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ESTIMATES FOR MICHIGAN CROP AND LIVESTOCK BUDGETS, 1989

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ESTIMATES FOR MICHIGAN CROP AND LIVESTOCK BUDGETS, 1989

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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 February 1989 and represent one estimate of 1989 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 1989 price levels provided some cost data for all the budgets. Dairy budgets 81 through 86 were taken from Telfarm records increased to 1989 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 Crop & Soil Science 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:

$$\begin{array}{|l} \hline \textbf{Sources of Labor} \\ \hline \text{Operator} \\ \text{Unpaid Family Members} \\ \text{Hired (paid) Labor} \\ \hline \end{array} = \begin{array}{|l} \hline \textbf{Uses of Labor} \\ \hline \text{Crop Enterprises} \\ \text{Livestock Enterprises} \\ \text{Off-Farm Work} \\ \hline \end{array}$$

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 1989 BUDGETS

<u>FIELD CROPS</u>	<u>Pricing Unit</u>		<u>SWINE</u>	<u>Pricing Unit</u>	
Barley	bu.	2.10	230 lb. hog sold	cwt.	42.00
Corn grain	bu.	2.00	400 lb. sow sold	cwt.	37.00
Navy beans	cwt.	19.50	450 lb. boar sold	cwt.	30.00
Oats	bu.	1.65	Boar bought	head	400.00
Potatoes-table stock	cwt.	4.75	50 lb. feeder pig	head	35.00
Soybeans	bu.	5.90	<u>FERTILIZER</u>		
Sugar beets	ton	35.50	Nitrogen, dry N	lb.	0.22
Wheat	bu.	3.70	Nitrogen for corn only N	lb.	0.14
<u>FRUITS AND VEGETABLES</u>			Phosphate P_2O_5	lb.	0.20
Apples, low price	bu.	3.00	Potash K_2O	lb.	0.12
Apples, high price	bu.	5.00	<u>SEED</u>		
Asparagus	cwt.	60.00	Alfalfa	lb.	1.75
Blueberries	cwt.	50.00	Barley	lb.	0.13
Broccoli	lb.	0.35	Cabbage	thou.	28.00
Cabbage	50 lbs.	4.00	Cauliflower	1,000 plugs	28.50
Carrots	ton	130.00	Corn	1,000 kernels	0.95
Cauliflower	case	7.75	Field Beans	lb.	0.50
Cherries-sweet	cwt.	21.00	Muskmelon	thou.	25.00
Cherries-tart	cwt.	20.00	Oats	lb.	0.10
Grapes	ton	165.00	Peppers	thou.	35.00
Melons	bu.	6.00	Potatoes	cwt.	7.50
Muskmelons	bu.	7.50	Rye	lb.	0.12
Onions	bag	2.50	Soybeans	lb.	0.20
Peaches	bu.	8.00	Sugar Beets	lb.	15.00
Pears	bu.	4.50	Wheat	lb.	0.10
Peppers	bu.	6.00	<u>FEED</u>		
Plums	ton	250.00	Pig creep feed	cwt.	18.00
Strawberries	cr.	10.00	Dicalcium phosphate	cwt.	20.00
Sweet corn	doz.	0.90	Limestone	cwt.	10.00
Tomatoes-fresh	ton	400.00	Milk replacer	lb.	0.60
<u>BEEF</u>			Minerals-cattle	lb.	0.24
1,150 yearling beef steer	cwt.	73.00	Mineral & vitamin-hogs	lb.	0.20
1,050 steer sold	cwt.	73.00	Salt, minerals	cwt.	8.00
Steer calf	cwt.	94.00	Soybean meal	cwt.	12.00
Heifer calf	cwt.	83.00	Urea	lb.	0.18
Cull beef cow	cwt.	46.00	<u>OTHER COSTS</u>		
Replacement beef cow	head	750.00	Broccoli	1,000 plugs	40.00
Yearling feeder bought	cwt.	84.00	Corn drying cost/point	bu.	0.025
<u>DAIRY</u>			Family labor	hr.	6.00
Milk	cwt.	12.50	Harvest labor	hr.	6.00
Cull milk cow	cwt.	46.00	Irrigation labor	hr.	5.50
Deacon calf sold	cwt.	130.00	Labor fringe benefit rate	%	20.00
1,050 dairy steer	cwt.	64.00	Nonharvest labor (hand)	hr.	6.00
Replacement dairy cow	head	1100.00	Nonharvest labor (equip)	hr.	8.00
<u>SHEEP</u>			Deficiency payment-barley	bu.	0.33
Ewes	cwt.	19.00	Deficiency payment-corn	bu.	0.84
Lambs	cwt.	71.00	Deficiency payment-oats	bu.	0.00
Replacement ewe	head	100.00	Deficiency payment-wheat	bu.	0.30
Wool	lb.	1.20			

