

Crop Budgets

Nebraska – 2013

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Note: These budget projections were created using assumptions thought to be valid for many producers in Nebraska; however, each farming operation is unique. These budgets are being released in both pdf and worksheet formats. The worksheet format allows producers to modify them to match their specific situation. The danger of releasing a tool that can subsequently be modified is that there is no way to verify whether alterations were made or unrealistic data was entered. Users of this tool are responsible for independently verifying all results prior to relying on them. Original files for these budgets are available at <http://extension.unl.edu/publications> and on <http://cropwatch.unl.edu/web/economics/budgets>.

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2013 Crop Budgeting Procedures

This publication contains crop production budgets for 13 crops and 51 cropping systems, as well as tables of power, machinery, labor, and input costs used to develop these budgets. Each budget consists of five sections:

- Heading
- List of representative field operations
- List of materials and services used
- Operations and interest tabulations
- Overhead costs including real estate taxes and opportunity charges

The budgets are presented in a worksheet format with a “Your Estimate” column for recording cost modifications.

Budget Divisions

The **heading** consists of the crop name, system description, and method of water application.

The **list of representative field operations** is organized in a table with columns for the operation name, quantity or number of times used with units, labor, fuel and lube, power source, and implement costs for both repairs and ownership. “Times” or “Quantity” is typically in acres with a decimal denoting where an operation is done on a fraction of acres or where it represents the probability of an operation being done. Those operations that are done multiple times, for example swathing several cuttings of hay, show the number of times. Other units used are bushels (bu), hundredweight (cwt), tons, and acre inches (ai). If a unit is other than “acres,” it is specified in the “Unit” column.

Labor costs for each operation were calculated from machinery accomplishment rates and adjusted for additional time required for getting machinery ready, adjusting machinery, and handling fertilizer and other supplies. The estimated costs for completing these operations are multiplied by the number in the “Times” or “Quantity” column, the product of which is multiplied by the hourly wage (\$20 per hour) and labor factor.

Fuel costs also use machinery accomplishment rates as well as estimated fuel consumption rates to determine fuel use. This is multiplied by a lube factor and the price of energy which is \$3.50 per gallon for diesel and \$0.138 per kwh for electricity. Repairs and depreciation costs were estimated using functions and factors from the *Agricultural Engineer’s Yearbook* which is published by the American Society of Agricultural and Biological Engineers. It requires making assumptions about the size and age of the equipment. It was assumed that machinery chosen was fully utilized.

The age used for most field machines was five years. The age assumed for irrigation equipment and grain drills is 10 years. The assumed age of the grass drill and rakes used to double windrows is 20 years. The assumed age of power equipment is in *Table 1*.

Costing functions were based on the current list price of comparable items. For self-propelled items, such as combines, the power unit repair and ownership cost estimates cover the principle machine and the implement cost covers the head. Data used to calculate power unit costs are in *Table 1* and machinery operation costs are in *Table 2*.

Irrigation costs were calculated using engineering performance standards and typical water application rates which will depend on the rainfall area. Power costs for irrigation refer to the pump and power unit and implement costs are for the delivery system (pipe or pivot). Depreciation and interest for the well are budgeted with land costs.

Materials and services are calculated by multiplying the application rate by the application price (*Table 3*) and then by the percent acres applied. A value less than 100% is used when a material or service is applied on only part of the acres or part of the time. For example, fields planted with Bt corn seed must have 20 percent of the acres planted to a refuge crop. There would be 20 percent in the column called “Percent Acres Applied” for the non-Bt seed and 80 percent for the Bt seed. Another example is when a practice is not always used. If an insecticide is used one year out of four, a 25 percent would be entered in the column “Percent Acres Applied.” The cost for each material/service is computed by multiplying the percentage of acres by the quantity per acre and then by the price per unit. Note: All prices for materials and services in the budgets were obtained in October 2012.

The value in the “Operation Index” column in the “Materials and Services” section indicates the corresponding operation in the “Field Operations” section. Data for calculating materials cost is in *Table 3*.

The **operations and interest** is the sum of totals of the first two sections with interest calculated on the cash costs. Cash costs in interest calculations include labor, fuel, and repairs from the list of field operations and all costs from the materials and services.

Overhead costs include accounting, liability insurance, vehicle cost, and office expense. Real estate values used are from the UNL publication *Nebraska Farm Real Estate Market Developments 2011-2012* published in June 2012. Taxes on real estate are not included in interest

calculations because in Nebraska they are due at the end of the year in which they accrue and are not delinquent until May and September of the following year.

A cost per unit of production and cash cost per unit of production is calculated. The cost per unit of production is the sum of all costs divided by the projected yield.

The cash cost per unit of production is the sum of labor, fuel, repairs, materials and services, and interest, divided by the projected yield.

It should be noted that many enterprise budgets are cost and *return* estimates. These budgets are cost estimates only so have no estimates as to profitability.

Table 1. Power unit cost data used for 2013 budgets

<i>Name</i>	<i>List Price</i>	<i>Age</i>	<i>Tach Hours</i>	<i>Est. Hours per Year</i>
Medium Tractor	\$125,000	10	2,500	200
Large Tractor	190,000	5	1,500	300
Combine	285,000	5	1,500	300
Windrower	86,500	10	2,500	100
Diesel Pump for Pivot	15,000	10	2,400	800
Diesel Pump for Pipe	15,000	10	2,400	800
Electric Pump	10,000	5	5,000	1,000

Table 2. Machinery cost data used for 2013 budgets

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Energy per Hour</i>
Anhy Apply (supplier)	Not Owned	Not Owned	40.00 ac	6.36 gal
Anhydrous Apply	\$25,000	500 ac	8.50 ac	6.36 gal
Cart	31,000	90,000 bu	3,400 bu	7.00 gal
Chisel	47,100	500 ac	11.09 ac	8.26 gal
Chop Silage	Custom			
Chop Stalks	18,500	500 ac	12.34 ac	5.74 gal
Combine Dryland	48,500	1,000 ac	7.00 ac	10.47 gal
Combine Irrigated Corn	48,500	1,000 ac	7.00 ac	10.50 gal
Combine Irrigated Dry Beans	18,100	300 ac	5.00 ac	8.00 gal
Combine Irrigated Soybeans	18,100	1,000 ac	6.00 ac	10.50 gal
Combine Irrigated Sorghum	18,100	1,000 ac	6.00 ac	10.50 gal
Combine Dryland Corn	48,500	1,000 ac	7.00 ac	10.50 gal
Combine Dryland Soybeans	18,100	1,000 ac	6.50 ac	10.50 gal
Combine Dryland Sorghum	18,100	1,000 ac	6.50 ac	10.50 gal
Combine Dryland Sunflowers	35,000	300 ac	7.00 ac	10.50 gal
Corrugate	30,200	300 ac	7.02 ac	4.39 gal
Disc	31,710	2,000 ac	10.91 ac	8.29 gal
Double Windrows	21,700	300 ac	20.00 ac	2.11 gal
Drill	30,000	1,000 ac	7.50 ac	4.99 gal
Dry Grain	Custom			
Fallow Master	\$32,600	2,000 ac	15.00 ac	8.62 gal

Table 2. Machinery cost data used for 2013 budgets (continued)

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Energy per Hour</i>
Field Cultivation	32,600	2,000 ac	15.00 ac	8.20 gal
Grass Drill	73,000	300 ac	6.00 ac	4.29 gal
Gravity Irrigation	NA	1,000 ai	1.80 ai	0.00 gal
Harrow	38,500	1,000 ac	18.59 ac	2.05 gal
Hill/Gravity	10,816	1,000 ac	6.50 ac	5.33 gal
Hoe	22,000	3,000 ac	14.67 ac	3.67 gal
Large Round Bale	21,500	1,250 ton	13.32 ton	2.88 gal
Large Square Bale	108,800	2,500 ton	16.07 ton	6.19 gal
Lift Beets	90,000	500 ac	5.12 ac	6.19 gal
Load Large Square	12,725	3,000 ton	9.00 ton	4.00 gal
Move Large Bale	12,725	1,250 ton	12.22 ton	4.00 gal
Move Large Round	12,725	1,250 ton	12.11 ton	4.00 gal
No-Till Drill	52,000	1,000 ac	6.84 ac	6.07 gal
Pickett Windrowers	30,000	500 ac	8.00 ac	6.07 gal
PivotD 125' Lift	21,400	2,600 ai	2.25 ai	3.03 gal
PivotD 125' Lift	90,000	2,600 ai	1.80 ai	3.34 gal
PivotE 125' Lift	90,000	2,600 ai	1.80 ai	47.78 kw
Plant	48,600	1,000 ac	6.75 ac	2.73 gal
Plant Narrow Row	48,600	1,000 ac	6.50 ac	2.58 gal
Plant No-Till	48,600	1,000 ac	6.75 ac	3.38 gal
Ridge Cultivation	20,000	1,000 ac	11.00 ac	5.33 gal
Ridge Plant	48,600	1,000 ac	6.50 ac	3.41 gal
Rod Weeder	8,000	1,000 ac	13.20 ac	5.35 gal
Roll	NA	300 ac	9.00 ac	5.46 gal
Row Crop Cultivation	45,000	1,000 ac	11.00 ac	3.06 gal
Seeder/Packer	25,000	300 ac	4.91 ac	4.29 gal
Small Square Bale	23,500	1,250 ton	3.92 ton	1.91 gal
Spray	34,400	2,500 ac	22.00 ac	2.64 gal
Spray (on disc)	20,553	2,000 ac	66.00 ac	0.00 gal
Spray Liquid Fertilizer	27,400	1,000 ac	13.47 ac	1.68 gal
Spread Manure	Custom			
Spread, Fertilizer	Not Owned	Not Owned	12.70 ac	3.86 gal
Stack Small Square	12,725	1,250 ton	3.13 ton	1.76 gal
Subsoil	11,700	500 ac	8.25 ac	8.25 gal
Swath/Condition Hay	Incl. in Power	500 ac	8.00 ac	5.00 gal
Till-Plant Beets	40,000	500 ac	6.00 ac	9.11 gal
Top Beets	35,000	300 ac	5.79 ac	3.94 gal
Truck	Custom			
Turn Windrows	17,850	300 ac	11.40 ac	2.10 gal
Weed	Custom			
Windrow Grain	Incl. in Power	200 ac	8.00 ac	3.28 gal

Table 3. Material prices used for 2013 budgets

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Custom Operation Rates		Insecticides	
Aerial Spray	\$8.00/ac	Asana XL	\$110.00/gal
Bale Lg Sq 1200 lb	14.50/bale	Brigade [®] 2EC	110.00/gal
Chop, Haul, Pack	8.00/ton	Lorsban [®] 15 G	2.50/lb
Dry 4 Points Removed	0.24/bu	Mustang [®] Max EC	235.00/gal
Haul Beets	3.50/ton	Regent [®] 4 SC	8.70/oz
Haul Grain, bu	0.12/bu	Warrior 11/Zeon [®]	500.00/gal
Haul Grain, cwt (Dry Beans)	0.28/cwt	Herbicides	
Haul Grain (Millet)	0.24/cwt	2,4-D Amine	\$16.00/gal
Haul Grain (Sunflower)	0.30/cwt	2,4-D Ester 4#	21.00/gal
Haul and Apply Manure	6.00/ton	Aim [®] 2EC	270.00/qt
Spray	6.00/ac	Ally [®] Extra SG	16.50/oz
Rental		AAtrex [®] 4L	19.00/gal
Grass Drill	\$10.00/ac	Authority First [®] DF	87.00/lb
Seeder-Packer	17.00/ac	Balance [®] Flexx	5.50/oz
Fertilizers		Bicep II Magnum [®]	53.00/gal
28-0-0	\$2.15/gal	Dicamba	47.00/gal
10-34-0	3.35/gal	Expert [®]	37.00/gal
10-34-0-1Z	3.65/gal	Glyphosate w/Surf	16.00/gal
11-52-0	0.35/lb	Gramoxone Inteon [®]	38.00/gal
46-0-0	0.68/lb N	Landmaster [®] BW	16.00/gal
82-0-0	0.56/lb N	Lumax [®]	71.00/gal
Uncomposted Manure	1.00/ton	Peak [®]	15.00/oz
Fungicides		Prowl [®] H ₂ O	48.00/gal
Headline [®]	\$450.00/gal	Pursuit [®]	515.00/gal
Headline [®] AMP	300.00/gal	Select Max [™]	112.00/gal
Tilt [®]	150.00/gal	Spartan [®] 4 F	715.00/gal
Copper	4.50/pt	Spirit [®]	14.00/oz
Seed		Additives	
Alfalfa w/Inoculant	\$5.00/lb	21-0-0-24S	0.30/lb
Corn	200.00/bag	Crop Oil Concentrate	8.30/pt
Corn Bt ECB	230.00/bag	NIS	20.00/gal
Corn Bt ECB and RW	250.00/bag	Crop Insurance	
Corn Refuge-In-A-Bag	325.00/bag	Corn – Irrigated	\$37.00/ac
Corn SmartStax	300.00/bag	Corn – Dryland	37.00/ac
Edible Beans	92.00/cwt	Corn – Dryland (western)	49.00/ac
Grass	60.00/acre	Soybeans – Irrigated	33.00/ac
Millet	0.60/lb	Soybeans – Dryland	23.00/ac
Oats	9.00/bu	Dry Beans	61.00/ac
Roundup Ready [®] Soybeans	50.00/bag	Sugar Beets	38.00/ac
Roundup Ready [®] 2 Soybeans	53.00/bag	Grain Sorghum – Irrigated	43.00/ac
Sorghum Safened/Seed	2.15/lb	Grain Sorghum – Dryland	38.00/ac
Sorghum Sudan	1.30/lb	Wheat in Crop Rotation	38.00/ac
Sugarbeets RR Poncho	177.00/ac	Wheat – Fallow	30.00/ac
Sunflower	1.05/lb	Wheat – Irrigated	48.00/ac
Wheat	0.25/lb	Millet	24.00/ac
		Oats	19.00/ac
		Sunflower	58.00/ac

Table 3. Material prices used for 2013 budgets (continued)

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Scouting		Other	
Corn – Irrigated	\$10.00/ac	Electricity Fixed	\$28.36/ac
Corn – Dryland	10.00/ac	Electrical Usage Charge	0.138/Kwh
Soybeans – Irrigated	10.00/ac	Electricity (Fence/Water)	260.00/circle
Soybeans – Dryland	10.00/ac	Water Charge	40.00/ac
Dry Beans	12.00/ac	Twine Large Round	0.75/bale
Sugar Beets	16.00/ac	Twine Large Square	0.50/bale
Grain Sorghum	8.00/ac	Twine Small Square	0.16/bale
Wheat	8.00/ac	Fence/Water Repairs	260.00/circle
Real Estate		Move Cattle	12.00/hr
Dryland (State)	\$2,485.00/ac	Taxes, Insurance, and Housing	2 % of value
Dryland (Panhandle)	660.00/ac	Investment Interest Rate	4.00%
Gravity (State)	5,365.00/ac	Operations Borrowing Rate	5.00%
Gravity (Panhandle)	2,440.00/ac	Operations Borrowing Time	6 months
Pivot (State)	5,835.00/ac	Real Estate Tax Rate	1% of value
Pivot (Panhandle)	2,535.00/ac		
Dryland (Southwest)	1,250.00/ac		

Converting Energy Numbers in Budgets

If your energy source is different from that used in the 2013 crop budgets, use *Table 4*, developed by Extension Irrigation Engineer Derrel Martin, to convert from diesel to other energy sources.

For example, to convert diesel in gallons to kilowatt-hours of electricity, the multiplier is 14.12. If electricity is \$0.138 per kilowatt, the calculation would be $14.12 \times 0.138 = \$1.95$. The 2013 crop budgets use \$3.50/gallon of diesel. If you use electricity, the cost would be about 50 percent of that cost. However, with electricity you must also include connect charges and in order to get the best rates, you'll need to sign up for load management.

Table 4. Conversion of diesel to electricity, propane, gasoline, and natural gas*.

<i>Energy Source</i>	<i>Units</i>	<i>Multiplier</i>
Electricity	Kilowatt-hours	14.12
Propane	Gallons	1.814
Gasoline	Gallons	1.443
Natural Gas	1000 Cubic Feet	0.2026

*(Source: *Estimating the Savings From Improving Pumping Plant Performance* by Derrel Martin)

Diesel Fuel Conversion for Center Pivots

The 2013 crop production budgets with center pivot irrigation were developed with a pumping lift of 125 feet and 35 psi pressure to determine the amount of diesel fuel used per hour. *Table 5* was developed by Derrel Martin to determine the amount of diesel fuel for various pumping lifts and pressures to pump an acre-inch of water.

