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# Agricultural Economics Report

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## MICHIGAN 1990 ESTIMATES FOR CROP AND LIVESTOCK BUDGETS

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# MICHIGAN 1990 ESTIMATES FOR CROP AND LIVESTOCK BUDGETS

By

Sherrill B. Nott, Gerald D. Schwab, Allen E. Shapley,  
Myron P. Kelsey, James H. Hilker, Lawrence O. Copeland,\* and Oran B. Hesterman\*

## 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 May 1990 and represent one estimate of 1990 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 1990 price levels provided some cost data for all the budgets. Dairy budgets 81 through 86 were taken from Telfarm records increased to 1990 price levels. Budgets 57 through 64 were based on case study farms analyzed in the winter of 1985 through 1989.

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. To estimate the hours per acre for 150 acres of corn grain using Table 1,  $A = 5.39$ ,  $B = 57.41$ , and  $X = 150$ . Table 2 presents estimated labor requirements obtained from the equations in Table 1 for selected enterprise sizes.

---

\*Copeland and Hesterman are extension specialists in the Crop & Soil Sciences 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:

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

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 1990 BUDGETS

<u>FIELD CROPS</u>	<u>Pricing</u> <u>Unit</u>		<u>SWINE</u>	<u>Pricing</u> <u>Unit</u>	
Barley	bu.	2.00	Boar bought	head	400.00
Canola	lb.	0.11	50 lb. feeder pig	head	45.00
Corn grain	bu.	2.40	<u>FERTILIZER</u>		
Navy beans	cwt.	22.00	Nitrogen, dry N	lb.	0.18
Oats	bu.	1.50	Nitrogen for corn only N	lb.	0.14
Onions	bag	2.50	Phosphate P <sub>2</sub> O <sub>5</sub>	lb.	0.18
Potatoes-table stock	cwt.	4.75	Potash K <sub>2</sub> O	lb.	0.11
Soybeans	bu.	5.70	<u>SEED</u>		
Sugar beets	ton	36.00	Alfalfa	lb.	1.75
Wheat	bu.	3.25	Barley	lb.	0.13
<u>FRUITS AND VEGETABLES</u>			Broccoli	1,000 plugs	40.00
Apples, high price	bu.	4.00	Canola	lb.	2.80
Asparagus	cwt.	55.00	Cauliflower	1,000 plugs	28.50
Blueberries	cwt.	50.00	Corn	1,000 kernels	0.90
Broccoli	lb.	0.35	Field Beans	lb.	0.50
Cauliflower	case	7.75	Oats	lb.	0.10
Cherries-sweet	cwt.	21.00	Peppers	thou.	35.00
Cherries-tart	cwt.	20.00	Potatoes	cwt.	7.50
Grapes	ton	165.00	Rye	lb.	0.12
Peaches	bu.	8.00	Soybeans	lb.	0.14
Peppers	bu.	6.00	Sugar Beets	lb.	15.00
Strawberries	cr.	10.00	Wheat	lb.	0.10
<u>BEEF</u>			<u>FEED</u>		
1,200 yearling beef steer	cwt.	76.00	Pig creep feed	cwt.	18.00
1,100 steer sold	cwt.	76.00	Dicalcium phosphate	cwt.	20.00
Steer calf	cwt.	102.00	Limestone	cwt.	10.00
Heifer calf	cwt.	91.00	Milk replacer	lb.	0.60
Cull beef cow	cwt.	49.00	Minerals-cattle	lb.	0.24
Replacement beef cow	head	850.00	Mineral & vitamin-hogs	lb.	0.20
Yearling feeder bought	cwt.	86.00	Salt, minerals	cwt.	8.00
<u>DAIRY</u>			Soybean meal	cwt.	11.00
Milk	cwt.	12.60	Urea	lb.	0.18
Cull milk cow	cwt.	48.00	<u>OTHER COSTS</u>		
Deacon calf sold	cwt.	130.00	Corn drying cost/point	bu.	0.025
1,100 dairy steer	cwt.	71.00	Family labor	hr.	6.00
Replacement dairy cow	head	1100.00	Harvest labor	hr.	6.00
<u>SHEEP</u>			Irrigation labor	hr.	5.50
Ewes	cwt.	12.00	Labor fringe benefit rate	%	20.00
Lambs	cwt.	58.00	Nonharvest labor (hand)	hr.	6.00
Replacement ewe	head	75.00	Nonharvest labor (equip)	hr.	8.00
Wool	lb.	.90	Deficiency payment-barley	bu.	0.11
<u>SWINE</u>			Deficiency payment-corn	bu.	0.35
240 lb. hog sold	cwt.	48.00	Deficiency payment-oats	bu.	0.00
400 lb. sow sold	cwt.	40.00	Deficiency payment-wheat	bu.	0.75
450 lb. boar sold	cwt.	32.00	Short-term credit, APR	%	10.50

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
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---- Income per Enterprise ----											
Income 1:	Corn Fed Hi.	\$	Corn Fed Med.	\$	Corn Fed Low	\$	Irr. Corn Hi.	\$			
	120.0 Bu. @ 0.00	0.00	100.0 Bu. @ 0.00	0.00	80.0 Bu. @ 0.00	0.00	180.0 Bu. @ 0.00	0.00			
Income 2:	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	
<b>1 GROSS INCOME:</b>		<b>\$ 0.00</b>		<b>\$ 0.00</b>		<b>\$ 0.00</b>		<b>\$ 0.00</b>		<b>\$ 0.00</b>	

---- Cash Expense per Enterprise --\$											
		\$		\$		\$		\$			
Seeds and plants	25.0 K ker 0.90	22.50	22.0 K ker 0.90	19.80	20.0 K ker 0.90	18.00	28.0 K ker 0.90	25.20			
Nitrogen# Anhydrous	140.0 lb. @ 0.12	16.80	110.0 lb. @ 0.12	13.20	90.0 lb. @ 0.12	10.80	220.0 lb. @ 0.12	26.40			
Phosphate# p2o5	30.0 lb. @ 0.18	5.40		0.00		0.00	80.0 lb. @ 0.18	14.40			
Potash# k2o	110.0 lb. @ 0.11	12.10	90.0 lb. @ 0.11	9.90	70.0 lb. @ 0.11	7.70	190.0 lb. @ 0.11	20.90			
Limestone +		7.50		7.50		7.50		12.00			
Insecticides ++		3.00		3.00		3.00		12.00			
Weed sprays +++		15.75		15.75		15.75		15.75			
Building repairs		2.50		2.50		2.50		3.00			
Equipment repairs		18.00		18.00		18.00		27.50			
Irrigation Labor		0.00		0.00		0.00	1.0 hr. @10.50	10.50			
Irrigation fuel ++++		0.00		0.00		0.00		30.00			
Drying fuel	840.0 Pt. @0.025	21.00	700.0 Pt. @0.025	17.50	560.0 Pt. @0.025	14.00	1260 Pt. @0.025	31.50			
Gasoline, fuel, oil		10.00		9.90		9.80		11.00			
Utilities, phone		3.00		2.50		2.00		4.50			
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 137.55</b>		<b>\$ 119.55</b>		<b>\$ 109.05</b>		<b>\$ 244.65</b>			
<b>4 Family and regular hired labor, hours</b>		<b>6.20</b>		<b>6.10</b>		<b>6.00</b>		<b>6.20</b>			
<b>5 Corn grain equivalent bushels</b>		<b>120.00</b>		<b>100.00</b>		<b>80.00</b>		<b>180.00</b>			
<b>6 Corn silage tons (as fed)</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>			
<b>7 Dry hay equivalent tons</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>			
<b>8 Capital gains income included above \$</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>			