Enterprise or Budget Name:	Corn Grain Fed High Yield 1			Corn Grain Fed Medium Yield 2			Corn Grain Fed Low Yield 3			Irrigated Corn Fed High Yield 4														
Enterprise Code Number:	1			2			3			4														
----- Income per Enterprise -----																								
Income 1:	Corn Fed Hi. 120.0 Bu. @ 0.00			\$	Corn Fed Med. 100.0 Bu. @ 0.00			\$	Corn Fed Low 80.0 Bu. @ 0.00			\$	Irr. Corn Hi. 180.0 Bu. @ 0.00			\$								
Income 2:	0.0 @ 0.00				0.0 @ 0.00				0.0 @ 0.00				0.0 @ 0.00				0.0 @ 0.00							
1 GROSS INCOME:				\$				\$				\$				\$								
----- Cash Expense per Enterprise -----																								
													\$				\$				\$			
Seeds and plants	25.0 K ker	.95	23.75	22.0 K ker	.95	20.90	20.0 K ker	.95	19.00	28.0 K ker	.95	26.60												
Nitrogen# Anhydrous	140.0 lb. @	.14	19.60	110.0 lb. @	.14	15.40	90.0 lb. @	.14	12.60	220.0 lb. @	.14	30.80												
Phosphate# P ₂ O ₅	30.0 lb. @	.20	6.00			.00			.00	80.0 lb. @	.20	16.00												
Potash# K ₂ O	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 ++			3.00			3.00			3.00			12.00												
Weed sprays +++			15.25			15.25			15.25			15.25												
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. @10.50		10.50												
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 *				\$	142.80			\$	123.25			\$	112.05			\$	253.45							
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 @ \$2.25/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ \$13.00/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
Income 2:	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	28.0 K ker	.95		26.60	28.0 K ker	.95		26.60	24.0 K ker	.95		22.80
Nitrogen# Anhydrous	190.0 lb.	@ .14		26.60	170.0 lb.	@ .14		23.80	140.0 lb.	@ .14		19.60
Phosphate# P ₂ O ₅	60.0 lb.	@ .20		12.00	40.0 lb.	@ .20		8.00	45.0 lb.	@ .20		9.00
Potash# K ₂ O	170.0 lb.	@ .12		20.40	140.0 lb.	@ .12		16.80	125.0 lb.	@ .12		15.00
Limestone +				12.00				12.00				7.50
Insecticides ++				12.00				12.00				3.00
Weed sprays +++				15.25				15.25				15.25
Building repairs				3.00				3.00				3.50
Equipment repairs				27.50				27.50				22.00
Irrigation Labor	1.0 hr.	@ 5.50		5.50	1.0 hr.	@ 5.50		5.50				.00
Irrigation fuel ++++				30.00				30.00				.00
Drying fuel	1120.0 Pt.	@ .025		28.00	980.0 Pt.	@ .025		24.50				.00
Gasoline, fuel, oil				10.90				10.80				11.00
Utilities, phone				4.00				3.50				5.50
2 TOTAL SELECTED CASH EXPENSES *			\$			\$			\$			\$
			233.75			219.25			134.15			122.65
4 Family and regular hired labor, hours			6.10						6.00			8.20
5 Corn grain equivalent	bushels		160.00						140.00			.00
6 Corn silage	tons (as fed)		.00						.00			16.00
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.
- + 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 cornland.
- +++ Example herbicide program on corn acreage is 1 qt 4L Atrazine @ \$2.25/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ \$13.00/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 Fed Low Yield 9			Corn Silage Irrigated High Yield 10			Corn Silage Irrigated Medium Yield 11			Corn Silage Irrigated Low Yield 12								
Enterprise Code Number:	9			10			11			12								
----- Income per Enterprise -----																		
Income 1:	Corn Sil. Low 10.0 Ton @ 0.00			\$	.00	Irr. Corn Sil Hi 23.0 Ton @ 0.00	\$	.00	Irr Corn Sil Med 20.0 Ton @ 0.00	\$	.00	Irr Corn Sil Low 17.0 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
----- Cash Expense per Enterprise -----																		
													\$		\$		\$	
Seeds and plants	20.0 K ker	.95	19.00	28.0 K ker	.95	26.60	28.0 K ker	.95	26.60	28.0 K ker	.95	26.60	28.0 K ker	.95	26.60			
Nitrogen# Anhydrous	90.0 lb. @	.14	12.60	220.0 lb. @	.14	30.80	190.0 lb. @	.14	26.60	170.0 lb. @	.14	23.80						
Phosphate# P ₂ O ₅	15.0 lb @	.20	3.00	85.0 lb. @	.20	17.00	65.0 lb. @	.20	13.00	50.0 lb. @	.20	10.00						
Potash# K ₂ O	80.0 lb. @	.12	9.60	185.0 lb. @	.12	22.20	160.0 lb. @	.12	19.20	135.0 lb. @	.12	16.20						
Limestone +			7.50			12.00			12.00			12.00						
Insecticides ++			3.00			12.00			12.00			12.00						
Weed sprays +++			15.25			15.25			15.25			15.25						
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. @ 5.50	5.50	5.50	1.0 hr. @ 5.50	5.50	5.50	1.0 hr. @ 5.50	5.50	5.50						
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 *				\$	110.75				\$	225.85				\$	214.05			
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.
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- +++ Example herbicide program on corn acreage is 1 qt 4L Atrazine @ \$2.25/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ \$13.00/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 13	Corn Silage NPN Added Medium Yield 14	Corn Silage NPN Added Low Yield 15	Oats Fed High Yield 16
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	25.0 K ker .95 23.75	22.0 K ker .95 20.90	20.0 K ker .95 19.00	80.0 lb. @ .12 9.60
Nitrogen# dry N	.00	.00	.00	30 lb. @ .22 6.60
Nitrogen# Anhydrous	140.0 lb. @ .14 19.60	110.0 lb. @ .14 15.40	90.0 lb. @ .14 12.60	
Phosphate# P ₂ O ₅	45.0 lb. @ .20 9.00	30.0 lb @ .20 6.00	15.0 lb @ .20 3.00	
Potash# K ₂ O	125.0 lb. @ .12 15.00	110.0 lb. @ .12 13.20	80.0 lb. @ .12 9.60	40.0 lb. @ .12 4.80
Limestone +	7.50	7.50	7.50	7.50
Insecticides +	3.00	3.00	3.00	.00
Weed sprays +	15.25	15.25	15.25	Sprays ++ .85
Feed additives	160.0 lb. @ .18 28.80	130.0 lb. @ .18 23.40	100.0 lb. @ .18 18.00	.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 *	\$ 164.90	\$ 147.05	\$ 129.75	\$ 52.15
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) @ \$1.13 per pint.

