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1992 CROPS AND LIVESTOCK BUDGETS ESTIMATES FOR MICHIGAN

By

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CROP AND LIVESTOCK BUDGETS
ESTIMATION FOR MICHIGAN, 1992

By

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

INTRODUCTION

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

SOURCES OF DATA

The crop and livestock budgets were assembled in February 1992 and represent one estimate of 1992 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 1992 price levels provided some cost data for all the budgets. Dairy budgets 81 through 86 were taken from Telfarm records increased to 1992 price levels. Budgets 57 through 64 were based on case study farms analyzed in the winter of 1985 through 1990.

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 $X = 150$. The answer is 5.77 hours. 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 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 = $A + \frac{B}{X}$
	A B
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 hour 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	7.4
Hay & Oatlage	13.2	12.3	11.8	11.5	11.4	11.3
Haylage	10.4	9.5	9.0	8.7	8.6	8.5
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	6.6
Soybeans	6.7	4.8	3.9	3.1	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	6.7
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	9.7
Hogs Sold	1.2	1.2	1.2	1.2	1.2	0.9

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

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

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

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

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

ESTIMATED PRICES AND COSTS USED IN 1992 BUDGETS

<u>FIELD CROPS</u>	<u>Pricing</u>	<u>Unit</u>		<u>Pricing</u>	<u>Unit</u>
Barley	bu.	\$ 2.00			
Canola	lb.	0.10			
Corn grain	bu.	2.40			
Navy beans	cwt.	15.00			
Oats	bu.	1.30			
Onions	bag	2.50			
Potatoes-table stock	cwt.	6.00			
Soybeans	bu.	5.60			
Sugar beets	ton	35.00			
Wheat	bu.	3.35			
<u>FRUITS AND VEGETABLES</u>					
Apples, high price	bu.	4.00			
Asparagus	cwt.	55.00			
Blueberries	cwt.	50.00			
Broccoli	lb.	0.35			
Cauliflower	case	7.75			
Cherries-sweet	cwt.	21.00			
Cherries-tart	cwt.	20.00			
Grapes	ton	165.00			
Peaches	bu.	8.00			
Peppers	bu.	6.00			
Strawberries	cr.	10.00			
<u>BEEF</u>					
1,200 yearling beef steer	cwt.	73.00			
1,100 steer sold	cwt.	73.00			
Steer calf	cwt.	92.00			
Heifer calf	cwt.	85.00			
Yearling Steer bought	cwt.	83.00			
Replacement beef cow	head	750.00			
<u>DAIRY</u>					
Milk	cwt.	12.70			
Cull milk or beef	cwt.	47.00			
Deacon calf sold	cwt.	110.00			
1,100 dairy steer	cwt.	68.00			
Replacement dairy cow	head	1100.00			
<u>SHEEP</u>					
Ewes	cwt.	28.00			
Lambs	cwt.	58.00			
Replacement ewe	head	70.00			
Wool	lb.	.45			
<u>SWINE</u>					
240 lb. hog sold	cwt.	42.00			
400 lb. sow sold	cwt.	32.00			
450 lb. boar sold	cwt.	25.00			
			<u>SWINE</u>		
			Boar bought	head	400.00
			50 lb. feeder pig	head	38.00
			<u>FERTILIZER</u>		
			Nitrogen, dry N	lb.	0.19
			Nitrogen for corn only N	lb.	0.13
			Phosphate P ₂ O ₅	lb.	0.19
			Potash K ₂ O	lb.	0.11
			<u>SEED</u>		
			Alfalfa	lb.	2.50
			Barley	lb.	0.13
			Broccoli	1,000 plugs	40.00
			Canola	lb.	2.80
			Cauliflower	1,000 plugs	28.50
			Corn	1,000 kernels	0.94
			Field Beans	lb.	0.50
			Oats	lb.	0.10
			Peppers	thou.	35.00
			Potatoes	cwt.	7.50
			Rye	lb.	0.12
			Soybeans	lb.	0.24
			Sugar Beets	lb.	20.00
			Wheat	lb.	0.10
			<u>FEED</u>		
			Pig Starter	cwt.	18.00
			Dicalcium phosphate	cwt.	20.00
			Milk replacer	lb.	0.80
			Minerals-cattle	lb.	0.24
			Mineral & vitamin-hogs	lb.	0.20
			Salt, minerals	cwt.	8.00
			Soybean meal	cwt.	10.00
			Urea	lb.	0.18
			<u>OTHER COSTS</u>		
			Corn drying cost/point	bu.	0.025
			Family labor	hr.	7.00
			Harvest labor	hr.	6.50
			Irrigation labor	hr.	6.00
			Labor fringe benefit rate	%	20.00
			Nonharvest labor (hand)	hr.	6.50
			Nonharvest labor (equip)	hr.	8.50
			Deficiency payment-barley	bu.	0.36
			Deficiency payment-corn	bu.	0.35
			Deficiency payment-oats	bu.	0.15
			Deficiency payment-wheat	bu.	0.65

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:				
---- 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
1 GROSS INCOME:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
---- Cash Expense per Enterprise --\$				
Seeds and plants	25.0 K ker 0.94	22.0 K ker 0.94	20.0 K ker 0.94	28.0 K ker 0.94
Nitrogen# Anhydrous	140.0 lb. @ 0.13	110.0 lb. @ 0.13	90.0 lb. @ 0.13	220.0 lb. @ 0.13
Phosphate# p2o5	30.0 lb. @ 0.19			80.0 lb. @ 0.19
Potash# k2o	110.0 lb. @ 0.11	90.0 lb. @ 0.11	70.0 lb. @ 0.11	190.0 lb. @ 0.11
Limestone +				
Insecticides ++				
Weed sprays +++				
Building repairs				
Equipment repairs				
Irrigation Labor				1.0 hr. @ 10.00
Irrigation fuel ++++				
Drying fuel	840.0 Pt. @ 0.025	700.0 Pt. @ 0.025	560.0 Pt. @ 0.025	1260 Pt. @ 0.025
Gasoline, fuel, oil				
Utilities, phone				
2 TOTAL SELECTED CASH EXPENSES *	\$ 141.45	\$ 122.73	\$ 111.95	\$ 253.27
4 Family and regular hired labor, hours	6.20		6.10	6.20
5 Corn grain equivalent bushels	120.00		100.00	180.00
6 Corn silage tons (as fed)	0.00		0.00	0.00
7 Dry hay equivalent tons	0.00		0.00	0.00
8 Capital gains income included above \$	0.00		0.00	0.00

- # Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- + Limestone is average cost per year in which 3 ton/acre @ \$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) @ \$14.00/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	5	Irrigated Corn Fed Low Yield	6	Corn Silage Fed High Yield	7	Corn Silage Fed Medium Yield	8
Enterprise Code Number:								
---- Income per Enterprise ----								
Income 1:	Irr. Corn Med.	\$	Irr. Corn Low	\$	Corn Sil. High	\$	Corn Sil. Med.	\$
	160.0 Bu. @ 0.00	0.00	140.0 Bu. @ 0.00	0.00	16.0 Ton @ 0.00	0.00	13.0 Ton @ 0.00	0.00
Income 2:	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		\$ 0.00		\$ 0.00		\$ 0.00		\$ 0.00
---- Cash Expense per Enterprise --\$								
Seeds and plants	28.0 K ker 0.94	26.32	28.0 K ker 0.94	26.32	24.0 K ker 0.94	22.56	22.0 K ker 0.94	20.68
Nitrogen# Anhydrous	190.0 lb. @ 0.13	24.70	170.0 lb. @ 0.13	22.10	140.0 lb. @ 0.13	18.20	110.0 lb. @ 0.13	14.30
Phosphate# p2o5	60.0 lb. @ 0.19	11.40	40.0 lb. @ 0.19	7.60	45.0 lb. @ 0.19	8.55	30.0 lb @ 0.19	5.70
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	12.10
Limestone +		12.00		12.00		7.50		7.50
Insecticides ++		16.00		16.00		3.20		3.20
Weed sprays +++		16.75		16.75		16.75		16.75
Building repairs		3.00		3.00		3.50		3.50
Equipment repairs		27.50		27.50		22.00		22.00
Irrigation Labor	1.0 hr. @ 6.00	6.00	1.0 hr. @ 6.00	6.00		0.00		0.00
Irrigation fuel ++++		30.00		30.00		0.00		0.00
Drying fuel	1120.0 Pt. @0.025	28.00	980.0 Pt. @0.025	24.50		0.00		0.00
Gasoline, fuel, oil		10.90		10.80		11.00		10.90
Utilities, phone		4.00		3.50		5.50		5.00
2 TOTAL SELECTED CASH EXPENSES *		\$ 235.27		\$ 221.47		\$ 132.51		\$ 121.63
4 Family and regular hired labor, hours		6.10		6.00		8.40		8.20
5 Corn grain equivalent bushels		160.00		140.00		0.00		0.00
6 Corn silage tons (as fed)		0.00		0.00		16.00		13.00
7 Dry hay equivalent tons		0.00		0.00		0.00		0.00
8 Capital gains income included above \$		0.00		0.00		0.00		0.00

- # Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- + Limestone is average cost per year in which 3 ton/acre @ \$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) @ \$14.00/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:								
---- Income per Enterprise ----								
Income 1:	Corn Sil. Low 10.0 Ton @ 0.00	\$ 0.00	Irr. Corn Sil Hi 23.0 Ton @ 0.00	\$ 0.00	Irr Corn Sil Med 20.0 Ton @ 0.00	\$ 0.00	Irr Corn Sil Low 17.0 Ton @ 0.00	\$ 0.00
Income 2:	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00	0.0 @ 0.00	0.00
1 GROSS INCOME:		\$ 0.00		\$ 0.00		\$ 0.00		\$ 0.00
---- Cash Expense per Enterprise --\$								
Seeds and plants	20.0 K ker 0.94	18.80	28.0 K ker 0.94	26.32	28.0 K ker 0.94	26.32	28.0 K ker 0.94	26.32
Nitrogen# Anhydrous	90.0 lb. @ 0.13	11.70	220.0 lb. @ 0.13	28.60	190.0 lb. @ 0.13	24.70	170.0 lb. @ 0.13	22.10
Phosphate# p2o5	15.0 lb @ 0.19	2.85	85.0 lb. @ 0.19	16.15	65.0 lb. @ 0.19	12.35	50.0 lb. @ 0.19	9.50
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 ++		3.20		16.00		16.00		16.00
Weed sprays +++		16.75		16.75		16.75		16.75
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. @ 6.00	6.00	1.0 hr. @ 6.00	6.00	1.0 hr. @ 6.00	6.00
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
2 TOTAL SELECTED CASH EXPENSES *	\$ 110.40		\$ 226.67		\$ 215.62		\$ 206.82	
4 Family and regular hired labor, hours	8.10			12.00		11.00		10.00
5 Corn grain equivalent bushels	0.00			0.00		0.00		0.00
6 Corn silage tons (as fed)	10.00			23.00		20.00		17.00
7 Dry hay equivalent tons	0.00			0.00		0.00		0.00
8 Capital gains income included above \$	0.00			0.00		0.00		0.00

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

+ Limestone is average cost per year in which 3 ton/acre @ \$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) @ \$14.00/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	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	0.00
1 GROSS INCOME:		\$ 0.00		\$ 0.00		\$ 0.00		\$ 0.00	\$ 0.00
---- Cash Expense per Enterprise --\$									
Seeds and plants	24.0 K ker 0.94	22.56	22.0 K ker 0.94	20.68	20.0 K ker 0.94	18.80	80.0 lb. @ 0.10	8.00	
Nitrogen# dry N		0.00		0.00		0.00	30 lb. @ 0.19	5.70	
Nitrogen# Anhydrous	140.0 lb. @ 0.13	18.20	110.0 lb. @ 0.13	14.30	90.0 lb. @ 0.13	11.70		0.00	
Phosphate# p2o5	45.0 lb. @ 0.19	8.55	30.0 lb @ 0.19	5.70	15.0 lb @ 0.19	2.85		0.00	
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	4.40	
Limestone +		7.50		7.50		7.50		7.50	
Insecticides +		3.20		3.20		3.20		0.00	
Weed sprays +		16.75		16.75		16.75	Sprays ++	1.23	
Feed additives	160.0 lb. @ 0.18	28.80	130.0 lb. @ 0.18	23.40	100.0 lb. @ 0.18	18.00		0.00	
Building repairs		3.50		3.50		3.50		1.50	
Equipment repairs		22.00		22.00		22.00		12.90	
Gasoline, fuel, oil		12.00		11.90		11.80		6.90	
Utilities, phone		5.50		5.00		4.50		1.50	
2 TOTAL SELECTED CASH EXPENSES *		\$ 162.31		\$ 146.03		\$ 129.40		\$ 49.63	
4 Family and regular hired labor, hours		8.90		8.70		8.50		5.60	
5 Corn grain equivalent bushels		0.00		0.00		0.00		37.60	
6 Corn silage tons (as fed)		16.00		13.00		10.00		0.00	
7 Dry hay equivalent tons		0.00		0.00		0.00		0.00	
8 Capital gains income included above \$		0.00		0.00		0.00		0.00	

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

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

++ Example oat herbicide program is .75 pint MCP Amine @ \$13/gal.