For example, the amount of diesel required to pump an acre-inch of water with 125 feet of lift at 35 psi is 1.88 gallons with a pump performance rating of 100 percent. If the producer has a lift of 300 feet and a pressure of 50 psi, the diesel fuel required at a performance rating of 100 percent is 3.79 gallons per acre-inch. If the rating on the producer's pump is 80 percent, the diesel fuel required will be 4.74 gallons per acre-inch of water.

With this information, the producer can calculate the additional cost since the diesel fuel required is now 4.74 gallons per acre-inch vs. 1.88 gallons per acre-inch or 2.86 gallons more per acre-inch. If a crop budget requires 9 inches, the additional diesel fuel would be $9 \text{ inches} \times 2.86 \text{ gallons} = 25.74 \text{ gallons}$ of diesel at \$3.50/gallon. The producer's additional cost would be \$90.09/acre.

Table 5. Table for adjusting the amount of diesel fuel required for center pivots for lifts and pressures other than the 125 feet of lift and 35 psi used in the budgets. Gallons of diesel fuel required to pump an acre-inch of water at pump performance ratings of 100 percent*. (From *Estimating the Savings From Improving Pumping Plant Performance* by Derrel Martin).

Lift Feet	Pressure at Pump, psi							
	10	20	30	35	40	50	60	80
0	0.21	0.42	0.63	0.74	0.84	1.05	1.26	1.69
25	0.44	0.65	0.86	0.97	1.07	1.28	1.49	1.91
50	0.67	0.88	1.09	1.20	1.30	1.51	1.72	2.14
75	0.89	1.11	1.32	1.43	1.53	1.74	1.95	2.37
100	1.12	1.33	1.54	1.65	1.75	1.97	2.18	2.60
125	1.35	1.56	1.77	1.88	1.98	2.19	2.40	2.83
150	1.58	1.79	2.00	2.11	2.21	2.42	2.63	3.05
200	2.03	2.25	2.46	2.57	2.67	2.88	3.09	3.51
250	2.49	2.70	2.91	3.02	3.12	3.33	3.54	3.97
300	2.95	3.16	3.37	3.48	3.58	3.79	4.00	4.42
350	3.40	3.61	3.82	3.93	4.03	4.25	4.46	4.88
400	3.86	4.07	4.28	4.39	4.49	4.70	4.91	5.33
*Multiplier when pumping plant performance rating is less than 100 percent.								
Rating %	100	90	80	70	60	50		
Multiplier	1.00	1.11	1.25	1.43	1.67	2.00		

**2013 Budget 1. Alfalfa, Fall Establishment
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
2	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
3	Harrow	1	1.18	0.44	0.24	0.48	1.25	2.11	5.70	
4	Harrow	1	1.18	0.44	0.24	0.48	1.25	2.11	5.70	
5	Roll	1	2.22	2.44	0.51	0.02	2.58	0.27	8.04	
6	Drill	1	2.93	2.68	0.61	3.89	3.09	1.18	14.38	
7	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
8	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
Total for Field Operations			\$12.30	\$10.86	\$2.38	\$6.62	\$15.00	\$7.55	\$54.71	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	11-52-0	Fertilizer	1	100%	100	pounds	0.35	35.00		
	Alfalfa w/Inoculant	Seed	6	100%	12	pounds	5.00	60.00		
	Buctril 2E	Herbicide	7	100%	1	pint	10.00	10.00		
	Pursuit	Herbicide	7	100%	3	ounces	4.02	12.07		
	Lorsban 4 E	Insecticide	8	20%	1	pint	6.25	1.25		
Total Materials and Services								\$118.32		
Total Listed Costs for Field Operations and Materials and Services								\$173.03		
Interest on Operations Capital \$150.48 cash expense @ 5.00% for 6 months								3.76		
Total Operating and Use-Related Ownership Costs								\$176.79		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
	Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%					99.40		
	Real Estate Taxes		\$2,485 per acre @ 1.00%					24.85		
Total Cost per Acre Including Overhead								\$321.04		

**2013 Budget 2. Alfalfa, Established Spring Seeded with Herbicides (2.5 ton Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
2	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Seeder/Packer	1	4.48	3.52	0.38	1.03	8.33	4.45	22.19	
5	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
6	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
7	Swath/Cond Hay	2	5.00	5.03	3.31		6.30		19.64	
8	Turn Windrows	0.5	0.88	0.37	0.20	0.09	1.02	1.28	3.84	
9	Sm Sq Bale	2.5 ton	12.76	4.89	2.90	9.75	14.79	2.36	47.45	
10	Stack Sm Sq	2.5 ton	10.00	3.54	2.28	1.73	11.59	1.10	30.24	
Total for Field Operations			\$39.38	\$24.41	\$9.98	\$15.08	\$51.58	\$11.96	\$152.39	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.35	35.00		
	Seeder-Packer	Rental	4	100%	1	acre	12.00	12.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Lorsban 4 E	Insecticide	5	20%	1	pint	6.25	1.25		
	Buctril 2E	Herbicide	6	100%	1	pint	10.00	10.00		
	Pursuit	Herbicide	6	100%	3	ounces	4.02	12.07		
	Twine Sm Sq	Other	9	100%	2.50	tons	2.26	5.65		
Total Materials and Services								\$135.97		
Total Listed Costs for Field Operations and Materials and Services								\$288.36		
Interest on Operating Capital \$224.82 cash expense @ 5.00% for 6 months								5.62		
Total Operating and Use-Related Ownership Costs								\$293.98		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%						99.40		
Real Estate Taxes		\$2,485 per acre @ 1.00%						24.85		
Total Cost per Acre Including Overhead								\$438.23		
Cost per Ton								\$175.29		
Cash Cost per Ton								\$102.12		

**2013 Budget 3. Alfalfa, Established Spring Seeded with Herbicides (3.3 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI Year, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
2	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Seeder/Packer	1	4.48	3.52	0.38	1.03	8.33	4.45	22.19	
5	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
6	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
7	PivotD 125' Lift	12 ai	8.33	89.62	3.92	24.90	5.68	14.89	147.34	
8	Swath/Cond Hay	2	5.00	5.03	3.31		6.30		19.64	
9	Turn Windrows	0.5	0.88	0.37	0.20	0.09	1.02	1.28	3.84	
10	Lg Sq Bale	3.3 ton	4.52	5.11	0.39	3.55	8.39	7.19	29.15	
11	Load Lg Sq Bale	3.3 ton	8.07	5.90	0.69	1.72	14.98	0.60	31.96	
12	Spray	0.5	0.50	0.24	0.10	0.36	0.53	0.42	2.15	
Total for Field Operations			\$38.04	\$116.85	\$9.90	\$34.13	\$54.78	\$31.60	\$285.30	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.35	35.00		
	Seeder-Packer	Rental	4	100%	1	acre	12.00	12.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Lorsban 4 E	Insecticide	5	20%	1	pint	6.25	1.25		
	Buctril 2E	Herbicide	6	100%	1	pint	10.00	10.00		
	Pursuit	Herbicide	6	100%	3	ounces	4.02	12.07		
	Twine Lg Sq	Other	10	100%	3.30	ton	0.76	2.51		
	Lorsban 4 E	Insecticide	12	100%	1	pint	6.25	6.25		
Total Materials and Services								\$139.08		
Total Listed Costs for Field Operations and Materials and Services								\$424.38		
Interest on Operating Capital \$338.00 cash expense @ 5.00% for 6 months								8.45		
Total Operating and Use-Related Ownership Costs								\$432.83		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%					233.40		
Real Estate Taxes			\$5,835 per acre @ 1.00%					58.35		
Total Cost per Acre Including Overhead								\$744.58		
Cost per Ton								\$225.63		
Cash Cost per Ton								\$122.67		

**2013 Budget 4. Alfalfa, Established with Oats (2.25 ton Actual Yield)
Canal Irrigated, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
3	Roll	1	2.22	2.44	0.51	0.02	2.58	0.27	8.04	
4	Drill	1	2.93	2.68	0.61	3.89	3.09	1.18	14.38	
5	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
6	Corrugate	1	3.13	2.52	0.65	0.91	3.30	5.51	16.02	
7	Swath/Cond Hay	2	5.00	5.03	3.31		6.30		19.64	
8	Turn Windrows	0.5	0.88	0.37	0.20	0.09	1.02	1.28	3.84	
9	Lg Rd Bale	2.25 ton	3.72	1.96	0.77	1.66	3.92	1.94	13.97	
10	Move Lg Rd Bale	2.25 ton	4.09	2.99	0.85		4.31	0.99	13.23	
11	Ditch Irrigation	18 ai	58.33						58.33	
12	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
Total for Field Operations			\$85.09	\$22.85	\$7.68	\$8.32	\$31.35	13.05	\$168.34	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	2	100%	100	pounds	0.35	35.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Oats	Seed	4	100%	0.5	bushel	9.00	4.50		
	Lorsban 4 E	Insecticide	5	20%	1	pint	6.25	1.25		
	Twine Lg Rd	Other	9	100%	2.25	tons	0.99	2.22		
	Water Charge	Other	11	100%	1	acre	40.00	40.00		
	Raptor	Herbicide	12	100%	5	ounces	4.30	21.48		
Total Materials and Services								\$164.45		
Total Listed Costs for Field Operations and Materials and Services									\$332.79	
Interest on Operating Capital \$288.39 cash expense @ 5.00% for 6 months									7.21	
Total Operating and Use-Related Ownership Costs									\$340.00	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Gravity (Panhandle)		\$2,440 per acre @ 4.00%						97.60	
Real Estate Taxes			\$2,440 per acre @ 1.00%						24.40	
Total Cost per Acre Including Overhead									\$482.00	
Cost per Ton									\$214.22	
Cash Cost per Ton									\$142.22	

**2013 Budget 5. Alfalfa, Large Round Bales (4.4 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
2	Swath/Cond Hay	4	10.00	10.06	6.62		12.60		39.28	
3	Turn Windrows	1	1.75	0.74	0.40	0.17	2.03	2.57	7.66	
4	Double Windrows	3	3.30	1.27	0.68	0.48	3.48	3.57	12.78	
5	Lg Rd Bale	4.4 ton	7.27	3.82	1.50	3.24	7.66	3.79	27.28	
6	Move Lg Rd Bale	4.4 ton	7.99	5.85	1.65		8.42	1.93	25.84	
7	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
Total for Field Operations			\$32.13	\$23.08	\$11.26	\$4.07	\$36.28	\$12.07	\$118.89	
	<i>Materials and Services</i>			<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
	11-52-0	Fertilizer		1	100%	75	pounds	0.35	26.25	
	Twine Lg Rd	Other		4	100%	4.4	tons	0.99	4.35	
	Mustang Max EC	Insecticide		6	25%	3	ounces	1.84	1.38	
Total Materials and Services									\$ 31.98	
Total Listed Costs for Field Operations and Materials and Services									\$150.87	
Interest on Operating Capital \$102.52 cash expense @ 5.00% for 6 months									2.56	
Total Operating and Use-Related Ownership Costs									\$153.43	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Dryland (State)		\$2,485 per acre @ 4.00%					99.40	
	Real Estate Taxes			\$2,485 per acre @ 1.00%					24.85	
Total Cost per Acre Including Overhead									\$297.68	
Cost per Ton									\$ 67.65	
Cash Cost per Ton									\$ 29.53	

**2013 Budget 6. Alfalfa, Large and Small Square Bales (6.6 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
2	Swath/Cond Hay	4	10.00	10.06	6.62		12.60		39.28	
3	Turn Windrows	1	1.75	0.74	0.40	0.17	2.03	2.57	7.66	
4	Double Windrows	4	4.40	1.70	0.91	0.64	4.64	4.76	17.05	
5	Lg Sq Bale	4.4 ton	6.02	6.82	0.52	4.73	11.19	9.58	38.86	
6	Load Lg Sq Bale	Custom								
7	Sm Sq Bale	2.2 ton	11.22	4.30	2.55	8.58	13.01	2.08	41.74	
8	Stack Sm Sq Bale	2.2 ton	8.80	3.11	2.00	1.52	10.20	0.97	26.60	
9	PivotE 125' Lift	16 ai	11.11	58.61	4.46	33.20	8.07	19.86	135.31	
10	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
11	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
Total for Field Operations			\$55.37	\$86.80	\$17.92	\$49.20	\$64.09	\$40.24	\$313.62	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	11-52-0	Fertilizer	1	100%	75	pounds	0.35	26.25		
	Twine Lg Sq Bale	Other	5	67%	4.4	tons	0.76	2.23		
	Load Large Square Bale	Custom	6	100%	4.4	tons	3.35	14.74		
	Twine Sm Sq Bale	Other	7	33%	2.2	tons	2.26	1.66		
	Electricity Fixed	Other	9	100%	1	acre	28.36	28.36		
	Pursuit	Herbicide	10	25%	4.5	ounces	4.02	4.53		
	Crop Oil Concentrate	Additive	10	25%	2	pints	1.04	0.52		
	Mustang Max EC	Insecticide	11	25%	3	ounces	1.84	1.38		
Total Materials and Services								\$ 79.67		
Total Listed Costs for Field Operations and Materials and Services									\$393.29	
Interest on Operating Capital \$288.96 cash expense @ 5.00% for 6 months									7.22	
Total Operating and Use-Related Ownership Costs									\$400.51	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%						233.40	
Real Estate Taxes			\$5,835 per acre @ 1.00%						58.35	
Total Cost per Acre Including Overhead									\$712.26	
Cost per Ton									\$107.92	
Cash Cost per Ton									\$ 53.72	

**2013 Budget 7. Alfalfa, Large Square Bales (6.6 ton Actual Yield)
Gravity Irrigated, 22 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
2	Swath/Cond Hay	4	10.00	10.06	6.62		12.60		39.28	
3	Turn Windrows	1	1.75	0.74	0.40	0.17	2.03	2.57	7.66	
4	Double Windrows	4	4.40	1.70	0.91	0.64	4.64	4.76	17.05	
5	Lg Sq Bale	Custom								
6	Load Lg Sq Bale	6.6 ton	16.13	11.81	1.38	3.44	29.96	1.21	63.93	
7	Corrugate	1	3.13	2.52	0.65	0.91	3.30	5.51	16.02	
8	Ditch Irrigation	22 ai	71.30						71.30	
9	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
10	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
Total for Field Operations			\$108.78	\$28.29	\$10.42	\$5.52	\$54.88	\$14.47	\$222.36	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	11-52-0	Fertilizer	1	100%	75	pounds	0.35	26.25		
	Bale Lg Sq 1300 lb	Custom	5	100%	6.6	tons	22.31	147.23		
	Water Charge	Other	8	100%	1	acre	40.00	40.00		
	Pursuit	Herbicide	9	25%	4.5	ounces	4.02	4.53		
	Crop Oil Concentrate	Additive	9	25%	2	pints	1.04	0.52		
	Mustang Max EC	Insecticide	10	25%	3	ounces	1.84	1.38		
Total Materials and Services								\$219.91		
Total Listed Costs for Field Operations and Materials and Services								\$442.27		
Interest on Operating Capital \$372.92 cash expense @ 5.00% for 6 months								9.32		
Total Operating and Use-Related Ownership Costs								\$451.59		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Gravity (State)	\$5,365 per acre @ 4.00%					214.60		
Real Estate Taxes			\$5,365 per acre @ 1.00%					53.65		
Total Cost per Acre Including Overhead								\$739.84		
Cost per Ton								\$112.10		
Cash Cost per Ton								\$ 66.04		