- # 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 tons/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 @ \$2.75/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. 160.0 Bu. @ 0.00	Irr. Corn Low 140.0 Bu. @ 0.00	Corn Sil. High 16.0 Ton @ 0.00	Corn Sil. Med. 13.0 Ton @ 0.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
<b>1 GROSS INCOME:</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
---- Cash Expense per Enterprise --\$				
Seeds and plants	28.0 K ker 0.90	25.20 28.0 K ker 0.90	25.20 24.0 K ker 0.90	21.60 22.0 K ker 0.90
Nitrogen# Anhydrous	190.0 lb. @ 0.12	22.80 170.0 lb. @ 0.12	20.40 140.0 lb. @ 0.12	16.80 110.0 lb. @ 0.12
Phosphate# p2o5	60.0 lb. @ 0.18	10.80 40.0 lb. @ 0.18	7.20 45.0 lb. @ 0.18	8.10 30.0 lb @ 0.18
Potash# k2o	170.0 lb. @ 0.11	18.70 140.0 lb. @ 0.11	15.40 125.0 lb. @ 0.11	13.75 110.0 lb. @ 0.11
Limestone +		12.00	12.00	7.50
Insecticides ++		12.00	12.00	3.00
Weed sprays +++		15.75	15.75	15.75
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	0.00
Irrigation fuel ++++		30.00	30.00	0.00
Drying fuel	1120.0 Pt. @0.025	28.00 980.0 Pt. @0.025	24.50	0.00
Gasoline, fuel, oil		10.90	10.80	11.00
Utilities, phone		4.00	3.50	5.50
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 226.15</b>	<b>\$ 212.75</b>	<b>\$ 128.50</b>	<b>\$ 118.15</b>
<b>4 Family and regular hired labor, hours</b>	<b>6.10</b>	<b>6.00</b>	<b>8.40</b>	<b>8.20</b>
<b>5 Corn grain equivalent bushels</b>	<b>160.00</b>	<b>140.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>	<b>13.00</b>
<b>7 Dry hay equivalent tons</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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 tons/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 @ \$2.75/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	\$	Irr. Corn Sil Hi	\$	Irr Corn Sil Med	\$	Irr Corn Sil Low	\$
	10.0 Ton @ 0.00	0.00	23.0 Ton @ 0.00	0.00	20.0 Ton @ 0.00	0.00	17.0 Ton @ 0.00	0.00
Income 2:	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
<b>1 GROSS INCOME:</b>		<b>\$ 0.00</b>		<b>\$ 0.00</b>		<b>\$ 0.00</b>		<b>\$ 0.00</b>
---- Cash Expense per Enterprise --\$								
Seeds and plants	20.0 K ker 0.90	18.00	28.0 K ker 0.90	25.20	28.0 K ker 0.90	25.20	28.0 K ker 0.90	25.20
Nitrogen# Anhydrous	90.0 lb. @ 0.12	10.80	220.0 lb. @ 0.12	26.40	190.0 lb. @ 0.12	22.80	170.0 lb. @ 0.12	20.40
Phosphate# p2o5	15.0 lb @ 0.18	2.70	85.0 lb. @ 0.18	15.30	65.0 lb. @ 0.18	11.70	50.0 lb. @ 0.18	9.00
Potash# k2o	80.0 lb. @ 0.11	8.80	185.0 lb. @ 0.11	20.35	160.0 lb. @ 0.11	17.60	135.0 lb. @ 0.11	14.85
Limestone +		7.50		12.00		12.00		12.00
Insecticides ++		3.00		12.00		12.00		12.00
Weed sprays +++		15.75		15.75		15.75		15.75
Building repairs		3.50		3.50		3.50		3.50
Equipment repairs		22.00		32.00		32.00		32.00
Irrigation Labor		0.00	1.0 hr. @ 5.50	5.50	1.0 hr. @ 5.50	5.50	1.0 hr. @ 5.50	5.50
Irrigation fuel ++++		0.00		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
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 107.35</b>		<b>\$ 217.00</b>		<b>\$ 206.45</b>		<b>\$ 198.00</b>
<b>4 Family and regular hired labor, hours</b>		<b>8.10</b>		<b>12.00</b>		<b>11.00</b>		<b>10.00</b>
<b>5 Corn grain equivalent bushels</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>		<b>10.00</b>		<b>23.00</b>		<b>20.00</b>		<b>17.00</b>
<b>7 Dry hay equivalent tons</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>8 Capital gains income included above \$</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>

# 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 tons/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 @ \$2.75/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		Corn Silage NPN Added Medium Yield		Corn Silage NPN Added Low Yield		Oats Fed High Yield				
Enterprise Code Number:	13		14		15		16				
---- Income per Enterprise ----											
Income 1:	NPN	Corn Sil High	\$	NPN	Corn Sil Med	\$	NPN	Corn Sil Low	\$	Oats Fed High	\$
	16.0 Ton @	0.00	0.00	13.0 Ton @	0.00	0.00	10.0 Ton @	0.00	0.00	80.0 Bu. @	0.00
Income 2:	0.0	@ 0.00	0.00	0.0	@ 0.00	0.00	0.0	@ 0.00	0.00	0.0	@ 0.00
<b>1 GROSS INCOME:</b>			<b>\$ 0.00</b>			<b>\$ 0.00</b>			<b>\$ 0.00</b>		<b>\$ 0.00</b>
---- Cash Expense per Enterprise --\$											
Seeds and plants	25.0 K ker	0.90	22.50	22.0 K ker	0.90	19.80	20.0 K ker	0.90	18.00	80.0 lb. @	0.10
Nitrogen# dry N			0.00			0.00			0.00	30 lb. @	0.18
Nitrogen# Anhydrous	140.0 lb. @	0.12	16.80	110.0 lb. @	0.12	13.20	90.0 lb. @	0.12	10.80		
Phosphate# p2o5	45.0 lb. @	0.18	8.10	30.0 lb @	0.18	5.40	15.0 lb @	0.18	2.70		
Potash# k2o	125.0 lb. @	0.11	13.75	110.0 lb. @	0.11	12.10	80.0 lb. @	0.11	8.80	40.0 lb. @	0.11
Limestone +			7.50			7.50			7.50		
Insecticides +			3.00			3.00			3.00		
Weed sprays +			15.75			15.75			15.75	Sprays ++	
Feed additives	160.0 lb. @	0.18	28.80	130.0 lb. @	0.18	23.40	100.0 lb. @	0.18	18.00		
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		
<b>2 TOTAL SELECTED CASH EXPENSES *</b>			<b>\$ 159.20</b>			<b>\$ 142.55</b>			<b>\$ 126.35</b>		<b>\$ 48.95</b>
<b>4 Family and regular hired labor, hours</b>			<b>8.90</b>			<b>8.70</b>			<b>8.50</b>		<b>5.60</b>
<b>5 Corn grain equivalent bushels</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>		<b>37.60</b>
<b>6 Corn silage tons (as fed)</b>			<b>16.00</b>			<b>13.00</b>			<b>10.00</b>		<b>0.00</b>
<b>7 Dry hay equivalent tons</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>		<b>0.00</b>
<b>8 Capital gains income included above \$</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>		<b>0.00</b>

# 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	Spring Barley Fed Higher Yield 19	Spring Barley Fed Medium Yield 20
----- Income per Enterprise -----				
Income 1:	Oats Fed Medium 60.0 Bu. @ 0.00	Oatlage Fed 6.0 Ton @ 0.00	Barley Fed High 80.0 Bu. @ 0.00	Barley Fed Medium 60.0 Bu. @ 0.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
<b>1 GROSS INCOME:</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
----- Cash Expense per Enterprise -----				
Seeds and plants	64.0 lb. @ 0.10	80.0 lb. @ 0.10	110.0 lb. @ 0.13	100.0 lb. @ 0.13
Nitrogen# dry N	20.0 lb. @ 0.18	30.0 lb. @ 0.18	50.0 lb. @ 0.18	40.0 lb. @ 0.18
Phosphate# p2o5	0.00	0.00	40.0 lb. @ 0.18	30.0 lb. @ 0.18
Potash# k2o	20.0 lb. @ 0.11	45.0 lb. @ 0.11	70.0 lb. @ 0.11	50.0 lb. @ 0.11
Limestone	7.50	7.50	7.50	7.50
Weed sprays +	0.85	0.85	0.85	0.85
Building repairs	1.50	3.50	1.50	1.50
Equipment repairs	12.90	15.50	12.90	12.90
Gasoline, fuel, oil	6.90	15.00	6.50	6.50
Utilities, phone	1.50	1.50	1.50	1.50
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 43.35</b>	<b>\$ 62.20</b>	<b>\$ 68.95</b>	<b>\$ 61.85</b>
<b>4 Family and regular hired labor, hours</b>	<b>5.50</b>	<b>8.00</b>	<b>5.60</b>	<b>5.60</b>
<b>5 Corn grain equivalent bushels</b>	<b>28.20</b>	<b>0.00</b>	<b>63.60</b>	<b>47.70</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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 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:	Rye Fed 21	Clear Seeded Alfalfa Year Planted 22	Alfalfa Hay Early Rotation 23	Alfalfa Hay Later Rotation 24
Enterprise Code Number:	21	22	23	24
---- Income per Enterprise ----				
Income 1:	Rye Fed 31.0 Bu. @ 0.00	Alfalfa Seeded 2.0 Ton @ 0.00	Alfalfa Hay High 6.0 Ton @ 0.00	Alfalfa Hay Low 4.0 Ton @ 0.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
<b>1 GROSS INCOME:</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
---- Cash Expense per Enterprise ----				
Seeds and plants	90.0 lb. @ 0.12	15.0 lb. @ 1.75	0.00	0.00
Nitrogen# Dry N	30.0 lb. @ 0.18	5.40	0.00	0.00
Phosphate# p2o5	0.00	80.0 lb. @ 0.18	14.40	60.0 lb. @ 0.18
Potash# k2o	0.00	90.0 lb. @ 0.11	9.90	240.0 lb. @ 0.11
Limestone	7.50	60.00	0.00	0.00
Insecticides	0.00	3.30	6.60	3.30
Weed sprays	0.85 +	9.20 ++	13.75 +++	13.75
Crop supplies, packs	0.00	4.70	14.10	9.40
Building repairs	1.50	2.00	2.00	2.00
Equipment repairs	12.90	22.30	30.90	23.80
Gasoline, fuel, oil	6.50	8.00	10.70	7.80
Utilities, phone	1.50	1.50	1.50	1.50
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 46.95</b>	<b>\$ 161.55</b>	<b>\$ 116.75</b>	<b>\$ 89.65</b>
<b>4 Family and regular hired labor, hours</b>	<b>5.60</b>	<b>7.20</b>	<b>15.60</b>	<b>10.40</b>
<b>5 Corn grain equivalent bushels</b>	<b>22.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>0.00</b>	<b>2.00</b>	<b>6.00</b>	<b>4.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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 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.

