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Michigan 1990 Estimates for Crop and Livestock Budgets

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**TABLE OF CONTENTS**

| I. INTRODUCTION       |   |
| II. SOURCES OF DATA   |   |
| III. ESTIMATED PRICES & COSTS USED IN 1990 BUDGETS |   |
| IV. CROP BUDGETS      |   |
| 1) Alfalfa            | 22,23,24,25,26 |
| 2) Apples--Semi-dwarf | 70 |
| 3) Asparagus--Planting; Harvest | 60; 61 |
| 4) Barley--Fed; Sold  | 19,20; 52,53 |
| 5) Beans--Field or Navy | 50,51 |
| 6) Blueberries        | 71 |
| 7) Broccoli--Fresh Market | 68 |
| 8) Canola             | 44-49 |
| 9) Cauliflower--Fresh Market | 62 |
| 10) Cherries--Tart; Sweet | 72; 73 |
| 11) Corn Grain--Fed; Sold | 1,2,3; 32,33,34 |
| 12) Corn Grain--Irrigated -- Fed; Sold | 4,5,6; 35,36,37 |
| 13) Corn Silage--Fed  | 7,8,9 |
| 14) Corn Silage--Irrigated -- Fed | 10,11,12 |
| 15) Corn Silage--NPN Added -- Fed | 13,14,15 |
| 16) Grapes            | 64 |
| 17) Hay--Mixed        | 27,28 |
| 18) Nonbearing Fruit  | 69 |
| 19) Oats--Fed; Sold   | 16,17; 54,55 |
| 20) Oatlage Fed       | 18 |
| 21) Onions            | 57 |
| 22) Pasture           | 29 |
| 23) Peaches           | 74 |
| 24) Peppers--Fresh Market | 63 |
| 25) Potatoes--Table Stock; Processing | 58; 59 |
| 26) Rye--Fed          | 21 |
| 27) Soybeans--Sold    | 38,39,40 |
| 28) Strawberries--Planting; First; Last | 65; 66; 67 |
| 29) Sugar Beets       | 56 |
| 30) Wheat--Sold       | 41,42,43 |

| V. LIVESTOCK BUDGETS  |   |
| 1) Beef Cow-Calf      | 90 |
| 2) Beef Feeder--Steer Calf | 92 |
| 3) Beef Feeder--Yearling | 91 |
| 4) Dairy Beef Steer   | 89 |
| 5) Dairy Cow & Replacements | 81,82,83,84,85,86 |
| 6) Dairy Heifer       | 88 |
| 7) Sheep--Ewe Flock   | 96 |
| 8) Swine              | 93,94,95,97 |

<table>
<thead>
<tr>
<th>BUDGET CODE</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. INTRODUCTION</td>
<td>1</td>
</tr>
<tr>
<td>II. SOURCES OF DATA</td>
<td>1</td>
</tr>
<tr>
<td>III. ESTIMATED PRICES &amp; COSTS USED IN 1990 BUDGETS</td>
<td>4</td>
</tr>
<tr>
<td>IV. CROP BUDGETS</td>
<td>5 - 23</td>
</tr>
<tr>
<td>V. LIVESTOCK BUDGETS</td>
<td>24 - 29</td>
</tr>
</tbody>
</table>
INTRODUCTION

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

SOURCES OF DATA

The crop and livestock budgets were assembled in May 1990 and represent one estimate of 1990 conditions. Grain and livestock prices were estimated by agricultural economists at MSU with some assistance from county extension people for specialized crops in their respective areas. Seed, fertilizer, and chemical costs are based on ingredient costs from commercial sources. Telfarm yearly summaries increased to 1990 price levels provided some cost data for all the budgets. Dairy budgets 81 through 86 were taken from Telfarm records increased to 1990 price levels. Budgets 57 through 64 were based on case study farms analyzed in the winter of 1985 through 1989.

The user of these budgets should remember the costs of production are projections. When planning individual farms, the user may have access to farm records or other price projections. Such information can be substituted into these budgets for more accurate forward planning.

The philosophy of labor accounting in Telfarm has been to accept all farmer reported labor hours and allocate them to crops and livestock so total labor disappearance equals total hours reported. This approach was used in these budgets. The user should plan to change the hours of labor per enterprise to reflect the individual farm being analyzed. Studies of Telfarm data indicate, in most cases, labor hours per enterprise are reduced as the number of units of that enterprise increases. The equations in Table 1 are suggested as a way to estimate labor disappearance per enterprise budget. To estimate the hours per acre for 150 acres of corn grain using Table 1, \(A = 5.39\), \(B = 57.41\), and \(X = 150\). Table 2 presents estimated labor requirements obtained from the equations in Table 1 for selected enterprise sizes.

*Copeland and Hesterman are extension specialists in the Crop & Soil Sciences Department; the rest are extension specialists in the Agricultural Economics Department at Michigan State University.
### TABLE 1.
Equations For Estimating Enterprise Labor Requirements

<table>
<thead>
<tr>
<th>Enterprise</th>
<th>Equation: hours/acre = ( A + \frac{B}{X} )</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corn Grain</td>
<td>5.39 + 57.41 divided by the total number of acres in corn grain</td>
</tr>
<tr>
<td>Corn Silage</td>
<td>7.39 + 57.41 divided by the total number of acres in corn silage</td>
</tr>
<tr>
<td>Hay &amp; Oatlage</td>
<td>11.29 + 47.89 divided by the total number of acres in these crops</td>
</tr>
<tr>
<td>Haylage</td>
<td>8.47 + 47.88 divided by the total number of acres in haylage</td>
</tr>
<tr>
<td>Pasture</td>
<td>1.0 hours per acre</td>
</tr>
<tr>
<td>Oats, Rye, &amp; Wheat</td>
<td>2.05 + 89.81 divided by the number of acres in each crop</td>
</tr>
<tr>
<td>Sugar Beets</td>
<td>14.89 + 345.92 divided by the number of acres in sugar beets</td>
</tr>
<tr>
<td>Field Beans</td>
<td>6.51 + 81.92 divided by the number of acres in field beans</td>
</tr>
<tr>
<td>Soybeans</td>
<td>2.96 + 92.61 divided by the number of acres in soybeans</td>
</tr>
<tr>
<td>Dairy Cow</td>
<td>39.45 + 1672.69 divided by the number of milk cows</td>
</tr>
<tr>
<td>Beef Cow</td>
<td>6.49 + 192.31 divided by the number of beef cows</td>
</tr>
<tr>
<td>Beef Feeders</td>
<td>5.27 + 339.07 divided by the number of beef feeders</td>
</tr>
<tr>
<td>Litters of Hogs</td>
<td>9.58 + 130.87 divided by the number of litters</td>
</tr>
<tr>
<td>Hogs Sold</td>
<td>0.4 + 500 divided by the number of hogs sold</td>
</tr>
</tbody>
</table>

### TABLE 2.
Estimated Annual Labor Requirements By Size Of Enterprise

<table>
<thead>
<tr>
<th>Size Of Enterprise</th>
<th>25</th>
<th>50</th>
<th>100</th>
<th>200</th>
<th>500</th>
<th>1000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hours Per Acre</td>
<td>Hours Per Head</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corn Grain</td>
<td>7.7</td>
<td>6.5</td>
<td>6.0</td>
<td>5.7</td>
<td>5.5</td>
<td>5.4</td>
</tr>
<tr>
<td>Corn Silage</td>
<td>9.7</td>
<td>8.5</td>
<td>8.5</td>
<td>7.7</td>
<td>7.5</td>
<td>---</td>
</tr>
<tr>
<td>Hay &amp; Oatlage</td>
<td>13.2</td>
<td>12.3</td>
<td>11.8</td>
<td>11.5</td>
<td>11.4</td>
<td>---</td>
</tr>
<tr>
<td>Haylage</td>
<td>10.4</td>
<td>9.5</td>
<td>9.0</td>
<td>8.7</td>
<td>8.6</td>
<td>---</td>
</tr>
<tr>
<td>Oats, Rye, &amp; Wheat</td>
<td>5.6</td>
<td>3.8</td>
<td>3.0</td>
<td>2.5</td>
<td>2.2</td>
<td>2.0</td>
</tr>
<tr>
<td>Field Beans</td>
<td>9.8</td>
<td>8.2</td>
<td>7.3</td>
<td>6.7</td>
<td>6.7</td>
<td>---</td>
</tr>
<tr>
<td>Soybeans</td>
<td>6.7</td>
<td>4.8</td>
<td>3.9</td>
<td>3.1</td>
<td>3.1</td>
<td>---</td>
</tr>
<tr>
<td>Dairy Cow</td>
<td>106.4</td>
<td>72.9</td>
<td>56.1</td>
<td>47.8</td>
<td>42.8</td>
<td>41.1</td>
</tr>
<tr>
<td>Beef Cow</td>
<td>14.2</td>
<td>10.3</td>
<td>8.4</td>
<td>7.5</td>
<td>6.9</td>
<td>---</td>
</tr>
<tr>
<td>Beef Feeders</td>
<td>18.8</td>
<td>12.1</td>
<td>8.7</td>
<td>7.0</td>
<td>5.9</td>
<td>5.6</td>
</tr>
<tr>
<td>Litters of Hogs</td>
<td>14.8</td>
<td>12.2</td>
<td>10.9</td>
<td>10.2</td>
<td>9.8</td>
<td>---</td>
</tr>
<tr>
<td>Hogs Sold</td>
<td>1.2</td>
<td>1.2</td>
<td>1.2</td>
<td>1.2</td>
<td>1.2</td>
<td>0.9</td>
</tr>
</tbody>
</table>
Planning for labor needs and labor sources is often overlooked in forward planning. It is an important step in the planning process. Labor planning should be done as soon as the management team has decided how many acres of which crops and how many head of which animals are going to be raised.

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

\[
\begin{bmatrix}
\text{Sources of Labor} \\
\text{Operator} \\
\text{Unpaid Family Members} \\
\text{Hired (paid) Labor}
\end{bmatrix}
\begin{bmatrix}
\text{Uses of Labor} \\
\text{Crop Enterprises} \\
\text{Livestock Enterprises} \\
\text{Off-Farm Work}
\end{bmatrix}
\]

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

It is important to have accurate estimates of the hours of labor needed per acre and per animal for the various enterprises. On the enterprise budgets provided, labor hours are given. On your farm, the labor hours needed will probably be different. How can you estimate your own labor requirements for individual enterprise budgets? The best way is your own experience and available records of past performance.
## ESTIMATED PRICES AND COSTS USED IN 1990 BUDGETS

### FIELD CROPS

<table>
<thead>
<tr>
<th>Crop</th>
<th>Unit</th>
<th>Pricing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barley</td>
<td>bu.</td>
<td>2.00</td>
</tr>
<tr>
<td>Canola</td>
<td>lb.</td>
<td>0.11</td>
</tr>
<tr>
<td>Corn grain</td>
<td>bu.</td>
<td>2.40</td>
</tr>
<tr>
<td>Navy beans</td>
<td>cwt.</td>
<td>22.00</td>
</tr>
<tr>
<td>Oats</td>
<td>bu.</td>
<td>1.50</td>
</tr>
<tr>
<td>Onions</td>
<td>bag</td>
<td>2.50</td>
</tr>
<tr>
<td>Potatoes-table stock</td>
<td>cwt.</td>
<td>4.75</td>
</tr>
<tr>
<td>Soybeans</td>
<td>bu.</td>
<td>5.70</td>
</tr>
<tr>
<td>Sugar beets</td>
<td>ton</td>
<td>36.00</td>
</tr>
<tr>
<td>Wheat</td>
<td>bu.</td>
<td>3.25</td>
</tr>
</tbody>
</table>

### FRUITS AND VEGETABLES

<table>
<thead>
<tr>
<th>Fruit</th>
<th>Unit</th>
<th>Pricing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apples, high price</td>
<td>bu.</td>
<td>4.00</td>
</tr>
<tr>
<td>Asparagus</td>
<td>cwt.</td>
<td>55.00</td>
</tr>
<tr>
<td>Blueberries</td>
<td>cwt.</td>
<td>50.00</td>
</tr>
<tr>
<td>Broccoli</td>
<td>lb.</td>
<td>0.35</td>
</tr>
<tr>
<td>Cauliflower</td>
<td>case</td>
<td>7.75</td>
</tr>
<tr>
<td>Cherries-sweet</td>
<td>cwt.</td>
<td>21.00</td>
</tr>
<tr>
<td>Cherries-tart</td>
<td>cwt.</td>
<td>20.00</td>
</tr>
<tr>
<td>Grapes</td>
<td>ton</td>
<td>165.00</td>
</tr>
<tr>
<td>Peaches</td>
<td>bu.</td>
<td>8.00</td>
</tr>
<tr>
<td>Peppers</td>
<td>bu.</td>
<td>6.00</td>
</tr>
<tr>
<td>Strawberries</td>
<td>cr.</td>
<td>10.00</td>
</tr>
</tbody>
</table>