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

Enterprise or Budget Name:		Oats Fed Medium Yield 17		Oatlage Fed 18		Rye Fed 19		Clear Seeded Alfalfa Year Planted 20		
Enterprise Code Number:										
---- 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	
Income 2:										
	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. @ .12		7.68	80.0 lb. @ .12		9.60	90.0 lb. @ .12	10.80	15.0 lb. @ 1.75	26.25
Nitrogen#	Dry N 20.0 lb. @ .22		4.40	30.0 lb. @ .22		6.60	30.0 lb. @ .22	6.60		.00
Phosphate#	P ₂ O ₅		.00			.00		.00	80.0 lb. @ .20	16.00
Potash#	K ₂ O 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		3.30
Weed sprays +			.85			.85		.85	Sprays ++	9.20
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 *	\$	45.63	\$	65.45	\$	48.15	\$	164.05	
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) @ \$1.13 per pint.

++ Example herbicide program is 3.5 pints EPTC (Eptam) @ \$21.00 per gallon.

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

Enterprise or Budget Name:	Alfalfa Hay Early Rotation 21	Alfalfa Hay Later Rotation 22	Irrigated Alfalfa Higher Yield 23	Irrigated Alfalfa Lower Yield 24
Enterprise Code Number:				
---- Income per Enterprise ----				
Income 1:	Alfalfa Hay High 6.0 Ton @ 0.00	Alfalfa Hay Low 4.0 Ton @ 0.00	Irr. Alfalfa Hi 9.0 Ton @ 0.00	Irr. Alfalfa Low 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#	P ₂ O ₅ 60.0 lb. @ .20	40.0 lb. @ .20	90.0 lb. @ .20	70.0 lb. @ .20
Potash#	K ₂ O 240.0 lb. @ .12	190.0 lb. @ .12	400.0 lb. @ .12	290.0 lb. @ .12
Insecticides	6.60	3.30	6.60	6.60
Weed sprays +	13.75	13.75	13.75	13.75
Crop supplies, packs	14.10	9.40	21.15	16.50
Irrigation Labor	.00	.00	1.0 hr. @ 5.50	1.0 hr. @ 5.50
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 *	\$ 120.35	\$ 92.35	\$ 212.75	\$ 177.70
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 4F of Lexone or Sencor @ \$110/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 25	Alfalfa Haylage Lower Yield 26	Mixed Dry Hay Higher Yield 27	Mixed Dry Hay Lower Yield 28
Enterprise Code Number:				
---- 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#	P ₂ O ₅ 75.0 lb. @ .20	50.0 lb. @ .20	50.0 lb. @ .20	25.0 lb. @ .20
Potash#	K ₂ O 340.0 lb. @ .12	225.0 lb. @ .12	180.0 lb. @ .12	100.0 lb. @ .12
Limestone	.00	.00	.00	.00
Insecticides	6.60	3.30	.00	.00
Weed sprays +	13.75	13.75	.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 *	\$ 132.40	\$ 102.05	\$ 75.70	\$ 46.80
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 4F of Lexone or Sencor @ \$110/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	
----- 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 13.00
Nitrogen# Dry N		.00	50.0 lb. @ .22	11.00	40.0 lb. @ .22 8.80
Phosphate# P ₂ O ₅		.00	40.0 lb. @ .20	8.00	30.0 lb. @ .20 6.00
Potash# K ₂ O		.00	70.0 lb. @ .12	8.40	50.0 lb. @ .12 6.00
Limestone		.00		7.50	7.50
Weed sprays +		.00		.85	.85
Building repairs		.00		1.50	1.50
Equipment repairs		3.00		12.90	12.90
Gasoline, fuel, oil		2.50		6.50	6.50
Utilities, phone		.00		1.50	1.50
2 TOTAL SELECTED CASH EXPENSES *	\$ 5.50		\$ 72.45		\$ 64.55
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 .75 pint 2-4-D (Amine) @ \$1.13 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 32	Corn Grain Sold Medium Yield 33	Corn Grain Sold Low Yield 34	Irrigated Corn Sold High Yield 35
Enterprise Code Number:				
---- Income per Enterprise ----				
Income 1:	Corn Sold Hi. 120.0 Bu. @ 2.00	Corn Sold Med. 100.0 Bu. @ 2.00	Corn Sold Low 80.0 Bu. @ 2.00	Irr Corn Sold Hi 180.0 Bu. @ 2.00
Income 2:	Deficiency payment 120.0 Bu. @ .84	Deficiency payment 100.0 Bu. @ .84	Deficiency payment 80.0 Bu. @ .84	Deficiency payment 180.0 Bu. @ .84
1 GROSS INCOME:	\$ 340.80	\$ 284.00	\$ 227.20	\$ 511.20
---- Cash Expense per Enterprise ---\$				
Seeds and plants	25.0 K ker .95 23.75	22.0 K ker .95 20.90	22.0 K ker .95 20.90	28.0 K ker .95 26.60
Nitrogen# Anhydrous	140.0 lb. @ .14 19.60	110.0 lb. @ .14 15.40	90.0 lb. @ .14 12.60	220.0 lb. @ .14 30.80
Phosphate# P ₂ O ₅	30.0 lb. @ .20 6.00		.00	80.0 lb. @ .20 16.00
Potash# K ₂ O	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 ++	3.00	3.00	3.00	12.00
Weed sprays +++	15.25	15.25	15.25	15.25
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. @ 5.50 5.50
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 *	\$ 183.00	\$ 156.75	\$ 140.75	\$ 308.75
4 Family and regular hired labor, hours	5.70	5.60	5.50	6.20
5 Corn grain equivalent bushels	.00	.00	.00	.00
6 Corn silage tons (as fed)	.00	.00	.00	.00
7 Dry hay equivalent tons	.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 @ \$2.25/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ \$13.00/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 36	Irrigated Corn Sold Low Yield 37	Soybeans Sold High Yield 38	Soybeans Sold Medium Yield 39
Enterprise Code Number:				
---- Income per Enterprise ----				
Income 1:	Irr Corn Sold Med. \$ 160.0 Bu. @ 2.00 320.00	Irr Corn Sold Lo \$ 140.0 Bu. @ 2.00 280.00	Soybeans High \$ 40.0 Bu. @ 5.90 236.00	Soybeans Medium \$ 30.0 Bu. @ 5.90 177.00
Income 2:	Deficiency payment 160.0 Bu. @ .84 134.40	Deficiency payment 140.0 Bu. @ .84 117.60	0.0 @ 0.00 .00	0.0 @ 0.00 .00
1 GROSS INCOME:	\$ 454.40	\$ 397.60	\$ 236.00	\$ 177.00
---- Cash Expense per Enterprise ---\$				
Seeds and plants	28.0 K ker .95 26.60	28.0 K ker .95 26.60	60.0 lb. @ .20 12.00	60.0 lb. @ .20 12.00
Nitrogen# Dry N	.00	.00	20.0 lb. @ .22 4.40	10.0 lb. @ .22 2.20
Nitrogen# Anhydrous	190.0 lb. @ .14 26.60	170.0 lb. @ .14 23.80	.00	.00
Phosphate# P ₂ O ₅	60.0 lb. @ .20 12.00	40.0 lb. @ .20 8.00	.00	.00