+++ 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:	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
<b>1 GROSS INCOME:</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
---- Cash Expense per Enterprise ----				
Phosphate#	p2o5 75.0 lb. @ 0.18	50.0 lb. @ 0.18	50.0 lb. @ 0.18	25.0 lb. @ 0.18
Potash#	k2o 340.0 lb. @ 0.11	225.0 lb. @ 0.11	180.0 lb. @ 0.11	100.0 lb. @ 0.11
Limestone	0.00	0.00	0.00	0.00
Insecticides	6.60	3.30	0.00	0.00
Weed sprays +	13.75	13.75	0.00	0.00
Crop supplies, packs	0.00	0.00	8.95	4.50
Building repairs	3.50	3.50	2.00	2.00
Equipment repairs	32.90	29.70	23.80	16.80
Gasoline, fuel, oil	18.35	13.30	7.85	5.00
Utilities, phone	1.50	1.50	1.50	1.50
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 127.50</b>	<b>\$ 98.80</b>	<b>\$ 72.90</b>	<b>\$ 45.30</b>
<b>4 Family and regular hired labor, hours</b>	<b>12.20</b>	<b>8.10</b>	<b>11.80</b>	<b>11.00</b>
<b>5 Corn grain equivalent bushels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>6.00</b>	<b>4.00</b>	<b>4.00</b>	<b>2.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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:

Enterprise Code Number: Pasture  
 29

-----  
 ---- Income per Enterprise ----  
 Income 1: Pasture Low \$ 0.00  
 1.0 Ton @ 0.00  
 Income 2: 0.0 @ 0.00 0.00  
 -----  
 1 GROSS INCOME: \$ 0.00  
 -----

-----  
 ---- Cash Expense per Enterprise --\$  
 Seeds and plants 0.00  
 Nitrogen# dry N 0.00  
 Phosphate# p2o5 0.00  
 Potash# k2o 0.00  
 Limestone 0.00  
 Weed sprays 0.00  
 Building repairs 0.00  
 Equipment repairs 3.00  
 Gasoline, fuel, oil 2.50  
 Utilities, phone 0.00  
 -----

2 TOTAL SELECTED CASH EXPENSES \* \$ 5.50  
 4 Family and regular hired labor, hours 1.00  
 5 Corn grain equivalent bushels 0.00  
 6 Corn silage tons (as fed) 0.00  
 7 Dry hay equivalent tons 1.00  
 8 Capital gains income included above \$ 0.00  
 -----

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

\* 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:	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. @ 2.40	288.00	100.0 Bu. @ 2.40	240.00	80.0 Bu. @ 2.40	192.00	180.0 Bu. @ 2.40	432.00
Income 2:	Deficiency payment		Deficiency payment		Deficiency payment		Deficiency payment	
	120.0 Bu. @ 0.35	42.00	100.0 Bu. @ 0.35	35.00	80.0 Bu. @ 0.35	28.00	180.0 Bu. @ 0.35	63.00
<b>1 GROSS INCOME:</b>		<b>\$ 330.00</b>		<b>\$ 275.00</b>		<b>\$ 220.00</b>		<b>\$ 495.00</b>
---- Cash Expense per Enterprise ----								
Seeds and plants	25.0 K ker 0.90	22.50	22.0 K ker 0.90	19.80	22.0 K ker 0.90	19.80	28.0 K ker 0.90	25.20
Nitrogen# Anhydrous	140.0 lb. @ 0.12	16.80	110.0 lb. @ 0.12	13.20	90.0 lb. @ 0.12	10.80	220.0 lb. @ 0.12	26.40
Phosphate# p2o5	30.0 lb. @ 0.18	5.40		0.00		0.00	80.0 lb. @ 0.18	14.40
Potash# k2o	110.0 lb. @ 0.11	12.10	90.0 lb. @ 0.11	9.90	70.0 lb. @ 0.11	7.70	190.0 lb. @ 0.11	20.90
Limestone +		7.50		7.50		7.50		12.00
Insecticides ++		3.00		3.00		3.00		12.00
Weed sprays +++		15.75		15.75		15.75		15.75
Building repairs		2.50		2.50		2.50		3.00
Equipment repairs		18.00		18.00		18.00		27.50
Irrigation Labor		0.00		0.00		0.00	1.0 hr. @ 5.50	5.50
Irrigation fuel ++++		0.00		0.00		0.00		30.00
Drying fuel	1440 Pt. @0.025	36.00	1200 Pt. @0.025	30.00	960 Pt. @0.025	24.00	2160 Pt. @0.025	54.00
Gasoline, fuel, oil		10.00		9.90		9.80		11.00
Utilities, phone		3.00		2.50		2.00		4.50
Trucking, freight		24.00		20.00		16.00		36.00
Marketing		1.20		1.00		0.80		1.80
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 177.75</b>		<b>\$ 153.05</b>		<b>\$ 137.65</b>		<b>\$ 299.95</b>
<b>4 Family and regular hired labor, hours</b>		<b>5.70</b>		<b>5.60</b>		<b>5.50</b>		<b>6.20</b>
<b>5 Corn grain equivalent bushels</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>7 Dry hay equivalent tons</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>8 Capital gains income included above \$</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
#	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 @ \$2.75/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	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. 160.0 Bu. @ 2.40	Irr Corn Sold Lo 140.0 Bu. @ 2.40	Soybeans High 40.0 Bu. @ 5.70	Soybeans Medium 30.0 Bu. @ 5.70
Income 2:	Deficiency payment 160.0 Bu. @ 0.35	Deficiency payment 140.0 Bu. @ 0.35	0.0 @ 0.00	0.0 @ 0.00
<b>1 GROSS INCOME:</b>	<b>\$ 440.00</b>	<b>\$ 385.00</b>	<b>\$ 228.00</b>	<b>\$ 171.00</b>
---- Cash Expense per Enterprise ----				
Seeds and plants	28.0 K ker 0.90	28.0 K ker 0.90	60.0 lb. @ 0.14	60.0 lb. @ 0.14
Nitrogen# Dry N	0.00	0.00	20.0 lb. @ 0.18	10.0 lb. @ 0.18
Nitrogen# Anhydrous	190.0 lb. @ 0.12	170.0 lb. @ 0.12	0.00	0.00
Phosphate# p2o5	60.0 lb. @ 0.18	40.0 lb. @ 0.18	0.00	0.00
Potash# k2o	170.0 lb. @ 0.11	140.0 lb. @ 0.11	4.40	20.0 lb. @ 0.11
Limestone +	12.00	12.00	7.50	7.50
Insecticides ++	12.00	12.00	0.00	0.00
Weed sprays +++	15.75	15.75	20.75	20.75
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	1.0 hr. @ 5.50	0.00	0.00
Irrigation fuel ++++	30.00	30.00	0.00	0.00
Drying fuel	1920 Pt. @0.025	1680 Pt. @0.025	0.00	0.00
Gasoline, fuel, oil	10.90	10.80	9.00	8.90
Utilities, phone	4.00	3.50	1.50	1.50
Trucking, freight	32.00	28.00	8.00	6.00
Marketing	1.60	1.40	0.60	0.30
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 279.75</b>	<b>\$ 259.65</b>	<b>\$ 81.25</b>	<b>\$ 74.85</b>
<b>4 Family and regular hired labor, hours</b>	<b>6.10</b>	<b>6.00</b>	<b>3.80</b>	<b>3.70</b>
<b>5 Corn grain equivalent bushels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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 @ \$2.75/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ \$13.00/qt. Example soybean herbicide program is 3/4 qt 4L linuron (Lorox/Linex) @ \$13.00/qt plus 2 lb. alachlor (2 qt Lasso @ \$22.00 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	Wheat Sold High Yield	41	Wheat Sold Medium Yield	42	Wheat Sold Low Yield	43				
----- Income per Enterprise -----												
Income 1:	Soybeans Sold Low	\$ 25.0 Bu. @ 5.70	142.50	Wheat High Yield \$	80.0 Bu. @ 3.25	260.00	Wheat Med. Yield \$	60.0 Bu. @ 3.25	195.00	Wheat Low Yield \$	40.0 Bu. @ 3.25	130.00
Income 2:		0.0 @ 0.00	0.00	Deficiency payment	80.0 Bu. @ 0.75	60.00	Deficiency payment	60.0 Bu. @ 0.75	45.00	Deficiency payment	40.0 Bu. @ 0.75	30.00
<b>1 GROSS INCOME:</b>		<b>\$ 142.50</b>		<b>\$ 320.00</b>		<b>\$ 240.00</b>		<b>\$ 160.00</b>				
----- Cash Expense per Enterprise -----												
Seeds and plants	60.0 lb. @ 0.14	8.40	150.0 lb. @ 0.10	15.00	135.0 lb. @ 0.10	13.50	120.0 lb. @ 0.10	12.00				
Nitrogen# Dry N	10.0 lb. @ 0.18	1.80	90.0 lb. @ 0.18	16.20	70.0 lb. @ 0.18	12.60	40.0 lb. @ 0.18	7.20				
Phosphate# p2o5		0.00	80.0 lb. @ 0.18	14.40	60.0 lb. @ 0.18	10.80	40.0 lb. @ 0.18	7.20				
Potash# k2o	20.0 lb. @ 0.11	2.20	150.0 lb. @ 0.11	16.50	120.0 lb. @ 0.11	13.20	80.0 lb. @ 0.11	8.80				
Limestone		7.50		7.50		7.50		7.50				
Weed sprays		20.75 +		1.15 ++		1.15 ++		1.15				
Building repairs		1.50		1.50		1.50		1.50				
Equipment repairs		16.00		16.00		16.00		16.00				
Gasoline, fuel, oil		8.80		7.10		7.00		6.90				
Utilities, phone		1.50		1.50		1.50		1.50				
Trucking, freight		5.00		16.00		12.00		8.00				
Marketing		0.25		0.80		0.60		0.40				
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 73.70</b>		<b>\$ 113.65</b>		<b>\$ 97.35</b>		<b>\$ 78.15</b>				
<b>4 Family and regular hired labor, hours</b>		<b>3.60</b>		<b>3.80</b>		<b>3.80</b>		<b>3.80</b>				
<b>5 Corn grain equivalent bushels</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>				
<b>6 Corn silage tons (as fed)</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>				
<b>7 Dry hay equivalent tons</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>				
<b>8 Capital gains income included above \$</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>				