**2013 Budget 8. Corn, Conventional, Continuous, 90 bu Yield Goal (85 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Chisel	1	1.98	3.00	0.17	0.95	3.68	5.15	14.93	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
5	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
6	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
7	Row Crop Cultivation	0.25	0.45	0.28	0.10	0.17	0.53	0.62	2.15	
8	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
9	Spray	Custom								
10	Combine Dryland Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
11	Cart	85 bu	0.55	0.70	0.11	0.06	0.58	1.80	3.80	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.15	0.32	3.31	1.60	9.03	
	Total for Field Operations		\$18.29	\$20.45	\$8.15	\$9.79	\$31.61	\$23.48	\$111.77	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	2	100%	90	lbs N	0.56	50.40		
	Corn	Seed	4	100%	0.16	bag	200.00	32.50		
	Regent 4 SC	Insecticide	4	100%	4.16	ounces	8.70	36.19		
	10-34-0	Fertilizer	4	100%	6	gallons	3.35	20.10		
	Lumax EZ	Herbicide	5	100%	2.7	quarts	17.75	47.93		
	Spray	Custom	8	50%	1	acre	6.00	3.00		
	Distinct	Herbicide	8	50%	4	ounces	0.45	0.91		
	NIS	Additive	8	50%	6	ounces	0.16	0.47		
	32-0-0 (Q)	Fertilizer	8	50%	1	quart	0.49	0.24		
	Spray	Custom	9	50%	1	acre	6.00	3.00		
	Lorsban 15 G	Insecticide	9	10%	5	pounds	2.50	1.25		
	Brigade 2EC	Insecticide	9	10%	2.5	ounces	0.86	0.21		
	Brigade 2EC	Insecticide	9	10%	5.12	ounces	0.86	0.44		
	Mustang Max EC	Insecticide	9	20%	2	ounces	1.84	0.73		
	Haul Grain bu	Custom	12	100%	85	bushels	0.12	10.20		
	Dry 4 Points Removed	Custom	13	100%	85	bushels	0.24	20.40		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Dryland	Crop Insurance	-	100%	1	acre	37.00	37.00		
	Total Materials and Services	13,000 seeds per acre, 80,000 per bag							\$274.97	
Total Listed Costs for Field Operations and Materials and Services									\$386.74	
Interest on Operating Capital \$331.65 cash expense @ 5.00% for 6 months									8.29	
Total Operating and Use-Related Ownership Costs									\$395.03	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$2,485 per acre @ 4.00%						99.40	
Real Estate Taxes			\$2,485 per acre @ 1.00%						24.85	
Total Cost per Acre Including Overhead									\$539.28	
Cost per Bushel									\$ 6.34	
Cash Cost per Bushel									\$ 4.29	

2013 Budget 9. Corn, No-till, Roundup Ready® and Bt, RW and ECB, Continuous, 120 bu Yield Goal (110 bu Actual Yield)
Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
2	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Spray	Custom								
5	Combine Dryland Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
6	Cart	110 bu	0.71	0.91	0.15	0.08	0.75	2.32	4.92	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			\$9.74	\$9.95	\$7.10	\$6.44	\$17.39	\$11.68	\$62.30	
	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	32-0-0	Fertilizer	1	100%	115	lbs N	0.69	79.27		
	Expert	Herbicide	1	100%	3	quarts	9.25	27.75		
	Corn Bt ECB & RW	Seed	2	80%	0.21	bag	250.00	42.00		
	Corn	Seed	2	20%	0.21	bag	200.00	8.40		
	*Regent 4 SC	Insecticide	2	20%	4.16	ounces	8.70	7.24		
	10-34-0-1Z	Fertilizer	2	100%	6	gallons	3.65	21.90		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Status	Herbicide	3	50%	2.5	ounces	3.50	4.38		
	*Spray	Custom	4	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	4	2%	2	pounds	2.50	0.10		
	*Brigade 2 EC	Insecticide	4	10%	5.12	ounces	0.86	0.44		
	*Mustang Max EC	Insecticide	4	20%	2	ounces	1.84	0.73		
	Haul Grain bu	Custom	7	100%	110	bushels	0.12	13.20		
	Dry 4 Points Removed	Custom	8	100%	110	bushels	0.24	26.40		
	Scouting Dryland Corn	Scouting		100%	1	acre	10.00	10.00		
	Corn Dryland	Crop Insurance		100%	1	acre	37.00	37.00		
Total Materials and Services							16,800 seeds per acre, 80,000 per bag, 20% refuge	\$285.24		
*Insecticides for 1st & 2nd brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$347.54	
Interest on Operating Capital \$318.47 cash expense @ 5.00% for 6 months									7.96	
Total Operating and Use-Related Ownership Costs									\$355.50	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$2,485 per acre @ 4.00%						99.40	
Real Estate Taxes			\$2,485 per acre @ 1.00%						24.85	
Total Cost per Acre Including Overhead									\$499.75	
Cost per Bushel									\$ 4.54	
Cash Cost per Bushel									\$ 3.19	

**2013 Budget 10. Corn, No-till, Refuge-In-A-Bag, Continuous, 130 bu Yield Goal (120 bu Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
2	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Spray	Custom								
5	Combine Dryland Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
6	Cart	120 bu	0.78	0.99	0.16	0.09	0.82	2.53	5.37	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			\$9.81	\$10.30	\$7.11	\$6.45	\$17.46	\$11.89	\$62.75	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	32-0-0	Fertilizer	1	100%	125	lbs N	0.69	86.16		
	Expert	Herbicide	1	100%	3	quarts	9.25	27.75		
	Corn Refuge-In-A-Bag	Seed	2	100%	0.24	bag	325.00	78.00		
	10-34-0	Fertilizer	2	100%	6	gallons	3.35	20.10		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Status	Herbicide	4	50%	2.5	ounces	3.50	4.38		
	Spray	Custom	4	25%	1	acre	6.00	1.50		
	Brigade 2 EC	Insecticide	4	10%	5.12	ounces	0.86	0.44		
	Haul Grain bu	Custom	7	100%	120	bushels	0.12	14.40		
	Dry 4 Points Removed	Custom	8	100%	120	bushels	0.24	28.80		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Dryland	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services		19,200 seeds per acre, 80,000 per bag, 5% refuge						\$313.04		
Total Listed Costs for Field Operations and Materials and Services									\$375.79	
Interest on Operating Capital \$346.44 cash expense @ 5.00% for 6 months									8.66	
Total Operating and Use-Related Ownership Costs									\$384.45	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%						99.40		
Real Estate Taxes		\$2,485 per acre @ 1.00%						24.85		
Total Cost per Acre Including Overhead									\$528.70	
Cost per Bushel									\$ 4.41	
Cash Cost per Bushel									\$ 3.17	

**2013 Budget 11. Corn, No-Till, Bt ECB After Soybean, 125 bu Yield Goal (115 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
5	Spray	Custom								
6	Combine Dryland Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
7	Cart	115 bu	0.74	0.95	0.15	0.08	0.78	2.43	5.13	
8	Truck	Custom								
9	Dry Grain	Custom								
Total for Field Operations			\$9.39	\$10.09	\$7.22	\$6.96	\$15.70	\$11.16	\$60.52	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
32-0-0	Fertilizer	1	100%	75	lbs N	0.69	51.69		
Corn Bt ECB	Seed	2	80%	0.23	bag	230.00	42.32		
Corn	Seed	2	20%	0.23	bag	200.00	9.20		
10-34-0	Fertilizer	2	100%	6	gallons	3.35	20.10		
Expert	Herbicide	3	100%	3	quarts	9.25	27.75		
21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
Laudis	Herbicide	4	50%	3	ounces	5.57	8.36		
Crop Oil Concentrate	Additive	4	50%	1	pint	1.04	0.52		
32-0-0 (Q)	Fertilizer	4	50%	1.5	quarts	0.49	0.37		
*Spray	Custom	5	32%	1	acre	6.00	1.92		
*Lorsban 15 G	Insecticide	5	2%	2	pounds	2.50	0.10		
*Brigade 2 EC	Insecticide	5	10%	5.12	ounces	0.86	0.44		
*Mustang Max EC	Insecticide	5	20%	2	ounces	1.84	0.73		
Haul Grain bu	Custom	8	100%	115	bushels	0.12	13.80		
Dry 4 Points Removed	Custom	9	50%	115	bushels	0.24	13.80		
Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
Corn Dryland	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services							18,400 seeds per acre, 80,000 per bag, 20% refuge	\$238.61	
*Insecticides for first and second brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.									

Total Listed Costs for Field Operations and Materials and Services								\$299.13	
Interest on Operating Capital \$272.27 cash expense @ 5.00% for 6 months								6.81	
Total Operating and Use-Related Ownership Costs								\$305.94	
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00	
Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%						99.40	
Real Estate Taxes		\$2,485 per acre @ 1.00%						24.85	
Total Cost per Acre Including Overhead								\$450.19	
Cost per Bushel								\$ 3.91	
Cash Cost per Bushel								\$ 2.64	

2013 Budget 12. EcoFallow Corn, follows Wheat, 2 Crops in 3 Years, Roundup Ready® and Bt ECB, 125 bu Yield Goal (115 bu Actual Yield) Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
5	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
6	Spray	Custom								
7	Combine Dryland Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
8	Cart	115 bu	0.74	0.95	0.15	0.08	0.78	2.43	5.13	
9	Truck	Custom								
10	Dry Grain	Custom								
Total for Field Operations			\$11.14	\$10.93	\$7.59	\$8.22	\$17.54	\$12.63	\$68.05	
		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
Materials and Services				Rate	Unit					
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Rugged	Herbicide	1	100%	1	quart	10.75	10.75		
	AAtrex 4L	Herbicide	2	100%	1.5	quarts	4.75	7.13		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	32-0-0	Fertilizer	3	100%	120	lbs N	0.69	82.71		
	AAtrex 4L	Herbicide	3	100%	0.5	quart	4.75	2.38		
	Balance Flexx	Herbicide	3	100%	4	ounces	5.50	22.00		
	10-34-0	Fertilizer	4	100%	6	gallons	3.35	20.10		
	Corn Bt ECB	Seed	4	80%	0.23	bag	230.00	42.32		
	Corn	Seed	4	20%	0.23	bag	200.00	9.20		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.13	4.00		
	*21-0-0-24S	Additive	5	100%	1.7	pounds	0.30	0.51		
	Status	Herbicide	6	50%	2.5	ounces	3.50	4.38		
	*Spray	Custom	6	34%	1	acre	6.00	2.04		
	*Lorsban 15 G	Insecticide	6	2%	2	pounds	2.50	0.10		
	*Brigade 2 EC	Insecticide	6	2%	2.5	ounces	0.86	0.04		
	*Brigade 2 EC	Insecticide	6	10%	5.12	ounces	0.86	0.44		
	Mustang Max EC	Insecticide	6	20%	2	ounces	1.84	0.73		
	Haul Grain bu	Custom	9	100%	115	bushels	0.12	13.80		
	Dry 4 Points Removed	Custom	10	100%	115	bushels	0.24	27.60		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Dryland Budget 12	Crop Insurance	-	100%	1	acre	49.00	49.00		
Total Materials and Services							40,000 seeds per acre, 80,000 seeds per bag, 20% refuge		\$318.25	
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$386.30	
Interest on Operating Capital \$356.13 cash expense @ 5.00% for 6 months									8.90	
Total Operating and Use-Related Ownership Costs									\$395.20	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (Southwest)		\$1,250 per acre @ 4.00%			50.00		
Real Estate Taxes					\$1,250 per acre @ 1.00%			12.50		
Total Cost per Acre Including Overhead									\$477.70	
Cost per Bushel									\$ 4.15	
Cash Cost per Bushel									\$ 3.28	

**2013 Budget 13. Corn, Ridge-Till, Bt, ECB and RW, Continuous, 230 bu Yield Goal (215 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 18 Acre-Inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Ridge Plant	1	3.38	2.11	0.29	4.18	6.28	2.66	18.90	
4	Ridge Cultivation	1	1.82	1.95	0.17	0.30	3.71	1.09	9.04	
5	Ridge Cultivation	1	1.82	1.95	0.17	0.30	3.71	1.09	9.04	
6	Spray	Custom								
7	Spray	Custom								
8	Pipe D125' Lift	18 ai	35.00	97.57	4.70	3.42	8.00	6.08	154.77	
9	Combine Irr Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
10	Cart	215 bu	1.39	1.78	0.29	0.16	1.47	4.54	9.63	
11	Truck	Custom								
12	Dry Grain	Custom								
13	Chop Stalks	1	1.78	1.87	0.15	0.32	3.31	1.60	9.03	
Total for Field Operations			\$51.12	\$116.38	\$11.96	\$10.95	\$40.63	\$24.54	\$255.58	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.63	0.79		
Glyphosate w/Surf	Herbicide	1	20%	32	ounces	0.13	0.80		
21-0-0-24S	Additive	1	20%	1.7	pounds	0.30	0.10		
82-0-0	Fertilizer	2	100%	215	lbs N	0.56	120.40		
10-34-0	Fertilizer	3	100%	6	gallons	3.35	20.10		
Bicep II Magnum	Herbicide	3	40%	1.8	quarts	13.25	9.54		
Corn Bt ECB&RW	Seed	3	80%	0.38	bag	250.00	76.00		
Corn	Seed	3	20%	0.38	bag	200.00	15.20		
*Regent 4 SC	Insecticide	3	20%	4.16	ounces	8.70	7.24		
Spray	Custom	6	50%	1	acre	6.00	3.00		
Distinct	Herbicide	6	50%	4	ounces	0.45	0.91		
NIS	Additive	6	50%	6	ounces	0.16	0.47		
32-0-0 (Q)	Fertilizer	6	50%	1	quart	0.49	0.24		
•Spray	Custom	6	32%	1	acre	6.00	1.92		
•Lorsban 15 G	Insecticide	6	2%	5	pounds	2.50	0.25		
•Brigade 2EC	Insecticide	6	10%	5.12	ounces	0.86	0.44		
•Mustang Max EC	Insecticide	6	20%	2	ounces	1.84	0.73		
Spray	Custom	7	40%	1	acre	6.00	2.40		
Headline	Fungicide	7	40%	10	ounces	3.52	14.06		
Haul Grain bu	Custom	11	100%	215	bushels	0.12	25.80		
Dry 4 Points Removed	Custom	12	100%	215	bushels	0.24	51.60		
Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
Corn Irrigated	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services							30,400 seeds per acre, 80,000 per bag, 20% refuge	\$398.99	
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.									

Total Listed Costs for Field Operations and Materials and Services							\$654.57	
Interest on Operating Capital \$589.40 cash expense @ 5.00% for 6 months							14.74	
Total Operating and Use-Related Ownership Costs							\$669.31	
Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00	
Real Estate Opportunity	Gravity (State)	\$5,365 per acre @ 4.00%					214.60	
Real Estate Taxes		\$5,365 per acre @ 1.00%					53.65	
Total Cost per Acre Including Overhead							\$957.56	
Cost per Bushel							\$ 4.45	
Cash Cost per Bushel							\$ 3.06	

2013 Budget 14. Corn, Ridge-Till, Refuge-In-A-Bag, Continuous, 240 bu Yield Goal, (225 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 18 Acre-inches

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Ridge Plant	1	3.38	2.11	0.29	4.18	6.28	2.66	18.90	
4	Hoe	0.1	1.82	1.95	0.17	0.30	3.71	1.09	9.04	
5	Ridge Cultivation	1	1.82	1.95	0.17	0.30	3.71	1.09	9.04	
6	Ridge Cultivation	1	0.50	0.24	0.10	0.36	0.53	0.42	2.15	
7	Spray	Custom								
8	Spray	Custom								
9	PivotD 125' Lift	18 ai	35.00	97.57	4.70	3.42	8.00	6.08	154.77	
10	Combine Irr Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
11	Cart	225 bu	1.46	1.86	0.30	0.17	1.53	4.75	10.07	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.15	0.32	3.31	1.60	9.03	
Total for Field Operations			\$51.69	\$116.70	\$12.07	\$11.32	\$41.22	\$25.17	\$258.17	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.63	0.79		
	Glyphosate w/Surf	Herbicide	1	20%	32	ounces	0.13	0.80		
	21-0-0-24S	Additive	1	20%	1.7	pounds	0.30	0.10		
	82-0-0	Fertilizer	2	100%	225	lbs N	0.56	126.00		
	10-34-0	Fertilizer	3	100%	6	gallons	3.35	20.10		
	Bicep II Magnum	Herbicide	3	40%	1.8	quarts	13.25	9.54		
	Corn Refuge-In-A-Bag	Seed	3	100%	0.41	bag	325.00	133.25		
	Glyphosate w/Surf	Herbicide	6	50%	32.00	ounces	0.13	2.00		
	21-0-0-24S	Additive	6	50%	1.7	pounds	0.30	0.26		
	Status	Herbicide	6	50%	2.5	ounces	3.50	4.38		
	Spray	Custom	7	10%	1	acre	6.00	0.60		
	Brigade 2EC	Insecticide	7	10%	5.12	ounces	0.86	0.44		
	Spray	Custom	8	40%	1	acre	6.00	2.40		
	Headline	Fungicide	8	40%	10	ounces	3.52	14.06		
	Haul Grain bu	Custom	12	100%	225	bushels	0.12	27.00		
	Dry 4 Points Removed	Custom	13	100%	225	bushels	0.24	54.00		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services		32,800 seeds per acre, 80,000 per bag, 5% refuge						\$442.72		
Total Listed Costs for Field Operations and Materials and Services									\$700.89	
Interest on Operating Capital \$634.50 cash expense @ 5.00% for 6 months									15.86	
Total Operating and Use-Related Ownership Costs									\$716.75	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Gravity (State)	\$5,365 per acre @ 4.00%						214.60		
Real Estate Taxes		\$5,365 per acre @ 1.00%						53.65		
Total Cost per Acre Including Overhead									\$1,005.00	
Cost per Bushel									\$ 4.47	
Cash Cost per Bushel									\$ 3.13	

**2013 Budget 15. Corn, No-Till, Bt ECB and RW, Continuous, 235 bu Yield Goal (220 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
5	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
6	Spray	Custom								
7	Spray	Custom								
8	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
9	Combine Irr Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
10	Cart	220 bu	1.42	1.82	0.29	0.16	1.50	4.65	9.84	
11	Truck	Custom								
12	Dry Grain	Custom								
Total for Field Operations			\$18.11	\$80.42	\$10.35	\$25.87	\$24.65	\$26.95	\$186.35	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.63	0.79		
Glyphosate w/Surf	Herbicide	2	20%	32	ounces	0.13	0.80		
21-0-0-24S	Additive	2	20%	1.7	pounds	0.30	0.10		
82-0-0	Fertilizer	2	100%	220	lbs N	0.56	123.20		
Lumax EZ	Herbicide	3	100%	2.7	quarts	17.75	47.93		
Corn Bt ECB&RW	Seed	4	80%	0.39	bag	250.00	78.00		
Corn	Seed	4	20%	0.39	bag	200.00	15.60		
*Regent 4 SC	Insecticide	4	20%	4.16	ounces	8.70	7.24		
10-34-0	Fertilizer	4	100%	6	gallons	3.35	20.10		
Distinct	Herbicide	5	50%	4	ounces	0.45	0.91		
NIS	Additive	5	50%	6	ounces	0.16	0.47		
32-0-0 (Q)	Fertilizer	5	50%	1	quart	0.49	0.24		
*Spray	Custom	6	32%	1	acre	6.00	1.92		
*Lorsban 15 G	Insecticide	6	2%	5	pounds	2.50	0.25		
*Brigade 2EC	Insecticide	6	10%	5.12	ounces	0.86	0.44		
*Mustang Max EC	Insecticide	6	20%	2	ounces	1.84	0.73		
Spray	Custom	7	40%	1	acre	6.00	2.40		
Headline	Fungicide	7	40%	10	ounces	3.52	14.06		
Haul Grain bu	Custom	11	100%	220	bushels	0.12	26.40		
Dry 4 Points Removed	Custom	12	100%	220	bushels	0.24	52.80		
Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
Corn Irrigated	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services							31,200 seeds per acre, 80,000 per bag, 20% refuge	\$441.38	

*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.