### BEEF

<table>
<thead>
<tr>
<th>Beef Type</th>
<th>Unit</th>
<th>Pricing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,200 yearling beef steer</td>
<td>cwt.</td>
<td>76.00</td>
</tr>
<tr>
<td>1,100 steer sold</td>
<td>cwt.</td>
<td>76.00</td>
</tr>
<tr>
<td>Steer calf</td>
<td>cwt.</td>
<td>102.00</td>
</tr>
<tr>
<td>Heifer calf</td>
<td>cwt.</td>
<td>91.00</td>
</tr>
<tr>
<td>Cull beef cow</td>
<td>cwt.</td>
<td>49.00</td>
</tr>
<tr>
<td>Replacement beef cow</td>
<td>head</td>
<td>850.00</td>
</tr>
<tr>
<td>Yearling feeder bought</td>
<td>cwt.</td>
<td>86.00</td>
</tr>
</tbody>
</table>

### DAIRY

<table>
<thead>
<tr>
<th>Dairy Product</th>
<th>Unit</th>
<th>Pricing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Milk</td>
<td>cwt.</td>
<td>12.60</td>
</tr>
<tr>
<td>Cull milk cow</td>
<td>cwt.</td>
<td>48.00</td>
</tr>
<tr>
<td>Deacon calf sold</td>
<td>cwt.</td>
<td>130.00</td>
</tr>
<tr>
<td>1,100 dairy steer</td>
<td>cwt.</td>
<td>71.00</td>
</tr>
<tr>
<td>Replacement dairy cow</td>
<td>head</td>
<td>1100.00</td>
</tr>
</tbody>
</table>

### SHEEP

<table>
<thead>
<tr>
<th>Sheep Type</th>
<th>Unit</th>
<th>Pricing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ewes</td>
<td>cwt.</td>
<td>12.00</td>
</tr>
<tr>
<td>Lambs</td>
<td>cwt.</td>
<td>58.00</td>
</tr>
<tr>
<td>Replacement ewe</td>
<td>head</td>
<td>75.00</td>
</tr>
<tr>
<td>Wool</td>
<td>lb.</td>
<td>0.90</td>
</tr>
</tbody>
</table>

### SWINE

<table>
<thead>
<tr>
<th>Swine Product</th>
<th>Unit</th>
<th>Pricing</th>
</tr>
</thead>
<tbody>
<tr>
<td>240 lb. hog sold</td>
<td>cwt.</td>
<td>48.00</td>
</tr>
<tr>
<td>400 lb. sow sold</td>
<td>cwt.</td>
<td>40.00</td>
</tr>
<tr>
<td>450 lb. boar sold</td>
<td>cwt.</td>
<td>32.00</td>
</tr>
<tr>
<td>Boar bought</td>
<td>head</td>
<td>400.00</td>
</tr>
<tr>
<td>50 lb. feeder pig</td>
<td>head</td>
<td>45.00</td>
</tr>
<tr>
<td>Nitrogen, dry N</td>
<td>lb.</td>
<td>0.18</td>
</tr>
<tr>
<td>Nitrogen for corn only N</td>
<td>lb.</td>
<td>0.14</td>
</tr>
<tr>
<td>Phosphate P2O5</td>
<td>lb.</td>
<td>0.18</td>
</tr>
<tr>
<td>Potash K2O</td>
<td>lb.</td>
<td>0.11</td>
</tr>
<tr>
<td>Alfalfa</td>
<td>lb.</td>
<td>1.75</td>
</tr>
<tr>
<td>Barley</td>
<td>lb.</td>
<td>0.13</td>
</tr>
<tr>
<td>Broccoli</td>
<td>1,000 plugs</td>
<td>40.00</td>
</tr>
<tr>
<td>Canola</td>
<td>lb.</td>
<td>2.80</td>
</tr>
<tr>
<td>Cauliflower</td>
<td>1,000 plugs</td>
<td>28.50</td>
</tr>
<tr>
<td>Corn</td>
<td>1,000 kernels</td>
<td>0.90</td>
</tr>
<tr>
<td>Field Beans</td>
<td>lb.</td>
<td>0.50</td>
</tr>
<tr>
<td>Oats</td>
<td>lb.</td>
<td>0.10</td>
</tr>
<tr>
<td>Peppers</td>
<td>thou.</td>
<td>35.00</td>
</tr>
<tr>
<td>Potatoes</td>
<td>cwt.</td>
<td>7.50</td>
</tr>
<tr>
<td>Soybeans</td>
<td>lb.</td>
<td>0.14</td>
</tr>
<tr>
<td>Sugar Beets</td>
<td>lb.</td>
<td>15.00</td>
</tr>
<tr>
<td>Wheat</td>
<td>lb.</td>
<td>0.10</td>
</tr>
<tr>
<td>Pig creep feed</td>
<td>cwt.</td>
<td>18.00</td>
</tr>
<tr>
<td>Dicalcium phosphate</td>
<td>cwt.</td>
<td>20.00</td>
</tr>
<tr>
<td>Limestone</td>
<td>cwt.</td>
<td>10.00</td>
</tr>
<tr>
<td>Milk replacer</td>
<td>lb.</td>
<td>0.60</td>
</tr>
<tr>
<td>Minerals-cattle</td>
<td>lb.</td>
<td>0.24</td>
</tr>
<tr>
<td>Mineral &amp; vitamin-hogs</td>
<td>lb.</td>
<td>0.20</td>
</tr>
<tr>
<td>Salt, minerals</td>
<td>cwt.</td>
<td>8.00</td>
</tr>
<tr>
<td>Soybean meal</td>
<td>cwt.</td>
<td>11.00</td>
</tr>
<tr>
<td>Urea</td>
<td>lb.</td>
<td>0.18</td>
</tr>
<tr>
<td>Corn drying cost/point</td>
<td>bu.</td>
<td>0.025</td>
</tr>
<tr>
<td>Family labor</td>
<td>hr.</td>
<td>6.00</td>
</tr>
<tr>
<td>Harvest labor</td>
<td>hr.</td>
<td>6.00</td>
</tr>
<tr>
<td>Irrigation labor</td>
<td>hr.</td>
<td>5.50</td>
</tr>
<tr>
<td>Labor fringe benefit rate</td>
<td>%</td>
<td>20.00</td>
</tr>
<tr>
<td>Nonharvest labor (hand)</td>
<td>hr.</td>
<td>6.00</td>
</tr>
<tr>
<td>Nonharvest labor (equip)</td>
<td>hr.</td>
<td>8.00</td>
</tr>
<tr>
<td>Deficiency payment-barley</td>
<td>bu.</td>
<td>0.11</td>
</tr>
<tr>
<td>Deficiency payment-corn</td>
<td>bu.</td>
<td>0.35</td>
</tr>
<tr>
<td>Deficiency payment-oats</td>
<td>bu.</td>
<td>0.00</td>
</tr>
<tr>
<td>Deficiency payment-wheat</td>
<td>bu.</td>
<td>0.75</td>
</tr>
<tr>
<td>Short-term credit, APR</td>
<td>%</td>
<td>10.50</td>
</tr>
<tr>
<td>Entry</td>
<td>Corn Grain Fed High Yield</td>
<td>Corn Grain Fed Medium Yield</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------------</td>
<td>----------------------------</td>
</tr>
<tr>
<td>Income 1:</td>
<td>$120.00</td>
<td>$100.00</td>
</tr>
<tr>
<td>Income 2:</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Gross Income:</td>
<td>$120.00</td>
<td>$100.00</td>
</tr>
</tbody>
</table>

--- Cash Expense per Enterprise --

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>25.0 K ker 0.90</td>
</tr>
<tr>
<td>Nitrogen# Anhydrous</td>
<td>140.0 lb. a 0.12</td>
</tr>
<tr>
<td>Phosphate#</td>
<td>p2o5 30.0 lb. a 0.18</td>
</tr>
<tr>
<td>Potash#</td>
<td>k2o 110.0 lb. a 0.11</td>
</tr>
<tr>
<td>Limestone +</td>
<td>7.50</td>
</tr>
<tr>
<td>Insecticides ++</td>
<td>3.00</td>
</tr>
<tr>
<td>Weed sprays +++</td>
<td>15.75</td>
</tr>
<tr>
<td>Building repairs</td>
<td>2.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>18.00</td>
</tr>
<tr>
<td>Irrigation Labor</td>
<td>0.00</td>
</tr>
<tr>
<td>Irrigation fuel +++</td>
<td>0.00</td>
</tr>
<tr>
<td>Drying fuel</td>
<td>$840.0 Pt. 90.025</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>10.00</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>3.00</td>
</tr>
<tr>
<td><strong>Total Selected Cash Expenses</strong></td>
<td>$137.55</td>
</tr>
</tbody>
</table>

| Line 4 Labor | $6.20 |
| Family and regular hired labor, hours | 6.20 |
| **Total Selected Cash Expenses** | $244.65 |

**Capital gains income included above:** $0.00

---

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

+ Limestone is average cost per year in which 3 tons/acre @ $20/ton is applied every 8 years on rotation cropland but every 5 years on continuous cropland.

++ Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.

+++ Example herbicide program on corn acreage is 1 qt 4L atrazine @ $2.75/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ $13.00/qt.

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

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

<table>
<thead>
<tr>
<th>Enterprise Code Number</th>
<th>Irrigated Corn Med.</th>
<th>Irrigated Corn Low</th>
<th>Corn Silage High</th>
<th>Corn Silage Med.</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>$160.0 Bu. @ 0.00</td>
<td>$140.0 Bu. @ 0.00</td>
<td>$16.0 Ton @ 0.00</td>
<td>$13.0 Ton @ 0.00</td>
</tr>
<tr>
<td>6</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
</tr>
</tbody>
</table>

#### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>Irrigated Corn Med.</th>
<th>Irrigated Corn Low</th>
<th>Corn Silage High</th>
<th>Corn Silage Med.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>$28.0 K ker 0.90</td>
<td>$28.0 K ker 0.90</td>
<td>$25.20</td>
<td>$22.0 K ker 0.90</td>
</tr>
<tr>
<td>Nitrogen# Anhydrous</td>
<td>$190.0 lb. @ 0.12</td>
<td>$170.0 lb. @ 0.12</td>
<td>$20.40</td>
<td>$16.80</td>
</tr>
<tr>
<td>Phosphate# p2o5</td>
<td>$60.0 lb. @ 0.18</td>
<td>$40.0 lb. @ 0.18</td>
<td>$7.20</td>
<td>$8.10</td>
</tr>
<tr>
<td>Potash# k2o</td>
<td>$18.70</td>
<td>$140.0 lb. @ 0.11</td>
<td>$15.40</td>
<td>$13.75</td>
</tr>
<tr>
<td>Limestone +</td>
<td>12.00</td>
<td>12.00</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Insecticides ++</td>
<td>12.00</td>
<td>12.00</td>
<td>3.00</td>
<td>3.00</td>
</tr>
<tr>
<td>Weed sprays +++</td>
<td>15.75</td>
<td>15.75</td>
<td>15.75</td>
<td>15.75</td>
</tr>
<tr>
<td>Building repairs</td>
<td>3.00</td>
<td>3.00</td>
<td>3.50</td>
<td>3.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>27.50</td>
<td>27.50</td>
<td>22.00</td>
<td>22.00</td>
</tr>
<tr>
<td>Irrigation Labor</td>
<td>1.0 hr. @ 5.50</td>
<td>1.0 hr. @ 5.50</td>
<td>5.50</td>
<td>5.50</td>
</tr>
<tr>
<td>Irrigation fuel +++</td>
<td>30.00</td>
<td>30.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Drying fuel</td>
<td>$1120.0 Pt. 90.025</td>
<td>$980.0 Pt. 80.025</td>
<td>24.50</td>
<td>0.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>10.90</td>
<td>10.80</td>
<td>11.00</td>
<td>10.90</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>4.00</td>
<td>3.50</td>
<td>5.50</td>
<td>5.00</td>
</tr>
</tbody>
</table>