* 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
Enterprise Code Number:	17	18	19	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
1 GROSS INCOME:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
---- 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	30.0 lb. @ 0.19	30.0 lb. @ 0.19	50.0 lb. @ 0.19	40.0 lb. @ 0.19
Phosphate# p2o5			40.0 lb. @ 0.19	30.0 lb. @ 0.19
Potash# k2o	30.0 lb. @ 0.11	45.0 lb. @ 0.11	70.0 lb. @ 0.11	50.0 lb. @ 0.11
Limestone				
Weed sprays +				
Building repairs				
Equipment repairs				
Gasoline, fuel, oil				
Utilities, phone				
2 TOTAL SELECTED CASH EXPENSES *	\$ 46.93	\$ 62.88	\$ 70.25	\$ 62.95
4 Family and regular hired labor, hours	5.50		8.00	5.60
5 Corn grain equivalent bushels	28.20		0.00	63.60
6 Corn silage tons (as fed)	0.00		0.00	0.00
7 Dry hay equivalent tons	0.00		2.00	0.00
8 Capital gains income included above \$	0.00		0.00	0.00

- # Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
+ Example oats herbicide program is .75 pint MCP Amine @ \$1.64 per pint.
Example barley herbicide program is 1.0 pint 2-4-D Amine @ \$1.25/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:				
---- 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
1 GROSS INCOME:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
---- Cash Expense per Enterprise --\$				
Seeds and plants	90.0 lb. @ 0.12	15.0 lb. @ 2.50	0.00	0.00
Nitrogen# Dry N	30.0 lb. @ 0.19	0.00	0.00	0.00
Phosphate# p2o5	0.00	80.0 lb. @ 0.19	60.0 lb. @ 0.19	40.0 lb. @ 0.19
Potash# k2o	0.00	90.0 lb. @ 0.11	240.0 lb. @ 0.11	190.0 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
2 TOTAL SELECTED CASH EXPENSES *	\$ 47.25	\$ 173.60	\$ 117.35	\$ 90.05
4 Family and regular hired labor, hours	5.60	7.20	15.60	10.40
5 Corn grain equivalent bushels	22.91	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	2.00	6.00	4.00
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 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
	0.00	0.00	0.00	0.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
	0.00	0.00	0.00	0.00
1 GROSS INCOME:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
---- Cash Expense per Enterprise --\$				
Phosphate# p2o5	75.0 lb. @ 0.19	14.25 50.0 lb. @ 0.19	9.50 50.0 lb. @ 0.19	9.50 25.0 lb. @ 0.19
Potash# k2o	340.0 lb. @ 0.11	37.40 225.0 lb. @ 0.11	24.75 180.0 lb. @ 0.11	19.80 100.0 lb. @ 0.11
Limestone		0.00	0.00	0.00
Insecticides		6.60	3.30	0.00
Weed sprays +		13.75	13.75	0.00
Crop supplies, packs		0.00	0.00	8.95
Building repairs		3.50	3.50	2.00
Equipment repairs		32.90	29.70	23.80
Gasoline, fuel, oil		18.35	13.30	7.85
Utilities, phone		1.50	1.50	1.50
2 TOTAL SELECTED CASH EXPENSES *	\$ 128.25	\$ 99.30	\$ 73.40	\$ 45.55
4 Family and regular hired labor, hours	12.20		8.10	11.80
5 Corn grain equivalent bushels	0.00		0.00	0.00
6 Corn silage tons (as fed)	0.00		0.00	0.00
7 Dry hay equivalent tons	6.00		4.00	4.00
8 Capital gains income included above \$	0.00		0.00	0.00

Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
+ Example 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	\$	
	1.0 Ton @ 0.00		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	Corn Grain Sold Medium Yield	Corn Grain Sold Low Yield	Irrigated Corn Sold High Yield
Enterprise Code Number:	32	33	34	35
---- Income per Enterprise ----				
Income 1:	Corn Sold Hi. 120.0 Bu. @ 2.40	Corn Sold Med. 100.0 Bu. @ 2.40	Corn Sold Low 80.0 Bu. @ 2.40	Irr Corn Sold Hi 180.0 Bu. @ 2.40
	\$ 288.00	\$ 240.00	\$ 192.00	\$ 432.00
Income 2:	Deficiency payment 120.0 Bu. @ 0.35	Deficiency payment 100.0 Bu. @ 0.35	Deficiency payment 80.0 Bu. @ 0.35	Deficiency payment 180.0 Bu. @ 0.35
	\$ 42.00	\$ 35.00	\$ 28.00	\$ 63.00
1 GROSS INCOME:	\$ 330.00	\$ 275.00	\$ 220.00	\$ 495.00
---- Cash Expense per Enterprise ---\$				
Seeds and plants	25.0 K ker 0.94	22.0 K ker 0.94	20.0 K ker 0.94	28.0 K ker 0.94
	23.50	20.68	18.80	26.32
Nitrogen# Anhydrous	140.0 lb. @ 0.13	110.0 lb. @ 0.13	90.0 lb. @ 0.13	220.0 lb. @ 0.13
	18.20	14.30	11.70	28.60
Phosphate# p2o5	30.0 lb. @ 0.19			80.0 lb. @ 0.19
	5.70	0.00	0.00	15.20
Potash# k2o	110.0 lb. @ 0.11	90.0 lb. @ 0.11	70.0 lb. @ 0.11	190.0 lb. @ 0.11
	12.10	9.90	7.70	20.90
Limestone +		7.50	7.50	12.00
Insecticides ++		3.20	3.20	16.00
Weed sprays +++		16.75	16.75	16.75
Building repairs		2.50	2.50	3.00
Equipment repairs		18.00	18.00	27.50
Irrigation Labor		0.00	0.00	1.0 hr. @ 6.00
				6.00
Irrigation fuel ++++		0.00	0.00	30.00
Drying fuel	1440 Pt. @0.025	1200 Pt. @0.025	960 Pt. @0.025	2160 Pt. @0.025
	36.00	30.00	24.00	54.00
Gasoline, fuel, oil		10.00	9.90	11.00
Utilities, phone		3.00	2.50	4.50
Trucking, freight		24.00	20.00	36.00
Marketing		1.20	1.00	1.80
2 TOTAL SELECTED CASH EXPENSES *	\$ 181.65	\$ 156.23	\$ 138.75	\$ 309.57
4 Family and regular hired labor, hours	5.70	5.60	5.50	6.20
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
8 Capital gains income included above \$	0.00	0.00	0.00	0.00

- # Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- + Limestone is average cost per year in which 3 ton/acre @ \$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 cropland.
- +++ Example herbicide program on corn acreage is 1 qt 4L Atrazine @ \$2.75/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ \$14.00/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. @ 5.60	Soybeans Medium \$ 30.0 Bu. @ 5.60
	384.00	336.00	224.00	168.00
Income 2:	Deficiency payment 160.0 Bu. @ 0.35	Deficiency payment 140.0 Bu. @ 0.35	0.0 @ 0.00	0.0 @ 0.00
	56.00	49.00	0.00	0.00
1 GROSS INCOME:	\$ 440.00	\$ 385.00	\$ 224.00	\$ 168.00
---- Cash Expense per Enterprise ---\$				
Seeds and plants	28.0 K ker 0.94	28.0 K ker 0.94	60.0 lb. @ 0.24	60.0 lb. @ 0.24
	26.32	26.32	14.40	14.40
Nitrogen# Dry N			20.0 lb. @ 0.19	10.0 lb. @ 0.19
	0.00	0.00	3.80	1.90
Nitrogen# Anhydrous	190.0 lb. @ 0.13	170.0 lb. @ 0.13		
	24.70	22.10	0.00	0.00
Phosphate# p2o5	60.0 lb. @ 0.19	40.0 lb. @ 0.19		
	11.40	7.60	0.00	0.00
Potash# k2o	170.0 lb. @ 0.11	140.0 lb. @ 0.11	40.0 lb. @ 0.11	20.0 lb. @ 0.11
	18.70	15.40	4.40	2.20
Limestone +				
	12.00	12.00	7.50	7.50
Insecticides ++				
	16.00	16.00	0.00	0.00
Weed sprays +++				
	16.75	16.75	27.30	27.30
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. @ 6.00	1.0 hr. @ 6.00		
	6.00	6.00	0.00	0.00
Irrigation fuel ++++				
	30.00	30.00	0.00	0.00
Drying fuel	1920 Pt. @0.025	1680 Pt. @0.025		
	48.00	42.00	0.00	0.00
Gasoline, fuel, oil				
	10.90	10.80	9.00	8.90
Utilities, phone				
	4.00	3.50	1.50	1.50
Trucking, freight				
	32.00	28.00	8.00	6.00
Marketing				
	1.60	1.40	0.60	0.30
2 TOTAL SELECTED CASH EXPENSES *	\$ 288.87	\$ 268.37	\$ 94.00	\$ 87.50
4 Family and regular hired labor, hours	6.10	6.00	3.80	3.70
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
8 Capital gains income included above \$	0.00	0.00	0.00	0.00

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

+ Limestone is average cost per year in which 3 ton/acre @ \$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) @ \$14.00/qt. Example soybean herbicide program is 1.5 pint 4EC Command @ \$71/gal plus 1 qt 4L Dual @ \$.14/qt preplant incorporated.

++++ 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		Wheat Sold		Wheat Sold		Wheat Sold	
Enterprise Code Number:	Low Yield		High Yield		Medium Yield		Low Yield	
	40		41		42		43	
---- Income per Enterprise ----								
Income 1:	Soybeans Sold Low \$		Wheat High Yield \$		Wheat Med. Yield \$		Wheat Low Yield \$	
	25.0 Bu. @ 5.60	140.00	80.0 Bu. @ 3.35	268.00	60.0 Bu. @ 3.35	201.00	40.0 Bu. @ 3.35	134.00
Income 2:	0.0 @ 0.00		Deficiency payment		Deficiency payment		Deficiency payment	
		0.00	80.0 Bu. @ 0.65	52.00	60.0 Bu. @ 0.65	39.00	40.0 Bu. @ 0.65	26.00
1 GROSS INCOME:	\$ 140.00		\$ 320.00		\$ 240.00		\$ 160.00	
---- Cash Expense per Enterprise ---\$								
Seeds and plants	60.0 lb. @ 0.24	14.40	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. @ 0.19	1.90	90.0 lb. @ 0.19	17.10	70.0 lb. @ 0.19	13.30	40.0 lb. @ 0.19	7.60
Phosphate# p2o5		0.00	80.0 lb. @ 0.19	15.20	60.0 lb. @ 0.19	11.40	40.0 lb. @ 0.19	7.60
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		27.30 +		1.25 ++		1.25 ++		1.25
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
2 TOTAL SELECTED CASH EXPENSES *	\$ 86.35		\$ 115.45		\$ 98.75		\$ 79.05	
4 Family and regular hired labor, hours	3.60		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 soybean herbicide program is 1.5 pint 4EC Command @ \$71/gal plus 1 qt 4L Dual @ \$14/qt preplant incorporated.

++ Example herbicide program on wheat is 1.0 pint 2-4-D (Amine) @ \$1.25/pint.

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

Enterprise or Budget Name:	Spring Canola Sold High Yield	Spring Canola Sold Medium Yield	Spring Canola Sold Low Yield	Winter Canola Sold High Yield
Enterprise Code Number:	44	45	46	47
---- Income per Enterprise ----				
Income 1:	Spring Canola High \$ 2,400 Lb. @0.100	Spring Canola Med\$ 1,800 Lb. @0.100	Spring Canola Low\$ 1,200 Lb. @0.100	Win. Canola High \$ 2,900 Lb. @0.100
Income 2:	240.00	180.00	120.00	290.00
1 GROSS INCOME:	\$ 240.00	\$ 180.00	\$ 120.00	\$ 290.00
---- 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. @ 0.19 23.75	100.0 lb. @ 0.19 19.00	80.0 lb. @ 0.19 15.20	125.0 lb. @ 0.19 23.75
Phosphate# p2o5	80.0 lb. @ 0.19 15.20	60.0 lb. @ 0.19 11.40	40.0 lb. @ 0.19 7.60	80.0 lb. @ 0.19 15.20
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 +	11.25	11.25	11.25	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 *	\$ 124.60	\$ 108.45	\$ 92.15	\$ 116.35
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 @ \$30 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	Winter Canola Sold Low Yield	Field or Navy Beans High Yield	Field or Navy Beans Medium Yield
Enterprise Code Number:	48	49	50	51

