2,346.48	\$2,584.48
---- Cash Expense per Enterprise ---- \$			
Building repairs	9.50	12.00	13.00
Equipment repairs	58.00	60.00	64.00
Feed purchased	350.00	370.00	420.00
Livestock supplies	65.00	72.00	74.00
Breeding fees	27.00	35.00	40.00
Vet. + medicine	50.00	65.00	70.00
Gasoline, fuel, oil	10.40	10.50	10.60
Utilities, phone	60.00	65.00	70.00
Milk hauling, freight 160.0 Cwt. @ .75	120.00	180.0 Cwt. @ .75	135.00
Marketing 160.0 Cwt. @ .12	19.20	180.0 Cwt. @ .12	21.60
Other cash costs	14.00	15.00	16.00
Advertising + assess 160.0 Cwt. @ .175	28.00	180.0 Cwt. @ .175	31.50
2 TOTAL SELECTED CASH EXPENSES *	\$ 811.10	\$ 892.60	\$ 986.60
4 Family and regular hired labor, hours	65.00	65.00	65.00
5 Corn grain equivalent bushels	125.00	135.00	145.00
6 Corn silage tons (as fed)	8.30	7.20	7.10
7 Dry hay equivalent tons	7.00	6.40	6.60
8 Capital gains income included above \$	152.88	152.88	152.88

* 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. @ 56.00 588.00	.43 Hd. X 4.50 Cwt. @ 85.00 164.48
Income 2:	will become part	Death Loss	Heifer Sales
	of milking herd]	-10 %Rate 10.50 Cwt. @ 56.00 (58.80)	.43 Hd. X 4.00 Cwt. @ 72.00 123.84
Income 3:			Cows Culled
			17 %Rate 10.00 Cwt. @ 42.00 71.40
1 GROSS INCOME:	\$.00	\$ 529.20	\$ 359.72
---- 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. @ .19	10.45	55.0 lbs. @ .19 10.45	0.00
Milk replacer 60.0 lbs. @ .60	36.00	45.0 lbs. @ .55 24.75	0.00
Salt and minerals 50.0 lbs. @ .07	3.50	50.0 lbs. @ .07 3.50	55.0 lbs. @ .07 3.85
Soybean meal 2.30 cwt. @ 12.00	27.60	5.00 cwt. @ 12.00 60.00	.50 cwt. @ 12.00 6.00
Livestock supplies	37.50	25.00	.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	.00	9.40	9.00
Other cash costs	3.00	3.00	6.50
Female replacement	0.00	0.00	.17 head @ 700.00 119.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 225.05	\$ 188.10	\$ 211.85
4 Family and regular hired labor, hours	19.50	10.00	12.00
5 Corn grain equivalent bushels	32.00	65.50	3.00
6 Corn silage tons (as fed)	3.00	4.00	.00
7 Dry hay equivalent tons	3.20	.20	5.50
8 Capital gains income included above \$	.00	.00	71.40

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

Enterprise or Budget Name:	Beef Feeder Yearling One Animal Unit	91	Beef Feeder Steer One Animal Unit	92	Swine Farrow to Finish 2 Litters per Year	93
Enterprise Code Number:						
++++ Income per Enterprise +++++						
Income 1:	Yearling Steer	\$	Steer Sales	\$	Finished Hogs	\$
	1 Hd. X 11.50 Cwt. @ 65.00	747.50	1 Hd. X 10.50 Cwt. @ 65.00	682.50	14.6 Hd. X 2.30 Cwt. @ 42.00	1,410.36
Income 2:	Death Loss		Death Loss		Sows Sold	
	-1 %Rate 11.50 Cwt. @ 65.00	(7.48)	-2 %Rate 10.50 Cwt. @ 65.00	(13.65)	.4 Hd. X 4.00 Cwt. @ 37.00	59.20
Income 3:					Boars Sold	
					.04 Hd. X 4.50 Cwt. @ 30.00	5.40
1 GROSS INCOME:		\$ 740.03		\$ 668.85		\$1,474.96
----- 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. @ .22	7.92	44.0 lbs. @ .22	9.68	320.0 lbs. @ .190	60.80
Pig creep feed		0.00		0.00	600.0 lbs. @ .165	99.00
Salt and minerals	12.5 lbs. @ .07	.88	15.0 lbs. @ .07	1.05		0.00
Soybean meal	2.00 cwt. @ 12.00	24.00	2.50 cwt. @ 12.00	30.00	19.50 cwt. @ 12.00	234.00
Vet. + medicine		10.00		11.00		37.00
Gasoline, fuel, oil		.50		.60		15.00
Utilities, phone		.60		.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. @ 75.00	487.50	5.00 cwt. @ 85.00	425.00		0.00
Male breeding animal		0.00		0.00	.04 head 2400.00	16.00
2 TOTAL SELECTED CASH EXPENSES *		\$ 545.45		\$ 493.53		\$ 602.40
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		.00
7 Dry hay equivalent	tons	.00		.00		.00
8 Capital gains income included above \$		.00		.00		64.60

* 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	\$
14.6 Hd. X 35.00	511.00	100 Hd. X 230.00 Cwt. @ 42.00	9,660.00
Income 2: Sows Sold		Death Loss	
.4 Hd. X 4.00 Cwt. @ 37.00	59.20	-3 %Rate 230.00 Cwt. @ 42.00	(289.80)
Income 3: Boars Sold			
.04 Hd. X 4.50 Cwt. @ 30.00	5.40		
1 GROSS INCOME:	\$ 575.60	\$ 9,370.20	\$ 684.70
---- 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. @ .190	15.20	1600.0 lbs. @ .19	304.00
Pig creep feed 600.0 lbs. @ .165	99.00		0.00
Soybean meal 5.25 cwt. @ 12.00	63.00	95.00 cwt. @ 12.00	1140.00
Livestock supplies	13.75		25.00
Vet. + medicine	22.00		100.00
Gasoline, fuel, oil	4.50		70.00
Utilities, phone	38.00		100.00
Marketing, hauling	22.00		175.00
Other cash costs and bedding	0.00		0.00
Feeder animal	0.00	100.00 head @ 35.00	3500.00
Male breeding animal .04 head @ 400.00	16.00		0.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 313.95	\$ 5,564.00	\$ 291.05
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)	.00	.00	.00
7 Dry hay equivalent tons	.00	.00	.00
8 Capital gains income included above \$	64.60	.00	153.40

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

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

++++ Income per Enterprise +++++

Income 1:	Lambs Sold	\$	
	1.5 Hd. X 1.10 Cwt. @ 75.00		123.75
Income 2:	Ewes Culled		
	.2 Hd. X 1.30 Cwt. @ 25.00		6.50
Income 3:	Ewe's Wool		
	1 Hd. X 8.00 lbs. @ 1.20		9.60
1 GROSS INCOME:		\$	139.85

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

Building repairs		.20
Equipment repairs		.60
Minerals, vitamins	13.0 lbs. @ .190	2.47
Soybean meal	.40 cwt. @ 12.00	4.80
Livestock supplies		5.75
Breeding fees		1.50
Vet. + medicine		4.00
Gasoline, fuel, oil		.50
Utilities, phone		1.15
Marketing		1.50
Other cash costs		1.50
Ewe replacement	.20 head @ 100.00	20.00
Ram replacement		2.60
Wool shearing		2.00

2 TOTAL SELECTED CASH EXPENSES * \$ 48.57

4 Family and regular hired labor, hours 3.00

5 Corn grain equivalent bushels 9.00

6 Corn silage tons (as fed) .00

7 Dry hay equivalent tons .60

8 Capital gains income included above \$ 6.50

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