Potash# K ₂ O	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 ++	12.00	12.00	.00	.00
Weed sprays +++	15.25	15.25	19.50	19.50
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. @ 5.50 5.50	1.0 hr. @ 5.50 5.50	.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 *	\$ 287.35	\$ 266.15	\$ 84.80	\$ 77.80
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 4L Atrazine @ \$2.25/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ \$13.00/qt. Example soybean herbicide program is 3/4 qt 4L linuron (Lorox/Linex) @ \$12.00/qt plus 2 lb. alachlor (2 qt Lasso @ \$21.00 per gal).
- ++++ 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:	Soybeans Sold Low Yield 40	Irrigated Soybeans High Yield 41	Irrigated Soybeans Medium Yield 42	Irrigated Soybeans Low Yield 43
Enterprise Code Number:				
---- Income per Enterprise ----				
Income 1:	Soybeans Sold Low 25.0 Bu. @ 5.90	Irr. Soys High 50.0 Bu. @ 5.90	Irr. Soys Med. 40.0 Bu. @ 5.90	Irr. Soys Low 35.0 Bu. @ 5.90
	\$ 147.50	\$ 295.00	\$ 236.00	\$ 206.50
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
	.00	.00	.00	.00
1 GROSS INCOME:	\$ 147.50	\$ 295.00	\$ 236.00	\$ 206.50
---- Cash Expense per Enterprise ---\$				
Seeds and plants	60.0 lb. @ .20	60.0 lb. @ .20	60.0 lb. @ .20	60.0 lb. @ .20
	12.00	12.00	12.00	12.00
Nitrogen# Dry N	10.0 lb. @ .22	20.0 lb. @ .22	10.0 lb. @ .22	10.0 lb. @ .22
	2.20	4.40	2.20	2.20
Phosphate# P ₂ O ₅	.00	30.0 lb. @ .20	.00	.00
	.00	6.00	.00	.00
Potash# K ₂ O	20.0 lb. @ .12	60.0 lb. @ .12	40.0 lb. @ .12	30.0 lb. @ .12
	2.40	7.20	4.80	3.60
Limestone	7.50	7.50	7.50	7.50
Weed sprays +	19.50	19.50	19.50	19.50
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. @ 5.50	.8 hr. @ 5.50	.8 hr. @ 5.50
	.00	4.40	4.40	4.40
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 *	\$ 76.65	\$ 133.80	\$ 121.00	\$ 118.65
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) @ \$12.00 /qt. plus 2.0 lbs. alachlor (2 qt. Lasso @ \$21.00 per gallon).
- ++ 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:	Wheat Sold High Yield 44	Wheat Sold Medium Yield 45	Wheat Sold Low Yield 46	Field or Navy Beans High Yield 47
Enterprise Code Number:				
---- Income per Enterprise ----				
Income 1:	Wheat High Yield \$ 80.0 Bu. @ 3.70 296.00	Wheat Med. Yield \$ 60.0 Bu. @ 3.70 222.00	Wheat Low Yield \$ 40.0 Bu. @ 3.70 148.00	Navy Beans High \$ 17.0 Cwt @19.50 331.50
Income 2:	Deficiency payment 80.0 Bu. @ .30 24.00	Deficiency payment 60.0 Bu. @ .30 18.00	Deficiency payment 40.0 Bu. @ .30 12.00	0.0 @ 0.00 .00
1 GROSS INCOME:	\$ 320.00	\$ 240.00	\$ 160.00	\$ 331.50
---- Cash Expense per Enterprise ---\$				
Seeds and plants	150.0 lb. @ .10 15.00	135.0 lb. @ .10 13.50	120.0 lb. @ .10 12.00	40.0 lb. @ .50 20.00
Nitrogen# Dry N	90.0 lb. @ .22 19.80	70.0 lb. @ .22 15.40	40.0 lb. @ .22 8.80	40.0 lb. @ .22 8.80
Phosphate# P ₂ O ₅	80.0 lb. @ .20 16.00	60.0 lb. @ .20 12.00	40.0 lb. @ .20 8.00	.00
Potash# K ₂ O	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 +	1.15	1.15	1.15	Sprays ++ 14.70
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 *	\$ 120.35	\$ 102.55	\$ 81.35	\$ 88.85
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) @ \$1.13/pint.
- ++ Example field bean herbicide program is 1.25 qt. EPTC (Eptam) @ \$21.00/gal. plus 1 pt. Trifluralin (Treflan) @ \$26.00/gal. followed by 1.3 qt. chloramben (Amiben) @ \$15.00/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 \$ 13.0 Cwt @19.50 253.50	Barley Sold High \$ 80.0 Bu. @ 2.10 168.00	Barley Medium \$ 60.0 Bu. @ 2.10 126.00	Oats High Yield \$ 80.0 Bu. @ 1.65 132.00
Income 2:	0.0 @ 0.00 .00	Deficiency payment 80.0 Bu. @ .33 26.40	Deficiency payment 60.0 Bu. @ .33 19.80	Deficiency payment 80.0 Bu. @ .00 .00
1 GROSS INCOME:	\$ 253.50	\$ 194.40	\$ 145.80	\$ 132.00
---- 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. @ .12 9.60
Nitrogen# Dry N	30.0 lb. @ .22 6.60	60.0 lb. @ .22 13.20	40.0 lb. @ .22 8.80	40.0 lb. @ .22 8.80
Phosphate# P ₂ O ₅	.00	40.0 lb. @ .20 8.00	30.0 lb. @ .20 6.00	.00
Potash# K ₂ O	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 +	14.70	.85	.85	.85
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 *	\$ 83.80	\$ 94.65	\$ 80.25	\$ 68.65
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) @ \$21.00/gal. plus 1 pt. Trifluralin (Treflan) @ \$26.00/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) @ \$1.13 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. @ 1.65		99.00	19.0 Ton @ 35.50		700.0 Bags @ 2.50		290.0 Cwt @ 4.75						
Income 2:	Deficiency payment													
	60.0 Bu. @ .00		.00	0.0 @ 0.00		0.0 @ 0.00		0.0 @ 0.00						
1 GROSS INCOME:		\$	99.00	\$	674.50	\$	1,750.00	\$	1,377.50					
----- Cash Expense per Enterprise -----														
Seeds and plants			64.0 lb. @ .12		7.68	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. @ .22		6.60	100.0 lb. @ .22		22.00	200.0 lb. @ .22		44.00	160.0 lb. @ .22		35.20
Phosphate#	P ₂ O ₅				.00	100.0 lb. @ .20		20.00	175.0 lb. @ .20		35.00	122.0 lb. @ .20		24.40
Potash#	K ₂ O		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 +					.85			100.00			201.80			47.40
Crop supplies, packages					.00			.00			21.00			150.00
Non-harvest labor					.00	4.0 hr. @ 8.00		32.00	7.45 hr. @ 5.50		40.98	5.2 hr. @ 8.00		41.60
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. @ 6.00		72.60
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	\$222 @ % 20.0		44.30
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 *		\$	58.73	\$	323.80	\$	2,650.82	\$	1,207.86					
4 Family and regular hired labor, hours			3.70		12.00		38.00		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					