---- Income per Enterprise ----

Income 1:	Winter Canola Med. \$ 2,200 Lb. @ 0.100	220.00	Winter Canola Low \$ 1,500 Lb. @ 0.100	150.00	Navy Beans High \$ 17.0 Cwt @ 15.00	255.00	Navy Beans Medium \$ 13.0 Cwt @ 15.00	195.00
Income 2:								

1 GROSS INCOME:	\$ 220.00	\$ 150.00	\$ 255.00	\$ 195.00
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---- 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. @ 0.19	19.00	80.0 lb. @ 0.19	15.20	40.0 lb. @ 0.19	7.60	30.0 lb. @ 0.19	5.70
Phosphate# p2o5	60.0 lb. @ 0.19	11.40	40.0 lb. @ 0.19	7.60		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		12.00		12.00
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		8.70		8.60
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
2 TOTAL SELECTED CASH EXPENSES *	\$ 100.20	\$ 82.90	\$ 85.65	81.00				

4 Family and regular hired labor, hours	3.80	3.80	5.50	5.00
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5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
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6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
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7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
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8 Capital gains income included above \$	0.00	0.00	0.00	0.00
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Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

+ Example field bean herbicide program is preplant incorporate 1.25 qt. EPTC (Eptam) @ \$26.00/gal. plus 1 pt. Trifluralin (Treflan) @ \$30.00/gal. followed by mechanical cultivation.

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

Enterprise or Budget Name:	Spring Barley Sold High Yield	Spring Barley Sold Medium Yield	Oats Sold High Yield	Oats Sold Medium Yield
Enterprise Code Number:	52	53	54	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. @ 1.30	Oats Med. Yield 60.0 Bu. @ 1.30
	\$ 160.00	\$ 120.00	\$ 104.00	\$ 78.00
Income 2:	Deficiency payment 80.0 Bu. @ 0.36	Deficiency payment 60.0 Bu. @ 0.36	Deficiency payment 80.0 Bu. @ 0.15	Deficiency payment 60.0 Bu. @ 0.15
	\$ 28.80	\$ 21.60	\$ 12.00	\$ 9.00
1 GROSS INCOME:	\$ 188.80	\$ 141.60	\$ 116.00	\$ 87.00
---- 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
	14.30	13.00	8.00	6.40
Nitrogen# Dry N	50.0 lb. @ 0.19	40.0 lb. @ 0.19	30.0 lb. @ 0.19	30.0 lb. @ 0.19
	9.50	7.60	5.70	5.70
Phosphate# p2o5	40.0 lb. @ 0.19	30.0 lb. @ 0.19		
	7.60	5.70	0.00	0.00
Potash# k2o	70.0 lb. @ 0.11	50.0 lb. @ 0.11	40.0 lb. @ 0.11	30.0 lb. @ 0.11
	7.70	5.50	4.40	3.30
Limestone		7.50	7.50	7.50
		7.50	7.50	7.50
Weed sprays +		1.25	1.23	1.23
		1.25	1.23	1.23
Building repairs		1.50	1.50	1.50
		1.50	1.50	1.50
Equipment repairs		12.90	12.90	12.90
		12.90	12.90	12.90
Gasoline, fuel, oil		6.50	6.50	6.90
		6.50	6.50	6.90
Utilities, phone		1.50	1.50	1.50
		1.50	1.50	1.50
Trucking, freight	80 bu. @ 0.20	60 bu. @ 0.20		
	16.00	12.00	8.00	6.00
Marketing		0.60	0.80	0.60
		0.60	0.80	0.60
2 TOTAL SELECTED CASH EXPENSES *	\$ 87.05	\$ 75.55	\$ 58.43	\$ 53.53
4 Family and regular hired labor, hours	5.60	5.60	3.80	3.70
5 Corn grain equivalent bushels	0.00	0.00	0.00	0.00
6 Corn silage tons (as fed)	0.00	0.00	0.00	0.00
7 Dry hay equivalent tons	0.00	0.00	0.00	0.00
8 Capital gains income included above \$	0.00	0.00	0.00	0.00

Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates

50 lbs/acre available phosphorus and 150 lbs/acre available potassium.

+ Example barley herbicide program is 1.0 pint 2-4-D Amine @ \$1.25/pint.

Example oats herbicide program is .75 pint MCP Amine @ \$1.64 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:				
---- Income per Enterprise ----				
Income 1:	Sugar Beets 19.0 Ton @ 35.00	Onions 700.0 Bags @ 2.50	Table Potato 290.0 Cwt @ 6.00	Processing Potato 270.0 Cwt @ 3.00
	\$ 665.00	\$ 1,750.00	\$ 1,740.00	\$ 810.00
Income 2:	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00	0.0 @ 0.00
	0.00	0.00	0.00	0.00
1 GROSS INCOME:	\$ 665.00	\$ 1,750.00	\$ 1,740.00	\$ 810.00
---- Cash Expense per Enterprise ---\$				
Seeds and plants	1.0 lb. @ 20.00	3.3 lbs. @ 30.00	20.0 cwt @ 7.50	20.0 cwt @ 7.50
	20.00	97.50	150.00	150.00
Nitrogen# Dry N	100.0 lb. @ 0.19	200.0 lb. @ 0.19	160.0 lb. @ 0.19	150.0 lb. @ 0.19
	19.00	38.00	30.40	28.50
Phosphate# p2o5	70.0 lb. @ 0.19	175.0 lb. @ 0.19	122.0 lb. @ 0.19	130.0 lb. @ 0.19
	13.30	33.25	23.18	24.70
Potash# k2o	175.0 lb. @ 0.11	300.0 lb. @ 0.11	243.0 lb. @ 0.11	180.0 lb. @ 0.11
	19.25	33.00	26.73	19.80
Limestone	0.00	0.00	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 +	58.00	201.80	47.40	37.40
Other chemicals	0.00	0.00	0.00	11.00
Crop supplies, packages	0.00	21.00	150.00	8.00
Non-harvest labor	6.0 hr. @ 8.50	7.45 hr. @ 5.50	5.2 hr. @ 8.50	0.00
	51.00	40.98	44.20	0.00
Non-harvest labor hand	0.00	27.0 hr. @ 3.50	0.00	0.00
	0.00	94.50	0.00	0.00
Harvest labor	0.00	11.5 hr. @ 5.50	12.1 hr. @ 6.50	0.00
	0.00	63.25	78.65	0.00
Packing labor	0.00	700 bags @ 1.25	290 cwt. @ 0.37	0.00
	0.00	875.00	107.30	0.00
Labor fringe benefits	0.00	1074 @ % 20.0	\$230 @ % 20.0	0.00
	0.00	214.75	46.03	0.00
Building repairs	1.50	0.00	0.00	0.00
Equipment repairs	45.00	0.00	75.00	0.00
Repairs and maintenance	0.00	102.00	16.00	75.00
Gasoline, fuel, oil	23.00	85.00	70.00	70.00
Utilities, phone	6.00	18.00	45.00	40.00
Trucking, freight	19.0 ton @ 3.75	71.25	200.00	15.00
Marketing	0.00	15% plus .02 bag	276.50	127.60
	0.00	276.50	127.60	100.00
Other cash expense	3.00	storage fuel	100.00	11.00
	3.00	100.00	11.00	44.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 330.30	\$ 2,640.07	\$ 1,209.79	\$ 754.70
4 Family and regular hired labor, hours	9.00	38.00	30.00	36.00
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 herbicide program is preplant incorporate 5.3 pints Ro-Weet @ \$49/gal followed postemergence in 10 inch bands 2.6 pints Pyramin @ \$77.60/gal.