**1 TOTAL SELECTED CASH EXPENSES** $226.15

**2 TOTAL SELECTED CASH EXPENSES** $212.75

**3 TOTAL SELECTED CASH EXPENSES** $128.50

**4 TOTAL SELECTED CASH EXPENSES** $118.15

### Other Expenses

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Family and regular hired labor, hours</td>
<td>6.10</td>
</tr>
<tr>
<td>Corn grain equivalent</td>
<td>160.00</td>
</tr>
<tr>
<td>Corn silage</td>
<td>0.00</td>
</tr>
<tr>
<td>Dry hay equivalent</td>
<td>0.00</td>
</tr>
<tr>
<td>Capital gains income included above</td>
<td>0.00</td>
</tr>
</tbody>
</table>

* Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
+ Assumes average cost per year in which 3 tons/acre @ $40/ton is applied every 8 years on rotation cropland but every 5 years on continuous cropland.
++ Example insecticide program on corn acreage is 10 lbs/lb of either carbofuran (Furadan) or fonofos (Dyfonate). Only 2% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.
+++ Example herbicide program on corn acreage is 1 qt 4L Atrazine @ $2.75/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ $13.00/qt.
++++ Example cost of irrigation is based on electricity power at $5.00/acre inch.
* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
### Income per Enterprise

<table>
<thead>
<tr>
<th>Income 1:</th>
<th>Corn Sil. Low</th>
<th>Irr. Corn Sil Hi</th>
<th>Irr. Corn Sil Med</th>
<th>Irr. Corn Sil Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income 2:</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### GROSS INCOME:

<table>
<thead>
<tr>
<th>Seeded Corn</th>
<th>$10.00</th>
<th>$23.00</th>
<th>$20.00</th>
<th>$17.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low Yield</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Expense</th>
<th>Low Yield</th>
<th>Irr. Corn Sil Med</th>
<th>Irr. Corn Sil Low</th>
<th>Med Y.</th>
<th>Low Y.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>20.00 28.0 K ker 0.90</td>
<td>25.20 28.0 K ker 0.90</td>
<td>25.20 28.0 K ker 0.90</td>
<td>198.00</td>
<td>198.00</td>
</tr>
<tr>
<td>Nitrogen (Anhydrous)</td>
<td>90.0 lb. @ 0.12</td>
<td>26.40 190.0 lb. @ 0.12</td>
<td>22.80 170.0 lb. @ 0.12</td>
<td>10.80</td>
<td>10.80</td>
</tr>
<tr>
<td>Phosphate (P2O5)</td>
<td>15.0 lb. @ 0.18</td>
<td>135.0 lb. @ 0.18</td>
<td>135.0 lb. @ 0.18</td>
<td>15.75</td>
<td>15.75</td>
</tr>
<tr>
<td>Potash (K2O)</td>
<td>80.0 lb. @ 0.11</td>
<td>135.0 lb. @ 0.11</td>
<td>135.0 lb. @ 0.11</td>
<td>14.85</td>
<td>14.85</td>
</tr>
<tr>
<td>Limestone +</td>
<td>7.50</td>
<td>12.00</td>
<td>12.00</td>
<td>12.00</td>
<td>12.00</td>
</tr>
<tr>
<td>Insecticides ++</td>
<td>3.00</td>
<td>12.00</td>
<td>12.00</td>
<td>12.00</td>
<td>12.00</td>
</tr>
<tr>
<td>Weed sprays +++</td>
<td>15.75</td>
<td>15.75</td>
<td>15.75</td>
<td>15.75</td>
<td>15.75</td>
</tr>
<tr>
<td>Building repairs</td>
<td>3.50</td>
<td>3.50</td>
<td>3.50</td>
<td>3.50</td>
<td>3.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>22.00</td>
<td>32.00</td>
<td>32.00</td>
<td>32.00</td>
<td>32.00</td>
</tr>
<tr>
<td>Irrigation Labor</td>
<td>0.00</td>
<td>1.0 hr. @ 5.50</td>
<td>5.50</td>
<td>5.50</td>
<td>5.50</td>
</tr>
<tr>
<td>Irrigation fuel +++</td>
<td>0.00</td>
<td>30.00</td>
<td>30.00</td>
<td>30.00</td>
<td>30.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>10.80</td>
<td>12.00</td>
<td>11.90</td>
<td>11.80</td>
<td>11.80</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>4.50</td>
<td>7.00</td>
<td>6.50</td>
<td>6.00</td>
<td>6.00</td>
</tr>
</tbody>
</table>

### Total Selected Cash Expenses

<table>
<thead>
<tr>
<th>Low Yield</th>
<th>Irr. Corn Sil Med</th>
<th>Med Y.</th>
<th>Low Y.</th>
</tr>
</thead>
<tbody>
<tr>
<td>107.35</td>
<td>217.00</td>
<td>206.45</td>
<td>198.00</td>
</tr>
</tbody>
</table>

### Capital gains income included above

<table>
<thead>
<tr>
<th>Low Yield</th>
<th>Irr. Corn Sil Med</th>
<th>Med Y.</th>
<th>Low Y.</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

---

## Notes
- Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- Limestone is average cost per year in which 3 tons/acre at $20/ton is applied every 8 years on rotation cropland but every 5 years on continuous cropland.
- Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated, whereas all corn acres are treated on continuous (irrigated) cornland.
- Example herbicide program on corn acreage is 1 qt 4L Atrazine @ $2.75/qt (several manufacturers) plus 1 quart metolachlor (Dual) @ $13.00/qt.
- Example cost of irrigation is based on electricity power at $5.00/acre inch.
- Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
## Income per Enterprise

<table>
<thead>
<tr>
<th>NPN Corn Sil High</th>
<th>NPN Corn Sil Med</th>
<th>NPN Corn Sil Low</th>
<th>Oats Fed High</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.0 Ton @ 0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>13.0 Ton @ 0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>10.0 Ton @ 0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Gross Income

- Seeds and plants: 25.0 K ker 0.90
- Nitrogen\# dry N: 0.00
- Nitrogen\# Anhydrous: 140.0 lb @ 0.12
- Phosphate\# P2O5: 45.0 lb @ 0.18
- Potash\# K2O: 125.0 lb @ 0.11
- Limestone +: 7.50
- Insecticides +: 3.00
- Weed sprays +: 15.75
- Feed additives: 160.0 lb @ 0.18
- Building repairs: 3.50
- Equipment repairs: 22.00
- Gasoline, fuel, oil: 12.00
- Utilities, phone: 5.50

### Total Selected Cash Expenses

- **Enterprise 1:** 159.20
- **Enterprise 2:** 142.55
- **Enterprise 3:** 126.35
- **Enterprise 4:** 48.95

### Other Information

- Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- Limestone and sprays for corn are shown on previous pages.
- Example oat herbicide program is .75 pint 2-4-D (Alamine) @ $1.13 per pint.
- Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
<table>
<thead>
<tr>
<th>Enterprise or Budget Name:</th>
<th>Oats Fed</th>
<th>Oatlage Fed</th>
<th>Spring Barley Fed</th>
<th>Spring Barley Fed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise Code Number:</td>
<td>Medium Yield 17</td>
<td>Medium Yield 18</td>
<td>Higher Yield 19</td>
<td>Medium Yield 20</td>
</tr>
</tbody>
</table>

### Income per Enterprise

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>60.0 Bu. @ 0.00</td>
<td>6.0 Ton @ 0.00</td>
<td>80.0 Bu. @ 0.00</td>
<td>60.0 Bu. @ 0.00</td>
</tr>
<tr>
<td>Income 2:</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
</tr>
</tbody>
</table>

#### 1 GROSS INCOME:

<table>
<thead>
<tr>
<th>$</th>
<th>$</th>
<th>$</th>
<th>$</th>
</tr>
</thead>
</table>

### Cash Expense per Enterprise

| Seeds and plants | 64.0 lb. @ 0.10 | 8.00 lb. @ 0.10 | 10.0 lb. @ 0.13 | 14.30 lb. @ 0.13 | 13.00 |
| Nitrogen# dry N | 20.0 lb. @ 0.18 | 3.60 lb. @ 0.18 | 5.40 lb. @ 0.18 | 9.00 lb. @ 0.18 | 7.20 |
| Phosphate# P2O5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Potash# K2O | 20.0 lb. @ 0.11 | 2.20 lb. @ 0.11 | 4.95 lb. @ 0.11 | 7.70 lb. @ 0.11 | 5.50 |
| Limestone | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 |
| Weed sprays + | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 |
| Building repairs | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Equipment repairs | 12.90 | 15.50 | 12.90 | 12.90 | 12.90 |
| Gasoline, fuel, oil | 6.90 | 15.00 | 6.50 | 6.50 | 6.50 |
| Utilities, phone | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |

| 2 TOTAL SELECTED CASH EXPENSES | 43.35 | 62.20 | 68.95 | 61.85 |
| Family and regular hired labor, hours | 5.50 | 8.00 | 5.60 | 5.60 |
| Corn grain equivalent bushels | 28.20 | 0.00 | 63.60 | 47.70 |
| Corn silage tons (as fed) | 0.00 | 0.00 | 0.00 | 0.00 |
| Dry hay equivalent tons | 0.00 | 2.00 | 0.00 | 0.00 |
| 8 Capital gains income included above | 0.00 | 0.00 | 0.00 | 0.00 |

# Assumest no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.  
* Example oats and barley herbicide program is .75 pint 2-4-D (Amine) @ $1.13 per pint.  
* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
<table>
<thead>
<tr>
<th>Enterprise Name: Rye Fed</th>
<th>Clear Seeded Alfalfa</th>
<th>Alfalfa Hay Early Rotation</th>
<th>Alfalfa Hay Later Rotation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise Code Number: 21</td>
<td>Year Planted 22</td>
<td>Ton @ 0.00</td>
<td>Ton @ 0.00</td>
</tr>
<tr>
<td>Income 1:</td>
<td>$31.0 Bu. @ 0.00</td>
<td>$2.0 Ton @ 0.00</td>
<td>$6.0 Ton @ 0.00</td>
</tr>
<tr>
<td>Income 2:</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
</tr>
<tr>
<td>1 GROSS INCOME:</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

--- Cash Expense per Enterprise ---

| Seeds and plants | 90.0 lb. @ 0.12 | 10.80 | 15.0 lb. @ 1.75 | 26.25 | 0.00 |
| Nitrogen# Dry N | 30.0 lb. @ 0.18 | 5.40 | 0.00 | 0.00 |
| Phosphate# p2O5 | 0.00 | 80.0 lb. @ 0.18 | 14.40 | 60.0 lb. @ 0.18 | 10.80 | 40.0 lb. @ 0.18 | 7.20 |
| Potash# k2O | 0.00 | 90.0 lb. @ 0.11 | 9.90 | 240.0 lb. @ 0.11 | 26.40 | 190.0 lb. @ 0.11 | 20.90 |
| Limestone | 7.50 | 60.00 | 0.00 |
| Insecticides | 0.00 | 3.30 | 6.60 | 3.30 |
| Weed sprays | 0.85 | 9.20 | 13.75 | 13.75 |
| Crop supplies, packs | 0.00 | 4.70 | 14.10 | 9.40 |
| Building repairs | 1.50 | 2.00 | 2.00 |
| Equipment repairs | 12.90 | 22.30 | 30.90 | 23.80 |
| Gasoline, fuel, oil | 6.50 | 8.00 | 10.70 | 7.80 |
| Utilities, phone | 1.50 | 1.50 | 1.50 |

2 TOTAL SELECTED CASH EXPENSES * $46.95 $161.55 $116.75 $89.65

4 Family and regular hired labor, hours 5.60 7.20 15.60 10.40
5 Corn grain equivalent bushels 22.91 0.00 0.00 0.00
6 Corn silage tons (as fed) 0.00 0.00 0.00 |
7 Dry hay equivalent tons 0.00 2.00 6.00 4.00
8 Capital gains income included above $0.00 $0.00 $0.00 $0.00

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

+ Example rye herbicide program is .75 pint 2-4-D (Amine) @ $1.13 per pint.
++ Example herbicide program is 3.5 pints EPTC (Eptam) @ $21.00 per gallon.
+++ Example herbicide program is 1 pint 4F of Lexone or Sencor @ $110/gal applied during dormancy.

