

CROP BUDGETS

NEBRASKA – 2015

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NOTE: These budget projections were created using assumptions thought to be valid for many Nebraska producers; however, each farming operation is unique. These budgets are being released in both PDF and Excel® 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/economics/budgets>.

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2015 CROP BUDGETING PROCEDURES

This publication contains 69 crop production budgets for 13 crops, 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. If a unit is other than “acres,” it is specified in the “Unit” column. Other units used are bushels (bu), hundredweight (cwt), tons, and acre-inches (ai).

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 of 1.15 and the price of energy which is \$3.25 per gallon for diesel and \$0.10 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.

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; 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 2014.

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 2013-2014* published in June 2014. 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 2015 Budgets

<i>Name</i>	<i>List Price</i>	<i>Age</i>	<i>Total Tach Hours</i>	<i>Est. Hours per Year</i>
Large Tractor	\$317,791	10	1,500	300
Medium Tractor	\$213,972	5	2,500	500
Combine	\$317,791	10	1,500	300
Electric Pump	\$10,000	5	2,400	800
Diesel Pump for Pivot	\$15,000	10	2,400	800
Diesel Pump for Pipe	\$15,000	10	2,400	800
Windrower	\$113,989	10	2,500	120

Table 2. Machinery Cost and Performance Data Used for 2015 Budgets

<i>Operation Name</i>	<i>Machine or Header List Price</i>	<i>Age</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Diesel Use per Hour</i>
Aerial Spray	Custom	N/A	N/A	N/A	N/A
Anhy Apply (supplier)	N/A	N/A	N/A	N/A	N/A
Anhydrous Apply	N/A	N/A	N/A	N/A	N/A
Cart	42,000	5	440,000 bushels	1,540 bushels	3.00 gal.
Chisel	56,958	5	2,000 acres	11 acres	8.26 gal.
Chop Silage	Custom	N/A	N/A	N/A	N/A
Chop Stalks	19,286	5	500 acres	12 acres	5.74 gal.
Combine Dryland Corn	50,450	5	1,000 acres	7 acres	10.50 gal.
Combine Dryland SB	30,866	5	1,000 acres	7 acres	10.50 gal.
Combine Dryland SG	30,866	5	1,000 acres	7 acres	10.50 gal.
Combine Irr Corn	51,450	5	1,000 acres	7 acres	10.50 gal.
Combine Irr Dry Beans	30,866	5	1,000 acres	5 acres	10.50 gal.
Combine Irr SB	30,866	5	1,000 acres	6 acres	10.50 gal.
Combine Irr SG	30,866	5	1,000 acres	7 acres	10.50 gal.
Combine Irrigated Dry Beans with Draper Flex Platform	79,100	5	1,000 acres	5 acres	10.50 gal.
Combine Small Grain	30,866	5	1,000 acres	7 acres	10.47 gal.
Combine Sunflowers	35,000	5	1,000 acres	7 acres	10.50 gal.
Corrugate	29,000	5	300 acres	7 acres	4.39 gal.
Disc	39,688	5	2,000 acres	11 acres	8.29 gal.
Ditch Irrigation	N/A	N/A	N/A	N/A	N/A
Double Windrows	7,187	20	300 acres	20 acres	2.11 gal.
Drill	62,454	10	1,000 acres	13 acres	4.99 gal.
Drill w/ Fertilizer	62,454	10	1,000 acres	11 acres	5.00 gal.
Dry Grain	Custom	N/A	N/A	N/A	N/A
Fallow Master	56,958	5	2,000 acres	13 acres	8.62 gal.
Field Cultivation	56,958	5	2,000 acres	15 acres	8.20 gal.
Field Cultivation	56,958	5	2,000 acres	15 acres	8.20 gal.
Grass Drill	73,000	10	1,000 acres	9 acres	4.29 gal.
Harrow	N/A	N/A	N/A	N/A	N/A
Hill/Ditch	29,000	5	1,000 acres	12 acres	5.33 gal.

Table 2. Machinery Cost and Performance Data Used for 2015 Budgets (continued)