# 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) @ \$13.00 /qt. plus 2.0 lbs. alachlor (2 qt. Lasso @ \$22.00 per gallon).

++ Example herbicide program on wheat is 1.0 pint 2-4-D (Amine) @ \$1.13/pint.

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

Enterprise or Budget Name:	Spring Canola Sold High Yield 44	Spring Canola Sold Medium Yield 45	Spring Canola Sold Low Yield 46	Winter Canola Sold High Yield 47
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---- Income per Enterprise ----				
Income 1:	Spring Canola High \$ 2,400 Lb. @0.110	Spring Canola Med\$ 1,800 Lb. @0.110	Spring Canola Low\$ 1,200 Lb. @0.110	Win. Canola High \$ 2,900 Lb. @0.110
Income 2:	264.00	198.00	132.00	319.00

1 GROSS INCOME:	\$ 264.00	\$ 198.00	\$ 132.00	\$ 319.00
---- Cash Expense per Enterprise ---\$				
Seeds and plants	5.0 lb. @ 2.80 14.00	5.0 lb. @ 2.80 14.00	5.0 lb. @ 2.80 14.00	5.0 lb. @ 2.80 14.00
Nitrogen# Dry N	125.0 lb. @ 0.18 22.50	100.0 lb. @ 0.18 18.00	80.0 lb. @ 0.18 14.40	125.0 lb. @ 0.18 22.50
Phosphate# p2o5	80.0 lb. @ 0.18 14.40	60.0 lb. @ 0.18 10.80	40.0 lb. @ 0.18 7.20	80.0 lb. @ 0.18 14.40
Potash# k2o	150.0 lb. @ 0.11 16.50	120.0 lb. @ 0.11 13.20	80.0 lb. @ 0.11 8.80	150.0 lb. @ 0.11 16.50
Weed sprays +	9.85	9.85	9.85	0.00
Building repairs	1.50	1.50	1.50	1.50
Equipment repairs	17.00	17.00	17.00	17.00
Gasoline, fuel, oil	7.10	7.00	6.90	7.10
Utilities, phone	1.50	1.50	1.50	1.50
Trucking, freight	16.00	12.00	8.00	19.00
Marketing	0.80	0.60	0.40	0.80
2 TOTAL SELECTED CASH EXPENSES *	\$ 121.15	\$ 105.45	\$ 89.55	\$ 114.30
4 Family and regular hired labor, hours	3.80	3.80	3.80	3.80
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
8 Capital gains income included above \$	0.00	0.00	0.00	0.00

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

+ Example herbicide program on spring canola is 3 pints (1.5 lbs ingredient) /acre treflan @ \$26.21 per gallon.

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

Enterprise or Budget Name:	Winter Canola Sold Medium Yield 48	Winter Canola Sold Low Yield 49	Field or Navy Beans High Yield 50	Field or Navy Beans Medium Yield 51
Enterprise Code Number:	48	49	50	51

## ---- Income per Enterprise ----

Income 1:	Winter Canola Med. \$ 2,200 Lb. @0.110	242.00	Winter Canola Low \$ 1,500 Lb. @0.110	165.00	Navy Beans High \$ 17.0 Cwt @22.00	374.00	Navy Beans Medium \$ 13.0 Cwt @22.00	286.00
Income 2:								

1 GROSS INCOME:	\$ 242.00	\$ 165.00	\$ 374.00	\$ 286.00				
---- Cash Expense per Enterprise ----\$								
Seeds and plants	5.0 lb. @ 2.80	14.00	5.0 lb. @ 2.80	14.00	40.0 lb. @ 0.50	20.00	40.0 lb. @ 0.50	20.00
Nitrogen# Dry N	100.0 lb. @ 0.18	18.00	80.0 lb. @ 0.18	14.40	40.0 lb. @ 0.18	7.20	30.0 lb. @ 0.18	5.40
Phosphate# p2o5	60.0 lb. @ 0.18	10.80	40.0 lb. @ 0.18	7.20		0.00		0.00
Potash# k2o	120.0 lb. @ 0.11	13.20	80.0 lb. @ 0.11	8.80	30.0 lb. @ 0.11	3.30	20.0 lb. @ 0.11	2.20
Limestone		0		0.00		7.50		7.50
Weed sprays +		0.00		0.00		15.00		15.00
Building repairs		1.50		1.50		1.50		1.50
Equipment repairs		17.00		17.00		17.00		17.00
Gasoline, fuel, oil		7.00		6.90		7.70		7.60
Utilities, phone		1.50		1.50		1.50		1.50
Trucking, freight		15.00		10.00		5.70		4.35
Marketing		0.60		0.40		0.85		0.65
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 98.60</b>	<b>\$ 81.70</b>	<b>\$ 87.25</b>	<b>82.70</b>				
4 Family and regular hired labor, hours	3.80	3.80	5.50	5.00				
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00				
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00				
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00				
8 Capital gains income included above \$	0.00	0.00	0.00	0.00				