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

<table>
<thead>
<tr>
<th>Enterprise Code Number</th>
<th>Alfalfa Silage High</th>
<th>Alfalfa Silage Low</th>
<th>Mixed Hay High</th>
<th>Mixed Hay Low</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>15.0 Ton @ 0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>26</td>
<td>10.0 Ton @ 0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>27</td>
<td>24.75 Ton @ 0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>28</td>
<td>25.0 Ton @ 0.18</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Gross Income

<table>
<thead>
<tr>
<th>Income 1</th>
<th>Income 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

## Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>Expense per Enterprise</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phosphate# P2O5</td>
<td>$0.00</td>
</tr>
<tr>
<td>Potash# K2O</td>
<td>$0.00</td>
</tr>
<tr>
<td>Limestone</td>
<td>$0.00</td>
</tr>
<tr>
<td>Insecticides</td>
<td>$0.00</td>
</tr>
<tr>
<td>Weed Sprays +</td>
<td>$0.00</td>
</tr>
<tr>
<td>Crop Supplies, Packs</td>
<td>$0.00</td>
</tr>
<tr>
<td>Building Repairs</td>
<td>$0.00</td>
</tr>
<tr>
<td>Equipment Repairs</td>
<td>$0.00</td>
</tr>
<tr>
<td>Gasoline, Fuel, Oil</td>
<td>$0.00</td>
</tr>
<tr>
<td>Utilities, Phone</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Selected Cash Expenses *</th>
<th>$127.50</th>
</tr>
</thead>
</table>

### Depreciation, Insurance, Rent, Taxes, Interest, or Charge

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Family and regular hired labor, hours</td>
<td>$11.80</td>
</tr>
<tr>
<td>Corn grain equivalent bushels</td>
<td>$0.00</td>
</tr>
<tr>
<td>Corn Silage tons (as fed)</td>
<td>$0.00</td>
</tr>
<tr>
<td>Dry Hay equivalent tons</td>
<td>$0.00</td>
</tr>
<tr>
<td>Capital gains income included above</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

---

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

+ Example herbicide program is 1 pint 4F of Laxone or Sencor $110/gal applied during dormancy.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
Enterprise or Budget Name:
Pasture
Enterprise Code Number:
29

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

1 GROSS INCOME: $ 0.00

--- Cash Expense per Enterprise ---
Seeds and plants 0.00
Nitrogen# dry N 0.00
Phosphate# P2O5 0.00
Potash# K2O 0.00
Limestone 0.00
Weed sprays 0.00
Building repairs 0.00
Equipment repairs 3.00
Gasoline, fuel, oil 2.50
Utilities, phone 0.00

2 TOTAL SELECTED CASH EXPENSES * $ 5.50

4 Family and regular hired labor, hours 1.00
5 Corn grain equivalent bushels 0.00
6 Corn silage tons (as fed) 0.00
7 Dry hay equivalent tons 1.00

8 Capital gains income included above $ 0.00

# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
### Income per Enterprise

<table>
<thead>
<tr>
<th>Enterprise Name:</th>
<th>Corn Grain Sold High Yield</th>
<th>Corn Grain Sold Medium Yield</th>
<th>Corn Grain Sold Low Yield</th>
<th>Irrigated Corn Sold High Yield</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise Code Number:</td>
<td>32</td>
<td>33</td>
<td>34</td>
<td>35</td>
</tr>
</tbody>
</table>

#### Income 1:
- **Corn Sold Hi.**
  - 120.0 Bu. @ 2.40
  - 288.00

- **Deficiency payment**
  - 120.0 Bu. @ 0.35
  - 42.00

#### Income 2:
- **Deficiency payment**
  - 120.0 Bu. @ 2.40
  - 288.00

#### Gross Income:
- **Income 1:**
  - 330.00
- **Income 2:**
  - 275.00
- **Total:**
  - 685.00

#### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>1</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Nitrogen# Anhydrous</td>
<td>22.0 K ker 0.90</td>
<td>19.80</td>
</tr>
<tr>
<td>Phosphates# p2o5</td>
<td>3.00</td>
<td>18.00</td>
</tr>
<tr>
<td>Potash# k2o</td>
<td>15.75</td>
<td>18.00</td>
</tr>
<tr>
<td>Limestone +</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Insecticides ++</td>
<td>15.75</td>
<td>18.00</td>
</tr>
<tr>
<td>Weed sprays +++</td>
<td>3.00</td>
<td>18.00</td>
</tr>
<tr>
<td>Building repairs</td>
<td>0.00</td>
<td>3.00</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>0.00</td>
<td>15.75</td>
</tr>
<tr>
<td>Irrigation Labor</td>
<td>0.00</td>
<td>15.75</td>
</tr>
<tr>
<td>Irrigation fuel ++++</td>
<td>0.00</td>
<td>15.75</td>
</tr>
<tr>
<td>Drying fuel</td>
<td>1440 Pt. @ 0.025</td>
<td>36.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>5.60</td>
<td>9.90</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>3.00</td>
<td>2.50</td>
</tr>
<tr>
<td>Trucking, freight</td>
<td>24.00</td>
<td>20.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>1.20</td>
<td>1.00</td>
</tr>
<tr>
<td><strong>Total Selected Cash Expenses</strong></td>
<td>$177.75</td>
<td>$153.05</td>
</tr>
</tbody>
</table>

#### Notes:
- Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- Limestone is average cost per year in which 3 ton/acre @ $20/ton is applied every 8 years on rotation cropland but every 5 years on continuous cropland.
- Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.
- Example herbicide program on corn acreage is 1 qt 4L Atrazine @ $2.75/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ $13.00/qt.
- Example cost of irrigation is based on electricity power at $5.00/acre inch.
- Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
### Income per Enterprise

<table>
<thead>
<tr>
<th>Enterprise or Budget Name:</th>
<th>Irrigated Corn Sold Medium Yield 36</th>
<th>Irrigated Corn Sold Low Yield 37</th>
<th>Soybeans Sold High Yield 38</th>
<th>Soybeans Sold Medium Yield 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income 1:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Irr Corn Sold Med.</td>
<td>$384.00</td>
<td>$336.00</td>
<td>$228.00</td>
<td>$171.00</td>
</tr>
<tr>
<td>160.0 Bu. @ 2.40</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Irr Corn Sold Lo</td>
<td>$140.0 Bu. @ 2.40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>140.0 Bu. @ 0.35</td>
<td>$56.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Soybeans High</td>
<td>40.0 Bu. @ 5.70</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Soybeans Medium</td>
<td>30.0 Bu. @ 5.70</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Income 2:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deficiency payment</td>
<td>$40.00</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>160.0 Bu. @ 0.35</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deficiency payment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>160.0 Bu. @ 0.35</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deficiency payment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>160.0 Bu. @ 0.35</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 GROSS INCOME:</td>
<td>$440.00</td>
<td>$385.00</td>
<td>$228.00</td>
<td>$171.00</td>
</tr>
</tbody>
</table>

### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>440.00</th>
<th>385.00</th>
<th>228.00</th>
<th>171.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>28.0 K ker 0.90</td>
<td>25.20</td>
<td>28.0 K ker 0.90</td>
<td>25.20</td>
</tr>
<tr>
<td>Nitrogen Dry N</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Nitrogen Anhydrous</td>
<td>190.0 lb. @ 0.12</td>
<td>22.80</td>
<td>170.0 lb. @ 0.12</td>
<td>20.40</td>
</tr>
<tr>
<td>Phosphate P2O5</td>
<td>60.0 lb. @ 0.18</td>
<td>10.80</td>
<td>40.0 lb. @ 0.18</td>
<td>7.20</td>
</tr>
<tr>
<td>Potash K2O</td>
<td>170.0 lb. @ 0.11</td>
<td>18.70</td>
<td>140.0 lb. @ 0.11</td>
<td>15.40</td>
</tr>
<tr>
<td>Limestone +</td>
<td>12.00</td>
<td>12.00</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Insecticides ++</td>
<td>12.00</td>
<td>12.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Weed sprays +++</td>
<td>15.75</td>
<td>15.75</td>
<td>20.75</td>
<td>20.75</td>
</tr>
<tr>
<td>Building repairs</td>
<td>3.00</td>
<td>3.00</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>27.50</td>
<td>27.50</td>
<td>16.00</td>
<td>16.00</td>
</tr>
<tr>
<td>Irrigation Labor</td>
<td>1.0 hr. @ 5.50</td>
<td>5.50</td>
<td>1.0 hr. @ 5.50</td>
<td>5.50</td>
</tr>
<tr>
<td>Irrigation fuel +++</td>
<td>30.00</td>
<td>30.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Drying fuel</td>
<td>1920 Pt. @0.025</td>
<td>48.00</td>
<td>1680 Pt. @0.025</td>
<td>42.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>10.90</td>
<td>10.80</td>
<td>9.00</td>
<td>8.90</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>4.00</td>
<td>3.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Trucking, freight</td>
<td>32.00</td>
<td>28.00</td>
<td>8.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>1.60</td>
<td>1.40</td>
<td>0.60</td>
<td>0.30</td>
</tr>
</tbody>
</table>

### TOTAL SELECTED CASH EXPENSES

|                | $279.75 | $259.65 | $81.25 | $74.85 |

### Notes
- Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- Limestone is average cost per year in which 3 ton/acre @ $20/ton is applied every 8 years on rotation cropland but every 5 years on continuous cropland.
- Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.
- Example herbicide program on corn acreage is 1 qt 4L Atrazine @ $2.75/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ $13.00/qt. Example soybean herbicide program is 3/4 qt 4L linuron (Lorox/Linex) @ $13.00/qt plus 2 lb. alachlor (2 qt Lasso @ $22.00 per gal).
- Example cost of irrigation is based on electricity power at $5.00/acre inch.
- Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.

# assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
+
Limestone is average cost per year in which 3 ton/acre @ $20/ton is applied every 8 years on rotation cropland but every 5 years on continuous cropland.
++
Example insecticide program on corn acreage is 10/lbs acre of either carbofuran (Furadan) or fonofos (Dyfonate). Only 20% of corn acreage in crop rotation program is treated whereas all corn acres are treated on continuous cornland.
+++ Example herbicide program on corn acreage is 1 qt 4L Atrazine @ $2.75/qt. (several manufacturers) plus 1 quart metolachlor (Dual) @ $13.00/qt. Example soybean herbicide program is 3/4 qt 4L linuron (Lorox/Linex) @ $13.00/qt plus 2 lb. alachlor (2 qt Lasso @ $22.00 per gal).
++++ Example cost of irrigation is based on electricity power at $5.00/acre inch.
* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
### Income per Enterprise -

<table>
<thead>
<tr>
<th>Income 1</th>
<th>Soybeans Sold Low</th>
<th>25.0 Bu. @ 5.70</th>
<th>$142.50</th>
<th>Wheat High Yield</th>
<th>$80.0 Bu. @ 3.25</th>
<th>$260.00</th>
<th>Wheat Med. Yield</th>
<th>$60.0 Bu. @ 3.25</th>
<th>$195.00</th>
<th>Wheat Low Yield</th>
<th>$40.0 Bu. @ 3.25</th>
<th>$130.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income 2:</td>
<td></td>
<td>Deficiency payment</td>
<td>$42.00</td>
<td>Deficiency payment</td>
<td>$45.00</td>
<td>Deficiency payment</td>
<td>$46.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0.0</td>
<td></td>
<td>80.0 Bu. @ 0.75</td>
<td>$60.00</td>
<td>60.0 Bu. @ 0.75</td>
<td>$45.00</td>
<td>40.0 Bu. @ 0.75</td>
<td>$30.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. **GROSS INCOME:**

|           | $142.50 | $320.00 | $240.00 | $160.00 |

### Cash Expense per Enterprise -

| Seeds and plants | 60.0 lb. @ 0.14 | 8.40 | 150.0 lb. @ 0.10 | 15.00 | 135.0 lb. @ 0.10 | 13.50 | 120.0 lb. @ 0.10 | 12.00 |
| Nitrogen# Dry N  | 10.0 lb. @ 0.18 | 1.80 | 90.0 lb. @ 0.18  | 16.20 | 70.0 lb. @ 0.18  | 12.60 | 40.0 lb. @ 0.18  | 7.20  |
| Phosphate# P2O5  | 0.00             | 0.00 | 80.0 lb. @ 0.18  | 14.40 | 60.0 lb. @ 0.18  | 10.80 | 40.0 lb. @ 0.18  | 7.20  |
| Potash# K2O     | 20.0 lb. @ 0.11  | 2.20 | 150.0 lb. @ 0.11 | 16.50 | 120.0 lb. @ 0.11 | 13.20 | 80.0 lb. @ 0.11  | 8.80  |
| Limestone       | 7.50             | 7.50 | 7.50              | 7.50  | 7.50              | 7.50  | 7.50              | 7.50  |
| Weed sprays     | 20.75 +          | 1.15 | 1.15 ++           | 1.15  | 1.15 ++           | 1.15  | 1.15 ++           | 1.15  |
| Building repairs| 1.50             | 1.50 | 1.50              | 1.50  | 1.50              | 1.50  | 1.50              | 1.50  |
| Equipment repairs| 16.00            | 16.00 | 16.00             | 16.00 | 16.00             | 16.00 | 16.00             | 16.00 |
| Gasoline, fuel, oil | 8.80            | 7.10 | 7.10              | 7.00  | 7.00              | 6.90  | 6.90              | 6.90  |
| Utilities, phone | 1.50             | 1.50 | 1.50              | 1.50  | 1.50              | 1.50  | 1.50              | 1.50  |
| Trucking, freight| 5.00             | 16.00 | 12.00             | 8.00  | 8.00              | 8.00  | 8.00              | 8.00  |
| Marketing       | 0.25             | 0.80 | 0.60              | 0.40  | 0.40              | 0.40  | 0.40              | 0.40  |