++ 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 Asparagus +	Harvest Year Asparagus +	Fresh Market Cauliflower	Fresh Market Irrigated Peppers ++
Enterprise Code Number:	60	61	62	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
1 GROSS INCOME:	\$ 0.00	\$ 770.00	\$ 2,120.75	\$ 4,320.00
---- Cash Expense per Enterprise ----				
Seeds and plants	8,000 crown 0.12	960.00	0.00 8.0 thou @ 28.5	228.00 14.00 thou @ 35.00
Nitrogen# Dry N	95.0 lb. @ 0.19	18.05	168.0 lb. @ 0.19	31.92 200.0 lb. @ 0.19
Phosphate# p2o5	115.0 lb. @ 0.19	21.85	46.0 lb. @ 0.19	8.74 150.0 lb. @ 0.19
Potash# k2o	30.0 lb. @ 0.11	3.30	150.0 lb. @ 0.11	16.50 250.0 lb. @ 0.11
Limestone	3.0 ton @ 14.00	42.00	1.0 ton @ 14.00	14.00 7.50
Fungicides		37.50		45.00 67.25
Insecticides		8.00		10.00 43.70
Weed sprays, herbicides		32.90		38.00 16.40
Crop supplies, packs		0.00		0.00 233 case @ 1.36
Supplies purchased, ties		0.00		0.00 23.60
Non-har. equip labor	5.1 hr. @ 8.50	43.35	9.0 hr. @ 8.50	76.50 8.3 hr. @ 8.50
Non-har. hand labor		0.00		0.00 84.0 hr. @ 6.50
Irrigation labor		0.00		0.00 8.0 hr. @ 6.00
Harvest labor		0.00	1,400 lbs. @ 0.11	154.00 60.0 hr. @ 6.50
Labor fringe benefits		0.00		0.00 \$1055 @ % 20.0
Transportation		0.00		0.00 10000 lb. @ 0.008
Repairs and maintenance		28.75		24.00 0.00
Gasoline, fuel, oil		40.00		38.00 60.00
Storage, cool pack		0.00		0.00 233 case @ 0.50
Utilities, phone		3.00		3.00 10.00
Marketing		0.00		20.00 2121 gros % 15.0
Other cash expense		3.00		3.00 0.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 1,241.70	\$ 482.66	\$ 2,647.40	\$ 3,013.92
4 Family and regular hired labor, hours	5.00		5.00	65.00
5 Corn grain equivalent bushels	0.00		0.00	0.00
6 Corn silage tons (as fed)	0.00		0.00	0.00
7 Dry hay equivalent tons	0.00		0.00	0.00
8 Capital gains income included above \$	0.00		0.00	0.00

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 64		Strawberries Planting Year 65		Strawberries First Year ++ 66		Strawberries Last Year 67	
Enterprise Code Number:								
---- Income per Enterprise ----								
Income 1:	Grapes 4.5 Ton @165.0	\$ 742.50	Plant Strawberry 0.0 Cr. @ 0.00	\$ 0.00	Strawberries 400.0 Cr. @10.00	\$ 4,000.00	Last Strawberries 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
1 GROSS INCOME:		\$ 742.50		\$ 0.00		\$ 4,000.00		\$ 4,000.00
---- 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. @ 0.19	23.94	170.0 lb. @ 0.19	32.30	70.0 lb. @ 0.19	13.30	296.0 lb. @ 0.19	56.24
Phosphate p2o5		0.00		0.00	50.0 lb. @ 0.19	9.50	80.0 lb. @ 0.19	15.20
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. @ 8.50	249.90	80.0 hr. @ 8.50	680.00	32.0 hr. @ 8.50	272.00	37.0 hr. @ 8.50	314.50
Harvest labor		0.00		0.00	312.0 hr. @ 6.50	2,028.00	312.0 hr. @ 6.50	2,028.00
Labor fringe benefit		0.00		0.00	2,028 \$s %20.00	405.60	2,028 \$s %20.00	405.60
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
2 TOTAL SELECTED CASH EXPENSES *		\$ 730.64		\$ 2,793.10		\$ 4,068.40		\$ 3,949.14
4 Family and regular hired labor, hours		6.00		20.00		56.00		56.00
5 Corn grain equivalent bushels		0.00		0.00		0.00		0.00
6 Corn silage tons (as fed)		0.00		0.00		0.00		0.00
7 Dry hay equivalent tons		0.00		0.00		0.00		0.00
8 Capital gains income included above \$		0.00		0.00		0.00		0.00