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

+ Example field bean herbicide program is 1.25 qt. EPTC (Eptam) @ \$22.00/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:	Spring Barley Sold High Yield 52	Spring Barley Sold Medium Yield 53	Oats Sold High Yield 54	Oats Sold Medium Yield 55
----- Income per Enterprise -----				
Income 1:	Barley Sold High 80.0 Bu. @ 2.00	Barley Medium 60.0 Bu. @ 2.00	Oats High Yield 80.0 Bu. @ 1.50	Oats Med. Yield 60.0 Bu. @ 1.50
Income 2:	Deficiency payment 80.0 Bu. @ 0.11	Deficiency payment 60.0 Bu. @ 0.11	Deficiency payment 80.0 Bu. @ 0.00	Deficiency payment 60.0 Bu. @ 0.00
<b>1 GROSS INCOME:</b>	<b>\$ 168.80</b>	<b>\$ 126.60</b>	<b>\$ 120.00</b>	<b>\$ 90.00</b>
----- Cash Expense per Enterprise -----				
Seeds and plants	110.0 lb. @ 0.13	100.0 lb. @ 0.13	80.0 lb. @ 0.10	64.0 lb. @ 0.10
Nitrogen# Dry N	60.0 lb. @ 0.18	40.0 lb. @ 0.18	40.0 lb. @ 0.18	30.0 lb. @ 0.18
Phosphate# p2o5	40.0 lb. @ 0.18	30.0 lb. @ 0.18		
Potash# k2o	70.0 lb. @ 0.11	50.0 lb. @ 0.11	60.0 lb. @ 0.11	30.0 lb. @ 0.11
Limestone				
Weed sprays +				
Building repairs				
Equipment repairs				
Gasoline, fuel, oil				
Utilities, phone				
Trucking, freight	80 bu. @ 0.20	60 bu. @ 0.20		
Marketing				
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 90.75</b>	<b>\$ 77.55</b>	<b>\$ 64.85</b>	<b>55.95</b>
<b>4 Family and regular hired labor, hours</b>	<b>5.60</b>	<b>5.60</b>	<b>3.80</b>	<b>3.70</b>
<b>5 Corn grain equivalent bushels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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 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:	Sugar Beets 56	Onions ++ 57	Irrigated Potatoes Sold For Table Stock 58	Irrigated Potatoes Used For Processing 59
Enterprise Code Number:	56	57	58	59
---- Income per Enterprise ----				
Income 1:	Sugar Beets 19.0 Ton @ 36.00	Onions 684.00 700.0 Bags @ 2.50	Table Potato \$ 1,750.00 290.0 Cwt @ 4.75	Processing Potatoes \$ 810.00 270.0 Cwt @ 3.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
<b>1 GROSS INCOME:</b>	<b>\$ 684.00</b>	<b>\$ 1,750.00</b>	<b>\$ 1,377.50</b>	<b>\$ 810.00</b>
---- Cash Expense per Enterprise ----				
Seeds and plants	1.0 lb. @ 15.00	15.00 3.3 lbs. @ 30.00	97.50 20.0 cwt @ 7.50	150.00 20.0 cwt @ 7.50
Nitrogen# Dry N	100.0 lb. @ 0.18	18.00 200.0 lb. @ 0.18	36.00 160.0 lb. @ 0.18	28.80 150.0 lb. @ 0.18
Phosphate# p2o5	100.0 lb. @ 0.18	18.00 175.0 lb. @ 0.18	31.50 122.0 lb. @ 0.18	21.96 130.0 lb. @ 0.18
Potash# k2o	175.0 lb. @ 0.11	19.25 300.0 lb. @ 0.11	33.00 243.0 lb. @ 0.11	26.73 180.0 lb. @ 0.11
Limestone		0.00	4.35	8.80
Fungicide		0.00	76.40	64.10
Insecticide		0.00	55.80	73.40
Machine hire		0.00	9.00	0.00
Weed sprays, herbicides		100.00	201.80	47.40
Other chemicals		0.00	0.00	11.00
Crop supplies, packages		0.00	21.00	8.00
Non-harvest labor	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 27.0 hr. @ 3.50	94.50	0.00
Harvest labor		0.00 11.5 hr. @ 5.50	63.25 12.1 hr. @ 6.00	72.60
Packing labor		0.00 700 bags @ 1.25	875.00 290 cwt. @ 0.37	107.30
Labor fringe benefits		0.00 1074 @ % 20.0	214.75 \$222 @ % 20.0	44.30
Building repairs		1.50	0.00	0.00
Equipment repairs		23.70	0.00	75.00
Repairs and maintenance		0.00	102.00	16.00
Gasoline, fuel, oil		24.00	85.00	70.00
Utilities, phone		0.00	18.00	45.00
Trucking, freight	19.0 ton @ 3.40	64.60	200.00	15.00
Marketing		0.00 15% plus .02 bag	276.50 290 cwt. @ 0.44	127.60
Other cash expense		0.00 storage fuel	100.00	11.00
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 316.05</b>	<b>\$ 2,636.32</b>	<b>\$ 1,196.59</b>	<b>\$ 751.90</b>
<b>4 Family and regular hired labor, hours</b>	<b>12.00</b>	<b>38.00</b>	<b>30.00</b>	<b>36.00</b>
<b>5 Corn grain equivalent bushels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

++ For more onion information see Ext. Bull. E-2026 by Shapley and Dudek.

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

Enterprise or Budget Name:	Planting Year	Harvest Year	Fresh Market	Fresh Market Irrigated
Enterprise Code Number:	Asparagus + 60	Asparagus + 61	Cauliflower 62	Peppers ++ 63
---- Income per Enterprise ----				
Income 1:	Plant Asparagus 0.0 Ton @ 0.00	Asparagus 0.00 1,400 lbs. @ 0.55	Cauliflower 770.00 233.0 Case @ 7.75	Irr. Peppers 1,805.75 720.0 Box @ 6.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.00 3,000 lbs. @ 0.105	0.0 @ 0.00
<b>1 GROSS INCOME:</b>	<b>\$ 0.00</b>	<b>\$ 770.00</b>	<b>\$ 2,120.75</b>	<b>\$ 4,320.00</b>
---- Cash Expense per Enterprise ----				
Seeds and plants	8,000 crown @ 0.12	960.00	0.00	8.0 thou @ 28.5 228.00
Nitrogen#	Dry N 95.0 lb. @ 0.18	17.10	168.0 lb. @ 0.18	30.24
Phosphate#	p2o5 115.0 lb. @ 0.18	20.70	46.0 lb. @ 0.18	8.28
Potash#	k2o 30.0 lb. @ 0.11	3.30	150.0 lb. @ 0.11	16.50
Limestone	3.0 ton @ 14.00	42.00	1.0 ton @ 14.00	14.00
Fungicides		37.50		45.00
Insecticides		8.00		10.00
Weed sprays, herbicides		32.90		38.00
Crop supplies, packs		0.00		0.00
Supplies purchased, ties		0.00		0.00
Non-har. equip labor	5.1 hr. @ 8.00	40.80	9.0 hr. @ 8.00	72.00
Non-har. hand labor		0.00		0.00
Irrigation labor		0.00		0.00
Harvest labor		0.00	1,400 lbs. @ 0.11	154.00
Labor fringe benefits		0.00		0.00
Transportation		0.00		0.00
Repairs and maintenance		28.75		24.00
Gasoline, fuel, oil		40.00		38.00
Storage, cool pack		0.00		0.00
Utilities, phone		3.00		3.00
Marketing		0.00		0.00
Other cash expense		3.00		3.00
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 1,237.05</b>	<b>\$ 476.02</b>	<b>\$ 2,547.72</b>	<b>\$ 2,920.20</b>
<b>4 Family and regular hired labor, hours</b>	<b>5.00</b>	<b>5.00</b>	<b>65.00</b>	<b>40.00</b>
<b>5 Corn grain equivalent bushels</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Assumes no nitrogen contribution from previous crop or manure.