2. **TOTAL SELECTED CASH EXPENSES:**

| 2          | $73.70 | $113.65 | $97.35 | $78.15 |

3. **Family and regular hired labor, hours:**

| 4          | 3.60   | 3.80    | 3.80   | 3.80   |

5. **Corn grain equivalent bushels:**

| 5          | 0.00   | 0.00    | 0.00   | 0.00   |

6. **Corn silage tons (as fed):**

| 6          | 0.00   | 0.00    | 0.00   | 0.00   |

7. **Dry hay equivalent tons:**

| 7          | 0.00   | 0.00    | 0.00   | 0.00   |

8. **Capital gains income included above:**

| 8          | 0.00   | 0.00    | 0.00   | 0.00   |

### Notes:

- Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
- Example soybean herbicide program is 3/4 qt. linuron (Lorox/Linex) @ $13.00 /qt. plus 2.0 lbs. alachlor (2 qt. Lasso @ $22.00 per gallon).
- Example herbicide program on wheat is 1.0 pint 2-4-D (Amine) @ $1.13/pint.
- Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
<table>
<thead>
<tr>
<th>Enterprise or Budget Name:</th>
<th>Spring Canola High</th>
<th>Spring Canola Med</th>
<th>Spring Canola Low</th>
<th>Winter Canola High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise Code Number:</td>
<td>44</td>
<td>45</td>
<td>46</td>
<td>47</td>
</tr>
</tbody>
</table>

--- Income per Enterprise ---

<table>
<thead>
<tr>
<th>Income 1:</th>
<th>Spring Canola High</th>
<th>Spring Canola Med</th>
<th>Spring Canola Low</th>
<th>Win. Canola High</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,400 Lb. 90.110</td>
<td>1,800 Lb. 80.110</td>
<td>1,200 Lb. 80.110</td>
<td>132.00 2,900 Lb. 80.110</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Income 2:</th>
</tr>
</thead>
</table>

### 1 GROSS INCOME:

<table>
<thead>
<tr>
<th></th>
<th>$ 264.00</th>
<th>$ 198.00</th>
<th>$ 132.00</th>
<th>$ 319.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>5.0 lb. @ 2.80</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
</tr>
<tr>
<td>Nitrogen# Dry N</td>
<td>125.0 lb. @ 0.18</td>
<td>22.50</td>
<td>18.00</td>
<td>14.40</td>
</tr>
<tr>
<td>Phosphate# p2o5</td>
<td>80.0 lb. @ 0.18</td>
<td>14.40</td>
<td>10.80</td>
<td>7.20</td>
</tr>
<tr>
<td>Potash# k2o</td>
<td>150.0 lb. @ 0.11</td>
<td>16.50</td>
<td>13.20</td>
<td>8.80</td>
</tr>
<tr>
<td>Weed sprays *</td>
<td>9.85</td>
<td>9.85</td>
<td>9.85</td>
<td>0.00</td>
</tr>
<tr>
<td>Building repairs</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>7.10</td>
<td>7.00</td>
<td>6.90</td>
<td>7.10</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Trucking, freight</td>
<td>16.00</td>
<td>12.00</td>
<td>8.00</td>
<td>19.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>0.80</td>
<td>0.60</td>
<td>0.40</td>
<td>0.80</td>
</tr>
</tbody>
</table>

--- Cash Expense per Enterprise ---

<table>
<thead>
<tr>
<th></th>
<th>$ 14.00</th>
<th>$ 14.00</th>
<th>$ 14.00</th>
<th>$ 14.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>5.0 lb. @ 2.80</td>
<td>14.00</td>
<td>14.00</td>
<td>14.00</td>
</tr>
<tr>
<td>Nitrogen# Dry N</td>
<td>125.0 lb. @ 0.18</td>
<td>22.50</td>
<td>18.00</td>
<td>14.40</td>
</tr>
<tr>
<td>Phosphate# p2o5</td>
<td>80.0 lb. @ 0.18</td>
<td>14.40</td>
<td>10.80</td>
<td>7.20</td>
</tr>
<tr>
<td>Potash# k2o</td>
<td>150.0 lb. @ 0.11</td>
<td>16.50</td>
<td>13.20</td>
<td>8.80</td>
</tr>
<tr>
<td>Weed sprays *</td>
<td>9.85</td>
<td>9.85</td>
<td>9.85</td>
<td>0.00</td>
</tr>
<tr>
<td>Building repairs</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>7.10</td>
<td>7.00</td>
<td>6.90</td>
<td>7.10</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Trucking, freight</td>
<td>16.00</td>
<td>12.00</td>
<td>8.00</td>
<td>19.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>0.80</td>
<td>0.60</td>
<td>0.40</td>
<td>0.80</td>
</tr>
</tbody>
</table>

--- TOTAL SELECTED CASH EXPENSES ---

<table>
<thead>
<tr>
<th></th>
<th>$ 121.15</th>
<th>$ 105.45</th>
<th>$ 89.55</th>
<th>$ 114.30</th>
</tr>
</thead>
</table>

2 Family and regular hired labor, hours | 3.80 | 3.80 | 3.80 | 3.80 |
3 Corn grain equivalent | bushels | 0.00 | 0.00 | 0.00 |
6 Corn silage | tons (as fed) | 0.00 | 0.00 | 0.00 |
7 Dry hay equivalent | tons | 0.00 | 0.00 | 0.00 |
8 Capital gains income included above | $ 0.00 | 0.00 | 0.00 | 0.00 |

# Assumes no nitrogen contribution from previous crop or manure. Assumes soil test indicates 50 lbs/acre available phosphorus and 150 lbs/acre available potassium.
+ Example herbicide program on spring canola is 3 pints (1.5 lbs ingredient) /acre treflan @ $26.21 per gallon.
* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
<table>
<thead>
<tr>
<th>Enterprise Code Number:</th>
<th>Enterprise or Budget Name:</th>
<th>Winter Canola</th>
<th>Winter Canola</th>
<th>Field or Navy Beans</th>
<th>Field or Navy Beans</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Winter Canola Medium Yield</td>
<td></td>
<td></td>
<td>High Yield</td>
<td>Medium Yield</td>
</tr>
<tr>
<td></td>
<td>Winter Canola Low Yield</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

--- Income per Enterprise ---

### Income 1:
- **Winter Canola Med.** $2,200 Lb. 80.110
- **Winter Canola Low** $1,500 Lb. 80.110
- **Navy Beans High** $165.00
- **Navy Beans Medium** $17.0 Cwt $22.00

### Income 2:

<table>
<thead>
<tr>
<th>1 GROSS INCOME:</th>
<th>$242.00</th>
<th>$165.00</th>
<th>$374.00</th>
<th>$286.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>5.0 lb. @ 2.80</td>
<td>14.00</td>
<td>5.0 lb. @ 2.80</td>
<td>14.00</td>
</tr>
<tr>
<td>Nitrogen# Dry N</td>
<td>100.0 lb. @ 0.18</td>
<td>18.00</td>
<td>80.0 lb. @ 0.18</td>
<td>14.40</td>
</tr>
<tr>
<td>Phosphate# p2o5</td>
<td>60.0 lb. @ 0.18</td>
<td>10.80</td>
<td>40.0 lb. @ 0.18</td>
<td>7.20</td>
</tr>
<tr>
<td>Potash# k2o</td>
<td>120.0 lb. @ 0.11</td>
<td>13.20</td>
<td>80.0 lb. @ 0.11</td>
<td>8.80</td>
</tr>
<tr>
<td>Limestone</td>
<td>0</td>
<td>0.00</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Weed sprays +</td>
<td>0.00</td>
<td>0.00</td>
<td>15.00</td>
<td>15.00</td>
</tr>
<tr>
<td>Building repairs</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
<td>17.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>7.00</td>
<td>6.90</td>
<td>7.70</td>
<td>7.60</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Trucking, freight</td>
<td>15.00</td>
<td>10.00</td>
<td>5.70</td>
<td>4.35</td>
</tr>
<tr>
<td>Marketing</td>
<td>0.60</td>
<td>0.40</td>
<td>0.85</td>
<td>0.65</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2 TOTAL SELECTED CASH EXPENSES *</th>
<th>$98.60</th>
<th>$81.70</th>
<th>$87.25</th>
<th>$82.70</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Family and regular hired labor, hours</td>
<td>3.80</td>
<td>3.80</td>
<td>5.50</td>
<td>5.00</td>
</tr>
<tr>
<td>5 Corn grain equivalent bushels</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>6 Corn silage tons (as fed)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>7 Dry hay equivalent tons</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>8 Capital gains income included above</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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

* Example field bean herbicide program is 1.25 qt. EPTC (Eptam) @ $22.00/gal, plus 1 pt. Trifluralin (Treflan) @ $26.00/gal, followed by 1.3 qt. chloramben (Amiben) @ $15.00/gal. Banded post emergence.

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
<table>
<thead>
<tr>
<th>Enterprise Code Number</th>
<th>Spring Barley Sold High Yield</th>
<th>Spring Barley Sold Medium Yield</th>
<th>Oats Sold High Yield</th>
<th>Oats Sold Medium Yield</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income 1:</td>
<td>$160.00</td>
<td>$120.00</td>
<td>$120.00</td>
<td>$90.00</td>
</tr>
<tr>
<td>Income 2:</td>
<td>$80.00 Bu. @ $2.00</td>
<td>$80.00 Bu. @ $1.50</td>
<td>$60.00 Bu. @ $0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>GROSS INCOME:</td>
<td>$168.80</td>
<td>$126.60</td>
<td>$120.00</td>
<td>$90.00</td>
</tr>
</tbody>
</table>

--- Cash Expense per Enterprise ---

<table>
<thead>
<tr>
<th>Item</th>
<th>52</th>
<th>53</th>
<th>54</th>
<th>55</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Expense</td>
<td>$14.30</td>
<td>$12.00</td>
<td>$12.00</td>
<td>$3.30</td>
</tr>
<tr>
<td>Seeds and plants</td>
<td>110.0 lb. @ 0.13</td>
<td>100.0 lb. @ 0.13</td>
<td>80.0 lb. @ 0.10</td>
<td>64.0 lb. @ 0.10</td>
</tr>
<tr>
<td>Nitrogen Dry N</td>
<td>60.0 lb. @ 0.18</td>
<td>40.0 lb. @ 0.18</td>
<td>7.20</td>
<td>30.0 lb. @ 0.18</td>
</tr>
<tr>
<td>Phosphate p2o5</td>
<td>40.0 lb. @ 0.18</td>
<td>30.0 lb. @ 0.18</td>
<td>5.40</td>
<td>0.00</td>
</tr>
<tr>
<td>Potash k2o</td>
<td>70.0 lb. @ 0.11</td>
<td>50.0 lb. @ 0.11</td>
<td>5.50</td>
<td>30.0 lb. @ 0.11</td>
</tr>
<tr>
<td>Limestone</td>
<td>7.50</td>
<td>7.50</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Weed sprays</td>
<td>0.85</td>
<td>0.85</td>
<td>0.85</td>
<td>0.85</td>
</tr>
<tr>
<td>Building repairs</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>6.60</td>
<td>6.50</td>
<td>6.90</td>
<td>6.90</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
<td>1.50</td>
</tr>
<tr>
<td>Trucking, freight</td>
<td>80 bu. @ 0.20</td>
<td>60 bu. @ 0.20</td>
<td>12.00</td>
<td>8.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>0.80</td>
<td>0.60</td>
<td>0.80</td>
<td>0.60</td>
</tr>
<tr>
<td>TOTAL SELECTED CASH EXPENSES *</td>
<td>$90.75</td>
<td>$77.55</td>
<td>$64.85</td>
<td>55.95</td>
</tr>
</tbody>
</table>

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

* Example barley and oats herbicide program is .75 pint 2-4-0 (Amine) @ $1.13 per pint.