<i>Operation Name</i>	<i>Machine or Header List Price</i>	<i>Age</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Diesel Use per Hour</i>
Hoe	22,000	5	1,000 acres	15 acres	3.67 gal.
Lg Rd Bale	21,396	5	1,000 tons	10 tons	2.88 gal.
Lg Sq Bale	113,735	5	1,000 tons	16 tons	6.19 gal.
Lift Beets	110,000	5	1,000 acres	6 acres	6.19 gal.
Load Lg Sq	3,971	5	3,000 tons	20 tons	4.00 gal.
Move Lg Rd	3,971	5	3,000 tons	20 tons	4.00 gal.
No-Till Drill	125,418	5	1,000 acres	12 acres	6.07 gal.
Pickett Windrowers	32,000	5	1,000 acres	10 acres	6.07 gal.
Pipe D125' Lift	N/A	N/A	N/A	N/A	N/A
PivotD 125' Lift	65,000	10	2,600 acre-inches	2 acre-inches	3.34 gal.
PivotD 125' Lift w/fertigation	70,000	10	2,600 acre-inches	2 acre-inches	3.34 gal.
PivotE 125' Lift	65,000	10	2,600 acre-inches	2 acre-inches	N/A.
PivotE 125' Lift w/fertigation	70,000	10	2,600 acre-inches	2 acre-inches	N/A
Plant	71,400	5	1,000 acres	10 acres	2.73 gal.
Plant Narrow Row	71,400	5	1,000 acres	10 acres	2.58 gal.
Plant No-Till	125,418	5	1,000 acres	10 acres	3.38 gal.
Plow	14,781	5	1,000 acres	8 acres	6.00 gal.
Ridge Cultivation	29,000	5	1,500 acres	10 acres	5.33 gal.
Ridge Plant	125,418	5	1,500 acres	10 acres	3.41 gal.
Ridge plant and band herb.	128,418	5	1,500 acres	10 acres	3.41 gal.
Rod Weeder	N/A	N/A	N/A	N/A	N/A
Rod Weeder & Fertilizer	N/A	N/A	N/A	N/A	N/A
Roll	N/A	N/A	N/A	N/A	N/A
Roller Harrow	56,958	5	1,000 acres	10 acres	5.00 gal.
Row Crop Cultivation	29,000	5	1,000 acres	11 acres	3.50 gal.
Seeder/Packer	62,545	5	1,000 acres	8 acres	4.29 gal.
Spray	35,000	5	2,500 acres	25 acres	2.64 gal.
Spray (on Disk)	41,688	5	2,000 acres	11 acres	8.29 gal.
Spray (on Field Cultivator)	58,958	5	2,000 acres	15 acres	8.20 gal.
Spray (Prior Year Stubble)	35,000	5	2,500 acres	25 acres	2.64 gal.
Spray Fertilizer	35,000	5	1,000 acres	25 acres	2.64 gal.
Spray fertilizer and herbicide	35,000	5	1,000 acres	25 acres	2.64 gal.
Spread manure	Custom	N/A	N/A	N/A	N/A
Spread, Fertilizer	N/A	N/A	N/A	N/A	N/A
Sm Sq Bale	23,371	5	5,000 tons	4 tons	3.50 gal.
Stack Sm Sq	13,000	5	5,000 tons	4 tons	2.00 gal.
Subsoil	12,000	5	500 acres	9 acres	8.25 gal.
Till Plant Beets	45,000	5	1,000 acres	6 acres	8.25 gal.
Top Beets	50,000	5	1,000 acres	6 acres	3.50 gal.
Truck	Custom	N/A	N/A	N/A	N/A
Turn Windrows	7,187	5	1,000 acres	12 acres	2.10 gal.
Swath/Cond Hay	10,000	5	1,000 acres	8 acres	5.00 gal.
Windrow Grain	10,000	5	500 acres	10 acres	5.00 gal.

Table 3. Material Prices used for 2015 Budgets

<i>Item</i>	<i>Price per Unit</i>
Additives	
21-0-0-24S	\$0.33/lb
32-0-0 (Additive)	\$1.95/gal
Crop Oil Concentrate	\$10.50/gal
NIS	\$23.00/gal
Custom Operation Rates	
Aerial Spray	\$9.50/acre
Bale Lg Sq 1360 lb	\$13.00/bale
Chop, Haul, Pack	\$10.00/ton
Dry 2 Points Removed	\$0.09/bu
Haul & Apply Manure	\$6.00/ton
Haul Beets	\$5.00/ton
Haul Grain (Dry Beans)	\$0.28/cwt
Haul Grain (Millet)	\$0.24/cwt
Haul Grain (Sunflower)	\$0.30/cwt
Haul Grain bu	\$0.11/bu
Load Large Square Bales	\$2.00/bale
Spray	\$7.00/acre
Fertilizers	
10-34-0	\$3.30/gal
10-34-0-1Z	\$3.35/gal
11-52-0	\$0.30/lb
28-0-0	\$1.70/gal
32-0-0	\$0.55/lb N
32-0-0 (Applied by Pivot)	\$0.55/lb N
32-0-0 (Applied by R2)	\$0.55/lb N
46-0-0	\$0.57/lb N
82-0-0	\$0.46/lb N
Uncomposted manure	\$1.00/ton
Fungicides	
Copper	\$3.50/pint
Headline AMP	\$320.00/gal
Pea Seed Inoculant	\$8.00/lb
Priaxor	\$650.00/gal
Quadris	\$425.00/gal
Quilt Xcel	\$280.00/gal
Stratego YLD	\$720.00/gal
Tilt	\$105.00/gal

<i>Item</i>	<i>Price per Unit</i>
Herbicides	
Basagran	\$105.00/gal
Bicep II Magnum	\$50.00/gal
Buctril 4E	\$135.00/gal
Dicamba	\$80.00/gal
Distinct	\$40.00/gal
Expert	\$37.00/gal
Glyphosate w/Surf	\$17.00/gal
Gramoxone SL	\$43.00/gal
Huskie	\$116.00/gal
Landmaster BW	\$19.00/gal
Laudis	\$780.00/gal
Lumax EZ	\$75.00/gal
Outlook	\$140.00/gal
Peak	\$16.00/oz
Prowl H2O	\$49.00/gal
Pursuit	\$480.00/gal
Raptor	\$610.00/gal
Roundup WeatherMax	\$40.00/gal
Rugged	\$40.00/gal
Select Max	\$110.00/gal
Sharpen	\$830.00/gal
Spartan 4F	\$750.00/gal
Spirit	\$14.00/oz
Status	\$3.90/oz
Valor XLT	\$83.00/lb
Velpar 75DF	\$35.00/lb
Vida	\$500.00/gal
Insecticides	
Asana XL	\$80.00/gal
Brigade 2EC	\$145.00/gal
Capture LFR	\$360.00/gal
Lorsban 15 G	\$2.50/lb
Lorsban 4 E	\$50.00/gal
Mustang Max EC	\$190.00/gal
Regent 4 SC	\$9.30/oz
Warrior II/Zeon	\$380.00/gal