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

+ For more information on asparagus costs see Ext. Bull. 1327, Oct. 1989 by Kelsey and Kniese.

++ For more information on pepper costs see Ag Econ Staff Paper No. 89-127, Dec. 1989 by Shapley, Lincoln and Dudek.

Enterprise or Budget Name:	Grapes + Harvest Year		Strawberries Planting Year		Strawberries First Year ++		Strawberries Last Year	
Enterprise Code Number:	64		65		66		67	
---- Income per Enterprise ----								
Income 1:	Grapes	\$	Plant Strawberry	\$	Strawberries	\$	Last Strawberries	\$
	4.5 Ton @165.0	742.50	0.0 Cr. @ 0.00	0.00	400.0 Cr. @10.00	4,000.00	400.0 Cr. @10.00	4,000.00
Income 2:	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
<b>1 GROSS INCOME:</b>		<b>\$ 742.50</b>		<b>\$ 0.00</b>		<b>\$ 4,000.00</b>		<b>\$ 4,000.00</b>
---- Cash Expense per Enterprise --\$								
Seeds and plants		0.00	5.5 thou@70.00	385.00		0.00		0.00
Nitrogen Dry N	126.0 lb. @ 0.18	22.68	170.0 lb. @ 0.18	30.60	70.0 lb. @ 0.18	12.60	296.0 lb. @ 0.18	53.28
Phosphate p2o5		0.00		0.00	50.0 lb. @ 0.18	9.00	80.0 lb. @ 0.18	14.40
Potash k2o	250.0 lb. @ 0.11	27.50	110.0 lb. @ 0.11	12.10	50.0 lb. @ 0.11	5.50	80.0 lb. @ 0.11	8.80
Limestone		8.00		5.00		0.00		0.00
Fungicides		0.00		29.00		49.00		49.00
Insecticides		0.00		15.00		68.00		69.30
Weed sprays, herbicide		13.50		131.00		176.00		176.00
Other chemicals		65.00		1,000.00		0.00		0.00
Machine hire	4.5 ton @ 35.00	157.50		0.00		0.00		0.00
Crop supplies, packs		37.50		0.00		500.00		500.00
Supplies, plastic mulch		0.00		390.00		165.00		0.00
Non-har. equip labor	29.40 hr. @ 8.00	235.20	80.0 hr. @ 8.00	640.00	32.0 hr. @ 8.00	256.00	37.0 hr. @ 8.00	296.00
Harvest labor		0.00		0.00	312.0 hr. @ 6.00	1,872.00	312.0 hr. @ 6.00	1,872.00
Labor fringe benefit		0.00		0.00	1,872 \$s %20.00	374.40	1,872 \$s %20.00	374.40
Repairs and maintenance		44.80		25.00		83.00		83.00
Gasoline, fuel, oil		50.00		60.00		42.00		42.00
Utilities, phone		3.00		10.90		26.50		26.50
Marketing		0.00		0.00		150.00		100.00
Other cash expense		50.00		17.80		75.00		75.00
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 714.68</b>		<b>\$ 2,751.40</b>		<b>\$ 3,864.00</b>		<b>\$ 3,739.68</b>
<b>4 Family and regular hired labor, hours</b>		<b>6.00</b>		<b>20.00</b>		<b>56.00</b>		<b>56.00</b>
<b>5 Corn grain equivalent bushels</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>7 Dry hay equivalent tons</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>8 Capital gains income included above \$</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>

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

+ For more grape cost information see Ext. Bul. E-2189, Oct. 1989 by Kelsey, Thomas, Search and Kniese

++ Strawberries based on 1988 estimates for Ohio, MM-389, Specialty Crops, The Ohio St. Univ., by Duvick et al.



Enterprise or Budget Name:	Fresh Market Broccoli		Nonbearing Fruit		Apples Semi - dwarf +	
Enterprise Code Number:	68		69		70	
---- Income per Enterprise ----						
Income 1:	Broccoli	\$	Nonbearing Fruit	\$	Dwarf Apples	\$
	4,900 Lbs @ 0.35	1,715.00	0.0	0.0	500.0 Bu. @ 4.00	2,000.00
Income 2:	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
<b>1 GROSS INCOME:</b>		<b>\$ 1,715.00</b>		<b>\$ 0.00</b>		<b>\$ 2,000.00</b>
---- Cash Expense per Enterprise --\$						
Seeds and plants	12.0 thou @ 40.00	480.00	125 tree @ 5.50	687.50		0.00
Nitrogen Dry N	200.0 lb. @ 0.18	36.00	30.0 lb. @ 0.18	5.40	120.0 lb. @ 0.18	21.60
Phosphate p2o5	120.0 lb. @ 0.18	21.60	30.0 lb. @ 0.18	5.40		0.00
Potash k2o	200.0 lb. @ 0.11	22.00	30.0 lb. @ 0.11	3.30	60.0 lb. @ 0.11	6.60
Limestone		7.50		10.00		7.80
Fungicides		53.30		0.00		0.00
Insecticides		40.00		0.00		0.00
Weed sprays		16.40		0.00		7.00
Other chemicals		0.00		18.00		275.00
Crop supplies, package	245 pk. @ 0.75	183.75		0.00		137.00
Supplies purchased		253.00		18.75		0.00
Non-har. equip labor	8.0 hr. @ 8.00	64.00	2.50 hr. @ 8.00	20.00	15.0 hr. @ 8.00	120.00
Non-har. hand labor	28.0 hr. @ 6.00	168.00		0.00		0.00
Irrigation labor	7.0 hr. @ 5.50	38.50		0.00		0.00
Harvest labor	77.8 hr. @ 6.00	466.80		0.00	79.5 hr. @ 6.00	477.00
Labor fringe benefit	\$737 @ % 20.0	110.21		0.00		0.00
Transporting		56.00		0.00		0.00
Repairs and maintenance		0.00		9.70		10.00
Gasoline, fuel, oil		60.00		21.00		106.00
Storage, warehousing	245 pk. @ 0.50	122.50		0.00		500.00
Utilities, phone		10.00		1.60		10.00
Marketing	\$1,715 gros @ 15.0	257.25		0.00		0.00
Other cash expense		0.00		6.40		87.30
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 2,466.81</b>		<b>\$ 807.05</b>		<b>\$ 1,765.30</b>
<b>4 Family and regular hired labor, hours</b>		<b>50.00</b>		<b>1.00</b>		<b>30.00</b>
<b>5 Corn grain equivalent bushels</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>6 Corn silage tons (as fed)</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>7 Dry hay equivalent tons</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>8 Capital gains income included above \$</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>

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

+ For more apple cost information see Ext. Bul. E-1107, Oct. 1989 by Kelsey and Schwallier

Enterprise or Budget Name:		Blueberries + 71	Tart Cherries ++ 72	Sweet Cherries # 73	Peaches ## 74				
Enterprise Code Number:									
---- Income per Enterprise ----									
Income 1:	Blueberries	\$	Tart Cherries	\$	Sweet Cherries	\$	Peaches	\$	
	50.0 Cwt @50.00	2,500.00	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	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	
<b>1 GROSS INCOME:</b>		<b>\$ 2,500.00</b>		<b>\$ 1,300.00</b>		<b>\$ 1,050.00</b>		<b>\$ 2,000.00</b>	
---- Cash Expense per Enterprise --\$									
Nitrogen	Dry N	40.0 lb. @ 0.18	7.20	165.0 lb. @ 0.18	29.70	165.0 lb. @ 0.18	29.70	50.0 lb. @ 0.18	9.00
Amm. Sul., Mg.			17.65		0.00		0.00		0.00
Potash	k2o	45.0 lb. @ 0.11	4.95	80.0 lb. @ 0.11	8.80	80.0 lb. @ 0.11	8.80	60.0 lb. @ 0.11	6.60
Limestone			4.50		9.40		14.00		7.00
Fungicides			0.00		0.00		0.00		0.00
Insecticides			0.00		0.00		0.00		0.00
Weed sprays			21.70		19.10		16.00		22.00
Other chemicals			101.00		25.60		154.90		176.30
Machine hire	5,000 lbs. @ 0.18	900.00	6,500 lb. @ 0.03	195.00	5,000 lb. @ 0.06	300.00			0.00
Crop supplies, packages		0.00		7.50		23.00			14.00
Non-harvest labor	72.0 hr. @ 8.00	576.00	12.5 hr. @ 8.00	100.00	15.0 hr. @ 8.00	120.00	66.0 hr. @ 8.00	528.00	
Harvest labor		0.00	4.0 hr. @ 6.00	24.00	15.0 hr. @ 6.00	90.00	50.0 hr. @ 6.00	300.00	
Repairs and maintenance		15.00		16.00		27.50		15.20	
Gasoline, fuel, oil		40.00		41.00		41.00		65.00	
Bees, pest mgt., bird control		104.00		23.50		27.50		25.30	
Utilities, phone		20.00		15.10		15.10		28.20	
Marketing		0.00	6,500 lb. @ 0.008	48.75	5,000 lb. @ 0.005	25.00		0.00	
Other cash expense		59.00		17.70		15.00		50.00	
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 1,871.00</b>		<b>\$ 581.15</b>		<b>\$ 907.50</b>		<b>\$ 1,246.60</b>	
<b>4 Family and regular hired labor, hours</b>		<b>20.00</b>		<b>5.00</b>		<b>5.00</b>		<b>15.00</b>	
<b>5 Corn grain equivalent</b>	bushels	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>6 Corn silage</b>	tons (as fed)	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>7 Dry hay equivalent</b>	tons	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>8 Capital gains income included above</b>	\$	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	