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) @ \$1.13 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. Eptam @ \$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		20.0 Cwt @60.00 1,200.00			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		\$ 1,200.00			\$ 3,200.00			
----- Cash Expense per Enterprise ---\$-----												
Seeds and plants	20.0 cwt @ 7.50 150.00			8,000 crown .08 640.00					.00 250.00			
Nitrogen# Dry N	150.0 lb. @ .22 33.00			95.0 lb. @ .22 20.90		168.0 lb. @ .22 36.96			125.0 lb. @ .22 27.50			
Phosphate# P ₂ O ₅	130.0 lb. @ .20 26.00			115.0 lb. @ .20 23.00		46.0 lb. @ .20 9.20			200.0 lb. @ .20 40.00			
Potash# K ₂ O	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			3.0 ton @14.00 42.00		1.0 ton @14.00 14.00			7.50			
Fungicides	64.10			37.50		45.00			77.00			
Insecticides	73.40			8.00		10.00			22.00			
Weed sprays, herbicides +	37.40			32.90		38.00			22.00			
Other chemicals	11.00			.00		.00			.00			
Machine hire	.00			.00		.00			40.00			
Crop supplies, packages	8.00			.00		.00			550.00			
Non-harvest equipment labor	.00			8.0 hr. @ 8.00 64.00		4.0 hr. @ 8.00 32.00			5.3 hr. @ 8.00 42.40			
Non-harvest hand labor	0.00			0.00		0.00			20.0 hr. @ 6.00 120.00			
Irrigation labor	0.00			0.00		0.00			21.0 hr. @ 5.50 115.50			
Harvest labor	0.00			0.00		41.5 hr. @ 8.00 332.00			100.0 hr. @ 6.00 600.00			
Labor fringe benefits	0.00			0.00		0.00			878 @ % 20.0 175.58			
Repairs and maintenance	75.00			28.75		24.00			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		20.00			3,200 gros% 12.0 384.00			
Other cash expense	44.00			3.00		3.00			.00			
2 TOTAL SELECTED CASH EXPENSES *	\$ 762.30			\$ 946.65		\$ 623.16			\$ 2,617.48			
4 Family and regular hired labor, hours	36.00			5.00		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	Carrots 15.0 Ton @130.0	Cabbage 400 50lb@ 4.00	Irr. Peppers 500.0 Bu. @ 6.0
	\$ 1,805.75	\$ 1,950.00	\$ 1,600.00	\$ 3,000.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
	.00	.00	.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	125.00	16 thou@28.00	525.00
Nitrogen Dry N	200.0 lb. @ .22	44.00	150.0 lb. @ .22	33.00
Phosphate P ₂ O ₅	150.0 lb. @ .20	30.00	150.0 lb. @ .20	30.00
Potash K ₂ O	250.0 lb. @ .12	30.00	100.0 lb. @ .12	12.00
Limestone	7.50	.00	7.50	7.50
Fungicides	67.05	57.60	57.20	63.80
Insecticides	43.70	12.30	13.75	69.30
Weed sprays, herbicides, solubor	16.40	57.75	9.45	9.45
Crop supplies, packs	233 case@ 1.36	316.88	400 case@ 1.15	460.00
Supplies purchased, ties	23.60	.00	.00	.00
Non-har. equip labor	8.3 hr. @ 8.00	66.40	5.3 hr. @ 8.00	42.40
Non-har. hand labor	84.0 hr. @ 6.00	504.00	28.0 hr. @ 6.00	168.00
Irrigation labor	8.0 hr. @ 5.00	40.00	7.0 hr. @ 5.00	35.00
Harvest labor	60.0 hr. @ 6.00	360.00	75.0 hr. @ 6.00	450.00
Labor fringe benefit	\$970 @ % 20.0	194.08	\$695 @ % 20.0	139.08
Transportation	10,000 lb. @ .008	80.00	30.00	25.00
Gasoline, fuel, oil	60.00	50.00	60.00	50.00
Storage, cool, pack	233 case@ 1.00	233.00	.00	.00
Utilities, phone	10.00	10.00	10.00	10.00
Marketing	\$1,806 gros% 15.0	270.86	400 case@ .35	140.00
		187.50	3000 gros% 12.0	360.00
2 TOTAL SELECTED CASH EXPENSES *	\$2,625.47	\$ 775.53	\$2,145.38	\$2,372.83
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						Strawberries		Strawberries	