Total Listed Costs for Field Operations and Materials and Services		\$627.73
Interest on Operating Capital \$576.13 cash expense @ 5.00% for 6 months		14.40
Total Operating and Use-Related Ownership Costs		\$642.13
Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00
Real Estate Opportunity	Pivot (State)	\$5,835 per acre @ 4.00%
Real Estate Taxes		\$5,835 per acre @ 1.00%
Total Cost per Acre Including Overhead		\$953.88
Cost per Bushel		\$ 4.34
Cash Cost per Bushel		\$ 2.95

2013 Budget 16. Corn, No-Till, Refuge-In-A-Bag, Continuous, 250 bu Yield Goal (235 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
5	Spray	0.25	0.25	0.12	0.05	0.18	0.26	0.21	1.07	
6	Spray	Custom								
7	Spray	Custom								
8	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
9	Combine Irr Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
10	Cart	235 bu	1.52	1.95	0.31	0.17	1.60	4.96	10.51	
11	Truck	Custom								
12	Dry Grain	Custom								
Total for Field Operations			\$18.21	\$80.55	\$10.37	\$25.88	\$24.75	\$27.26	\$187.02	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.63	0.79		
	Glyphosate w/Surf	Herbicide	4	20%	32	ounces	0.13	0.80		
	21-0-0-24S	Additive	2	20%	1.7	pounds	0.30	0.10		
	82-0-0	Fertilizer	2	100%	240	lbs N	0.56	134.40		
	Lumax EZ	Herbicide	3	100%	2.7	quarts	17.75	47.93		
	Corn Refuge-In-A-Bag	Seed	4	100%	0.42	bag	325.00	136.50		
	10-34-0	Fertilizer	4	100%	6	gallons	3.35	20.10		
	Glyphosate w/Surf	Herbicide	5	50%	32	ounces	0.13	2.00		
	21-0-0-24S	Additive	5	50%	1.7	pounds	0.30	0.26		
	Status	Herbicide	5	50%	2.5	ounces	3.50	4.38		
	Spray	Custom	6	10%	1	acre	6.00	0.60		
	Brigade 2EC	Insecticide	6	10%	5.12	ounces	0.86	0.44		
	Spray	Custom	7	40%	1	acre	6.00	2.40		
	Headline	Fungicide	7	40%	10	ounces	3.52	14.06		
	Haul Grain bu	Custom	11	100%	235	bushels	0.12	28.20		
	Dry 4 Points Removed	Custom	12	100%	235	bushels	0.24	56.40		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services		32,800 seeds per acre, 80,000 per bag, 5% refuge							\$496.36	
Total Listed Costs for Field Operations and Materials and Services									\$683.38	
Interest on Operating Capital \$631.37 cash expense @ 5.00% for 6 months									15.78	
Total Operating and Use-Related Ownership Costs									\$699.16	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%						233.40	
Real Estate Taxes			\$5,835 per acre @ 1.00%						58.35	
Total Cost per Acre Including Overhead									\$1,010.05	
Cost per Bushel									\$ 4.30	
Cash Cost per Bushel									\$ 3.00	

**2013 Budget 17. Corn, Bt ECB and RW, Continuous, 225 bu Yield Goal (210 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
5	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
6	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
7	Row Crop Cultivation	0.25	0.45	0.28	0.10	0.17	0.53	0.62	2.15	
8	Spray	Custom								
9	Spray	Custom								
10	PivotD 125' Lift	13 ai	9.03	97.09	4.25	26.98	6.15	16.14	159.64	
11	Combine Irr Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
12	Cart	210 bu	1.36	1.74	0.28	0.15	1.43	4.44	9.40	
13	Truck	Custom								
14	Dry Grain	Custom								
15	Chop Stalks	1	1.78	1.87	0.15	0.32	3.11	1.60	9.03	
Total for Field Operations			\$27.92	\$118.52	\$12.52	\$36.62	\$38.41	\$37.77	\$271.76	
Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
82-0-0		Fertilizer	2	100%	210	lbs N	0.56	117.60		
Balance Flexx		Herbicide	4	100%	4	ounces	5.50	22.00		
Bicep II Magnum		Herbicide	4	100%	2.1	quarts	13.25	27.83		
10-34-0		Fertilizer	5	100%	6	gallons	3.35	20.10		
Corn Bt ECB & RW		Seed	5	80%	0.38	bag	250.00	76.00		
Corn		Seed	5	20%	0.38	bag	200.00	15.20		
Regent 4 SC		Insecticide	5	20%	4.16	ounces	8.70	7.24		
*Spray		Custom	8	32%	1	acre	6.00	1.92		
*Lorsban 15 G		Insecticide	8	2%	5	pounds	2.50	0.25		
*Brigade 2 EC		Insecticide	8	10%	5.12	ounces	0.86	0.44		
*Mustang Max EC		Insecticide	8	20%	2	ounces	1.84	0.73		
Spray		Custom	9	40%	1	acre	6.00	2.40		
Headline		Fungicide	9	40%	10	ounces	3.52	14.06		
Haul Grain bu		Custom	13	100%	210	bushels	0.12	25.20		
Dry 4 Points Removed		Custom	14	100%	210	bushels	0.24	50.40		
Scouting Irrigated Corn		Scouting	-	100%	1	acre	10.00	10.00		
Corn Irrigated		Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services								30,400 seeds per acre, 80,000 per bag, 20% refuge	\$428.37	
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$700.13	
Interest on Operating Capital \$623.95 cash expense @ 5.00% for 6 months									15.60	
Total Operating and Use-Related Ownership Costs									\$715.73	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%						233.40	
Real Estate Taxes			\$5,835 per acre @ 1.00%						58.35	
Total Cost per Acre Including Overhead									\$1,027.48	
Cost per Bushel									\$ 4.89	
Cash Cost per Bushel									\$ 3.32	

**2013 Budget 18. Corn, Refuge-In-A-Bag, Continuous, 240 bu Yield Goal (225 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
5	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
6	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
7	Row Crop Cultivation	0.25	0.45	0.28	0.10	0.17	0.53	0.62	2.15	
8	Spray	Custom								
9	Spray	Custom								
10	PivotD 125' Lift	13 ai	9.03	97.09	4.25	26.98	6.15	16.14	159.64	
11	Combine Irr Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
12	Cart	225 bu	1.46	1.86	0.30	0.17	1.53	4.75	10.07	
13	Truck	Custom								
14	Dry Grain	Custom								
15	Chop Stalks	1	1.78	1.87	0.15	0.32	3.31	1.60	9.03	
Total for Field Operations			\$28.02	\$118.64	\$12.54	\$36.64	\$38.51	\$38.08	\$272.43	
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	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	2	100%	Rate	Unit				
	Balance Flexx	Herbicide	4	100%	230	lbs N	0.56	128.80		
	Bicep II Magnum	Herbicide	4	100%	4	ounces	5.50	22.00		
	10-34-0	Fertilizer	5	100%	2.1	quarts	13.25	27.83		
	Corn Refuge-In-A-Bag	Seed	5	100%	6	gallons	3.35	20.10		
	Spray	Custom	8	10%	0.41	bag	325.00	133.25		
	Brigade 2EC	Insecticide	8	10%	1.00	acre	6.00	0.60		
	Spray	Custom	9	40%	5.12	ounces	0.86	0.44		
	Headline	Fungicide	9	40%	1	acre	6.00	2.40		
	Haul Grain bu	Custom	13	100%	10	ounces	3.52	14.06		
	Dry 4 Points Removed	Custom	14	100%	225	bushels	0.12	27.00		
	Scouting Irrigated Corn	Scouting	-	100%	225	bushels	0.24	54.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services		31,200 seeds per acre, 80,000 per bag, 5% refuge						\$477.48		
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Total Listed Costs for Field Operations and Materials and Services								\$749.91		
Interest on Operating Capital \$673.32 cash expense @ 5.00% for 6 months								16.83		
Total Operating and Use-Related Ownership Costs								\$766.74		
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Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Pivot (State)	\$5,835 per acre @ 4.00%					233.40			
Real Estate Taxes		\$4,835 per acre @ 1.00%					58.35			
Total Cost per Acre Including Overhead								\$1,078.49		
Cost per Bushel								\$ 4.79		
Cash Cost per Bushel								\$ 3.33		

**2013 Budget 19. Corn, No-Till, Bt ECB, after Beans, 240 bu Yield Goal (225 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
4	Spray	0.5	0.50	0.24	0.10	0.36	0.53	0.42	2.15	
5	Spray	Custom								
6	Spray	Custom								
7	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
8	Combine Irr Corn	1	3.14	6.04	5.93	1.40	9.13	4.24	29.88	
9	Cart	225 bu	1.46	1.86	0.30	0.17	1.53	4.75	10.07	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			\$18.20	\$80.87	\$10.37	\$25.92	\$24.74	\$27.09	\$187.19	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	82-0-0	Fertilizer	1	100%	180	lbs N	0.56	100.80		
	Lumax EZ	Herbicide	2	100%	2.7	quarts	17.75	47.93		
	Gramoxone Inteon	Herbicide	2	100%	1.5	pints	4.75	7.13		
	NIS	Additive	2	100%	6	ounces	0.16	0.94		
	10-34-0	Fertilizer	3	100%	6	gallons	3.35	20.10		
	Corn Bt ECB	Seed	3	80%	0.41	bag	230.00	75.44		
	Corn	Seed	3	20%	0.41	bag	200.00	16.40		
	Laudis	Herbicide	4	50%	3	ounces	5.57	8.36		
	Crop Oil Concentrate	Additive	4	50%	1	pint	1.04	0.52		
	32-0-0 (Q)	Fertilizer	5	50%	1	quart	0.49	0.24		
	*Spray	Custom	5	34%	1	acre	6.00	2.04		
	*Lorsban 15 G	Insecticide	5	2%	5	pounds	2.50	0.25		
	*Brigade 2 EC	Insecticide	5	2%	2.5	ounces	0.86	0.04		
	*Brigade 2 EC	Insecticide	5	10%	5.12	ounces	0.86	0.44		
	*Mustang Max EC	Insecticide	5	20%	2	ounces	1.84	0.73		
	Spray	Custom	6	25%	1	acre	6.00	1.50		
	Headline	Fungicide	6	25%	10	ounces	3.52	8.79		
	Haul Grain bu	Custom	10	100%	225	bushels	0.12	27.00		
	Dry 4 Points Removed	Custom	11	50%	225	bushels	0.24	27.00		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services		32,800 seeds per acre, 80,000 per bag, 20% refuge						\$392.65		
*Insecticide for first brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$579.84	
Interest on Operating Capital \$528.01 cash expense @ 5.00% for 6 months									13.20	
Total Operating and Use-Related Ownership Costs									\$593.04	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%						233.40	
Real Estate Taxes			\$5,835 per acre @ 1.00%						58.35	
Total Cost per Acre Including Overhead									\$904.79	
Cost per Bushel									\$ 4.02	
Cash Cost per Bushel									\$ 2.66	

**2013 Budget 20. Corn Silage, No-Till following Corn (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spread Manure	Custom								
3	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
4	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
5	Hoe	0.1								
6	PivotD 125' Lift	12 ai	8.33	89.62	3.92	24.90	5.68	14.89	147.34	
7	Spray	Custom								
8	Chop Silage	Custom								
Total for Field Operations			\$15.18	\$95.13	\$5.02	\$30.21	\$14.97	\$21.40	\$181.91	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63		
	Uncomposted Manure	Fertilizer	2	100%	20	tons	1.00	20.00		
	Haul & Apply Manure	Custom	2	100%	20	tons	6.00	120.00		
	Bicep II Magnum	Herbicide	4	100%	1.4	quarts	13.25	18.55		
	Corn	Seed	4	100%	0.43	bag	200.00	86.00		
	Regent 4 SC	Insecticide	4	100%	4.16	ounces	8.70	36.19		
	*Spray	Custom	5	50%	1	acre	6.00	3.00		
	*Distinct	Herbicide	5	50%	4	ounces	0.45	0.91		
	*NIS	Additive	5	50%	6	ounces	0.16	0.47		
	*32-0-0 (Q)	Fertilizer	5	50%	1	quart	0.49	0.24		
	*Aerial Spray	Custom	7	15%	1	acre	8.00	1.20		
	*Brigade 2 EC	Insecticide	7	10%	2.5	ounces	0.86	0.21		
	*Mustang Max EC	Insecticide	7	5%	2	ounces	1.84	0.18		
	Chop, Haul, Pack	Custom	8	100%	25	tons	8.00	200.00		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Corn Irrigated	Crop Insurance	-	100%	1	acre	37.00	37.00		
Total Materials and Services		34,400 seeds per acre, 80,000 per bag						\$536.58		
*Insecticide for rootworm, first and second brood European corn borer western bean cutworm, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$718.49	
Interest on Operating Capital \$682.12 cash expense @ 5.00% for 6 months									17.05	
Total Operating and Use-Related Ownership Costs									\$735.54	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%						233.40	
Real Estate Taxes			\$5,835 per acre @ 1.00%						58.35	
Total Cost per Acre Including Overhead									\$1,047.29	
Cost per Ton									\$ 40.28	
Cash Cost per Ton									\$ 29.14	