Table 3. Material Prices used for 2015 Budgets (continued)

<i>Item</i>	<i>Price per Unit</i>
Seed	
Alfalfa RR w/ Inoculant	\$9.00/lb
Alfalfa w/Inoculant	\$6.00/lb
Corn	\$175.00/bag
Corn Bt ECB	\$200.00/bag
Corn Bt ECB&RW	\$215.00/bag
Corn Bt, ECB, RW & RR2	\$245.00/bag
Corn ECB & RR2	\$230.00/bag
Corn RR2	\$215.00/bag
Corn SmartStax RIB Complete	\$280.00/bag
Edible Beans	\$92.00/cwt
Grass Seed	\$60.00/acre
Millet	\$0.60/lb
Oats	\$9.00/bu
Peas	\$18.00/bu
RR Soybeans	\$44.00/bag
RR Soybeans Treated	\$55.00/bag
RR2 Soybeans	\$47.00/bag
RR2 Soybeans Treated	\$58.00/lb
Sorghum Safened/Insect	\$3.00/lb
Sorghum Sudan	\$1.20/lb
Sugar Beets RR Poncho	\$180.00/acre
Sunflower	\$1.05/lb
Wheat (certified and treated)	\$0.28/lb
Wheat	\$0.12/lb
Rentals	
Grass Drill	\$10.00/acre
Seeder-Packer	\$13.00/acre

<i>Item</i>	<i>Price per Unit</i>
Scouting	
Scouting Drybeans	\$10.00/acre
Scouting Dryland Corn	\$7.00/acre
Scouting Dryland Soybeans	\$7.00/acre
Scouting Grain Sorghum	\$7.00/acre
Scouting Irrigated Corn	\$10.00/acre
Scouting Irrigated SB	\$10.00/acre
Scouting Sugar Beets	\$16.00/acre
Scouting Wheat	\$8.00/acre
Other	
Electricity Fixed	\$28.00/acre
Electricity Usage	\$0.10/kw
2,4-D Amine	\$16.00/gal
2,4-D Ester 4#	\$21.50/gal
AAtrex 4L	\$21.00/gal
Aim 2EC	\$240.00/qt
Ally Extra SGW/TOTSOL	\$9.00/oz
Atrazine 4L	\$14.50/gal
Atrazine 90 DF	\$3.25/lb
Authority First DF	\$90.00/lb
Balance Flexx	\$6.00/oz
Fence/water repairs	\$260.00/circle
Irrigation District O&M Charge	\$30.00/acre
Move Cattle	\$20.00/hour
Twine Lg Rd	\$0.70/bale
Twine Lg Sq	\$1.23/bale

CONVERTING ENERGY NUMBERS IN BUDGETS

If your energy source is different from that used in the 2015 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 2015 crop budgets use \$3.25/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.

<i>EnergySource</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 UNL Irrigation Specialist Derrel Martin

DIESEL FUEL CONVERSION FOR CENTER PIVOTS

The 2015 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. This is 2.86 gallons more per acre-inch. If a crop budget requires 9 inches, the additional diesel fuel would be 25.74 gallons of diesel at \$3.50/gallon (9 inches x 2.86 gallons). 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*.

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
<i>*Multiplier when pumping plant performance rating is less than 100 percent.</i>								
Rating %	100	90	80	70	60	50		
Multiplier	1.00	1.11	1.25	1.43	1.67	2.00		

*Source: *Estimating the Savings From Improving Pumping Plant Performance* by UNL Irrigation Specialist Derrel Martin

2015 Budget 1. Alfalfa, Fall Establishment
Dryland

Field Operations		Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2	Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
3	Harrow	1		1.18	0.41	0.44	0.00	1.47	0.00	3.50	
4	Harrow	1		1.18	0.41	0.44	0.00	1.47	0.00	3.50	
5	Roll	1		2.22	2.27	0.92	0.00	3.04	0.00	8.45	
6	Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
7	Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
8	Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
Total for Field Operations				11.13	9.03	3.80	4.63	15.77	4.59	48.95	
Materials & Services				Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
	11-52-0	Fertilizer		1	100%	100 pound		0.30	30.00		
	Alfalfa w/Inoculant	Seed		6	100%	12 pound		6.00	72.00		
	Buctril 4E	Herbicide		7	100%	0.5 pint		16.88	8.44		
	Pursuit	Herbicide		7	100%	3 ounce		3.75	11.25		
	Lorsban 4 E	Insecticide		8	20%	1 pint		6.25	1.25		
Total Materials & Services									122.94		
Total listed costs for Field Operations and Materials & Services										171.89	
				Interest on Opns Capital	\$ 151.53	cash expense @	5.50%	for 6.0 mo.		4.17	
Total Operating and Use Related Ownership Costs										176.06	
Overhead (accounting, liability insurance, vehicle cost, office expense)										20.00	
Real Estate Opportunity		Fall Establishment		\$ -	per acre @	4.00%			0.00		
Real Estate Taxes				\$ -	per acre @	1.00%			0.00		
Total Cost per Acre Including Overhead										196.06	

**2015 Budget 2. Alfalfa Roundup Ready No-Till, Fall Establishment
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Drill w/ Fertilizer	1		2.18	1.70	0.75	3.63	2.49	2.47	13.22	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
Total for Field Operations			4.38	2.56	1.48	4.99	4.89	4.36	22.66	