		Irrigated						Planting Year		First Year	
Enterprise Code Number:		Muskmelons		Grapes				66		67	
		64		65							
----- Income per Enterprise -----											
Income 1:	Muskmelons	\$		Grapes	\$	Plant Strawberry	\$		Strawberries	\$	
	250.0 Bu. @ 7.50	1,875.00		4.5 Ton @165.0	742.50	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		0.0 @ 0.00	.00	
1	GROSS INCOME:		\$1,875.00		\$ 742.50		\$.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. @ .22	22.00		126.0 lb. @ .22	27.72	158.0 lb. @ .22	34.76		165.0 lb. @ .22	36.30	
Phosphate P ₂ O ₅	150.0 lb. @ .20	30.00			.00		.00			.00	
Potash K ₂ O	150.0 lb. @ .12	18.00		250.0 lb. @ .12	30.00	96.0 lb. @ .12	11.52			.00	
Limestone		5.00			8.00		.00			.00	
Fungicides		93.50			45.00		16.35			124.00	
Insecticides		22.00			20.00		73.60			17.60	
Weed sprays, herbicide		50.60			13.50		30.15			.00	
Other chemicals		.00			.00		442.00			.00	
Machine hire		.00			157.50		50.00			.00	
Crop supplies, packs	250 bu. @ 1.25	312.50			84.30		.00			190.00	
Supplies, plastic mulch		120.00			.00		390.00			.00	
Non-har. equip labor	5.3 hr. @ 8.00	42.40		20.00 hr. @ 8.00	160.00	44.0 hr. @ 8.00	352.00		32.0 hr. @ 8.00	256.00	
Non-har. hand labor	30.0 hr. @ 6.00	180.00			0.00		0.00			.00	
Irrigation labor	7.0 hr. @ 5.00	35.00			0.00		0.00			.00	
Harvest labor	80.0 hr. @ 6.00	480.00			0.00		0.00		390.0 hr. @ 6.00	2,340.00	
Labor fringe benefit	\$737 @ % 20.0	147.48			0.00		0.00			.00	
Repairs and maintenance		30.00			23.95		50.40			33.50	
Gasoline, fuel, oil		50.00			50.00		46.90			34.00	
Utilities, phone		10.00			3.25		10.90			26.50	
Marketing	\$1,875 gros% 12.0	225.00			.00		.00			35.60	
Other cash expense		.00			3.60		17.80			75.60	
2	TOTAL SELECTED CASH EXPENSES *		\$2,123.48		\$ 626.82		\$1,911.38			\$3,169.10	
4	Family and regular hired labor, hours	40.00			11.00		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 Last Year 68		Nonbearing Fruit 69		Apples Semi - dwarf 70		Apples Semi - dwarf High Density 71			
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	.00	500.0 Bu. @ 5.00	2,500.00	1,080 Bu. @ 5.00	5,400.00	
Income 2:		0.0	@ 0.00	.00	0.0	@ 0.00	.00	0.0	@ 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. @ .22	65.12	30.0 lb. @ .22	6.60	30.0 lb. @ .22	6.60	140.0 lb. @ .22	30.80		
Phosphate P ₂ O ₅		80.0 lb. @ .20	16.00	30.0 lb. @ .20	6.00		.00		.00		
Potash K ₂ O		80.0 lb. @ .12	9.60	30.0 lb. @ .12	3.60	60.0 lb. @ .12	7.20	25.0 lb. @ .12	3.00		
Limestone			.00		10.00		.40		.40		
Fungicides			124.30		23.00		.00		.00		
Insecticides			69.30		54.60		.00		.00		
Weed sprays			45.10		21.70		7.00		7.00		
Other chemicals			.00		.00		275.00		300.00		
Crop supplies, packages			190.00		.00		137.00		292.00		
Non-harvest labor		37.0 hr. @ 8.00	296.00	14.00 hr. @ 8.00	112.00	15.0 hr. @ 8.00	120.00	15.0 hr. @ 8.00	120.00		
Harvest labor		390.0 hr. @ 6.00	2,340.00		.00	85.0 hr. @ 6.00	510.00	170.0 hr. @ 6.00	1,020.00		
Repairs and maintenance			33.50		9.70		30.00		40.00		
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		15.00		15.00		
2 TOTAL SELECTED CASH EXPENSES *			\$3,360.62		\$ 272.40		\$1,799.45		\$3,166.45		
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 Standard 72		Tart Cherries 73		Sweet Cherries 74		Peaches 75			
Enterprise Code Number:											