**2013 Budget 21. Dry Beans, Conventional with Wheat Cover Crop (25 cwt Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate					
					Power	Imp.	Power	Imp.							
1	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14						
2	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75						
3	Spray (on disc)	1	0.33		0.03	0.10	0.62	0.63	1.71						
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45						
5	Hoe	1	1.50	1.01	0.13	0.51	2.79	0.40	6.34						
6	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59						
7	Ridge Cultivation	1	1.82	1.95	0.17	0.30	3.71	1.09	9.04						
8	PivotE 125' Lift	8 ai	5.56	29.31	2.23	16.60	4.04	9.93	67.67						
9	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30						
10	Aerial Spray	Custom													
11	Aerial Spray	Custom													
12	Pickett Windrowers	1	2.75	3.06	0.57	0.63	2.90	2.59	12.50						
13	Combine Irr Dry Beans	1	4.40	8.45	8.31	0.24	12.78	5.28	39.46						
14	Truck	Custom													
15	Drill	1	2.93	2.68	0.61	3.89	3.09	1.18	14.38						
	Total for Field Operations		\$28.86	\$54.95	\$13.64	\$29.14	\$42.98	\$28.76	\$198.33						
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate						
					Rate	Unit									
	Outlook	Herbicide	3	100%	14	ounces	1.62	22.64							
	Prowl H ₂ O	Herbicide	3	100%	2	pints	6.00	12.00							
	Edible Beans	Seed	4	100%	0.5	acre	55.20	27.60							
	10-34-0-1Z	Fertilizer	4	100%	7	gallons	3.65	25.55							
	32-0-0	Fertilizer	4	100%	7	lbs N	0.69	4.82							
	Electricity Fixed	Other	8	100%	1	acre	28.36	28.36							
	Basagran	Herbicide	9	60%	1	pint	15.00	9.00							
	Raptor	Herbicide	9	60%	4	ounces	4.30	10.31							
	*Aerial Spray	Custom	10	60%	1	acre	8.00	4.80							
	*Warrior II/Zeon	Insecticide	10	60%	1.92	ounces	3.91	4.50							
	Aerial Spray	Custom	11	100%	1	acre	8.00	8.00							
	Copper	Fungicide	11	100%	2	pints	4.50	9.00							
	Headline	Fungicide	11	100%	6	ounces	3.52	21.09							
	Haul Grain (Dry Beans)	Custom	14	100%	25	cwt	0.28	7.00							
	Wheat	Seed	15	100%	30	pounds	0.25	7.50							
	Scouting Drybeans	Scouting	-	100%	1	acre	12.00	12.00							
	Drybeans	Crop Insurance	-	100%	1	acre	61.00	61.00							
	Total Materials and Services	Electricity connection fee 6 months @ \$72.00/month 133 acres						\$275.17							
	*Insecticide for Mexican bean beetle and western bean cutworm (10%).														
	Total Listed Costs for Field Operations and Materials and Services								\$473.50						
	Interest on Operating Capital \$401.76 cash expense @ 5.00% for 6 months								10.04						
	Total Operating and Use-Related Ownership Costs								\$483.54						
	Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00						
	Real Estate Opportunity	Pivot (Panhandle)	\$2,535 per acre @ 4.00%					101.40							
	Real Estate Taxes		\$2,535 per acre @ 1.00%					25.35							
	Total Cost per Acre Including Overhead								\$630.29						
	Cost per cwt								\$ 25.21						
	Cash Cost per cwt								\$ 17.49						

**2013 Budget 22. Dry Beans Conventional Using Canal Water (25 cwt Actual Yield)
Gravity Irrigated, 7 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Chop Stalks	1	1.78	1.87	0.15	0.32	3.31	1.60	9.03	
2	Disc	2	4.03	6.12	0.34	1.79	7.49	1.73	21.50	
3	Spray (on disc)	1	0.33		0.03	0.10	0.62	0.63	1.71	
4	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
5	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
6	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
7	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
8	Corrugate	1	3.13	2.52	0.65	0.91	3.30	5.51	16.02	
9	Ditch Irrigation	10 ai	32.41						32.41	
10	Aerial Spray	Custom								
11	Aerial Spray	Custom								
12	Pickett Windrowers	1	2.75	3.06	0.57	0.63	2.90	2.59	12.50	
13	Combine Irr Dry Beans	1	4.40	8.45	8.31	0.24	12.78	5.28	39.46	
14	Truck	Custom								
15	Chisel	1	1.98	3.00	0.17	0.95	3.68	5.15	14.93	
Total for Field Operations			\$58.36	\$30.45	\$11.64	\$10.92	\$43.39	\$29.28	\$184.04	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Outlook	Herbicide	3	100%	14	ounces	1.62	22.64		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	6.00	12.00		
	Edible Beans	Seed	5	100%	0.55	acre	55.20	30.36		
	10-34-0-1Z	Fertilizer	5	100%	7	gallons	3.65	25.55		
	32-0-0	Fertilizer	5	100%	7	lbs N	0.69	4.82		
	Spray	Custom	6	100%	1	acre	6.00	6.00		
	Raptor	Herbicide	6	60%	4	ounces	4.30	10.31		
	Basagran	Herbicide	6	60%	1	pint	15.00	9.00		
	Aerial Spray	Custom	10	60%	1	acre	8.00	4.80		
	Asana XL	Insecticide	10	60%	4.5	ounces	0.86	2.32		
	Aerial Spray	Custom	11	100%	1	acre	8.00	8.00		
	Copper	Fungicide	11	100%	2	pints	4.50	9.00		
	Headline	Fungicide	11	100%	6	ounces	3.52	21.09		
	Haul Grain (Dry Beans)	Custom	14	100%	25	cwt	0.28	7.00		
	Scouting Drybeans	Scouting	-	100%	1	acre	12.00	12.00		
	Drybeans	Crop Insurance	-	100%	1	acre	61.00	61.00		
Total Materials and Services								\$245.89		
Total Listed Costs for Field Operations and Materials and Services									\$429.93	
Interest on Operating Capital \$357.26 cash expense @ 5.00% for 6 months									8.93	
Total Operating and Use-Related Ownership Costs									\$438.86	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Gravity (Panhandle)	\$2,440 per acre @ 4.00%							97.60	
Real Estate Taxes		\$2,440 per acre @ 1.00%							24.40	
Total Cost per Acre Including Overhead									\$580.86	
Cost per cwt									\$ 23.23	
Cash Cost per cwt									\$ 15.62	

**2013 Budget 23. Dry Beans, Conventional Using Pumped Water (25 cwt Actual Yield)
Pivot Irrigated, 7 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	2	4.03	6.12	0.34	1.79	7.49	1.73	21.50	
2	Chisel	1	1.98	3.00	0.17	0.95	3.68	5.15	14.93	
3	Spray (on disc)	1	0.33		0.03	0.10	0.62	0.63	1.71	
4	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
5	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
6	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
7	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
8	PivotE 125' Lift	7 ai	4.86	25.64	1.95	14.53	3.53	8.69	59.20	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Pickett Windrowers	1	2.75	3.06	0.57	0.63	2.90	2.59	12.50	
12	Combine Irr Dry Beans	1	4.40	8.45	8.31	0.24	12.78	5.28	39.46	
13	Truck	Custom								
Total for Field Operations			\$25.90	\$51.70	\$12.79	\$24.22	\$40.31	\$30.86	\$185.78	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Outlook	Herbicide	3	100%	14	ounces	1.62	22.64		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	6.00	12.00		
	Edible Beans	Seed	5	100%	0.55	acre	55.20	30.36		
	10-34-0-1Z	Fertilizer	5	100%	7	gallons	3.65	25.55		
	32-0-0	Fertilizer	5	100%	7	lbs N	0.69	4.82		
	Raptor	Herbicide	6	60%	4	ounces	4.30	10.31		
	Basagran	Herbicide	6	60%	1	pint	15.00	9.00		
	Electricity Fixed	Other	8	100%	1	acre	28.36	28.36		
	Aerial Spray	Custom	9	60%	1	acre	8.00	4.80		
	Asana XL	Insecticide	9	60%	4.5	ounces	0.86	2.32		
	Aerial Spray	Custom	10	100%	1	acre	8.00	8.00		
	Copper	Fungicide	10	100%	2	pints	4.50	9.00		
	Headline	Fungicide	10	100%	6	ounces	3.52	21.09		
	Haul Grain (Dry Beans)		13	100%	25	cwt	0.28	7.00		
	Scouting Drybeans	Scouting	-	100%	1	acre	12.00	12.00		
	Drybeans	Crop Insurance	-	100%	1	acre	61.00	61.00		
Total Materials and Services								\$268.25		
Total Listed Costs for Field Operations and Materials and Services									\$454.03	
Interest on Operating Capital \$375.86 cash expense @ 5.00% for 6 months									9.57	
Total Operating and Use-Related Ownership Costs									\$463.60	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (Panhandle)	\$2,535 per acre @ 4.00%						101.40	
Real Estate Taxes			\$2,535 per acre @ 1.00%						25.35	
Total Cost per Acre Including Overhead									\$610.35	
Cost per cwt									\$ 24.41	
Cash Cost per cwt									\$ 16.71	

**2013 Budget 24. Grain Sorghum, Conventional, 105 bu Yield Goal (95 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
5	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
6	Row Crop Cultivation	0.25	0.45	0.28	0.10	0.17	0.53	0.62	2.15	
7	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
8	Spray	Custom								
9	Combine Dryland SG	1	3.38	6.50	6.39	0.62	9.83	1.58	28.30	
10	Cart	95 bu	0.61	0.79	0.13	0.07	0.65	2.01	4.26	
11	Truck	Custom								
Total for Field Operations			\$16.60	\$19.07	\$8.43	\$8.46	\$28.87	\$14.94	\$96.37	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	82-0-0	Fertilizer	2	100%	100	lbs N	0.56	56.00		
	10-34-0	Fertilizer	4	100%	6	gallons	3.35	20.10		
	Lumax EZ	Herbicide	4	100%	2.7	quarts	17.75	47.93		
	AAtrax 4L	Herbicide	4	100%	0.5	quart	4.75	2.38		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.15	8.60		
	Husky	Herbicide	7	50%	11	ounces	0.83	4.55		
	21-0-0-24S	Additive	7	50%	1	pound	0.30	0.15		
	*Aerial Spray	Custom	8	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	8	15%	1.5	pints	6.25	1.41		
	Haul Grain bu	Custom	11	100%	95	bushels	0.12	11.40		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Dryland	Crop Insurance	-	100%	1	acre	38.00	38.00		
Total Materials and Services								\$199.72		
*Treating greenbugs one year in 10, chinchbugs one in 20.										
Total Listed Costs for Field Operations and Materials and Services									\$296.09	
Interest on Operating Capital \$252.28 cash expense @ 5.00% for 6 months									6.31	
Total Operating and Use-Related Ownership Costs									\$302.40	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Southwest)	**\$875 per acre @ 4.00%						35.00	
Real Estate Taxes			**\$875 per acre @ 1.00%						8.75	
Total Cost per Acre Including Overhead									\$366.15	
Cost per Bushel									\$ 3.85	
Cash Cost per Bushel									\$ 2.81	

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2013 Budget 25. Grain Sorghum, No-Till, 125 bu Yield Goal (115 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
3	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
4	Spray	Custom								
5	Combine Dryland SG	1	3.38	6.50	6.39	0.62	9.83	1.58	28.30	
6	Cart	115 bu	0.74	0.95	0.15	0.08	0.78	2.43	5.13	
7	Truck	Custom								
Total for Field Operations			\$10.01	\$10.45	\$7.56	\$5.66	\$18.12	\$9.13	\$60.93	

	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
					Rate	Unit			
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00	
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63	
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51	
	32-0-0	Fertilizer	2	100%	120	lbs N	0.69	82.71	
	Lumax EZ	Herbicide	3	100%	2.7	quarts	17.75	47.93	
	AAtrex 4L	Herbicide	3	100%	0.5	quart	4.75	2.38	
	10-34-0	Fertilizer	3	100%	6	gallons	3.35	20.10	
	Sorghum Safened/Insect	Seed	3	100%	4	pounds	2.15	8.60	
	Husky	Herbicide	4	50%	11	ounces	0.83	4.55	
	21-0-0-24S	Additive	4	50%	1	pound	0.30	0.15	
	*Aerial Spray	Custom	4	15%	1	acre	8.00	1.20	
	*Lorsban 4 E	Insecticide	4	15%	1.5	pints	6.25	1.41	
	Haul Grain bu	Custom	7	100%	115	bushels	0.12	13.80	
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00	
	Grain Sorghum Dryland	Crop Insurance	-	100%	1	acre	38.00	38.00	
Total Materials and Services								\$235.97	
*Treating greenbugs one year in 10, chinchbugs one in 20.									

Total Listed Costs for Field Operations and Materials and Services								\$296.90	
Interest on Operating Capital \$269.65 cash expense @ 5.00% for 6 months								6.74	
Total Operating and Use-Related Ownership Costs								\$303.64	

Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00	
Real Estate Opportunity	Dryland (State)	**\$1,740 per acre @ 4.00%						69.58	
Real Estate Taxes		**\$1,740 per acre @ 1.00%						17.40	
Total Cost per Acre Including Overhead								\$410.62	
Cost per Bushel								\$ 3.57	
Cash Cost per Bushel								\$ 2.55	

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2013 Budget 26. Grain Sorghum, Ecofallow, after Wheat, 2 Crops in 3 Years, 115 bu Yield Goal
(105 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	No-Till Drill	1	2.20	2.44	0.19	1.81	4.09	2.78	13.51	
5	Spray	0.5	0.50	0.24	0.10	0.36	0.53	0.42	2.15	
6	Aerial Spray	Custom								
7	Combine Dryland SG	1	3.38	6.50	6.39	0.62	9.83	1.58	28.30	
8	Cart	105 bu								
9	Truck	Custom								
Total for Field Operations			\$9.08	\$10.62	\$7.31	\$4.95	\$17.60	\$7.30	\$56.86	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63		
	21-0-0-24S	Additive	1	100%	2	pounds	0.30	0.60		
	AAtrex 4L	Herbicide	2	100%	1	quart	4.75	4.75		
	Gramoxone Inteon	Herbicide	2	100%	1.5	pints	4.75	7.13		
	32-0-0	Fertilizer	3	100%	110	lbs N	0.69	75.82		
	Lumax EZ	Herbicide	3	100%	2.7	quarts	17.75	47.93		
	10-34-0	Fertilizer	4	100%	6	gallons	3.35	20.10		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.15	8.60		
	Husky	Herbicide	5	50%	11	ounces	0.83	4.55		
	21-0-0-24S	Additive	5	50%	1	pound	0.30	0.15		
	*Aerial Spray	Custom	6	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	6	15%	1.5	pints	6.25	1.41		
	Haul Grain bu	Custom	9	100%	105	bushels	0.12	12.60		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Dryland	Crop Insurance	-	100%	1	acre	38.00	38.00		
Total Materials and Services								\$237.47		
*Treating greenbugs one year in 10, chinchbugs one in 20.										
Total Listed Costs for Field Operations and Materials and Services									\$294.33	
Interest on Operating Capital \$269.43 cash expense @ 5.00% for 6 months									6.74	
Total Operating and Use-Related Ownership Costs									\$301.07	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (State)	**\$1,740 per acre @ 4.00%					69.58	
Real Estate Taxes				**\$1,740 per acre @ 1.00%					17.40	
Total Cost per Acre Including Overhead									\$408.05	
Cost per Bushel									\$ 3.89	
Cash Cost per Bushel									\$ 2.80	

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2013 Budget 27. Grain Sorghum, No-Till, Limited Irrigation, 165 bu Yield Goal (150 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Anhydrous Apply	1	2.59	3.01	0.22	0.73	4.81	3.07	14.43	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
5	Spray	0.5	0.50	0.24	0.10	0.36	0.53	0.42	2.15	
6	Aerial Spray	Custom								
7	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
8	Combine Irr SG	1	3.38	6.50	6.39	0.62	9.83	1.58	28.30	
9	Cart	150 bu	0.97	1.24	0.20	0.11	1.02	3.17	6.71	
10	Truck	Custom								
Total for Field Operations			\$16.87	\$58.39	\$9.96	\$19.57	\$24.56	\$19.97	\$149.32	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63		
	21-0-0-24S	Additive	1	100%	2	pounds	0.30	0.60		
	82-0-0	Fertilizer	2	100%	150	lbs N	0.56	84.00		
	Lumax EZ	Herbicide	3	100%	2.7	quarts	17.75	47.93		
	AAtrex 4L	Herbicide	3	100%	0.5	quart	4.75	2.38		
	10-34-0	Fertilizer	4	100%	6	gallons	3.35	20.10		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.15	8.60		
	Husky	Herbicide	5	50%	11	ounces	0.83	4.55		
	21-0-0-24S	Additive	5	50%	1	pound	0.30	0.15		
	*Aerial Spray	Custom	6	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	6	15%	1.5	pints	6.25	1.41		
	Haul Grain bu	Custom	10	100%	150	bushels	0.12	18.00		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Irrigated	Crop Insurance	-	100%	1	acre	43.00	43.00		
Total Materials and Services								\$246.55		
*Treating greenbugs one year in 10, chinchbugs one in 20.										
Total Listed Costs for Field Operations and Materials and Services								\$395.87		
Interest on Operating Capital \$351.34 cash expense @ 5.00% for 6 months								8.78		
Total Operating and Use-Related Ownership Costs								\$404.65		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	**\$4,085 per acre @ 4.00%					163.38		
Real Estate Taxes			**\$4,085 per acre @ 1.00%					40.85		
Total Cost per Acre Including Overhead								\$628.88		
Cost per Bushel								\$ 4.19		
Cash Cost per Bushel								\$ 2.67		

**Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

2013 Budget 28. Grass, Fall Establishment
Pivot Irrigated, 800 GMP 35 PSI, 2 Acre-inches

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
3	Roll	1	2.22	2.44	0.51	0.02	2.58	0.27	8.04	
4	Grass Drill	1	3.67	2.88	0.76	8.40	3.86	6.39	25.96	
5	PivotD 125' Lift	2 ai	1.39	14.94	0.65	4.15	0.95	2.48	24.56	
6	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
Total for Field Operations			\$12.34	\$26.74	\$2.58	\$14.19	\$15.68	\$10.90	\$82.43	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Grass Seed	Seed	4	100%	1	acre	60.00	60.00		
	Grass Drill	Rental	4	100%	1	acre	10.00	10.00		
	11-52-0	Fertilizer	6	100%	60	pounds	0.35	21.00		
Total Materials and Services								\$91.00		
Total Listed Costs for Field Operations and Materials and Services								\$173.43		
Interest on Operating Capital \$146.85 cash expense @ 5.00% for 6 months								3.67		
Total Operating and Use-Related Ownership Costs								\$177.10		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%					233.40		
Real Estate Taxes			\$5,835 per acre @ 1.00%					58.35		
Total Cost per Acre Including Overhead								\$488.85		

**2013 Budget 29. Grass Hay, Large Round Bales (2.2 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
2	Swath/Cond Hay	1	2.50	2.52	1.65		3.15		9.82	
3	Lg Rd Bale	2.2 ton	3.63	1.91	0.75	1.62	3.83	1.89	13.63	
4	Move Lg Rd Bale	2.2 ton	4.00	2.92	0.83		4.21	0.97	12.93	
Total for Field Operations			\$11.70	\$8.57	\$3.59	\$1.62	\$13.02	\$2.86	\$41.36	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	46-0-0	Fertilizer	1	100%	40	lbs N	0.68	27.20		
	11-52-0	Fertilizer	1	100%	15	pounds	0.35	5.25		
	Twine Lg Rd Bale	Other	3	100%	2.2	tons	0.99	2.18		
Total Materials and Services								\$34.63		
Total Listed Costs for Field Operations and Materials and Services								\$75.99		
Interest on Operating Capital \$60.11 cash expense @ 5.00% for 6 months								1.50		
Total Operating and Use-Related Ownership Costs								\$77.49		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (State)	\$2,485 per acre @ 4.00%					99.40		
Real Estate Taxes			\$2,485 per acre @ 1.00%					24.85		
Total Cost per Acre Including Overhead								\$221.74		
Cost per Ton								\$100.79		
Cash Cost per Ton								\$ 39.30		

**2013 Budget 30. Oats, No-Till, 90 bu Yield Goal (85 bu Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
2	No-Till Drill	1	2.20	2.44	0.19	1.81	4.09	2.78	13.51	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
5	Truck	Custom								
Total for Field Operations			\$7.97	\$9.44	\$6.47	\$3.43	\$17.30	\$6.88	\$51.49	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	28-0-0	Fertilizer	1	100%	100	lbs N	0.72	71.67		
	Oats	Seed	2	100%	2	bushels	9.00	18.00		
	10-34-0	Fertilizer	2	100%	6	gallons	3.35	20.10		
	Aim 2EC	Herbicide	3	100%	0.5	ounce	8.44	4.22		
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.63	1.31		
	NIS	Additive	3	100%	6	ounces	0.16	0.94		
	Haul Grain bu	Custom	5	100%	85	bushels	0.12	10.20		
	Oats	Crop Insurance	-	100%	1	acre	19.00	19.00		
Total Materials and Services								\$145.44		
Total Listed Costs for Field Operations and Materials and Services								\$196.93		
Interest on Operating Capital \$172.75 cash expense @ 5.00% for 6 months								4.32		
Total Operating and Use-Related Ownership Costs								\$201.25		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (State)	\$2,485 per acre @ 4.00%					99.40		
Real Estate Taxes			\$2,485 per acre @ 1.00%					24.85		
Total Cost per Acre Including Overhead								\$345.50		
Cost per Bushel								\$ 4.06		
Cash Cost per Bushel								\$ 2.38		

2013 Budget 31. Pasture, Grazing (11 AUM Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 18 Acre-inches

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	PivotD 125' Lift	18 ai	12.50	134.44	5.88	37.35	8.51	22.34	221.02	
	Total for Field Operations		\$12.50	\$134.44	\$5.88	\$37.35	\$8.51	\$22.34	\$221.02	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	28-0-0	Fertilizer	1	100%	220	lbs N	0.72	157.67		
	Fence/Water Repairs	Other		100%	1	acre	2.00	2.00		
	Fence/Water Repairs	Other		100%	1	acre	2.00	2.00		
	Move Cattle	Other		100%	1	hour	12.00	12.00		
	Total Materials and Services							\$173.67		
	Total Listed Costs for Field Operations and Materials and Services								\$394.69	
	Interest on Operating Capital \$363.84 cash expense @ 5.00% for 6 months								9.10	
	Total Operating and Use-Related Ownership Costs								\$403.79	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00	
	Real Estate Opportunity	Pivot (State)	\$5,835 per acre @ 4.00%					233.40		
	Real Estate Taxes		\$5,835 per acre @ 1.00%					58.35		
	Total Cost per Acre Including Overhead								\$715.54	
	Cost per AUM								\$ 65.05	
	Cash Cost per AUM								\$ 39.21	

**2013 Budget 32. Millet, Stubble Mulch Fallow, followed by Wheat, 2 Crops in 3 Years, 22 cwt Yield Goal (22 cwt Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Fallow Master	1	1.47	2.31	0.13	0.41	2.72	0.89	7.93	
3	Rod Weeder	1	1.52	1.63	0.14	0.10	3.09	0.44	6.92	
4	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
5	Drill	1	2.93	2.68	0.61	3.89	3.09	1.18	14.38	
6	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
7	Windrow Grain	1	2.50	1.65	1.65		3.15		8.95	
8	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
9	Truck	Custom								
Total for Field Operations			\$15.19	\$15.75	\$9.02	\$6.74	\$26.31	\$7.45	\$80.46	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	2,4-D Ester 4#	Herbicide	1	100%	1.5	pints	2.63	3.94		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	28-0-0	Fertilizer	4	100%	45	lbs N	0.72	32.25		
	Millet	Seed	5	100%	12	pounds	0.60	7.20		
	2,4-D Amine	Herbicide	6	100%	0.75	pint	2.00	1.50		
	Dicamba	Herbicide	6	100%	0.5	ounce	0.37	0.18		
	Haul Grain (Millet)	Custom	9	100%	22	cwt	0.24	5.28		
	Millet	Crop Insurance	-	100%	1	acre	24.00	24.00		
Total Materials and Services								\$78.86		
Total Listed Costs for Field Operations and Materials and Services									\$159.32	
Interest on Operating Capital \$125.56 cash expense @ 5.00% for 6 months									3.14	
Total Operating and Use-Related Ownership Costs									\$162.46	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%						99.40	
	Real Estate Taxes		\$2,485 per acre @ 1.00%						24.85	
Total Cost per Acre Including Overhead									\$306.71	
Cost per cwt									\$ 13.94	
Cash Cost per cwt									\$ 6.98	

**2013 Budget 33. Sorghum-Sudan, Annually Planted, Large Round Bales (3.3 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Drill	1	2.93	2.68	0.61	3.89	3.09	1.18	14.38	
5	Swath/Cond Hay	1	2.50	2.52	1.65		3.15		9.82	
6	Large Round Bale	3.3 ton	5.45	2.87	1.13	2.43	5.74	2.84	20.46	
7	Move Large Round	3.3 ton	6.00	4.39	1.24		6.32	1.45	19.40	
Total for Field Operations			\$22.00	\$18.22	\$5.07	\$8.32	\$27.79	\$8.91	\$90.31	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	28-0-0	Fertilizer	2	100%	40	lbs N	0.72	28.67		
	Sorghum Sudan	Seed	4	100%	10	pounds	1.30	13.00		
	Twine Lg Rd	Other	6	100%	3.3	tons	0.99	3.26		
Total Materials and Services								\$44.93		
Total Listed Costs for Field Operations and Materials and Services								\$135.24		
Interest on Operating Capital \$98.54 cash expense @ 5.00% for 6 months								2.46		
Total Operating and Use-Related Ownership Costs								\$137.70		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%						99.40		
Real Estate Taxes		\$2,485 per acre @ 1.00%						24.85		
Total Cost per Acre Including Overhead								\$281.95		
Cost per Ton								\$ 85.44		
Cash Cost per Ton								\$ 38.14		

**2013 Budget 34. Soybeans, Tilled Seeded, Roundup Ready® (39 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
5	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
6	Aerial Spray	Custom								
7	Combine Dryland SB	1	3.38	6.50	6.39	0.62	9.83	1.58	28.30	
8	Truck	Custom								
Total for Field Operations			\$12.13	\$14.35	\$7.78	\$7.54	\$21.82	\$7.62	\$71.24	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Valor XLT	Herbicide	3	100%	4	ounces	4.69	18.75		
	RR Soybeans	Seed	4	100%	1	bag	50.00	50.00		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.13	4.00		
	Select Max	Herbicide	5	100%	6	ounces	0.88	5.25		
	21-0-0-24S	Additive	5	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	6	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	6	20%	1.6	ounces	3.91	1.25		
	Haul Grain bu	Custom	8	100%	39	bushels	0.12	4.68		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Dryland	Crop Insurance	-	100%	1	acre	23.00	23.00		
Total Materials and Services								\$119.04		
Total Listed Costs for Field Operations and Materials and Services									\$190.28	
Interest on Operating Capital \$160.84 cash expense @ 5.00% for 6 months									4.02	
Total Operating and Use-Related Ownership Costs									\$194.30	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%						99.40	
	Real Estate Taxes		\$2,485 per acre @ 1.00%						24.85	
Total Cost per Acre Including Overhead									\$338.55	
Cost per Bushel									\$ 8.68	
Cash Cost per Bushel									\$ 4.86	

**2013 Budget 35. Soybeans, No-Till, Roundup Ready® after Corn (43 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Aerial Spray	Custom								
5	Combine Dryland SB	1	3.38	6.50	6.39	0.62	9.83	1.58	28.30	
6	Truck	Custom								
Total for Field Operations			\$8.64	\$9.48	\$7.48	\$5.92	\$15.36	\$5.86	\$52.74	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Valor XLT	Herbicide	1	100%	4	ounces	4.69	18.75		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63		
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	RR Soybeans	Seed	2	100%	1	bag	50.00	50.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	Select Max	Herbicide	3	100%	6	ounces	0.88	5.25		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25		
	Haul Grain bu	Custom	6	100%	43	bushels	0.12	5.16		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Dryland	Crop Insurance	-	100%	1	acre	23.00	23.00		
Total Materials and Services								\$126.66		
Total Listed Costs for Field Operations and Materials and Services									\$179.40	
Interest on Operating Capital \$153.02 cash expense @ 5.00% for 6 months									3.95	
Total Operating and Use-Related Ownership Costs									\$183.35	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Dryland (State)	\$2,485 per acre @ 4.00%						99.40	
	Real Estate Taxes		\$2,485 per acre @ 1.00%						24.85	
Total Cost per Acre Including Overhead									\$327.60	
Cost per Bushel									\$ 7.62	
Cash Cost per Bushel									\$ 4.35	

**2013 Budget 36. Soybeans, No-Till, Roundup Ready® Continuous (39 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Aerial Spray	Custom								
5	Combine Dryland SB	1	3.38	6.50	6.39	0.62	9.83	1.58	28.30	
6	Truck	Custom								
Total for Field Operations			\$8.64	\$9.48	\$7.48	\$5.92	\$15.36	\$5.86	\$52.74	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Valor XLT	Herbicide	1	100%	4	ounces	4.69	18.75		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63		
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	RR Soybeans	Seed	2	100%	1	bag	50.00	50.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25		
	Haul Grain bu	Custom	6	100%	39	bushels	0.12	4.68		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Dryland	Crop Insurance	-	100%	1	acre	23.00	23.00		
Total Materials and Services								\$120.93		
Total Listed Costs for Field Operations and Materials and Services									\$173.67	
Interest on Operating Capital \$152.45 cash expense @ 5.00% for 6 months									3.81	
Total Operating and Use-Related Ownership Costs									\$177.48	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$2,485 per acre @ 4.00%						99.40	
Real Estate Taxes			\$2,485 per acre @ 1.00%						24.85	
Total Cost per Acre Including Overhead									\$321.73	
Cost per Bushel									\$ 8.25	
Cash Cost per Bushel									\$ 4.64	

**2013 Budget 37. Soybeans, Tilled Seedbed, Roundup Ready® after Corn (62 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Plant	1	3.26	1.63	0.67	3.86	3.43	2.60	15.45	
5	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
6	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	Combine Irr SB	1	3.67	7.04	6.92	0.74	10.65	1.58	30.60	
10	Truck	Custom								
Total for Field Operations			\$18.67	\$82.11	\$11.25	\$26.34	\$26.90	\$18.79	\$184.06	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Valor XLT	Herbicide	3	100%	4	ounces	4.69	18.75		
	RR Soybeans	Seed	4	100%	1.1	bags	50.00	55.00		
	Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.13	4.00		
	Select Max	Herbicide	6	100%	6	ounces	0.88	5.25		
	21-0-0-24S	Additive	6	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	7	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	7	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	8	50%	1	acre	8.00	4.00		
	Headline	Fungicide	8	50%	6	ounces	3.52	10.55		
	Haul Grain bu	Custom	10	100%	62	bushels	0.12	7.44		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	33.00	33.00		
Total Materials and Services								\$151.35		
Total Listed Costs for Field Operations and Materials and Services								\$335.41		
Interest on Operating Capital \$289.72 cash expense @ 5.00% for 6 months								7.24		
Total Operating and Use-Related Ownership Costs								\$342.65		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%					233.40		
Real Estate Taxes			\$5,835 per acre @ 1.00%					58.35		
Total Cost per Acre Including Overhead								\$654.40		
Cost per Bushel								\$ 10.55		
Cash Cost per Bushel								\$ 5.73		

**2013 Budget 38. Soybeans, Ridge-Till, Roundup Ready® after Roundup Ready® Corn
(62 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.04	0.14	0.21	0.17	0.86	
2	Ridge Plant	1	3.38	2.11	0.29	4.18	6.28	2.66	18.90	
3	Ridge Cultivation	1	1.82	1.95	0.17	0.30	3.71	1.09	9.04	
4	Ridge Cultivation	1	1.82	1.95	0.17	0.30	3.71	1.09	9.04	
5	PivotD 125' Lift	12 ai	23.33	65.04	3.14	2.28	5.33	4.05	103.17	
6	Spray	0.5	0.50	0.24	0.10	0.36	0.53	0.42	2.15	
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	Combine Irr SB	1	3.67	7.04	6.92	0.74	10.65	1.58	30.60	
10	Truck	Custom								
Total for Field Operations			\$34.72	\$78.43	\$10.83	\$8.30	\$30.42	\$11.06	\$173.76	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1	pint	2.63	0.53		
	Valor XLT	Herbicide	2	33%	4	ounces	4.69	6.19		
	RR Soybeans	Seed	2	100%	1.1	bags	50.00	55.00		
	Glyphosate w/Surf	Herbicide	6	50%	32	ounces	0.13	2.00		
	21-0-0-24S	Additive	6	50%	1.7	pounds	0.30	0.26		
	Select Max	Herbicide	6	40%	6	ounces	0.88	2.10		
	Crop Oil Concentrate	Additive	6	40%	2	pints	1.04	0.83		
	Aerial Spray	Custom	7	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	7	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	8	50%	1	acre	8.00	4.00		
	Headline	Fungicide	8	50%	6	ounces	3.52	10.55		
	Haul Grain bu	Custom	10	100%	62	bushels	0.12	7.44		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	33.00	33.00		
Total Materials and Services								\$134.75		
Total Listed Costs for Field Operations and Materials and Services									\$308.51	
Interest on Operating Capital \$267.03 cash expense @ 5.00% for 6 months									6.68	
Total Operating and Use-Related Ownership Costs									\$315.19	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Gravity (State)	\$5,365 per acre @ 4.00%						214.60	
Real Estate Taxes			\$5,365 per acre @ 1.00%						53.65	
Total Cost per Acre Including Overhead									\$603.44	
Cost per Bushel									\$ 9.73	
Cash Cost per Bushel									\$ 5.28	