Materials & Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
			Rate	Unit			
Gramoxone SL	Herbicide	1	100%	2 pint	5.38	10.75	
11-52-0	Fertilizer	2	100%	100 pound	0.30	30.00	
Alfalfa RR w/ Inoculant	Seed	7	100%	12 pound	9.00	108.00	
Roundup WeatherMax	Herbicide	7	100%	44 ounce	0.31	13.75	
Lorsban 4 E	Insecticide	8	20%	1 pint	6.25	1.25	
Total Materials & Services						163.75	

Total listed costs for Field Operations and Materials & Services 186.41

Interest on Opns Capital \$ 177.16 cash expense @ 5.50% for 6.0 mo. 4.87

Total Operating and Use Related Ownership Costs 191.28

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity \$ - per acre @ 4.00% 0.00

Real Estate Taxes \$ - per acre @ 1.00% 0.00

Total Cost per Acre Including Overhead 211.28

2015 Budget 3. Alfalfa Roundup Ready, Fall Establishment
 Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
3 Harrow	1		1.18	0.41	0.44	0.00	1.47	0.00	3.50	
4 Harrow	1		1.18	0.41	0.44	0.00	1.47	0.00	3.50	
5 Roll	1		2.22	2.27	0.92	0.00	3.04	0.00	8.45	
6 Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
7 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
8 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
Total for Field Operations			11.13	9.03	3.80	4.63	15.77	4.59	48.95	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Alfalfa RR w/ Inoculant	Seed	6	100%	12 pound	9.00	108.00	
Roundup WeatherMax	Herbicide	7	100%	44 ounce	0.31	13.75	
Lorsban 4 E	Insecticide	9	20%	1 pint	6.25	1.25	
Total Materials & Services						153.00	

Total listed costs for Field Operations and Materials & Services						201.95	
Interest on Opns Capital \$ 181.59 cash expense @ 5.50% for 6.0 mo.						4.99	
Total Operating and Use Related Ownership Costs						206.94	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity Fall Establishment \$ - per acre @ 4.00%						0.00	
Real Estate Taxes \$ - per acre @ 1.00%						0.00	
Total Cost per Acre Including Overhead						226.94	

2015 Budget 4. Alfalfa, Establish spring seed w/herb (2.8 ton Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Seeder/Packer	1		3.00	2.01	1.03	3.48	3.42	3.34	16.28	
5 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
6 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
7 Swath/Cond Hay	2		5.00	4.67	4.38	0.57	6.92	0.86	22.40	
8 Turn Windrows	0.5		0.83	0.33	0.34	0.05	1.14	0.16	2.85	
9 Sm Sq Bale	2.80	ton	15.40	9.16	5.77	10.44	19.14	2.62	62.53	
10 Stack Sm Sq	2.80	ton	5.60	2.09	2.31	0.80	7.65	1.26	19.71	
Total for Field Operations			36.09	24.75	15.72	18.47	47.69	11.92	154.64	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Seeder-Packer	Rental	4	100%	1 acre	13.00	13.00	
Alfalfa w/Inoculant	Seed	4	100%	12 pound	6.00	72.00	
Lorsban 4 E	Insecticide	5	20%	1 pint	6.25	1.25	
Buctril 4E	Herbicide	6	100%	0.5 pint	16.88	8.44	
Pursuit	Herbicide	6	100%	3 ounce	3.75	11.25	
Twine Sm Sq	Other	9	100%	2.8 ton	2.22	6.22	
Total Materials & Services						142.16	

Total listed costs for Field Operations and Materials & Services 296.80

Interest on Opns Capital \$ 237.19 cash expense @ 5.50% for 6.0 mo. 6.52

Total Operating and Use Related Ownership Costs 303.32

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (State) \$ 3,730 per acre @ 4.00% 149.20

Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 509.82

Cost per ton 182.08

Cash Cost per ton 100.36

**2015 Budget 5. Alfalfa Roundup Ready, Establish spring seed (2.8 ton Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Seeder/Packer	1		3.00	2.01	1.03	3.48	3.42	3.34	16.28	
5 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
6 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
7 Swath/Cond Hay	2		5.00	4.67	4.38	0.57	6.92	0.86	22.40	
8 Turn Windrows	0.5		0.83	0.33	0.34	0.05	1.14	0.16	2.85	
9 Sm Sq Bale	2.80	ton	15.40	9.16	5.77	10.44	19.14	2.62	62.53	
10 Stack Sm Sq	2.80	ton	5.60	2.09	2.31	0.80	7.65	1.26	19.71	
Total for Field Operations			36.09	24.75	15.72	18.47	47.69	11.92	154.64	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Seeder-Packer	Rental	4	100%	1 acre	13.00	13.00	
Alfalfa RR w/ Inoculant	Seed	4	100%	12 pound	9.00	108.00	
Lorsban 4 E	Insecticide	5	20%	1 pint	6.25	1.25	
Roundup WeatherMax	Herbicide	6	100%	44 ounce	0.31	13.75	
Twine Sm Sq	Other	9	100%	2.80 ton	2.22	6.22	
Total Materials & Services						172.22	

Total listed costs for Field Operations and Materials & Services 326.86

Interest on Opns Capital \$ 267.25 cash expense @ 5.50% for 6.0 mo. 7.35

Total Operating and Use Related Ownership Costs 334.21

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity \$ 3,730 per acre @ 4.00% 149.20

Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 540.71

Cost per ton 193.11

Cash Cost per ton 111.39

2015 Budget 6. Alfalfa, Establish spring seed w/herb (3.8 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 12 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Seeder/Packer	1		3.00	2.01	1.03	3.48	3.42	3.34	16.28	
5 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
6 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
7 PivotD 125' Lift	12	ai	8.33	83.22	3.92	17.98	5.68	10.76	129.89	
8 Swath/Cond Hay	2		5.00	4.67	4.38	0.57	6.92	0.86	22.40	
9 Turn Windrows	0.5		0.83	0.33	0.34	0.05	1.14	0.16	2.85	
10 Lg Sq Bale	3.80	ton	5.23	5.49	1.96	2.07	6.49	21.63	42.87	
11 Load Lg Sq	3.80	ton	4.18	2.84	1.57	0.17	5.19	0.22	14.17	
12 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
Total for Field Operations			33.33	105.25	15.25	27.76	38.81	41.08	261.48	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Seeder-Packer	Rental	4	100%	1 acre	13.00	13.00	
Alfalfa w/Inoculant	Seed	4	100%	12 pound	6.00	72.00	
Lorsban 4 E	Insecticide	5	20%	1 pint	6.25	1.25	
Buctril 4E	Herbicide	6	100%	0.5 pint	16.88	8.44	
Pursuit	Herbicide	6	100%	3 ounce	3.75	11.25	
Twine Lg Sq	Other	10	100%	3.8 ton	1.81	6.86	
Lorsban 4 E	Insecticide	12	100%	1 pint	6.25	6.25	
Total Materials & Services						149.05	

Total listed costs for Field Operations and Materials & Services						410.53	
Interest on Opns Capital \$ 330.64	cash expense @	5.50%	for 6.0 mo.			9.09	
Total Operating and Use Related Ownership Costs						419.62	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (State)	\$ 7,685	per acre @	4.00%		307.40	
Real Estate Taxes		\$ 7,685	per acre @	1.00%		76.85	
Total Cost per Acre Including Overhead						823.87	
Cost per ton						216.81	
Cash Cost per ton						109.63	

**2015 Budget 7. Alfalfa Roundup Ready, Establish spring seed (4 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 12 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Seeder/Packer	1		3.00	2.01	1.03	3.48	3.42	3.34	16.28	
5 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
6 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
7 PivotD 125' Lift	12	ai	8.33	83.22	3.92	17.98	5.68	10.76	129.89	
8 Swath/Cond Hay	2		5.00	4.67	4.38	0.57	6.92	0.86	22.40	
9 Turn Windrows	0.5		0.83	0.33	0.34	0.05	1.14	0.16	2.85	
10 Lg Sq Bale	4.00	ton	5.50	5.78	2.06	2.18	6.83	22.77	45.12	
11 Load Lg Sq	4.00	ton	4.40	2.99	1.65	0.18	5.47	0.23	14.92	
12 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
Total for Field Operations			33.82	105.69	15.43	27.88	39.43	42.23	264.48	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Seeder-Packer	Rental	4	100%	1 acre	13.00	13.00	
Alfalfa RR w/ Inoculant	Seed	4	100%	12 pound	9.00	108.00	
Lorsban 4 E	Insecticide	5	20%	1 pint	6.25	1.25	
Roundup WeatherMax	Herbicide	6	100%	44 ounce	0.31	13.75	
Twine Lg Sq	Other	10	100%	4 ton	1.81	7.22	
Lorsban 4 E	Insecticide	12	100%	1 pint	6.25	6.25	
Total Materials & Services						179.47	

Total listed costs for Field Operations and Materials & Services 443.95

Interest on Opns Capital \$ 362.29 cash expense @ 5.50% for 6.0 mo. 9.96

Total Operating and Use Related Ownership Costs 453.91

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Pivot (State) \$ 7,685 per acre @ 4.00% 307.40

Real Estate Taxes \$ 7,685 per acre @ 1.00% 76.85

Total Cost per Acre Including Overhead 858.16

Cost per ton 214.54

Cash Cost per ton 112.28

2015 Budget 8. Alfalfa, Fall Seeded with Subsequent Year Production (2.5 ton Actual Yield)
Gravity Irrigated, Canal, 18 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
3 Roll	1		2.22	2.27	0.92	0.00	3.04	0.00	8.45	
4 Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
5 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
6 Corrugate	1		3.13	2.34	1.17	0.87	3.89	5.29	16.69	
7 Swath/Cond Hay	2		5.00	4.67	4.38	0.57	6.92	0.86	22.40	
8 Turn Windrows	0.5		0.83	0.33	0.34	0.05	1.14	0.16	2.85	
9 Lg Rd Bale	2.50	ton	5.50	2.69	2.06	2.57	6.83	2.68	22.33	
10 Move Lg Rd	2.50	ton	2.75	1.87	1.03	0.00	3.42	0.14	9.21	
11 Ditch Irrigation	18	ai	20.00	0.00	0.00	0.00	0.00	0.00	20.00	
12 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
Total for Field Operations			45.98	20.11	11.90	8.69	35.03	13.72	135.43	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Alfalfa w/Inoculant	Seed	4	100%	12 pound	6.00	72.00	
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%	2.5 ton	0.91	2.27	
Irrigation District O&M Charge	Other	11	100%	1 acre	30.00	30.00	
Raptor	Herbicide	12	100%	5 ounce	4.77	23.83	
Total Materials & Services						163.85	