---- Income per Enterprise ----											
Income 1:	Standard Apples	\$		Tart Cherries	\$		Sweet Cherries	\$		Peaches	\$
	400.0 Bu. @ 3.00	1,200.00		65.0 Cwt @20.00	1,300.00		50.0 Cwt @21.00	1,050.00		250 Bu. @ 8.00	2,000.00
Income 2:											
	0.0 @ 0.00	.00		0.0 @ 0.00	.00		0.0 @ 0.00	.00		0.0 @ 0.00	.00
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1	GROSS INCOME:		\$1,200.00		\$1,300.00		\$1,050.00		\$2,000.00		

---- Cash Expense per Enterprise --\$-					\$		\$		\$		
Nitrogen	Dry N	60.0 lb. @ .22	13.20	165.0 lb. @ .22	36.30	165.0 lb. @ .22	36.30	50.0 lb. @ .22	11.00		
Potash	K ₂ O	60.0 lb. @ .12	7.20	84.0 lb. @ .12	10.08	60.0 lb. @ .12	7.20	100.0 lb. @ .12	12.00		
Limestone			.40		9.50		14.00		7.00		
Fungicides			.00		.00		.00		.00		
Insecticides			.00		59.00		154.00		176.25		
Weed sprays			7.00		8.00		16.00		21.95		
Other chemicals			250.00		16.00		2.00		5.30		
Machine hire			.00		195.00		300.00		.00		
Crop supplies, packages			110.00		7.50		23.00		13.40		
Non-harvest labor	12.0 hr. @ 8.00		96.00		.00		.00	2.5 hr. @ 8.00	20.00		
Harvest labor	70.0 hr. @ 6.00		420.00		.00		.00	50.0 hr. @ 6.00	300.00		
Repairs and maintenance			30.00		23.00		34.00		32.25		
Gasoline, fuel, oil			106.00		41.00		68.00		65.00		
Storage, warehousing			420.00		.00		.00		.00		
Utilities, phone			12.25		15.10		15.10		37.00		
Marketing			32.00		4.90		25.00		14.10		
Other cash expense			15.00		14.50		14.25		23.00		
		-----		-----		-----		-----		-----	
2	TOTAL SELECTED CASH EXPENSES *		\$1,519.05		\$ 439.88		\$ 708.85		\$ 738.25		
4	Family and regular hired labor, hours		30.00		22.00		35.00		90.00		
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 76			Plums 77			Fresh Market Sweet Corn 78			Fresh Market Broccoli 79				
Enterprise Code Number:															
----- 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 @ .90		900.00		4,900 Lbs @ .35		1,715.00
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			\$	750.00			\$	900.00			\$1,715.00
----- Cash Expense per Enterprise -----															

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

 Enterprise
 or Budget Name: Blueberries
 Enterprise Code Number: 80

---- Income per Enterprise ----
 Income 1: Blueberries \$
 50.0 Cwt @50.00 2,500.00
 Income 2:
 0.0 @ 0.00 .00

 1 GROSS INCOME: \$2,500.00

---- Cash Expense per Enterprise --\$--
 Seeds and plants .00
 Nitrogen Dry N 60.0 lb. @ .22 13.20
 Phosphate P₂O₅ .00
 Potash K₂O 45.0 lb. @ .12 5.40
 Limestone 45.00
 Fungicides 41.15
 Insecticides 49.15
 Weed sprays 21.75
 Other chemicals 9.00
 Machine hire 900.00
 Crop supplies 110.00
 Non-har. equip labor 17.0 hr. @ 8.00 136.00
 Repairs and maintenance 25.50
 Gasoline, fuel, oil 52.00
 Utilities, phone 20.00
 Other cash expense 30.00

2 TOTAL SELECTED CASH EXPENSES * \$1,458.15
 4 Family and regular hired labor, hours 11.60
 5 Corn grain equivalent bushels .00
 6 Corn silage tons (as fed) .00
 7 Dry hay equivalent tons .00
 8 Capital gains income included above \$.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 81	Dairy Cow and Replacements 14,000 Lbs. Milk 82	Dairy Cow and Replacements 15,000 Lbs. Milk 83
Enterprise Code Number:			
++++ Income per Enterprise ++++			
Income 1: Milk Sales	\$	\$	\$
1 cow X 130.00 Cwt. @ 12.50	1,625.00	1 cow X 140.00 Cwt. @ 12.50	1,750.00
Income 2: Cows Culled		Income 2: Cows Culled	
28 %Rate 13.00 Cwt. @ 46.00	167.44	28 %Rate 13.00 Cwt. @ 46.00	167.44
Income 3: Calves Sold (deacons)		Income 3: Calves Sold (deacons)	
.43 Hd. X 1.00 Cwt. @ 130.00	55.90	.43 Hd. X 1.00 Cwt. @ 130.00	55.90
1 GROSS INCOME:	\$1,848.34	\$ 1,973.34	\$2,098.34
---- Cash Expense per Enterprise ----	\$	\$	\$
Building repairs	10.00	10.50	11.00
Equipment repairs	60.00	62.00	64.00
Feed purchased	270.00	280.00	330.00
Livestock supplies	50.00	60.00	62.00
Breeding fees	14.00	18.00	20.00
Vet. + medicine	38.00	40.00	45.00
Gasoline, fuel, oil	9.00	9.20	9.30
Utilities, phone	56.00	58.00	59.00
Milk hauling, freight 130.0 Cwt. @ .65	84.50	140.0 Cwt. @ .65	97.50
Marketing 130.0 Cwt. @ .10	13.00	140.0 Cwt. @ .10	15.00
Other cash costs	9.00	10.00	11.00
Advertising + assess 130.0 Cwt. @ .155	20.15	140.0 Cwt. @ .155	23.25
2 TOTAL SELECTED CASH EXPENSES *	\$ 633.65	\$ 674.40	\$ 747.05
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 \$	167.44	167.44	167.44