**2013 Budget 39. Soybeans, No-Till Narrow Row, Roundup Ready® after Corn (65 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Plant Narrow Row	1	3.38	1.60	0.70	4.18	3.57	2.60	16.03	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Spray	0.5	0.50	0.24	0.10	0.36	0.53	0.42	2.15	
5	Aerial Spray	Custom								
6	Aerial Spray	Custom								
7	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
8	Combine Irr SB	1	3.67	7.04	6.92	0.74	10.65	1.58	30.60	
9	Truck	Custom								
Total for Field Operations			\$13.72	\$54.65	\$10.10	\$19.17	\$19.69	\$13.73	\$131.06	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Valor XLT	Herbicide	1	100%	4	ounces	4.69	18.75		
	RR Soybeans	Seed	2	100%	1.1	bags	50.00	55.00		
	Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.13	4.00		
	Select Max	Herbicide	4	100%	6	ounces	0.88	5.25		
	21-0-0-24S	Additive	4	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	5	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	5	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	6	50%	1	acre	8.00	4.00		
	Headline	Fungicide	6	50%	6	ounces	3.52	10.55		
	Haul Grain bu	Custom	9	100%	65	bushels	0.12	7.80		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	33.00	33.00		
Total Materials and Services								\$158.85		
Total Listed Costs for Field Operations and Materials and Services									\$289.91	
Interest on Operating Capital \$256.49 cash expense @ 5.00% for 6 months									6.41	
Total Operating and Use-Related Ownership Costs									\$296.32	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%						233.40	
Real Estate Taxes			\$5,835 per acre @ 1.00%						58.35	
Total Cost per Acre Including Overhead									\$608.07	
Cost per Bushel									\$ 9.35	
Cash Cost per Bushel									\$ 4.94	

**2013 Budget 40. Soybeans Roundup Ready®, No-Till Narrow Row, Continuous (59 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Plant Narrow Row	1	3.38	1.60	0.70	4.18	3.57	2.60	16.03	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
7	Combine Irr SB	1	3.67	7.04	6.92	0.74	10.65	1.58	30.60	
8	Truck	Custom								
Total for Field Operations			\$13.22	\$54.41	\$10.00	\$18.81	\$19.16	\$13.31	\$128.91	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.63	2.63		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Valor XLT	Herbicide	1	100%	4	ounces	4.69	18.75		
	RR Soybeans	Seed	2	100%	1.1	bags	50.00	55.00		
	Glyphosate w/Surf	Herbicide	3	50%	32	ounces	0.13	2.00		
	21-0-0-24S	Additive	4	50%	1.7	pounds	0.30	0.26		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.91	1.25		
	Aerial Spray	Custom	5	50%	1	acre	8.00	4.00		
	Headline	Fungicide	5	50%	6	ounces	3.52	10.55		
	Haul Grain bu	Custom	8	100%	59	bushels	0.12	7.08		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Soybeans Irrigated	Crop Insurance	-	100%	1	acre	33.00	33.00		
Total Materials and Services								\$150.63		
Total Listed Costs for Field Operations and Materials and Services								\$279.54		
Interest on Operating Capital \$247.07 cash expense @ 5.00% for 6 months								6.18		
Total Operating and Use-Related Ownership Costs								\$285.72		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$5,835 per acre @ 4.00%					233.40		
Real Estate Taxes			\$5,835 per acre @ 1.00%					58.35		
Total Cost per Acre Including Overhead								\$597.47		
Cost per Bushel								\$ 10.13		
Cash Cost per Bushel								\$ 5.28		

**2013 Budget 41. Soybeans, No-Till Drilled, Roundup Ready® after Corn (65 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	No-Till Drill	1	2.20	2.44	0.19	1.81	4.09	2.78	13.51	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
7	Combine Irr Soybeans	1	3.67	7.04	6.92	0.74	10.65	1.58	30.60	
8	Truck	Custom								
Total for Field Operations			\$12.04	\$55.25	\$9.49	\$16.44	\$19.68	\$13.49	\$126.39	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
Glyphosate w/Surf		Herbicide	1	100%	Rate	Unit				
2,4-D Ester 4#		Herbicide	1	100%	32	ounces	0.13	4.00		
21-0-0-24S		Additive	1	100%	1	pint	2.63	2.63		
Valor XLT		Herbicide	1	100%	1.7	pounds	0.30	0.51		
RR Soybeans		Seed	2	100%	4	ounces	4.69	18.75		
Glyphosate w/Surf		Herbicide	3	100%	1.1	bags	50.00	55.00		
Select Max		Herbicide	3	100%	32	ounces	0.13	4.00		
21-0-0-24S		Additive	3	100%	6	ounces	0.88	5.25		
Aerial Spray		Custom	4	20%	1.7	pounds	0.30	0.51		
Warrior II/Zeon		Insecticide	4	20%	1	acre	8.00	1.60		
Aerial Spray		Custom	5	50%	1.6	ounces	3.91	1.25		
Headline		Fungicide	5	50%	1	acre	8.00	4.00		
Haul Grain bu		Custom	8	100%	6	ounces	3.52	10.55		
Scouting Irrigated SB		Scouting	-	100%	65	bushels	0.12	7.80		
Soybeans Irrigated		Crop Insurance	-	100%	1	acre	10.00	10.00		
Total Materials and Services									\$158.85	
Total Listed Costs for Field Operations and Materials and Services									\$285.24	
Interest on Operating Capital \$252.07 cash expense @ 5.00% for 6 months									6.30	
Total Operating and Use-Related Ownership Costs									\$291.54	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$ 5,835 per acre @ 4.00%						233.40	
Real Estate Taxes			\$5,835 per acre @ 1.00%						58.35	
Total Cost per Acre Including Overhead									\$603.29	
Cost per Bushel									\$ 9.28	
Cash Cost per Bushel									\$ 4.87	

**2013 Budget 42. Sugar Beets Roundup Ready®, One Pass Tillage (26 ton Actual Yield)
Canal Irrigated, 20 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
3	Spray	Custom								
4	Till Plant Beets	1	3.67	6.11	0.31	1.90	6.81	4.28	23.08	
5	Hoe	1	1.50	1.01	0.13	0.51	2.79	0.40	6.34	
6	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
7	Hill/Gravity	1	3.38	3.30	0.70	0.51	3.57	0.59	12.05	
8	Spray	Custom								
9	Ditch Irrigation	20 ai	64.81						64.81	
10	Spray	Custom								
11	Aerial Spray	Custom								
12	Top Beets	1	3.45	2.74	0.32	1.76	7.06	3.02	18.35	
13	Lift Beets	1	4.30	4.87	0.37	11.20	7.98	9.01	37.73	
14	Truck	Custom								
15	Subsoil	1	2.42	4.03	0.23	0.34	4.95	1.23	13.20	
	Total For Field Operations		\$89.00	\$26.74	\$2.78	\$18.16	\$42.04	\$23.54	\$202.26	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	10-34-0	Fertilizer	2	100%	13.4	gallons	3.35	44.89		
	32-0-0	Fertilizer	2	100%	115	lbs N	0.69	79.27		
	Spray	Custom	3, 8, 10	300%	1	acre	6.00	18.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.70	pounds	0.30	0.51		
	Sugar Beets RR Poncho	Seed	4	100%	1	acre	184.00	184.00		
	Glyphosate w/Surf	Herbicide	8	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	8	100%	1.7	pounds	0.30	0.51		
	Water Charge	Other	9	100%	1	acre	40.00	40.00		
	Glyphosate w/Surf	Herbicide	10	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	10	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	11	100%	1	acre	8.00	8.00		
	Headline	Fungicide	11	100%	5	ounces	3.52	17.58		
	Haul Beets	Custom	14	100%	26	tons	3.50	91.00		
	Scouting Sugar Beets	Scouting	-	100%	1	acre	16.00	16.00		
	Sugar Beets	Crop Insurance	-	100%	1	acre	38.00	38.00		
	Total Materials and Services							\$550.27		
Total Listed Costs for Field Operations and Materials and Services								\$752.53		
Interest on Operating Capital \$686.95 cash expense @ 5.00% for 6 months								17.17		
Total Operating and Use-Related Ownership Costs								\$769.70		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Gravity (Panhandle)	\$2,440 per acre @ 4.00%					97.60			
Real Estate Taxes		\$2,440 per acre @ 1.00%					24.40			
Total Cost per Acre Including Overhead								\$911.70		
Cost per Bushel								\$ 35.07		
Cash Cost per Bushel								\$ 27.08		

**2013 Budget 43. Sugar Beets Roundup Ready®, One Pass Tillage (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.14	0.38	3.03	1.68	7.36	
3	Spray	Custom								
4	Till Plant Beets	1	3.67	6.11	0.31	1.90	6.81	4.28	23.08	
5	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
6	Spray	Custom								
7	PivotD 125' Lift	16 ai	11.11	119.50	5.23	33.20	7.57	19.86	196.47	
8	Spray	Custom								
9	Aerial Spray	Custom								
10	Top Beets	1	3.45	2.74	0.32	1.76	7.06	3.02	18.35	
11	Lift Beets	1	4.30	4.87	0.37	11.20	7.98	9.01	37.73	
12	Truck	Custom								
13	Subsoil	1	2.42	4.03	0.23	0.34	4.95	1.23	13.20	
Total for Field Operations			\$30.42	\$141.93	\$7.18	\$50.34	\$43.25	\$42.41	\$315.53	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	10-34-0	Fertilizer	2	100%	13.4	gallons	3.35	44.89		
	32-0-0	Fertilizer	2	100%	115	lbs N	0.69	79.27		
	Spray	Custom	3, 6, 8	300%	1	acre	6.00	18.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.70	pounds	0.30	0.51		
	Sugar Beets RR Poncho	Seed	4	100%	1	acre	184.00	184.00		
	Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	6	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	8	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	8	100%	1.7	pounds	0.30	0.51		
	Aerial Spray	Custom	9	100%	1	acre	8.00	8.00		
	Headline	Fungicide	9	100%	5	ounces	3.52	17.58		
	Haul Beets	Custom	12	100%	26	tons	3.50	91.00		
	Scouting Sugar Beets	Scouting	-	100%	1	acre	16.00	16.00		
	Sugar Beets	Crop Insurance	-	100%	1	acre	38.00	38.00		
Total Materials and Services								\$510.27		
Total Listed Costs for Field Operations and Materials and Services									\$825.80	
Interest on Operating Capital \$740.14 cash expense @ 5.00% for 6 months									18.50	
Total Operating and Use-Related Ownership Costs									\$844.30	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (Panhandle)	\$2,535 per acre @ 4.00%						101.40	
Real Estate Taxes			\$2,535 per acre @ 1.00%						25.35	
Total Cost per Acre Including Overhead									\$991.05	
Cost per Ton									\$ 38.12	
Cash Cost per Ton									\$ 29.18	

**2013 Budget 44. Sugar Beets Roundup Ready® into Corn Stalks, One Pass Tillage (26 ton Actual Yield)
Canal Irrigated, 20 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Chop Stalks	1	1.78	1.87	0.15	0.32	3.31	1.60	9.03	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Till Plant Beets	1	3.67	6.11	0.31	1.90	6.81	4.28	23.08	
4	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
5	Aerial Spray	Custom								
6	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
7	Hill/Ditch	1	3.38	3.30	0.70	0.51	3.57	0.59	12.05	
8	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
9	Ditch Irrigation	20	64.81						64.81	
10	Top Beets	1	3.45	2.74	0.32	1.76	7.06	3.02	18.35	
11	Lift Beets	1	4.30	4.87	0.37	11.20	7.98	9.01	37.73	
12	Truck	Custom								
13	Subsoil	1	2.42	4.03	0.23	0.34	4.95	1.23	13.20	
Total for Field Operations			\$88.63	\$25.48	\$3.12	\$18.86	\$38.94	\$24.71	\$199.74	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Spray	Custom	2,4	100%	1	acre	6.00	6.00		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	2	100%	2	pounds	0.30	0.60		
	Sugar Beets RR Poncho	Seed	3	100%	1	acre	184.00	184.00		
	Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	4	100%	2	pounds	0.30	0.60		
	Aerial Spray	Custom	5	100%	1	acre	8.00	8.00		
	Quadris	Fungicide	5	100%	6	ounces	3.32	19.92		
	Glyphosate w/Surf	Herbicide	7	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	7	100%	2	pounds	0.30	0.60		
	Water Charge	Other	9	100%	1	acre	40.00	40.00		
	Haul Beets	Custom	11	100%	26	tons	3.50	91.00		
	Scouting Sugar Beets	Scouting	-	100%	1	acre	16.00	16.00		
	Sugar Beets	Crop Insurance	-	100%	1	acre	38.00	38.00		
Total Materials and Services								\$416.72		
Total Listed Costs for Field Operations and Materials and Services									\$616.46	
Interest on Operating Capital \$552.81 cash expense @ 5.00% for 6 months									13.82	
Total Operating and Use-Related Ownership Costs									\$630.28	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Gravity (Panhandle)	\$ 2,440 per acre @ 4.00%							97.60	
Real Estate Taxes		\$ 2,440 per acre @ 1.00%							24.40	
Total Cost per Acre Including Overhead									\$772.28	
Cost per Ton									\$ 29.70	
Cash Cost per Ton									\$ 21.79	

**2013 Budget 45. Sugar Beets Roundup Ready® into Corn Stalks, One Pass Tillage (26 ton Actual Yield)
Pivot Irrigated, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Chop Stalks	1	1.78	1.87	0.15	0.32	3.31	1.60	9.03	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Till Plant Beets	1	3.67	6.11	0.31	1.90	6.81	4.28	23.08	
4	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
5	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
6	Row Crop Cultivation	1	1.82	1.12	0.41	0.67	2.11	2.46	8.59	
7	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
8	PivotD 125' Lift	16 ai	11.11	119.50	5.23	33.20	7.57	19.86	196.47	
9	Top Beets	1	3.45	2.74	0.32	1.76	7.06	3.02	18.35	
10	Lift Beets	1	4.30	4.87	0.37	11.20	7.98	9.01	37.73	
11	Truck	Custom								
12	Subsoil	1	2.42	4.03	0.23	0.34	4.95	1.23	13.20	
Total for Field Operations			\$32.55	\$142.16	\$7.86	\$52.27	\$43.99	\$44.82	\$323.65	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
Spray		Custom	2,4	100%	1	acre	6.00	6.00		
Glyphosate w/Surf		Herbicide	2	100%	32	ounces	0.13	4.00		
21-0-0-24S		Additive	2	100%	2	pounds	0.30	0.60		
Sugar Beets RR Poncho		Seed	3	100%	1	acre	184.00	184.00		
Glyphosate w/Surf		Herbicide	4	100%	32	ounces	0.13	4.00		
21-0-0-24S		Additive	4	100%	2	pounds	0.30	0.60		
Aerial Spray		Custom	5	100%	1	acre	8.00	8.00		
Quadris		Fungicide	5	100%	6	ounces	3.32	19.92		
Glyphosate w/Surf		Herbicide	7	100%	32	ounces	0.13	4.00		
21-0-0-24S		Additive	7	100%	2	pounds	0.30	0.60		
Haul Beets		Custom	11	100%	26	tons	3.50	91.00		
Scouting Sugar Beets		Scouting	-	100%	1	acre	16.00	16.00		
Sugar Beets		Crop Insurance	-	100%	1	acre	38.00	38.00		
Total Materials and Services								\$376.72		
Total Listed Costs for Field Operations and Materials and Services								\$700.37		
Interest on Operating Capital \$611.56 cash expense @ 5.00% for 6 months								15.29		
Total Operating and Use-Related Ownership Costs								\$715.66		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (Panhandle)	\$ 2,535 per acre @ 4.00%					101.40		
Real Estate Taxes			\$ 2,535 per acre @ 1.00%					25.35		
Total Cost per Acre Including Overhead								\$862.41		
Cost per Ton								\$ 33.17		
Cash Cost per Ton								\$ 24.11		

**2013 Budget 46. Sunflower, No-Till, following Corn or Grain Sorghum (13 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
4	Spray	0.55	0.55	0.27	0.11	0.40	0.58	0.46	2.37	
5	Combine Dryland Sunflowers	1	3.14	6.04	5.93	0.21	9.13	10.20	34.65	
6	Truck	Custom								
Total for Field Operations			\$8.95	\$9.29	\$7.13	\$5.91	\$15.24	\$14.94	\$61.46	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Prowl H ₂ O	Herbicide	1	100%	2	pints	6.00	12.00		
	28-0-0	Fertilizer	1	100%	50	lbs N	0.72	35.83		
	Spartan 4F	Herbicide	2	100%	5	ounces	5.59	27.93		
	Glyphosate w/Surf	Herbicide	2	50%	32	ounces	0.13	2.00		
	21-0-0-24S	Additive	2	50%	1.7	pounds	0.30	0.26		
	Prowl H ₂ O	Herbicide	2	100%	1	pint	6.00	6.00		
	Sunflower	Seed	3	100%	5	pounds	1.05	5.25		
	*Aerial Spray	Custom	4	55%	1	acre	8.00	4.40		
	*Warrior II/Zeon	Insecticide	4	55%	1.92	ounces	3.91	4.13		
	Haul Grain (Sunflower)	Custom	6	100%	13	cwt	0.30	3.90		
	Sunflower	Crop Insurance	-	100%	1	acre	58.00	58.00		
Total Materials and Services								\$164.21		
*Insecticide for seed weevil and sunflower moth.										
Total Listed Costs for Field Operations and Materials and Services									\$225.67	
Interest on Operating Capital \$195.49 cash expense @ 5.00% for 6 months									4.89	
Total Operating and Use-Related Ownership Costs									\$230.56	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Dryland (Panhandle)		\$660 per acre @ 4.00%						26.40	
Real Estate Taxes			\$660 per acre @ 1.00%						6.60	
Total Cost per Acre Including Overhead									\$283.56	
Cost per cwt									\$ 21.81	
Cash Cost per cwt									\$ 15.92	