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

<table>
<thead>
<tr>
<th>Income</th>
<th>Sugar Beets</th>
<th>Onions</th>
<th>Table Potato</th>
<th>Processing Potato</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19.0 Ton @36.00</td>
<td>700.0 Bags @ 2.50</td>
<td>1,750.00</td>
<td>290.0 Cwt @ 4.75</td>
</tr>
<tr>
<td>2</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>1 GROSS INCOME:</strong></td>
<td><strong>$684.00</strong></td>
<td><strong>$1,750.00</strong></td>
<td><strong>$1,377.50</strong></td>
<td><strong>$810.00</strong></td>
</tr>
</tbody>
</table>

### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>Sugar Beets</th>
<th>Onions</th>
<th>Table Potato</th>
<th>Processing Potato</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>1.0 lb. @15.00</td>
<td>3.3 lbs.@30.00</td>
<td>97.50</td>
<td>20.0 cwt @ 7.50</td>
</tr>
<tr>
<td>Nitrogen# Dry N</td>
<td>100.0 lb. @ 0.18</td>
<td>18.00</td>
<td>160.0 lb. @ 0.18</td>
<td>28.80</td>
</tr>
<tr>
<td>Phosphate# p2o5</td>
<td>100.0 lb. @ 0.18</td>
<td>18.00</td>
<td>122.0 lb. @ 0.18</td>
<td>21.96</td>
</tr>
<tr>
<td>Potash# k2o</td>
<td>175.0 lb. @ 0.11</td>
<td>19.25</td>
<td>243.0 lb. @ 0.11</td>
<td>26.73</td>
</tr>
<tr>
<td>Limestone</td>
<td>0.00</td>
<td>4.35</td>
<td>8.80</td>
<td></td>
</tr>
<tr>
<td>Fungicide</td>
<td>0.00</td>
<td>76.40</td>
<td>64.10</td>
<td></td>
</tr>
<tr>
<td>Insecticide</td>
<td>0.00</td>
<td>55.80</td>
<td>73.40</td>
<td></td>
</tr>
<tr>
<td>Machine hire</td>
<td>0.00</td>
<td>9.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Weed sprays, herbicides</td>
<td>100.00</td>
<td>201.80</td>
<td>47.40</td>
<td></td>
</tr>
<tr>
<td>Other chemicals</td>
<td>0.00</td>
<td>0.00</td>
<td>11.00</td>
<td></td>
</tr>
<tr>
<td>Crop supplies, packages</td>
<td>0.00</td>
<td>21.00</td>
<td>150.00</td>
<td></td>
</tr>
<tr>
<td>Non-harvest labor</td>
<td>4.0 hr. @ 8.00</td>
<td>32.00</td>
<td>40.98</td>
<td></td>
</tr>
<tr>
<td>Non-harvest labor hand</td>
<td>0.00</td>
<td>27.00</td>
<td>94.50</td>
<td></td>
</tr>
<tr>
<td>Harvest labor</td>
<td>0.00</td>
<td>11.5 hr. @ 5.50</td>
<td>63.25</td>
<td>12.1 hr. @ 6.00</td>
</tr>
<tr>
<td>Packing labor</td>
<td>0.00</td>
<td>700 bags @ 1.25</td>
<td>875.00</td>
<td>290 cwt @ 0.37</td>
</tr>
<tr>
<td>Labor fringe benefits</td>
<td>0.00</td>
<td>1074 @ 20.0</td>
<td>214.75</td>
<td>$222 @ 20.0</td>
</tr>
<tr>
<td>Building repairs</td>
<td>1.50</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>23.70</td>
<td>0.00</td>
<td>75.00</td>
<td></td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>0.00</td>
<td>102.00</td>
<td>16.00</td>
<td></td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>24.00</td>
<td>85.00</td>
<td>70.00</td>
<td></td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>0.00</td>
<td>18.00</td>
<td>45.00</td>
<td></td>
</tr>
<tr>
<td>Trucking, freight</td>
<td>19.0 ton @ 3.40</td>
<td>64.60</td>
<td>200.00</td>
<td></td>
</tr>
<tr>
<td>Marketing</td>
<td>0.00</td>
<td>15% plus .02 bag</td>
<td>276.50</td>
<td>290 cwt @ 0.44</td>
</tr>
<tr>
<td>Other cash expense</td>
<td>0.00</td>
<td>100.00</td>
<td>11.00</td>
<td></td>
</tr>
</tbody>
</table>

**2 TOTAL SELECTED CASH EXPENSES**: $316.05

**4 Family and regular hired labor, hours**: 12.00

**5 Corn grain equivalent**: bushels

**6 Corn silage**: tons (as fed)

**7 Dry hay equivalent**: tons

**8 Capital gains income included above**: $0.00

---

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

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

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

**Enterprise Code Number:**

<table>
<thead>
<tr>
<th>Income per Enterprise</th>
<th>Plant Asparagus</th>
<th>Asparagus</th>
<th>Cauliflower</th>
<th>Irr. Peppers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income 1:</td>
<td></td>
<td>0.0 Ton @ 0.00</td>
<td>0.00 1,400 lbs @ 0.55</td>
<td>770.00 233.0 Case @ 7.75 1,805.75 720.0 Box @ 6.00 4,320.00</td>
</tr>
<tr>
<td>Income 2:</td>
<td></td>
<td>0.0 @ 0.00</td>
<td>0.0 @ 0.00</td>
<td>0.00 3,000 lbs @ 0.105 315.00 0.0 @ 0.00 0.00</td>
</tr>
<tr>
<td><strong>1 GROSS INCOME:</strong></td>
<td>$0.00</td>
<td>$770.00</td>
<td>$2,120.75</td>
<td>$4,320.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash Expense per Enterprise</th>
<th>$960.00</th>
<th>$0.00 8.0 thou @ 28.5</th>
<th>$228.00 14.00 thou @ 35.00</th>
<th>$490.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>8,000 crown @ 0.12</td>
<td>0.00 8.0 thou @ 28.5</td>
<td>228.00 14.00 thou @ 35.00</td>
<td>490.00</td>
</tr>
<tr>
<td>Nitrogen#</td>
<td>Dry N</td>
<td>95.0 lb. @ 0.18</td>
<td>17.10 168.0 lb. @ 0.18</td>
<td>30.24 200.0 lb. @ 0.18 36.00 120.0 lb. @ 0.18 21.60</td>
</tr>
<tr>
<td>Phosphate#</td>
<td>p2o5</td>
<td>115.0 lb. @ 0.18</td>
<td>20.70 46.0 lb. @ 0.18</td>
<td>8.28 150.0 lb. @ 0.18 27.00 150.0 lb. @ 0.18 27.00</td>
</tr>
<tr>
<td>Potash#</td>
<td>k2o</td>
<td>30.0 lb. @ 0.11</td>
<td>3.30 150.0 lb. @ 0.11</td>
<td>16.50 250.0 lb. @ 0.11 27.50 220.0 lb. @ 0.11 24.20</td>
</tr>
<tr>
<td>Limestone</td>
<td>3.0 ton @ 14.00</td>
<td>42.00 1.0 ton @ 14.00</td>
<td>14.00</td>
<td>7.50 15.00</td>
</tr>
<tr>
<td>Fungicides</td>
<td>37.50</td>
<td>45.00</td>
<td>67.25</td>
<td>35.00</td>
</tr>
<tr>
<td>Insecticides</td>
<td>8.00</td>
<td>10.00</td>
<td>43.70</td>
<td>50.00</td>
</tr>
<tr>
<td>Weed sprays, herbicides</td>
<td>32.90</td>
<td>38.00</td>
<td>16.40</td>
<td>24.00</td>
</tr>
<tr>
<td>Crop supplies, packs</td>
<td>0.00</td>
<td>0.00 233 case @ 1.36</td>
<td>316.88 720 Box @ 0.80 576.00</td>
<td></td>
</tr>
<tr>
<td>Supplies purchased, ties</td>
<td>0.00</td>
<td>0.00</td>
<td>23.60</td>
<td>0.00</td>
</tr>
<tr>
<td>Non-har. equip labor</td>
<td>5.1 hr @ 8.00</td>
<td>40.80 9.0 hr. @ 8.00</td>
<td>72.00 8.3 hr. @ 8.00 66.40 4.2 hr. @ 8.00 33.60</td>
<td></td>
</tr>
<tr>
<td>Non-har. hand labor</td>
<td>0.00</td>
<td>0.00 84.0 hr. @ 6.00</td>
<td>504.00 12.0 hr. @ 6.00 72.00</td>
<td></td>
</tr>
<tr>
<td>Irrigation labor</td>
<td>0.00</td>
<td>0.00 8.0 hr. @ 5.50</td>
<td>44.00 10.5 hr. @ 5.50 57.75</td>
<td></td>
</tr>
<tr>
<td>Harvest labor</td>
<td>0.00 1,400 lbs @ 0.11</td>
<td>154.00 60.0 hr. @ 6.00</td>
<td>360.00 125.0 hr. @ 6.00 750.00</td>
<td></td>
</tr>
<tr>
<td>Labor fringe benefits</td>
<td>0.00</td>
<td>0.00 $974 @ 20.0</td>
<td>194.88 $913 @ 20.0 182.67</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>0.00</td>
<td>0.00 1000 lb. @ 0.008</td>
<td>80.00</td>
<td>5.00</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>28.75</td>
<td>24.00</td>
<td>0.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>40.00</td>
<td>38.00</td>
<td>60.00</td>
<td>40.00</td>
</tr>
<tr>
<td>Storage, cool pack</td>
<td>0.00</td>
<td>0.00 233 case @ 0.50</td>
<td>116.50 720 Box @ 0.10 0.00</td>
<td></td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>3.00</td>
<td>3.00</td>
<td>10.00</td>
<td>10.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>0.00</td>
<td>20.00 2121 gros @ 15.00</td>
<td>318.11 4320 gros @ 10.0 432.00</td>
<td></td>
</tr>
<tr>
<td>Other cash expense</td>
<td>3.00</td>
<td>3.00</td>
<td>24.38</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**2 TOTAL SELECTED CASH EXPENSES:**

| $1,237.05 | $476.02 | $2,547.72 | $2,920.20 |

**4 Family and regular hired labor, hours:**

| 5.00 | 5.00 | 65.00 | 40.00 |

**5 Corn grain equivalent bushes:**

| 0.00 | 0.00 | 0.00 | 0.00 |

**6 Corn silage tons (as fed):**

| 0.00 | 0.00 | 0.00 | 0.00 |

**7 Dry hay equivalent tons:**

| 0.00 | 0.00 | 0.00 | 0.00 |

**8 Capital gains income included above $**

| 0.00 | 0.00 | 0.00 | 0.00 |

---

# Assumes no nitrogen contribution from previous crop or manure.

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


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

#### Income 1:

<table>
<thead>
<tr>
<th>Enterprise</th>
<th>Harvest Year</th>
<th>Plant Strawberry</th>
<th>First Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grapes</td>
<td>64</td>
<td>$742.50</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Strawberries</td>
<td>65</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### Income 2:

<table>
<thead>
<tr>
<th>Enterprise</th>
<th>Harvest Year</th>
<th>Plant Strawberry</th>
<th>First Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grapes</td>
<td>66</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Strawberries</td>
<td>67</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### GROSS INCOME:

<table>
<thead>
<tr>
<th>Enterprise</th>
<th>Harvest Year</th>
<th>Plant Strawberry</th>
<th>First Year</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grapes</td>
<td>64</td>
<td>$742.50</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Strawberries</td>
<td>65</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Unit</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>0.00</td>
<td>5.5 thou@70.00</td>
<td>$385.00</td>
</tr>
<tr>
<td>Nitrogen</td>
<td>126.0 lb. @ 0.18</td>
<td>@ 22.68</td>
<td>$30.60</td>
</tr>
<tr>
<td>Phosphate</td>
<td>p2o5</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Potash</td>
<td>k2o</td>
<td>250.0 lb. @ 0.11</td>
<td>$12.10</td>
</tr>
<tr>
<td>Limestone</td>
<td>8.00</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Fungicides</td>
<td>0.00</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Insecticides</td>
<td>0.00</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Weed sprays, herbicide</td>
<td>13.50</td>
<td></td>
<td>$176.00</td>
</tr>
<tr>
<td>Other chemicals</td>
<td>65.00</td>
<td>1,000.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Machine hire</td>
<td>4.5 ton @ 35.00</td>
<td>157.50</td>
<td>$0.00</td>
</tr>
<tr>
<td>Crop supplies, packs</td>
<td>37.50</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Supplies, plastic mulch</td>
<td>0.00</td>
<td>390.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Non-har. equip labor</td>
<td>29.40</td>
<td>hr. @ 8.00</td>
<td>$235.20</td>
</tr>
<tr>
<td>Harvest labor</td>
<td>0.00</td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td>Labor fringe benefit</td>
<td>0.00</td>
<td></td>
<td>1,872 $s @20.00</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>44.80</td>
<td></td>
<td>$83.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>50.00</td>
<td></td>
<td>$42.00</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>3.00</td>
<td></td>
<td>$26.50</td>
</tr>
<tr>
<td>Marketing</td>
<td>0.00</td>
<td></td>
<td>$100.00</td>
</tr>
<tr>
<td>Other cash expense</td>
<td>50.00</td>
<td>17.80</td>
<td>$75.00</td>
</tr>
</tbody>
</table>

**TOTAL SELECTED CASH EXPENSES**: $714.68

**FAMILY AND REGULAR HIRED LABOR**: $2,751.40

**CAPITAL GAINS INCOME**: $3,864.00

---

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
+ For more grape cost information see Ext. Bul. E-2189, Oct. 1989 by Kelsey, Thomas, Search, and Kniese
++ Strawberries based on 1988 estimates for Ohio, MM-389, Specialty Crops, The Ohio St. Univ., by Duvick et al.
<table>
<thead>
<tr>
<th>Enterprise or Budget Name:</th>
<th>Fresh Market Broccoli</th>
<th>Nonbearing Fruit</th>
<th>Apples Semi - dwarf +</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise Code Number: 68</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Income per Enterprise

<table>
<thead>
<tr>
<th>Income 1:</th>
<th>Broccoli $</th>
<th>Nonbearing Fruit $</th>
<th>Dwarf Apples $</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,900 Lbs @ 0.35</td>
<td>1,715.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Income 2:</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

1 GROSS INCOME: $1,715.00 $0.00 $2,000.00

### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds and plants</td>
<td>12.0 thou</td>
<td>$40.00</td>
</tr>
<tr>
<td>Dry N</td>
<td>200.0 lb @ 0.18</td>
<td>$60.00</td>
</tr>
<tr>
<td>Phosphate p2o5</td>
<td>120.0 lb @ 0.18</td>
<td>$60.00</td>
</tr>
<tr>
<td>Potash k2o</td>
<td>200.0 lb @ 0.11</td>
<td>$60.00</td>
</tr>
<tr>
<td>Limestone</td>
<td>7.50</td>
<td>$10.00</td>
</tr>
<tr>
<td>Fungicides</td>
<td>53.30</td>
<td>$0.00</td>
</tr>
<tr>
<td>Insecticides</td>
<td>40.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Weed sprays</td>
<td>16.40</td>
<td>$0.00</td>
</tr>
<tr>
<td>Other chemicals</td>
<td>0.00</td>
<td>$18.00</td>
</tr>
<tr>
<td>Crop supplies, package</td>
<td>245 pk @ 0.75</td>
<td>$183.75</td>
</tr>
<tr>
<td>Supplies purchased</td>
<td>253.00</td>
<td>$18.75</td>
</tr>
<tr>
<td>Non-har. equip labor</td>
<td>8.0 hr @ 8.00</td>
<td>$64.00</td>
</tr>
<tr>
<td>Non-har. hand labor</td>
<td>28.0 hr @ 6.00</td>
<td>$168.00</td>
</tr>
<tr>
<td>Irrigation labor</td>
<td>7.0 hr @ 5.50</td>
<td>$38.50</td>
</tr>
<tr>
<td>Harvest labor</td>
<td>77.8 hr @ 6.00</td>
<td>$466.80</td>
</tr>
<tr>
<td>Labor fringe benefit</td>
<td>$737 @ 20.00</td>
<td>$110.21</td>
</tr>
<tr>
<td>Transporting</td>
<td>56.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>0.00</td>
<td>$9.70</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>60.00</td>
<td>$21.00</td>
</tr>
<tr>
<td>Storage, warehousing</td>
<td>245 pk @ 0.50</td>
<td>$122.50</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>10.00</td>
<td>$1.60</td>
</tr>
<tr>
<td>Marketing</td>
<td>$1,715 gross @ 15.0</td>
<td>$257.25</td>
</tr>
<tr>
<td>Other cash expense</td>
<td>0.00</td>
<td>$6.40</td>
</tr>
</tbody>
</table>

2 TOTAL SELECTED CASH EXPENSES * $2,666.81 $807.05 $1,765.30

4 Family and regular hired labor, hours 50.00 1.00 30.00

5 Corn grain equivalent bushels 0.00 0.00 0.00

6 Corn silage tons (as fed) 0.00 0.00 0.00

7 Dry hay equivalent tons 0.00 0.00 0.00

8 Capital gains income included above $ 0.00 0.00 0.00

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
+ For more apple cost information see Ext. Bul. E-1107, Oct. 1989 by Kelsey and Schwallier
### Income per Enterprise

<table>
<thead>
<tr>
<th>Enterprise Code Number</th>
<th>Blueberries +</th>
<th>Tart Cherries ++</th>
<th>Sweet Cherries #</th>
<th>Peaches ##</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income 1:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blueberries</td>
<td>$50.00</td>
<td>$150.00</td>
<td>$1,300.00</td>
<td>$1,050.00</td>
</tr>
<tr>
<td>50.0 Cwt</td>
<td>(450.00)</td>
<td>(450.00)</td>
<td>(450.00)</td>
<td>(450.00)</td>
</tr>
<tr>
<td>Income 2:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0.0</td>
<td>a 0.00</td>
<td>0.0</td>
<td>0.0</td>
<td>a 0.00</td>
</tr>
<tr>
<td>450.00</td>
<td>(450.00)</td>
<td>(450.00)</td>
<td>(450.00)</td>
<td>(450.00)</td>
</tr>
</tbody>
</table>

#### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Cost</th>
<th>Cost</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nitrogen Dry N</td>
<td>40.00</td>
<td>7.20</td>
<td>45.00</td>
<td>9.00</td>
</tr>
<tr>
<td>Ammon. Sulf., Mgo.</td>
<td>40.00</td>
<td>0.00</td>
<td>9.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Potash k20</td>
<td>45.00</td>
<td>7.20</td>
<td>80.00</td>
<td>16.00</td>
</tr>
<tr>
<td>Limestone</td>
<td>4.50</td>
<td>0.00</td>
<td>8.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Fungicides</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Insecticides</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Weed sprays</td>
<td>21.70</td>
<td>16.00</td>
<td>22.00</td>
<td>176.30</td>
</tr>
<tr>
<td>Other chemicals</td>
<td>101.00</td>
<td>25.60</td>
<td>154.90</td>
<td></td>
</tr>
<tr>
<td>Machine hire</td>
<td>5,000</td>
<td>195.00</td>
<td>5,000</td>
<td>300.00</td>
</tr>
<tr>
<td>Crop supplies, packages</td>
<td>0.00</td>
<td>7.50</td>
<td>0.00</td>
<td>14.00</td>
</tr>
<tr>
<td>Non-harvest labor</td>
<td>72.00</td>
<td>0.00</td>
<td>66.00</td>
<td>14.00</td>
</tr>
<tr>
<td>Harvest labor</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>15.00</td>
<td>15.00</td>
<td>15.00</td>
<td>15.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>4.00</td>
<td>41.00</td>
<td>65.00</td>
<td>15.00</td>
</tr>
<tr>
<td>Bees, pest mg., bird control</td>
<td>104.00</td>
<td>23.50</td>
<td>25.30</td>
<td>15.00</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>20.00</td>
<td>15.10</td>
<td>28.20</td>
<td>25.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>0.00</td>
<td>48.75</td>
<td>5,000</td>
<td>25.00</td>
</tr>
<tr>
<td>Other cash expense</td>
<td>59.00</td>
<td>17.70</td>
<td>15.00</td>
<td>50.00</td>
</tr>
</tbody>
</table>

#### Total Selected Cash Expenses

<table>
<thead>
<tr>
<th></th>
<th>$ 1,871.00</th>
<th>$ 581.15</th>
<th>$ 907.50</th>
<th>$ 1,246.60</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Enterprise Name: Dairy Cow and Replacements</th>
<th>Income 1: Milk Sales</th>
<th>Income 2: Cows Culled</th>
<th>Income 3: Calves Sold (deacons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,000 Lbs. Milk</td>
<td>$1,638.00</td>
<td>174.72</td>
<td>55.90</td>
</tr>
<tr>
<td>1 cow x 130.00 Cwt. @ 12.60</td>
<td></td>
<td></td>
<td>0.43 Hz. x 1.00 Cwt. @ 130.00</td>
</tr>
<tr>
<td>14,000 Lbs. Milk</td>
<td>$1,764.00</td>
<td>174.72</td>
<td>55.90</td>
</tr>
<tr>
<td>1 cow x 150.00 Cwt. @ 12.60</td>
<td></td>
<td></td>
<td>0.43 Hz. x 1.00 Cwt. @ 130.00</td>
</tr>
</tbody>
</table>

### Cash Expense per Enterprise

<table>
<thead>
<tr>
<th>Expense</th>
<th>13,000 Lbs. Milk</th>
<th>14,000 Lbs. Milk</th>
<th>15,000 Lbs. Milk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building repairs</td>
<td>$9.00</td>
<td>$9.50</td>
<td>$10.00</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>$65.00</td>
<td>$62.00</td>
<td>$64.00</td>
</tr>
<tr>
<td>Feed purchased</td>
<td>$310.00</td>
<td>$320.00</td>
<td>$340.00</td>
</tr>
<tr>
<td>Livestock supplies</td>
<td>$60.00</td>
<td>$65.00</td>
<td>$70.00</td>
</tr>
<tr>
<td>Breeding fees</td>
<td>$16.00</td>
<td>$18.00</td>
<td>$20.00</td>
</tr>
<tr>
<td>Vet. + medicine</td>
<td>$35.00</td>
<td>$40.00</td>
<td>$45.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>$7.50</td>
<td>$8.00</td>
<td>$8.50</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>$50.00</td>
<td>$58.00</td>
<td>$60.00</td>
</tr>
<tr>
<td>Milk hauling, freight</td>
<td>$65.00</td>
<td>$70.00</td>
<td>$75.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>$150.00</td>
<td>$14.00</td>
<td>$15.00</td>
</tr>
<tr>
<td>Advertising, assess#</td>
<td>$20.18</td>
<td>$21.74</td>
<td>$23.29</td>
</tr>
<tr>
<td>Other cash costs</td>
<td>$9.50</td>
<td>$10.00</td>
<td>$11.50</td>
</tr>
</tbody>
</table>

### Total Selected Cash Expenses

<table>
<thead>
<tr>
<th>13,000 Lbs. Milk</th>
<th>$650.68</th>
<th>$686.24</th>
<th>$820.79</th>
</tr>
</thead>
<tbody>
<tr>
<td>14,000 Lbs. Milk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15,000 Lbs. Milk</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Other Information