Total listed costs for Field Operations and Materials & Services 299.28
 Interest on Opns Capital \$ 250.53 cash expense @ 5.50% for 6.0 mo. 6.89

Total Operating and Use Related Ownership Costs 306.17

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00
 Real Estate Opportunity Gravity (Panhandle) \$ 3,040 per acre @ 4.00% 121.60
 Real Estate Taxes \$ 3,040 per acre @ 1.00% 30.40

Total Cost per Acre Including Overhead 478.17

Cost per ton 191.27
Cash Cost per ton 115.13

2015 Budget 9. Alfalfa, Large Round (4.4 ton Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Swath/Cond Hay	4		10.00	9.34	8.75	1.15	13.84	1.73	44.81	
3 Turn Windrows	1		1.67	0.65	0.69	0.10	2.28	0.31	5.70	
4 Double Windrows	3		3.30	1.18	1.24	0.16	4.10	1.18	11.16	
5 Lg Rd Bale	4.4	ton	9.68	4.73	3.62	4.52	12.03	4.71	39.29	
6 Move Lg Rd	4.4	ton	4.84	3.29	1.81	0.00	6.01	0.25	16.20	
7 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
Total for Field Operations			31.31	20.43	16.84	6.09	40.68	8.39	123.74	

Materials & Services	Operation Index	Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Twine Lg Rd	Other	4	100%	4.4 ton	0.91	4.00	
Mustang Max EC	Insecticide	6	25%	3 ounce	1.48	1.11	
Total Materials & Services						27.61	

Total listed costs for Field Operations and Materials & Services 151.35

Interest on Opns Capital \$ 102.28 cash expense @ 5.50% for 6.0 mo.

2.81

Total Operating and Use Related Ownership Costs 154.16

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity \$ 3,730 per acre @ 4.00% 149.20

Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 360.66

Cost per ton 81.97

Cash Cost per ton 32.36

2015 Budget 10. Alfalfa, Large & Sm Square (6.7 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Swath/Cond Hay	4		10.00	9.34	8.75	1.15	13.84	1.73	44.81	
3 Turn Windrows	1		1.67	0.65	0.69	0.10	2.28	0.31	5.70	
4 Double Windrows	4		4.40	1.58	1.65	0.21	5.47	1.58	14.89	
5 Lg Sq Bale	4.5	ton	6.14	6.45	2.30	2.43	7.63	25.43	50.38	
6 Load Lg Sq	Custom	ton								
7 Sm Sq Bale	2.2	ton	12.28	7.30	4.60	8.33	15.26	2.09	49.86	
8 Stack Sm Sq	2.2	ton	4.47	1.67	1.84	0.64	6.11	1.00	15.73	
9 PivotE 12.5'Lift	16	ai	11.11	42.47	4.46	23.98	8.07	14.34	104.43	
10 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
11 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
Total for Field Operations			52.14	70.80	25.10	37.16	61.35	46.90	293.45	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Twine Lg Sq	Other	5	67%	4.467 ton	1.81	5.38	
Load Large Square Bales	Custom	6	100%	4.467 ton	2.94	13.12	
Twine Sm Sq	Other	7	33%	2.233 ton	2.22	1.65	
Electricity Fixed	Other	9	100%	1 acre	28.00	28.00	
Pursuit	Herbicide	10	25%	4.5 ounce	3.75	4.22	
Crop Oil Concentrate	Additive	10	25%	2 pint	1.31	0.66	
Mustang Max EC	Insecticide	11	25%	3 ounce	1.48	1.11	
Total Materials & Services						76.64	

Total listed costs for Field Operations and Materials & Services 370.09

Interest on Opns Capital \$ 261.84 cash expense @ 5.50% for 6.0 mo. 7.20

Total Operating and Use Related Ownership Costs 377.29

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Pivot (State) \$ 7,685 per acre @ 4.00% 307.40

Real Estate Taxes \$ 7,685 per acre @ 1.00% 76.85

Total Cost per Acre Including Overhead 781.54

Cost per ton 116.65

Cash Cost per ton 51.63

**2015 Budget 11. Alfalfa Roundup Ready, Large & Sm Square (6.8 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Swath/Cond Hay	4		10.00	9.34	8.75	1.15	13.84	1.73	44.81	
3 Turn Windrows	1		1.67	0.65	0.69	0.10	2.28	0.31	5.70	
4 Double Windrows	4		4.40	1.58	1.65	0.21	5.47	1.58	14.89	
5 Lg Sq Bale	4.5	ton	6.23	6.55	2.33	2.47	7.75	25.81	51.14	
6 Load Lg Sq	Custom	ton								
7 Sm Sq Bale	2.3	ton	12.47	7.41	4.67	8.45	15.49	2.12	50.61	
8 Stack Sm Sq	2.3	ton	4.53	1.69	1.87	0.65	6.20	1.02	15.96	
9 PivotE 125' Lift	16	ai	11.11	42.47	4.46	23.98	8.07	14.34	104.43	
10 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
11 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
Total for Field Operations			53.23	71.32	25.48	37.79	62.61	47.98	298.41	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Twine Lg Sq	Other	5	67%	4.53 ton	1.81	5.46	
Load Large Square Bales	Custom	6	100%	4.4 ton	2.94	12.92	
Twine Sm Sq	Other	7	33%	2.27 ton	2.22	1.68	
Electricity Fixed	Other	9	100%	1 acre	28.00	28.00	
Roundup WeatherMax	Herbicide	10	100%	44 ounce	0.31	13.75	
Mustang Max EC	Insecticide	11	25%	3 ounce	1.48	1.11	
Total Materials & Services						86.92	

Total listed costs for Field Operations and Materials & Services 385.33

Interest on Opns Capital \$ 274.74 cash expense @ 5.50% for 6.0 mo.