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

+ For more blueberry costs see Ext. Bul. E-2192, Oct. 1989, by Kelsey, Thomas, Search and Kniese.

++ For more Tart Cherry cost information see Ext. Bul. E-1108, Oct. 1989, by Kelsey, Norman and Kniese.

# For more Sweet Cherry cost information see Ext. Bul. E-2191, Oct. 1989, by Kelsey, Bardenhagen and Kniese.

## For more Peach cost information see Ext. Bul. E-1016, Oct. 1989, by Kelsey, Thomas, Search and Kniese.

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:	81	82	83

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

Income 1: Milk Sales	\$	Milk Sales	\$	Milk Sales	\$
1 cow X 130.00 Cwt. @ 12.60	1,638.00	1 cow X 140.00 Cwt. @ 12.60	1,764.00	1 cow X 150.00 Cwt. @ 12.60	1,890.00
Income 2: Cows Culled		Cows Culled		Cows Culled	
28 %Rate 13.00 Cwt. @ 48.00	174.72	28 %Rate 13.00 Cwt. @ 48.00	174.72	28 %Rate 13.00 Cwt. @ 48.00	174.72
Income 3: Calves Sold (deacons)		Calves Sold (deacons)		Calves Sold (deacons)	
0.43 Hd. X 1.00 Cwt. @ 130.00	55.90	0.43 Hd. X 1.00 Cwt. @ 130.00	55.90	0.43 Hd. X 1.00 Cwt. @ 130.00	55.90

<b>1 GROSS INCOME:</b>	<b>\$ 1,868.62</b>	<b>\$ 1,994.62</b>	<b>\$ 2,120.62</b>
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## ---- Cash Expense per Enterprise ----

Building repairs	9.00	9.50	10.00		
Equipment repairs	65.00	62.00	64.00		
Feed purchased	310.00	320.00	430.00		
Livestock supplies	60.00	65.00	70.00		
Breeding fees	16.00	18.00	20.00		
Vet. + medicine	35.00	40.00	45.00		
Gasoline, fuel, oil	7.50	8.00	8.50		
Utilities, phone	50.00	58.00	60.00		
Milk hauling, freight 130.0 Cwt. @ 0.50	65.00	140.0 Cwt. @ 0.50	70.00	150.0 Cwt. @ 0.50	75.00
Marketing 130.0 Cwt. @ 0.10	13.00	140.0 Cwt. @ 0.10	14.00	150.0 Cwt. @ 0.10	15.00
Advertising, assess# 130.0 Cwt. @ 0.155	20.18	140.0 Cwt. @ 0.155	21.74	150.0 Cwt. @ 0.155	23.29
Other cash costs	9.50	10.00	11.50		

<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 650.68</b>	<b>\$ 686.24</b>	<b>\$ 820.79</b>
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<b>4 Family and regular hired labor, hours</b>	<b>56.00</b>	<b>56.00</b>	<b>60.00</b>
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<b>5 Corn grain equivalent bushels</b>	<b>105.00</b>	<b>110.00</b>	<b>120.00</b>
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<b>6 Corn silage tons (as fed)</b>	<b>8.20</b>	<b>9.20</b>	<b>8.70</b>
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<b>7 Dry hay equivalent tons</b>	<b>6.70</b>	<b>7.20</b>	<b>7.10</b>
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<b>8 Capital gains income included above \$</b>	<b>174.72</b>	<b>174.72</b>	<b>174.72</b>
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\* 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.

# Includes \$0.15 promotion, and \$0.00525 for Gramm-Rudman deduction taken in January 1990.

Enterprise or Budget Name:	Dairy Cow and Replacements 16,000 Lbs. Milk	84	Dairy Cow and Replacements 18,000 Lbs. Milk	85	Dairy Cow and Replacements 20,000 Lbs. Milk	86
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Enterprise Code Number:						
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++++ Income per Enterprise +++++						
Income 1: Milk Sales	\$		Milk Sales	\$	Milk Sales	\$
1 cow X 160.00 Cwt. @ 12.60	2,016.00		1 cow X 180.00 Cwt. @ 12.60	2,268.00	1 cow X 200.00 Cwt. @ 12.60	2,520.00
Income 2: Cows Culled			Cows Culled		Cows Culled	
28 %Rate 13.00 Cwt. @ 48.00	174.72		28 %Rate 13.00 Cwt. @ 48.00	174.72	28 %Rate 13.00 Cwt. @ 48.00	174.72
Income 3: Calves Sold (deacons)			Calves Sold (deacons)		Calves Sold (deacons)	
0.43 Hd. X 1.00 Cwt. @ 130.00	55.90		0.43 Hd. X 1.00 Cwt. @ 130.00	55.90	0.43 Hd. X 1.00 Cwt. @ 130.00	55.90
<b>1 GROSS INCOME:</b>	<b>\$ 2,246.62</b>		<b>\$ 2,498.62</b>		<b>\$ 2,750.62</b>	
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---- Cash Expense per Enterprise ----	\$		\$		\$	
Building repairs	10.50		11.00		11.50	
Equipment repairs	66.00		68.00		70.00	
Feed purchased	460.00		480.00		500.00	
Livestock supplies	75.00		80.00		90.00	
Breeding fees	30.00		35.00		45.00	
Vet. + medicine	50.00		70.00		75.00	
Gasoline, fuel, oil	9.00		9.50		10.00	
Utilities, phone	62.00		65.00		70.00	
Milk hauling, freight 160.0 Cwt. @ 0.50	80.00		180.0 Cwt. @ 0.50	90.00	200.0 Cwt. @ 0.50	100.00
Marketing 160.0 Cwt. @ 0.10	16.00		180.0 Cwt. @ 0.10	18.00	200.0 Cwt. @ 0.10	20.00
Advertising, assess# 160.0 Cwt. @ 0.155	24.84		180.0 Cwt. @ 0.155	27.95	200.0 Cwt. @ 0.155	31.05
Other cash costs	12.00		13.00		14.00	
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 883.34</b>		<b>\$ 954.45</b>		<b>\$ 1,022.55</b>	
<b>4 Family and regular hired labor, hours</b>	<b>60.00</b>		<b>60.00</b>		<b>60.00</b>	
<b>5 Corn grain equivalent bushels</b>	<b>125.00</b>		<b>135.00</b>		<b>145.00</b>	
<b>6 Corn silage tons (as fed)</b>	<b>8.30</b>		<b>7.20</b>		<b>7.10</b>	
<b>7 Dry hay equivalent tons</b>	<b>7.00</b>		<b>6.40</b>		<b>6.60</b>	
<b>8 Capital gains income included above \$</b>	<b>174.72</b>		<b>174.72</b>		<b>174.72</b>	
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\* 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.