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

+ 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 4,900 Lbs @ 0.35	\$ 1,715.00	Nonbearing Fruit 0.0	\$ 0.0	Dwarf Apples 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
1 GROSS INCOME:		\$ 1,715.00		\$ 0.00		\$ 2,000.00
---- 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. @ 0.19	38.00	30.0 lb. @ 0.19	5.70	120.0 lb. @ 0.19	22.80
Phosphate p2o5	120.0 lb. @ 0.19	22.80	30.0 lb. @ 0.19	5.70		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. @ 8.50	68.00	2.50 hr. @ 8.50	21.25	15.0 hr. @ 8.50	127.50
Non-har. hand labor	28.0 hr. @ 6.50	182.00		0.00		0.00
Irrigation labor	7.0 hr. @ 6.00	42.00		0.00		0.00
Harvest labor	77.8 hr. @ 6.50	505.70		0.00	79.5 hr. @ 6.50	516.75
Labor fringe benefit	\$798 @ % 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 gross % 15.0	257.25		0.00		0.00
Other cash expense		0.00		6.40		87.30
2 TOTAL SELECTED CASH EXPENSES *		\$ 2,530.41		\$ 808.90		\$ 1,813.75
4 Family and regular hired labor, hours		50.00		1.00		30.00
5 Corn grain equivalent bushels		0.00		0.00		0.00
6 Corn silage tons (as fed)		0.00		0.00		0.00
7 Dry hay equivalent tons		0.00		0.00		0.00
8 Capital gains income included above \$		0.00		0.00		0.00

* 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 +			Tart			Sweet			Peaches ##				
71			Cherries ++			Cherries #			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	
1 GROSS INCOME:	\$ 2,500.00		\$ 1,300.00		\$ 1,050.00		\$ 2,000.00						

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

Nitrogen	Dry N	40.0 lb. @	0.19	7.60	165.0 lb. @	0.19	31.35	165.0 lb. @	0.19	31.35	50.0 lb. @	0.19	9.50
Amn. 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. @	8.50	612.00	12.5 hr. @	8.50	106.25	15.0 hr. @	8.50	127.50	66.0 hr. @	8.50	561.00	
Harvest labor			0.00	4.0 hr. @	6.50	26.00	15.0 hr. @	6.50	97.50	50.0 hr. @	6.50	325.00	
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	
2 TOTAL SELECTED CASH EXPENSES *	\$ 1,907.40		\$ 591.05		\$ 924.15		\$ 1,305.10						
4 Family and regular hired labor, hours	20.00		5.00		5.00		15.00						
5 Corn grain equivalent	bushels		0.00		0.00		0.00		0.00				
6 Corn silage	tons (as fed)		0.00		0.00		0.00		0.00				
7 Dry hay equivalent	tons		0.00		0.00		0.00		0.00				
8 Capital gains income included above \$	0.00		0.00		0.00		0.00						

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

+ 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	\$
1 cow X 130.00 Cwt. @ 12.70	1,651.00	1 cow X 140.00 Cwt. @ 12.70	1,778.00
Income 2: Cows Culled		Cows Culled	
28 %Rate 13.00 Cwt. @ 47.00	171.08	30 %Rate 13.00 Cwt. @ 47.00	183.30
Income 3: Calves Sold (deacons)		Calves Sold (deacons)	
0.43 Hd. X 1.00 Cwt. @ 110.00	47.30	0.43 Hd. X 1.00 Cwt. @ 110.00	47.30
1 GROSS INCOME:	\$ 1,869.38	\$ 2,008.60	\$ 2,147.82
---- Cash Expense per Enterprise ----			
Building repairs	8.00	10.00	12.00
Equipment repairs	73.00	74.00	75.00
Feed purchased	358.00	332.00	344.00
Livestock supplies	77.00	69.00	74.00
Breeding fees	12.00	23.00	25.00
Vet. + medicine	35.00	52.00	53.00
Gasoline, fuel, oil	9.00	8.00	8.50
Utilities, phone	58.00	52.00	60.00
Milk hauling, freight 130.0 Cwt. @ 0.50	65.00	140.0 Cwt. @ 0.50	70.00
Marketing 130.0 Cwt. @ 0.08	10.40	140.0 Cwt. @ 0.08	11.20
Advertising, assess# 130.0 Cwt. @ 0.2625	34.13	140.0 Cwt. @ 0.2625	36.75
Other cash costs	15.00	11.00	12.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 739.53	\$ 737.95	\$ 777.88
4 Family and regular hired labor, hours	53.00	53.00	53.00
5 Corn grain equivalent bushels	100.00	115.00	140.00
6 Corn silage tons (as fed)	8.20	8.50	8.70
7 Dry hay equivalent tons	6.70	7.30	7.10
8 Capital gains income included above \$	171.08	183.30	195.52

* 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 \$0.1125 for withholding.

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

++++ Income per Enterprise +++++			
Income 1: Milk Sales	\$	Milk Sales	\$
1 cow X 160.00 Cwt. @ 12.70	2,032.00	1 cow X 180.00 Cwt. @ 12.70	2,286.00
Income 2: Cows Culled		Cows Culled	
34 %Rate 13.00 Cwt. @ 47.00	207.74	36 %Rate 13.00 Cwt. @ 47.00	219.96
Income 3: Calves Sold (deacons)		Calves Sold (deacons)	
0.43 Hd. X 1.00 Cwt. @ 110.00	47.30	0.43 Hd. X 1.00 Cwt. @ 110.00	47.30
		0.43 Hd. X 1.00 Cwt. @ 110.00	47.30
1 GROSS INCOME:	\$ 2,287.04	\$ 2,553.26	\$ 2,807.26

---- Cash Expense per Enterprise ----			
Building repairs	14.00	16.00	18.00
Equipment repairs	77.00	81.00	85.00
Feed purchased	470.00	500.00	580.00
Livestock supplies	87.00	109.00	110.00
Breeding fees	27.00	33.00	46.00
Vet. + medicine	60.00	74.00	78.00
Gasoline, fuel, oil	9.00	9.10	9.50
Utilities, phone	62.00	66.00	68.00
Milk hauling, freight 160.0 Cwt. @ 0.50	80.00	180.0 Cwt. @ 0.50	90.00
Marketing 160.0 Cwt. @ 0.08	12.80	180.0 Cwt. @ 0.08	14.40
Advertising, assess# 160.0 Cwt. @ 0.2625	42.00	180.0 Cwt. @ 0.2625	47.25
Other cash costs	13.00	14.00	15.00
2 TOTAL SELECTED CASH EXPENSES *	\$ 940.80	\$ 1,039.75	\$ 1,163.00
4 Family and regular hired labor, hours	54.00	54.00	54.00
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	6.80
8 Capital gains income included above \$	207.74	219.96	219.96

* 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 \$0.1125 for withholding.