7.56

Total Operating and Use Related Ownership Costs 392.89

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity \$ 7,685 per acre @ 4.00% 307.40

Real Estate Taxes \$ 7,685 per acre @ 1.00% 76.85

Total Cost per Acre Including Overhead 797.14

Cost per ton 117.23

Cash Cost per ton 52.82

2015 Budget 12. Alfalfa, Large & Small Square (6.6 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Swath/Cond Hay	3		7.50	7.01	6.57	0.86	10.38	1.29	33.61	
3 Lg Sq Bale	4.4	ton	6.05	6.36	2.27	2.40	7.52	25.05	49.65	
4 Load Lg Sq	Custom	ton								
5 Sm Sq Bale	2.2	ton	12.10	7.19	4.53	8.21	15.04	2.06	49.13	
6 Stack Sm Sq	2.2	ton	4.40	1.64	1.81	0.63	6.01	0.99	15.48	
7 PivotE 12.5' Lift	16	ai	11.11	42.47	4.46	23.98	8.07	14.34	104.43	
8 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
9 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
Total for Field Operations			43.23	66.01	20.45	36.40	49.71	44.15	259.95	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Twine Lg Sq	Other	3	100%	4.4 ton	1.81	7.95	
Load Large Square Bales	Custom	4	100%	4.4 ton	2.94	12.92	
Twine Sm Sq	Other	5	100%	2.2 ton	2.22	4.89	
Electricity Fixed	Other	7	100%	1 acre	28.00	28.00	
Velpar 75DF	Herbicide	8	25%	0.66 pound	35.00	5.78	
Mustang Max EC	Insecticide	9	25%	3 ounce	1.48	1.11	
Total Materials & Services						83.15	

Total listed costs for Field Operations and Materials & Services						343.10	
Interest on Opns Capital \$ 249.24	cash expense @	5.50%	for 6.0 mo.			6.85	
Total Operating and Use Related Ownership Costs						349.95	

Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (Panhandle)	\$ 3,770	per acre @	4.00%		150.80	
Real Estate Taxes		\$ 3,770	per acre @	1.00%		37.70	
Total Cost per Acre Including Overhead						558.45	

Cost per ton		84.61
Cash Cost per ton		38.80

2015 Budget 13. Alfalfa, Large Square (6.6 ton Actual Yield)
Canal Irrigated, 22 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Swath/Cond Hay	4		10.00	9.34	8.75	1.15	13.84	1.73	44.81	
3 Turn Windrows	1		1.67	0.65	0.69	0.10	2.28	0.31	5.70	
4 Double Windrows	4		4.40	1.58	1.65	0.21	5.47	1.58	14.89	
5 Lg Sq Bale	Custom									
6 Load Lg Sq	Custom									
7 Corrugate	1		3.13	2.34	1.17	0.87	3.89	5.29	16.69	
8 Ditch Irrigation	22	ai	24.44						24.44	
9 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
10 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
Total for Field Operations			45.71	15.25	13.07	2.65	28.17	9.33	114.18	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Bale Lg Sq 1360 lb	Custom	5	100%	6.6 ton	19.12	126.18	
Load Large Square Bales	Custom	6	100%	6.6 ton	2.94	19.38	
Irrigation District O&M Charge	Other	8	100%	1 acre	30.00	30.00	
Pursuit	Herbicide	9	25%	4.5 ounce	3.75	4.22	
Crop Oil Concentrate	Additive	9	25%	2 pint	1.31	0.66	
Mustang Max EC	Insecticide	10	25%	3 ounce	1.48	1.11	
Total Materials & Services						204.05	

Total listed costs for Field Operations and Materials & Services 318.23

Interest on Opns Capital \$ 280.73 cash expense @ 5.50% for 6.0 mo.

7.72

Total Operating and Use Related Ownership Costs 325.95

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Gravity (State) \$ 7,310 per acre @ 4.00% 292.40

Real Estate Taxes \$ 7,310 per acre @ 1.00% 73.10

Total Cost per Acre Including Overhead 711.45

Cost per ton 107.80

Cash Cost per ton 54.78

2015 Budget 14. Alfalfa Roundup Ready, Large Square (6.8 ton Actual Yield)
Canal Irrigated, 22 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2 Swath/Cond Hay	4		10.00	9.34	8.75	1.15	13.84	1.73	44.81	
3 Turn Windrows	1		1.67	0.65	0.69	0.10	2.28	0.31	5.70	
4 Double Windrows	4		4.40	1.58	1.65	0.21	5.47	1.58	14.89	
5 Lg Sq Bale	Custom									
6 Load Lg Sq	Custom									
7 Corrugate	1		3.13	2.34	1.17	0.87	3.89	5.29	16.69	
8 Ditch Irrigation	22	ai	24.44						24.44	
9 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
10 Spray	0.25		0.25	0.10	0.08	0.16	0.27	0.21	1.07	
Total for Field Operations			46.46	15.54	13.32	3.11	28.99	9.98	117.40	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Bale Lg Sq 1360 lb	Custom	5	100%	6.8 ton	19.12	130.00	
Load Large Square Bales	Custom	6	100%	6.6 ton	2.94	19.38	
Irrigation District O&M Charge	Other	8	100%	1 acre	30.00	30.00	
Roundup WeatherMax	Herbicide	9	100%	44 ounce	0.31	13.75	
Mustang Max EC	Insecticide	10	25%	3 ounce	1.48	1.11	
Total Materials & Services						218.24	