# Includes \$0.15 promotion, and \$0.00525 for Gramm-Rudman deduction taken in January 1990.

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 11.00 Cwt. @71.00	\$ 781.00	Steer Sales 0.43 Hd. X 4.50 Cwt. @102.00 197.37
Income 2:	[assumed heifers will become part of milking herd] Death Loss -10 %Rate 11.00 Cwt. @71.00	(78.10)	Heifer Sales 0.43 Hd. X 4.00 Cwt. @ 91.00 156.52
Income 3:			Cows Culled 17 %Rate 10.00 Cwt. @ 49.00 83.30
<b>1 GROSS INCOME:</b>	<b>\$ 0.00</b>	<b>\$ 702.90</b>	<b>\$ 437.19</b>
---- 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. @ 0.20	11.00	55.0 lbs. @ 0.20 11.00	0.00
Milk replacer 60.0 lbs. @ 0.60	36.00	45.0 lbs. @ 0.60 27.00	0.00
Salt and minerals 50.0 lbs. @ 0.08	4.00	50.0 lbs. @ 0.08 4.00	55.0 lbs. @ 0.08 4.40
Soybean meal 2.30 cwt. @ 11.00	25.30	5.00 cwt. @11.00 55.00	0.50 cwt. @ 11.00 5.50
Livestock supplies	37.50	25.00	0.00
Breeding fees	21.00	0.00	10.50
Vet. + medicine	46.00	17.00	20.00
Utilities, phone	18.50	18.00	13.00
Marketing, hauling	0.00	9.40	9.00
Other cash costs	3.00	3.00	6.50
Female replacement	0.00	0.00	0.17 head @850.00 144.50
<b>2 TOTAL SELECTED CASH EXPENSES *</b>	<b>\$ 227.30</b>	<b>\$ 189.40</b>	<b>\$ 237.40</b>
<b>4 Family and regular hired labor, hours</b>	<b>19.50</b>	<b>10.00</b>	<b>12.00</b>
<b>5 Corn grain equivalent bushels</b>	<b>32.00</b>	<b>65.50</b>	<b>3.00</b>
<b>6 Corn silage tons (as fed)</b>	<b>3.00</b>	<b>4.00</b>	<b>0.00</b>
<b>7 Dry hay equivalent tons</b>	<b>3.20</b>	<b>0.20</b>	<b>5.50</b>
<b>8 Capital gains income included above \$</b>	<b>0.00</b>	<b>0.00</b>	<b>83.30</b>

\* 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
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++++ Income per Enterprise +++++						
Income 1:	Yearling Steer	\$	Steer Sales	\$	Finished Hogs	\$
	1 Hd. X 12.00 Cwt. @ 76.00	912.00	1 Hd. X 11.00 Cwt. @ 76.00	836.00	14.6 Hd. X 2.40 Cwt. @ 48.00	1,681.92
Income 2:	Death Loss		Death Loss		Sows Sold	
	-1 %Rate 12.00 Cwt. @ 76.00	(9.12)	-2 %Rate 11.00 Cwt. @ 76.00	(16.72)	0.4 Hd. X 4.00 Cwt. @ 40.00	64.00
Income 3:					Boars Sold	
					.04 Hd. X 4.50 Cwt. @ 32.00	5.76
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<b>1 GROSS INCOME:</b>		<b>\$ 902.88</b>		<b>\$ 819.28</b>		<b>\$ 1,751.68</b>
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---- Cash Expense per Enterprise ----						
Building repairs		2.50		2.90		8.00
Equipment repairs		6.00		6.50		35.60
Minerals, vitamins	36.0 lbs. @ 0.24	8.64	44.0 lbs. @ 0.24	10.56	320.0 lbs. @ 0.200	64.00
Pig creep feed		0.00		0.00	600.0 lbs. @ 0.180	108.00
Salt and minerals	12.5 lbs. @ 0.08	1.00	15.0 lbs. @ 0.08	1.20		0.00
Soybean meal	2.00 cwt. @ 11.00	22.00	2.50 cwt. @ 11.00	27.50	19.50 cwt. @ 11.00	214.50
Vet. + medicine		10.00		11.00		37.00
Gasoline, fuel, oil		0.50		0.60		15.00
Utilities, phone		0.60		0.70		53.00
Marketing, hauling		3.75		4.20		26.50
Other cash costs(including beef implants)		1.80		1.90		17.50
Feeder animal	6.5 cwt. @ 86.00	559.00	5.00 cwt. @ \$102	510.00		0.00
Male breeding animal		0.00		0.00	0.04 head @ 400.00	16.00
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<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 615.79</b>		<b>\$ 577.06</b>		<b>\$ 595.10</b>
<b>4 Family and regular hired labor, hours</b>		<b>4.60</b>		<b>5.50</b>		<b>28.00</b>
<b>5 Corn grain equivalent bushels</b>		<b>37.00</b>		<b>41.00</b>		<b>210.00</b>
<b>6 Corn silage tons (as fed)</b>		<b>3.30</b>		<b>3.50</b>		<b>0.00</b>
<b>7 Dry hay equivalent tons</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>8 Capital gains income included above \$</b>		<b>0.00</b>		<b>0.00</b>		<b>69.76</b>

\* 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	94	Feeder Pigs Bought and Sold 100 Pig Unit	95	Swine Pasture Farrow 1 Litter System	97
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++++ Income per Enterprise +++++						
Income 1:	Feeder Pigs	\$	Finished Hogs	\$	Finished Hogs	\$
	14.6 Hd. X 45.00	657.00	100 Hd. X 2.40 Cwt. @48.00	11,520.00	5.5 Hd. X 2.40 Cwt. @ 48.00	633.60
Income 2:	Sows Sold		Death Loss		Sows Sold	
	0.4 Hd. X 4.00 Cwt. @ 40.00	64.00	-3 %Rate 2.40 Cwt. @48.00	(345.60)	1 Hd. X 4.00 Cwt. @ 40.00	160.00
Income 3:	Boars Sold				Boars Sold	
	0.04 Hd. X 4.50 Cwt. @ 32.00	5.76			0.04 Hd. X 4.50 Cwt. @ 32.00	5.76
<b>1 GROSS INCOME:</b>		<b>\$ 726.76</b>	<b>\$ 11,174.40</b>		<b>\$ 799.36</b>	
-----						
---- Cash Expense per Enterprise ----						
Building repairs		3.50		30.00		5.00
Equipment repairs		17.00		120.00		10.00
Minerals, vitamins	80.0 lbs. @ 0.200	16.00	1600.0 lbs. @ 0.20	320.00	155.0 lbs. @ 0.200	31.00
Pig creep feed	600.0 lbs. @ 0.180	108.00		0.00	240.0 lbs. @ 0.180	43.20
Soybean meal	5.25 cwt. @ 11.00	57.75	95.00 cwt. @11.00	1045.00	9.50 cwt. @ 11.00	104.50
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 @45.00	4500.00		0.00
Male breeding animal	0.04 head @400.00	16.00		0.00	0.04 head @400.00	16.00
<b>2 TOTAL SELECTED CASH EXPENSES *</b>		<b>\$ 318.50</b>	<b>\$ 6,485.00</b>		<b>\$ 286.70</b>	
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<b>4 Family and regular hired labor, hours</b>		<b>13.50</b>		<b>106.00</b>		<b>14.00</b>
<b>5 Corn grain equivalent</b>	<b>bushels</b>	<b>50.00</b>		<b>1,000.00</b>		<b>110.00</b>
<b>6 Corn silage</b>	<b>tons (as fed)</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>7 Dry hay equivalent</b>	<b>tons</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>8 Capital gains income included above</b>	<b>\$</b>	<b>69.76</b>		<b>0.00</b>		<b>165.76</b>

\* 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. @ 58.00		95.70
Income 2:	Ewes Culled		
	0.2 Hd. X 1.30 Cwt. @ 12.00		3.12
Income 3:	Ewe's Wool		
	1 Hd. X 8.00 lbs. @ 0.90		7.20

1 GROSS INCOME: \$ 106.02

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

Building repairs		0.20
Equipment repairs		0.60
Minerals, vitamins	13.0 lbs. @ 0.200	2.60
Soybean meal	0.40 cwt. @ 11.00	4.40
Livestock supplies		5.75
Breeding fees		1.50
Vet. + medicine		4.00
Gasoline, fuel, oil		0.50
Utilities, phone		1.15
Marketing		1.50
Other cash costs		1.50
Ewe replacement	0.20 head @ 80.00	16.00
Ram replacement		2.60
Wool shearing		2.00

2 TOTAL SELECTED CASH EXPENSES \* \$ 44.30

4 Family and regular hired labor, hours 3.00

5 Corn grain equivalent bushels 9.00

6 Corn silage tons (as fed) 0.00

7 Dry hay equivalent tons 0.60

8 Capital gains income included above \$ 3.12

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