* 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:	84				85				86					
++++ Income per Enterprise +++++														
Income 1: Milk Sales	\$				Milk Sales				\$					
1 cow X 160.00 Cwt. @ 12.50	2,000.00				1 cow X 180.00 Cwt. @ 12.50	2,250.00				1 cow X 200.00 Cwt. @ 12.50	2,500.00			
Income 2: Cows Culled					Income 2: Cows Culled					Income 2: Cows Culled				
28 %Rate 13.00 Cwt. @ 46.00	167.44				28 %Rate 13.00 Cwt. @ 46.00	167.44				28 %Rate 13.00 Cwt. @ 46.00	167.44			
Income 3: Calves Sold (deacons)					Income 3: Calves Sold (deacons)					Income 3: Calves Sold (deacons)				
.43 Hd. X 1.00 Cwt. @ 130.00	55.90				.43 Hd. X 1.00 Cwt. @ 130.00	55.90				.43 Hd. X 1.00 Cwt. @ 130.00	55.90			
1 GROSS INCOME:	\$2,223.34					\$ 2,473.34					\$2,723.34			
---- Cash Expense per Enterprise ----														
	\$					\$					\$			
Building repairs	11.50					12.00					14.00			
Equipment repairs	66.00					68.00					70.00			
Feed purchased	390.00					410.00					460.00			
Livestock supplies	65.00					75.00					80.00			
Breeding fees	25.00					35.00					45.00			
Vet. + medicine	50.00					60.00					75.00			
Gasoline, fuel, oil	9.50					9.70					10.00			
Utilities, phone	60.00					62.00					64.00			
Milk hauling, freight	160.0 Cwt. @	.65	104.00		180.0 Cwt. @	.65	117.00		200.0 Cwt. @	.65	130.00			
Marketing	160.0 Cwt. @	.10	16.00		180.0 Cwt. @	.10	18.00		200.0 Cwt. @	.10	20.00			
Other cash costs	12.00					15.00					15.00			
Advertising + assess	160.0 Cwt. @	.155	24.80		180.0 Cwt. @	.155	27.90		200.0 Cwt. @	.155	31.00			
2 TOTAL SELECTED CASH EXPENSES *	\$ 833.80					\$ 909.60					\$1,014.00			
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	\$		167.44				167.44				167.44			

* 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 1 Hd. X 10.50 Cwt. @64.00 \$ 672.00	Steer Sales .43 Hd. X 4.50 Cwt. @ 94.00 \$ 181.89
Income 2:	[assumed heifers will become part of milking herd]	Death Loss -10 %Rate 10.50 Cwt. @64.00 (67.20)	Heifer Sales .43 Hd. X 4.00 Cwt. @ 83.00 142.76
Income 3:			Cows Culled 17 %Rate 10.00 Cwt. @ 46.00 78.20
1 GROSS INCOME:	\$.00	\$ 604.80	\$ 402.85
---- Cash Expense per Enterprise ----			
Building repairs	16.00	6.00	2.00
Equipment repairs	9.00	14.00	22.00
Dicalcium phosphate 55.0 lbs. @ .20	11.00	55.0 lbs. @ .20 11.00	0.00
Milk replacer 60.0 lbs. @ .60	36.00	45.0 lbs. @ .60 27.00	0.00
Salt and minerals 50.0 lbs. @ .08	4.00	50.0 lbs. @ .08 4.00	55.0 lbs. @ .08 4.40
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 @750.00 127.50
2 TOTAL SELECTED CASH EXPENSES *	\$ 229.60	\$ 194.40	\$ 220.90
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	78.20

* 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 93	Swine Farrow to Finish 2 Litters per Year 93
Enterprise Code Number:			
++++ Income per Enterprise +++++			
Income 1: Yearling Steer	\$	Steer Sales	\$
1 Hd. X 11.50 Cwt. @ 73.00	839.50	1 Hd. X 10.50 Cwt. @ 73.00	766.50
Income 2: Death Loss		Death Loss	
-1 %Rate 11.50 Cwt. @ 73.00	(8.40)	-2 %Rate 10.50 Cwt. @ 73.00	(15.33)
Income 3:		Finished Hogs	\$
		14.6 Hd. X 2.30 Cwt. @ 42.00	1,410.36
		Sows Sold	
		.4 Hd. X 4.00 Cwt. @ 37.00	59.20
		Boars Sold	
		.04 Hd. X 4.50 Cwt. @ 30.00	5.40
1 GROSS INCOME:	\$ 831.11	\$ 751.17	\$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. @ .24	8.64	44.0 lbs. @ .24	10.56
Pig creep feed	0.00		320.0 lbs. @ .200
Salt and minerals 12.5 lbs. @ .08	1.00	15.0 lbs. @ .08	1.20
Soybean meal 2.00 cwt. @ 12.00	24.00	2.50 cwt. @ 12.00	30.00
Vet. + medicine	10.00		19.50 cwt. @ 12.00
Gasoline, fuel, oil	.50		234.00
Utilities, phone	.60		37.00
Marketing, hauling	3.75		15.00
Other cash costs(including beef implants)	1.80		53.00
Feeder animal 6.5 cwt. @ 84.00	546.00	5.00 cwt. @ 94.00	470.00
Male breeding animal	0.00		26.50
			17.50
			0.00
			16.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 604.79	\$ 539.56	\$ 614.60
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 14.6 Hd. X 35.00	Finished Hogs 100 Hd. X 230.00 Cwt. @ 42.00	Finished Hogs 5.5 Hd. X 2.30 Cwt. @ 42.00
Income 2:	Sows Sold .4 Hd. X 4.00 Cwt. @ 37.00	Death Loss -3 %Rate 230.00 Cwt. @ 42.00	Sows Sold 1 Hd. X 4.00 Cwt. @ 37.00
Income 3:	Boars Sold .04 Hd. X 4.50 Cwt. @ 30.00		Boars Sold .04 Hd. X 4.50 Cwt. @ 30.00
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. @ .200	16.00	1600.0 lbs. @ .20	155.0 lbs. @ .200
Pig creep feed 600.0 lbs. @ .180	108.00	0.00	240.0 lbs. @ .180
Soybean meal 5.25 cwt. @ 12.00	63.00	95.00 cwt. @ 12.00	9.50 cwt. @ 12.00
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 @ 35.00	0.00
Male breeding animal .04 head @ 400.00	16.00	0.00	.04 head @ 400.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 323.75	\$ 5,580.00	\$ 296.20
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. @ 71.00		117.15
Income 2:	Ewes Culled			
	.2 Hd. X	1.30 Cwt. @ 19.00		4.94
Income 3:	Ewe's Wool			
	1 Hd. X	8.00 lbs. @ 1.20		9.60

1	GROSS INCOME:		\$	131.69

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

Building repairs		.20
Equipment repairs		.60
Minerals, vitamins	13.0 lbs. @ .200	2.60
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 *	\$	48.70
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	\$	4.94

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