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. @ 68.00	Steer Sales 0.43 Hd. X 5.00 Cwt. @ 92.00
Income 2:	[assumed heifers will become part of milking herd]	Death Loss -10 %Rate 11.00 Cwt. @ 68.00	Heifer Sales 0.43 Hd. X 4.50 Cwt. @ 85.00
Income 3:			Cows Culled 17 %Rate 10.00 Cwt. @ 47.00
1 GROSS INCOME:	\$ 0.00	\$ 673.20	\$ 442.18
---- Cash Expense per Enterprise ----			
Building repairs	16.00	6.00	2.00
Equipment repairs	12.00	16.00	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. @ 0.80 48.00	45.0 lbs. @ 0.80 36.00	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. @ 10.00 23.00	5.00 cwt. @ 10.00 50.00	0.50 cwt. @ 10.00 5.00
Livestock supplies	40.00	28.00	0.00
Breeding fees	25.00	0.00	10.50
Vet. + medicine	48.00	18.00	20.00
Utilities, phone	20.00	19.00	13.00
Marketing, hauling	0.00	9.40	9.00
Other cash costs	6.00	5.00	6.50
Female replacement	0.00	0.00	0.17 head @ 750.00 127.50
2 TOTAL SELECTED CASH EXPENSES *	\$ 253.00	\$ 202.40	\$ 219.90
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	0.00
7 Dry hay equivalent tons	3.20	0.20	5.50
8 Capital gains income included above \$	0.00	0.00	79.90

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

Enterprise or Budget Name:	Beef Feeder Yearling One Animal Unit 91		Beef Feeder Steer One Animal Unit 92		Swine Farrow to Finish 2 Litters per Year 93	
Enterprise Code Number:						
++++ Income per Enterprise +++++						
Income 1:	Yearling Steer	\$	Steer Sales	\$	Finished Hogs	\$
	1 Hd. X 12.00 Cwt. @ 73.00	876.00	1 Hd. X 11.00 Cwt. @ 73.00	803.00	14.6 Hd. X 2.40 Cwt. @ 42.00	1,471.68
Income 2:	Death Loss		Death Loss		Sows Sold	
	-1 %Rate 12.00 Cwt. @ 73.00	(8.76)	-2 %Rate 11.00 Cwt. @ 73.00	(16.06)	0.4 Hd. X 4.00 Cwt. @ 32.00	51.20
Income 3:					Boars Sold	
					0.04 Hd. X 4.50 Cwt. @ 25.00	4.50
1 GROSS INCOME:		\$ 867.24		\$ 786.94		\$ 1,527.38
---- 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 starter		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	2.30 cwt. @ 10.00	23.00	3.0 cwt. @ 10.00	30.00	19.50 cwt. @ 10.00	195.00
Vet. + medicine		10.00		11.00		44.00
Gasoline, fuel, oil		0.50		0.60		15.00
Utilities, phone		0.60		0.70		53.00
Marketing, hauling		9.60		8.80		29.50
Other cash costs(including beef implants)		1.80		1.90		17.50
Feeder animal	6.5 cwt. @ 83.00	539.50	5.00 cwt. @ \$92	460.00		0.00
Male breeding animal		0.00		0.00	0.04 head @400.00	16.00
2 TOTAL SELECTED CASH EXPENSES *		\$ 603.14		\$ 534.16		\$ 585.60
4 Family and regular hired labor, hours		4.00		5.00		28.00
5 Corn grain equivalent bushels		45.00		50.00		210.00
6 Corn silage tons (as fed)		1.50		2.00		0.00
7 Dry hay equivalent tons		0.00		0.00		0.00
8 Capital gains income included above \$		0.00		0.00		55.70

* 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

++++ Income per Enterprise +++++						
Income 1:	Feeder Pigs	\$	Finished Hogs	\$	Finished Hogs	\$
	14.6 Hd. X 38.00	554.80	100 Hd. X 2.40 Cwt. @ 42.00	10,080.00	5.5 Hd. X 2.40 Cwt. @ 42.00	554.40
Income 2:	Sows Sold		Death Loss		Sows Sold	
	0.4 Hd. X 4.00 Cwt. @ 32.00	51.20	-3 %Rate 2.40 Cwt. @ 42.00	(302.40)	1 Hd. X 4.00 Cwt. @ 32.00	128.00
Income 3:	Boars Sold				Boars Sold	
	0.04 Hd. X 4.50 Cwt. @ 25.00	4.50			0.05 Hd. X 4.50 Cwt. @ 25.00	5.63
1	GROSS INCOME:	\$		\$		\$
		610.50		9,777.60		688.03

---- 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 starter 600.0 lbs. @ 0.180	108.00		0.00	240.0 lbs. @ 0.180	43.20
	Soybean meal 5.25 cwt. @ 10.00	52.50	95.00 cwt. @ 10.00	950.00	9.50 cwt. @ 10.00	95.00
	Livestock supplies	13.75		25.00		0.00
	Vet. + medicine	29.00		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		186.00		13.70
	Other cash costs and bedding	0.00		0.00		18.00
	Feeder animal	0.00	100.00 head @ 38.00	3800.00		0.00
	Male breeding animal 0.04 head @ 400.00	16.00		0.00	0.05 head @ 400.00	20.00
2	TOTAL SELECTED CASH EXPENSES *	\$		\$		\$
		320.25		5,701.00		282.40
4	Family and regular hired labor, hours	13.50		100.00		14.00
5	Corn grain equivalent bushels	50.00		1,000.00		110.00
6	Corn silage tons (as fed)	0.00		0.00		0.00
7	Dry hay equivalent tons	0.00		0.00		0.00
8	Capital gains income included above \$	55.70		0.00		132.50

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

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

++++ Income per Enterprise +++++	
Income 1:	Lambs Sold \$
	1.5 Hd. X 1.10 Cwt. @ 58.00 95.70
Income 2:	Ewes Culled
	0.2 Hd. X 1.30 Cwt. @ 28.00 7.28
Income 3:	Ewe's Wool
	1 Hd. X 8.00 lbs. @ 0.45 3.60

1 GROSS INCOME:	\$ 106.58

---- 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. @ 10.00	4.00
Livestock supplies	5.75
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 @ 70.00	14.00
Ram replacement	3.00
Wool shearing	2.00

2 TOTAL SELECTED CASH EXPENSES *	\$ 40.80

4 Family and regular hired labor, hours	4.00
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 \$	7.28

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