**2013 Budget 47. Sunflower, Ecofallow, after Wheat, 2 Crops in 3 Years (16 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
5	Plant No-Till	1	3.26	2.02	0.67	3.86	3.43	2.60	15.84	
6	Aerial Spray	Custom								
7	Combine Dryland Sunflowers	1	3.14	6.04	5.93	0.21	9.13	10.20	34.65	
8	Truck	Custom								
Total for Field Operations			\$10.40	\$9.98	\$7.44	\$6.95	\$16.76	\$16.16	\$67.69	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Landmaster BW	Herbicide	1	100%	54	ounces	0.13	6.75		
	21-0-0-24S	Additive	1	100%	2	pounds	0.30	0.60		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Prowl H2O	Herbicide	3	100%	2	pints	6.00	12.00		
	28-0-0	Fertilizer	3	100%	60	lbs N	0.72	43.00		
	Spartan 4F	Herbicide	4	100%	5	ounces	5.59	27.93		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.13	2.00		
	21-0-0-24S	Additive	4	50%	1.7	pounds	0.30	0.26		
	Prowl H ₂ O	Herbicide	4	100%	1	pint	6.00	6.00		
	Sunflower	Seed	5	100%	5	pounds	1.05	5.25		
	*Aerial Spray	Custom	6	55%	1	acre	8.00	4.40		
	*Warrior II/Zeon	Insecticide	6	55%	1.92	ounces	3.91	4.13		
	Haul Grain (Sunflower)	Custom	8	100%	16	cwt	0.30	4.80		
	Sunflower	Crop Insurance	-	100%	1	acre	58.00	58.00		
Total Materials and Services								\$184.14		
*Insecticide for seed weevil and sunflower moth.										
Total Listed Costs for Field Operations and Materials and Services									\$251.83	
Interest on Operating Capital \$218.91 cash expense @ 5.00% for 6 months									5.47	
Total Operating and Use-Related Ownership Costs									\$257.30	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (Panhandle)		\$660 per acre @ 4.00%				26.40	
Real Estate Taxes					\$660 per acre @ 1.00%				6.60	
Total Cost per Acre Including Overhead									\$310.30	
Cost per cwt									\$ 19.39	
Cash Cost per cwt									\$ 14.44	

**2013 Budget 48. Wheat, No-Till after Row Crop, 45 bu Yield Goal (40 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	2.20	2.44	0.19	1.81	4.09	2.78	13.51	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Aerial Spray	Custom								
4	Aerial Spray	Custom								
5	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
6	Truck	Custom								
Total for Field Operations			\$6.34	\$8.94	\$6.33	\$3.05	\$14.27	\$5.20	\$44.13	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	10-34-0	Fertilizer	1	100%	8	gallons	3.35	26.80		
	Wheat	Seed	1	100%	90	pounds	0.25	22.50		
	28-0-0	Fertilizer	2	100%	70	lbs N	0.72	50.17		
	Ally Extra SG	Herbicide	2	100%	0.3	ounces	16.50	4.95		
	2,4-D Ester 4#	Herbicide	2	100%	0.5	pint	2.63	1.31		
	NIS	Additive	2	100%	6	ounces	0.16	0.94		
	Aerial Spray	Custom	3	20%	1	acre	8.00	1.60		
	Tilt	Fungicide	3	20%	4	ounces	1.17	0.94		
	*Aerial Spray	Custom	4	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	4	10%	1.5	pints	6.25	0.94		
	*Warrior II/Zeon	Insecticide	4	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	5	100%	40	bushels	0.12	4.80		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat After Crop	Crop Insurance	-	100%	1	acre	38.00	38.00		
Total Materials and Services								\$162.53		
*Insecticide for Russian wheat aphid and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$206.66	
Interest on Operating Capital \$187.19 cash expense @ 5.00% for 6 months									4.68	
Total Operating and Use-Related Ownership Costs									\$211.34	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Dryland (Southwest)		\$1,250 per acre @ 4.00%						50.00	
Real Estate Taxes	\$1,250 per acre @ 1.00%						12.50			
Total Cost per Acre Including Overhead									\$293.84	
Cost per Bushel									\$ 7.35	
Cash Cost per Bushel									\$ 5.11	

2013 Budget 49. Wheat, No-Till Fallow, 1 Crop in 2 Years, 60 bu Yield Goal (55 bu Actual Yield) Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
5	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
6	No-Till Drill	1	2.20	2.44	0.19	1.81	4.09	2.78	13.51	
7	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
8	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
12	Truck	Custom								
Total for Field Operations			\$12.91	\$12.56	\$7.74	\$6.65	\$21.35	\$9.40	\$70.61	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	28-0-0	Fertilizer	1	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	AAtrex 4L	Herbicide	2	100%	1	quart	4.75	4.75		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	4	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	5	100%	1.7	pounds	0.30	0.51		
	10-34-0	Fertilizer	6	100%	8	gallons	3.35	26.80		
	Wheat	Seed	6	100%	60	pounds	0.25	15.00		
	46-0-0	Fertilizer	7	100%	75	lbs N	0.68	51.00		
	Ally Extra SG	Herbicide	8	100%	0.3	ounces	16.50	4.95		
	2,4-D Ester 4#	Herbicide	8	100%	0.5	pints	2.63	1.31		
	NIS	Additive	8	100%	6	ounces	0.16	0.94		
	Aerial Spray	Custom	9	20%	1	acre	8.00	1.60		
	Tilt	Fungicide	9	20%	4	ounces	1.17	0.94		
	*Aerial Spray	Custom	10	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	10	10%	1.5	pints	6.25	0.94		
	*Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	12	100%	55	bushels	0.12	6.60		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Fallowed	Crop Insurance	-	100%	1	acre	30.00	30.00		
Total Materials and Services									\$176.96	
*Insecticide for aphids and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$247.57	
Interest on Operating Capital \$216.82 cash expense @ 5.00% for 6 months									5.42	
Total Operating and Use-Related Ownership Costs									\$252.99	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Panhandle)	\$660 per acre @ 4.00%						39.60	
Real Estate Taxes			\$660 per acre @ 1.00%						9.90	
Total Cost per Acre Including Overhead									\$322.49	
Cost per Bushel									\$ 5.86	
Cash Cost per Bushel									\$ 4.22	

**2013 Budget 50. Wheat, Stubble Mulch Fallow, 1 Crop in 2 Years, 53 bu Yield Goal (50 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Fallow Master	1	1.47	2.31	0.13	0.41	2.72	0.89	7.93	
2	Fallow Master	1	1.47	2.31	0.13	0.41	2.72	0.89	7.93	
3	Fallow Master	1	1.47	2.31	0.13	0.41	2.72	0.89	7.93	
4	Rod Weeder	1	1.52	1.63	0.14	0.10	3.09	0.44	6.92	
5	Rod Weeder	1	1.52	1.63	0.14	0.10	3.09	0.44	6.92	
6	Spray (on disc)	1	0.33		0.03	0.10	0.62	0.63	1.71	
7	Drill	1	2.93	2.68	0.61	3.89	3.09	1.18	14.38	
8	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
12	Truck	Custom								
Total for Field Operations			\$14.85	\$19.37	\$7.45	\$6.66	\$28.23	\$7.78	\$84.34	
	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
28-0-0	Fertilizer	6	100%	70	lbs N	0.72	50.17			
10-34-0	Fertilizer	7	100%	8	gallons	3.35	26.80			
Wheat	Seed	7	100%	60	pounds	0.25	15.00			
2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.63	1.31			
Ally Extra SG	Herbicide	8	100%	0.3	ounces	16.50	4.95			
NIS	Additive	8	100%	6	ounces	0.16	0.94			
Aerial Spray	Custom	9	20%	1	acre	8.00	1.60			
Tilt	Fungicide	9	20%	4	ounces	1.17	0.94			
*Aerial Spray	Custom	10	15%	1	acre	8.00	1.20			
*Lorsban 4 E	Insecticide	10	10%	1.5	pints	6.25	0.94			
*Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.91	0.38			
Haul Grain bu	Custom	12	100%	50	bushels	0.12	6.00			
Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00			
Wheat Fallowed	Crop Insurance	-	100%	1	acre	30.00	30.00			
Total Materials and Services							\$148.23			
*Insecticide for aphids and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services							\$232.57			
Interest on Operating Capital \$196.56 cash expense @ 5.00% for 6 months							4.91			
Total Operating and Use-Related Ownership Costs							\$237.48			
Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00			
Real Estate Opportunity	Rainfed (Panhandle)	\$660 per acre @ 4.00%					52.80			
Real Estate Taxes		\$660 per acre @ 1.00%					13.20			
Total Cost per Acre Including Overhead							\$323.48			
Cost per Bushel							\$ 6.47			
Cash Cost per Bushel							\$ 4.29			

**2013 Budget 51. Wheat, Clean-Till Fallow, 1 Crop in 2 Years, 49 bu Yield Goal (45 bu Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.17	0.89	3.74	0.87	10.75	
2	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
3	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
4	Field Cultivation	1	1.47	2.20	0.13	0.73	2.72	0.89	8.14	
5	Rod Weeder	1	1.52	1.63	0.14	0.10	3.09	0.44	6.92	
6	Rod Weeder	1	1.52	1.63	0.14	0.10	3.09	0.44	6.92	
7	Anhy Apply (supplier)	1	0.55	0.64	0.11		0.58		1.88	
8	Drill	1	2.93	2.68	0.61	3.89	3.09	1.18	14.38	
9	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
10	Aerial Spray	Custom								
11	Aerial Spray	Custom								
12	Aerial Spray	Custom								
13	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
14	Truck	Custom								
Total for Field Operations			\$17.09	\$22.74	\$7.70	\$8.41	\$31.93	\$8.02	\$95.89	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	82-0-0	Fertilizer	7	100%	60	lbs N	0.56	33.60		
	10-34-0	Fertilizer	8	100%	8	gallons	3.35	26.80		
	Wheat	Seed	8	100%	60	pounds	0.25	15.00		
	2,4-D Ester 4#	Herbicide	9	100%	0.5	pint	2.63	1.31		
	Ally Extra SG	Herbicide	9	100%	0.3	ounce	16.50	4.95		
	NIS	Additive	9	100%	6	ounces	0.16	0.94		
	Aerial Spray	Custom	10	20%	1	acre	8.00	1.60		
	Lorsban 4 E	Insecticide	10	20%	4	pints	6.25	5.00		
	Aerial Spray	Custom	11	20%	1	acre	8.00	1.60		
	Tilt	Fungicide	11	20%	4	ounces	1.17	0.94		
	*Aerial Spray	Custom	12	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	12	10%	1.5	pints	6.25	0.94		
	*Warrior II/Zeon	Insecticide	12	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	14	100%	1	bushel	0.12	0.12		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Fallowed	Crop Insurance	-	100%	1	acre	30.00	30.00		
Total Materials and Services								\$132.38		
*Insecticide for aphids and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$228.27	
Interest on Operating Capital \$188.32 cash expense @ 5.00% for 6.0 months									4.71	
Total Operating and Use-Related Ownership Costs									\$232.98	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Panhandle)		\$660 per acre @ 4.00%					52.80	
Real Estate Taxes		\$660 per acre @ 1.00%					13.20			
Total Cost per Acre Including Overhead									\$318.98	
Cost per Bushel									\$ 7.09	
Cash Cost per Bushel									\$ 4.58	

2013 Budget 52. Wheat, No-Till Wheat before Corn, 2 Crops in 3 Years, 65 bu Yield Goal (60 bu Actual Yield) Dryland

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
2	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
5	No-Till Drill	1	2.20	2.44	0.19	1.81	4.09	2.78	13.51	
6	Spread, Fertilizer	1	1.57	1.22	0.36		1.83		4.98	
7	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
8	Aerial Spray	Custom								
9	Aerial Spray	Custom								
10	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
11	Truck	Custom								
Total for Field Operations			\$11.91	\$12.08	\$7.53	\$5.93	\$20.30	\$8.56	\$66.31	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	1	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	2	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	3	100%	1.7	pounds	0.30	0.51		
	Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.13	4.00		
	21-0-0-24S	Additive	4	100%	1.7	pounds	0.30	0.51		
	10-34-0	Fertilizer	5	100%	8	gallons	3.35	26.80		
	Wheat	Seed	5	100%	60	pound	0.25	15.00		
	46-0-0	Fertilizer	6	100%	80	lbs N	0.68	54.40		
	Ally Extra SG	Herbicide	7	100%	0.3	ounce	16.50	4.95		
	NIS	Additive	7	100%	6	ounces	0.16	0.94		
	2,4-D Ester 4#	Herbicide	7	100%	0.5	pint	2.63	1.31		
	Aerial Spray	Custom	8	20%	1	acre	8.00	1.60		
	Tilt	Fungicide	8	20%	4	ounces	1.17	0.94		
	*Aerial Spray	Custom	9	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	9	10%	1.5	pints	6.25	0.94		
	*Warrior II/Zeon	Insecticide	9	5%	1.92	ounces	3.91	0.38		
	Haul Grain bu	Custom	11	100%	60	bushels	0.12	7.20		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Fallowed	Crop Insurance	-	100%	1	acre	30.00	30.00		
Total Materials and Services								\$171.70		
*Insecticide for aphids and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$238.01	
Interest on Operating Capital \$209.15 cash expense @ 5.00% for 6 months									5.23	
Total Operating and Use-Related Ownership Costs									\$243.24	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Southwest)	\$1,250 per acre @ 4.00%						75.00	
Real Estate Taxes			\$1,250 per acre @ 1.00%						18.75	
Total Cost per Acre Including Overhead									\$356.99	
Cost per Bushel									\$ 5.95	
Cash Cost per Bushel									\$ 3.89	

**2013 Budget 53. Wheat, No-Till after Beans, 100 bu Yield Goal (90 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	2.20	2.44	0.19	1.81	4.09	2.78	13.51	
2	PivotD 125' Lift	8 ai	5.56	59.75	2.61	16.60	3.78	9.93	98.23	
3	Spray	1	1.00	0.48	0.21	0.72	1.05	0.84	4.30	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	Combine Dryland	1	3.14	6.02	5.93	0.52	9.13	1.58	26.32	
7	Truck	Custom								
Total for Field Operations			\$11.90	\$68.69	\$8.94	\$19.65	\$18.05	\$15.13	\$142.36	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
10-34-0	Fertilizer	1	100%	8	gallons	3.35	26.80	
Wheat	Seed	1	100%	120	pounds	0.25	30.00	
28-0-0	Fertilizer	2	100%	120	lbs N	0.72	86.00	
2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.63	1.31	
Ally Extra SG	Herbicide	3	100%	0.3	ounce	16.50	4.95	
NIS	Additive	3	100%	6	ounces	0.16	0.94	
Aerial Spray	Custom	4	100%	1	acre	8.00	8.00	
Tilt	Fungicide	4	100%	4	ounces	1.17	4.69	
*Aerial Spray	Custom	5	15%	1	acre	8.00	1.20	
*Lorsban 4 E	Insecticide	5	10%	1.5	pints	6.25	0.94	
*Warrior II/Zeon	Insecticide	5	5%	1.92	ounces	3.91	0.38	
Haul Grain bu	Custom	7	100%	90	bushels	0.12	10.80	
Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00	
Wheat Irrigated	Crop Insurance	-	100%	1	acre	48.00	48.00	
Total Materials and Services							\$232.01	
*Insecticide for aphids and army cutworm.								

Total Listed Costs for Field Operations and Materials and Services	\$374.37	
Interest on Operating Capital \$341.19 cash expense @ 5.00% for 6 months	8.53	
Total Operating and Use-Related Ownership Costs	\$382.90	

Overhead (accounting, liability insurance, vehicle cost, office expense)	20.00	
Real Estate Opportunity Pivot (Panhandle)	\$2,535 per acre @ 4.00%	101.40
Real Estate Taxes	\$2,535 per acre @ 1.00%	25.35
Total Cost per Acre Including Overhead		\$529.65
Cost per Bushel		\$ 5.89
Cash Cost per Bushel		\$ 4.17

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