- **Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.**
- **This DOES include the costs and feed for raising adequate replacements.**
- **Includes $0.15 promotion, and $0.00525 for Gramm-Rudman deduction taken in January 1990.**
<table>
<thead>
<tr>
<th>Enterprise Code Number:</th>
<th>Dairy Cow and Replacements 16,000 Lbs. Milk</th>
<th>Dairy Cow and Replacements 18,000 Lbs. Milk</th>
<th>Dairy Cow and Replacements 20,000 Lbs. Milk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise or Budget Name:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dairy Cow and Replacements</td>
<td>16,000 Lbs. Milk</td>
<td>18,000 Lbs. Milk</td>
<td>20,000 Lbs. Milk</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Income 1: Milk Sales</th>
<th>Milk Sales</th>
<th>Milk Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 cow X 160.00 Cwt. @ 12.60 2,016.00</td>
<td>1 cow X 180.00 Cwt. @ 12.60 2,268.00</td>
<td>1 cow X 200.00 Cwt. @ 12.60 2,520.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Income 2: Cows Culled</th>
<th>Cows Culled</th>
</tr>
</thead>
<tbody>
<tr>
<td>28 X Rate 13.00 Cwt. @ 48.00 174.72</td>
<td>28 X Rate 13.00 Cwt. @ 48.00 174.72</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Income 3: Calves Sold (deacons)</th>
<th>Calves Sold (deacons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.43 Hd. X 1.00 Cwt. @ 130.00 55.90</td>
<td>0.43 Hd. X 1.00 Cwt. @ 130.00 55.90</td>
</tr>
</tbody>
</table>

| 1 GROSS INCOME: | $2,246.62 | $2,608.62 | $2,750.62 |

<table>
<thead>
<tr>
<th>Cash Expense per Enterprise</th>
<th>$11.50</th>
<th>$70.00</th>
<th>$11.50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building repairs</td>
<td>10.50</td>
<td>11.00</td>
<td>11.50</td>
</tr>
<tr>
<td>Equipment repairs</td>
<td>66.00</td>
<td>68.00</td>
<td>70.00</td>
</tr>
<tr>
<td>Feed purchased</td>
<td>460.00</td>
<td>480.00</td>
<td>500.00</td>
</tr>
<tr>
<td>Livestock supplies</td>
<td>75.00</td>
<td>80.00</td>
<td>90.00</td>
</tr>
<tr>
<td>Breeding fees</td>
<td>30.00</td>
<td>35.00</td>
<td>45.00</td>
</tr>
<tr>
<td>Vet. + medicine</td>
<td>50.00</td>
<td>70.00</td>
<td>75.00</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>9.00</td>
<td>9.50</td>
<td>10.00</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>62.00</td>
<td>65.00</td>
<td>70.00</td>
</tr>
<tr>
<td>Milk hauling, freight</td>
<td>160.0 Cwt. @ 0.50 80.00</td>
<td>180.0 Cwt. @ 0.50 90.00</td>
<td>200.0 Cwt. @ 0.50 100.00</td>
</tr>
<tr>
<td>Marketing</td>
<td>160.0 Cwt. @ 0.10 16.00</td>
<td>180.0 Cwt. @ 0.10 18.00</td>
<td>200.0 Cwt. @ 0.10 20.00</td>
</tr>
<tr>
<td>Advertising, assess</td>
<td>160.0 Cwt. @ 0.155 24.84</td>
<td>180.0 Cwt. @ 0.155 27.95</td>
<td>200.0 Cwt. @ 0.155 31.05</td>
</tr>
<tr>
<td>Other cash costs</td>
<td>12.00</td>
<td>13.00</td>
<td>14.00</td>
</tr>
</tbody>
</table>

| 2 TOTAL SELECTED CASH EXPENSES | $883.34 | $954.45 | $1,022.55 |

| 4 Family and regular hired labor, hours | 60.00 | 60.00 | 60.00 |
| 5 Corn grain equivalent bushels | 125.00 | 135.00 | 145.00 |
| 6 Corn silage tons (as fed) | 8.30 | 7.20 | 7.10 |
| 7 Dry hay equivalent tons | 7.00 | 6.60 | 6.60 |
| 8 Capital gains income included above | $174.72 | $174.72 | $174.72 |

* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor. This DOES include the costs and feed for raising adequate replacements.

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

**Enterprise or Budget Name:** Dairy Heifer  
**Code Number:** 88  
**Birth to Freshen**

<table>
<thead>
<tr>
<th>Income 1:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>[assumed heifers will become part of milking herd]</td>
<td>Steer Sales</td>
<td>$781.00</td>
</tr>
<tr>
<td>1 Hd. X 11.00 Cwt. @71.00</td>
<td>Death Loss</td>
<td>(78.10)</td>
</tr>
</tbody>
</table>

#### Income 2:

<table>
<thead>
<tr>
<th>Income 2:</th>
<th>Beef Cow-Calf Buy Replacements Per Beef Cow</th>
</tr>
</thead>
<tbody>
<tr>
<td>-10% Rate 11.00 Cwt. @71.00</td>
<td>Heifer Sales</td>
</tr>
<tr>
<td>17% Rate 10.00 Cwt. @49.00</td>
<td></td>
</tr>
<tr>
<td>Cows Culled</td>
<td>156.52</td>
</tr>
</tbody>
</table>

### Income 3:

<table>
<thead>
<tr>
<th></th>
<th>Dairy Beef Steer Farm Grown Birth to Market</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soybean meal</td>
<td>2.30 cwt. @ 11.00</td>
</tr>
<tr>
<td>Salt and minerals</td>
<td>0.08</td>
</tr>
<tr>
<td>Milk replacer</td>
<td>6.00</td>
</tr>
<tr>
<td>Dicalcium phosphate</td>
<td>0.20</td>
</tr>
<tr>
<td>Livestock supplies</td>
<td></td>
</tr>
</tbody>
</table>

#### Cash Expense per Enterprise

| Building repairs | 16.00 |
| Equipment repairs | 9.00 |
| Dicalcium phosphate | 55.0 lbs. @ 0.20 |
| Milk replacer | 60.0 lbs. @ 0.60 |
| Salt and minerals | 50.0 lbs. @ 0.08 |
| Soybean meal | 2.30 cwt. @ 11.00 |
| Breeding fees | |
| Vet. + medicine | 46.00 |
| Marketing, hauling | 0.00 |
| Utilities, phone | 18.50 |
| Other cash costs | 3.00 |
| Female replacement | 0.00 |

#### Gross Income

| $0.00 | $702.90 | $437.19 |

#### Cash Expenses

| $189.40 | $237.40 |

#### Total Selected Cash Expenses

| $227.30 | $189.40 |

**Notes:**

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

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

**Enterprise Name:** Beef Feeder Yearling  
**Enterprise Code Number:** 91  

<table>
<thead>
<tr>
<th>Income 1: Yearling Steer</th>
<th>Income 2: Death Loss</th>
<th>Income 3:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Hd. X 12.00 Cwt. @ 76.00</td>
<td>1 Hd. X 11.00 Cwt. @ 76.00</td>
<td>Steer Sales</td>
</tr>
<tr>
<td>912.00</td>
<td>836.00</td>
<td>14.6 Hd. X 2.40 Cwt. @ 48.00</td>
</tr>
</tbody>
</table>

**Income 2: Death Loss**  
-1 Rate 12.00 Cwt. @ 76.00  
(9.12)  

**Income 3: Gross Income**  
1 Hd. X 11.00 Cwt. @ 76.00  
(16.72)  

**Expense per Enterprise:**  
- Building repairs  
- Equipment repairs  
- Minerals, vitamins  
- Pig creep feed  
- Salt and minerals  
- Soybean meal  
- Vet. + medicine  
- Gasoline, fuel, oil  
- Utilities, phone  
- Marketing, hauling  
- Other cash costs (including beef implants)  
- Feeder animal  
- Male breeding animal  

**Gross Income per Enterprise:** $902.88  
**Cash Expenses per Enterprise:** $819.28  
**Total Selected Cash Expenses:** $615.79  

### Swine

**Enterprise Name:** Swine Farrow to Finish  
**Enterprise Code Number:** 92  

<table>
<thead>
<tr>
<th>Income 1:</th>
<th>Income 2: Sows Sold</th>
<th>Income 3: Boars Sold</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.4 Hd. X 4.00 Cwt. @ 40.00</td>
<td>0.04 Hd. X 4.50 Cwt. @ 32.00</td>
<td>0.04 Head @ 400.00</td>
</tr>
<tr>
<td>$64.00</td>
<td>$5.76</td>
<td>$16.00</td>
</tr>
</tbody>
</table>

**Sows Sold**  
0.4 Hd. X 4.00 Cwt. @ 40.00  
$s 1,751.68$

**Boars Sold**  
0.04 Hd. X 4.50 Cwt. @ 32.00  
$s 1,751.68$

**Total Capital Gains Income included above:** $0.00  
$dollar 69.76$

*Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.*
<table>
<thead>
<tr>
<th>Enterprise or Budget Name:</th>
<th>Feeder Pigs Sold</th>
<th>Feeder Pigs Bought and Sold</th>
<th>Swine Pasture Farrow</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Litters per Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enterprise Code Number:</td>
<td>94</td>
<td>95</td>
<td>97</td>
</tr>
</tbody>
</table>

**** Income per Enterprise ****

**Income 1:** Feeder Pigs

\[ 14.6 \text{ Hd.} \times 45.00 = 657.00 \]

\[ 100 \text{ Hd.} \times 2.40 \text{ Cwt.} \times \$48.00 = 11,520.00 \]

\[ 5.5 \text{ Hd.} \times 2.40 \text{ Cwt.} \times \$48.00 = 633.60 \]

**Income 2:** Sows Sold

\[ 0.4 \text{ Hd.} \times 4.00 \text{ Cwt.} \times \$40.00 = 64.00 \]

\[ -3 \text{ Rate} \times 2.40 \text{ Cwt.} \times \$48.00 = (345.60) \]

\[ 1 \text{ Hd.} \times 4.00 \text{ Cwt.} \times \$40.00 = 160.00 \]

**Income 3:** Boars Sold

\[ 0.04 \text{ Hd.} \times 4.50 \text{ Cwt.} \times \$32.00 = 5.76 \]

**GROSS INCOME:**

\[ 726.76 \]

\[ 11,174.40 \]

\[ 799.36 \]

--- Cash Expense per Enterprise ---

<table>
<thead>
<tr>
<th>Building repairs</th>
<th>3.50</th>
<th>30.00</th>
<th>5.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment repairs</td>
<td>17.00</td>
<td>120.00</td>
<td>10.00</td>
</tr>
<tr>
<td>Minerals, vitamins</td>
<td>80.0 lbs. @ 0.200</td>
<td>16.00</td>
<td>320.00</td>
</tr>
<tr>
<td>Pig creep feed</td>
<td>600.0 lbs. @ 0.180</td>
<td>108.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Soybean meal</td>
<td>5.25 cwt. @ 11.00</td>
<td>57.75</td>
<td>95.00 cwt. @ 11.00</td>
</tr>
<tr>
<td>Livestock supplies</td>
<td>13.75</td>
<td>25.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Vet. + medicine</td>
<td>22.00</td>
<td>100.00</td>
<td>18.50</td>
</tr>
<tr>
<td>Gasoline, fuel, oil</td>
<td>4.50</td>
<td>70.00</td>
<td>11.75</td>
</tr>
<tr>
<td>Utilities, phone</td>
<td>38.00</td>
<td>100.00</td>
<td>16.25</td>
</tr>
<tr>
<td>Marketing, hauling</td>
<td>22.00</td>
<td>175.00</td>
<td>12.50</td>
</tr>
<tr>
<td>Other cash costs and bedding</td>
<td>0.00</td>
<td>0.00</td>
<td>18.00</td>
</tr>
<tr>
<td>Feeder animal</td>
<td>0.00</td>
<td>100.00 head @ $45.00</td>
<td>4500.00</td>
</tr>
<tr>
<td>Male breeding animal</td>
<td>0.04 head @ $400.00</td>
<td>16.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**TOTAL SELECTED CASH EXPENSES**

\[ 318.50 \]

\[ 6,485.00 \]

\[ 286.70 \]

--- Family and regular hired labor, hours ---

\[ 13.50 \]

\[ 106.00 \]

\[ 14.00 \]

--- Corn grain equivalent bushels ---

\[ 50.00 \]

\[ 1,000.00 \]

\[ 110.00 \]

--- Corn silage tons (as fed) ---

\[ 0.00 \]

\[ 0.00 \]

\[ 0.00 \]

--- Dry hay equivalent tons ---

\[ 0.00 \]

\[ 0.00 \]

\[ 0.00 \]

--- Capital gains income included above ---

\[ 69.76 \]

\[ 0.00 \]

\[ 165.76 \]

\* Does not include depreciation, insurance, rent, taxes, interest, or charge for Line 4 labor.
Enterprise or Budget Name: Ewe Flock
Enterprise Code Number: 96
March - April Lambing

++++ Income per Enterprise ++++
Income 1: Lambs Sold
1.5 Hd. X 1.10 Cwt. @ 58.00 $95.70
Income 2: Ewes Culled
0.2 Hd. X 1.30 Cwt. @ 12.00 $3.12
Income 3: Ewe's Wool
1 Hd. X 8.00 lbs. @ 0.90 $7.20

1 GROSS INCOME: $106.02

--------- Cash Expense per Enterprise -------- $44.30

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

2 TOTAL SELECTED CASH EXPENSES * $44.30

4 Family and regular hired labor, hours 3.00
5 Corn grain equivalent bushels 9.00
6 Corn silage tons (as fed) 0.00
7 Dry hay equivalent tons 0.60
8 Capital gains income included above $3.12

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