Total listed costs for Field Operations and Materials & Services						335.64	
Interest on Opns Capital \$ 296.67	cash expense @	5.50%	for 6.0 mo.			8.16	
Total Operating and Use Related Ownership Costs						343.80	

Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Gravity (State)	\$ 7,310	per acre @	4.00%		292.40	
Real Estate Taxes		\$ 7,310	per acre @	1.00%		73.10	
Total Cost per Acre Including Overhead						729.30	

Cost per ton		107.25
Cash Cost per ton		55.58

2015 Budget 15. Corn, Conventional Tillage, Continuous, 90 bu yield goal (85 bu Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Chisel	1		1.98	2.78	0.74	2.01	2.46	1.56	11.53	
2 Anhydrous Apply	1		1.83	1.98	0.69	0.58	2.28	3.94	11.30	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
5 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
6 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
7 Row Crop Cultivation	0.25		0.50	0.30	0.19	0.11	0.62	0.40	2.12	
8 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
9 Spray	Custom									
10 Combine Dryland Corn	1		3.14	5.61	6.62	1.45	5.42	4.41	26.65	
11 Cart	85	bu	1.21	0.62	0.45	0.78	1.51	0.50	5.07	
12 Truck	Custom									
13 Dry Grain	Custom									
14 Chop Stalks	1		1.78	1.74	0.67	0.34	2.22	1.66	8.41	
Total for Field Operations			17.81	17.87	11.97	10.39	23.19	20.73	101.96	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Corn	Seed	4	100%	13.1 k seeds	2.19	28.61	
Capture LFR	Insecticide	4	100%	6.6 ounce	2.81	18.56	
10-34-0	Fertilizer	4	100%	6 gallon	3.30	19.80	
Lumax EZ	Herbicide	5	100%	2.7 quart	18.75	50.63	
Spray	Custom	8	50%	1 acre	7.00	3.50	
Distinct	Herbicide	8	50%	4 ounces	0.31	0.63	
NIS	Additive	8	50%	6 ounce	0.18	0.54	
32-0-0 (Additive)	Additive	8	50%	1 quart	0.39	0.20	
Spray	Custom	9	30%	1 acre	7.00	2.10	
Brigade 2EC	Insecticide	9	10%	5.12 ounce	1.13	0.58	
Mustang Max EC	Insecticide	9	20%	2 ounce	1.48	0.59	
Haul Grain bu	Custom	12	100%	85 bushel	0.11	9.35	
Dry 2 Points Removed	Custom	13	100%	85 bushel	0.09	7.65	
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00	
Corn Dryland	Crop Insurance		100%	1 acre	23.00	23.00	
Total Materials & Services						211.84	

Total listed costs for Field Operations and Materials & Services						313.80	
Interest on Opns Capital \$ 269.88 cash expense @ 5.50% for 6.0 mo.						7.42	
Total Operating and Use Related Ownership Costs						321.22	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity Dryland (State)						\$ 3,730	per acre @ 4.00%
Real Estate Taxes						\$ 3,730	per acre @ 1.00%
Total Cost per Acre Including Overhead						527.72	
Cost per bu						6.21	
Cash Cost per bu						3.70	

2015 Budget 17. Corn, No-till, SmartStax RIB Complete, Continuous, 130 bu yield goal (120 bu Actual Yield)
 Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray fertilizer and herbicide	1	1.00	0.39	0.33	0.18	1.09	2.15	5.14	
2	Plant No-Till	1	2.40	1.26	0.82	4.37	2.73	6.70	18.28	
3	Spray	1	1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4	Spray	Custom								
5	Combine Dryland Corn	1	3.14	5.61	6.62	1.45	5.42	4.41	26.65	
6	Cart	120 bu	1.71	0.87	0.64	1.10	2.13	0.70	7.15	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			9.25	8.52	8.74	7.72	12.46	14.82	61.51	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Expert	Herbicide	1	100%	3 quart	9.25	27.75	
Corn SmartStax RIB Complete	Seed	2	100%	18.5 k seeds	3.50	64.62	
10-34-0	Fertilizer	2	100%	6 gallon	3.30	19.80	
Glyphosate w/Surf	Herbicide	3	100%	32 ounce	0.13	4.25	
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56	
Status	Herbicide	3	50%	2.5 ounce	3.90	4.88	
Spray	Custom	4	10%	1 acre	7.00	0.70	
Brigade 2EC	Insecticide	4	10%	5.12 ounce	1.13	0.58	
Haul Grain bu	Custom	7	100%	120 bushel	0.11	13.20	
Dry 2 Points Removed	Custom	8	100%	120 bushel	0.09	10.80	
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00	
Corn Dryland	Crop Insurance		100%	1 acre	23.00	23.00	
Total Materials & Services						243.14	

Total listed costs for Field Operations and Materials & Services 304.65

Interest on Opns Capital \$ 277.37 cash expense @ 5.50% for 6.0 mo. 7.63

Total Operating and Use Related Ownership Costs 312.28

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (State) \$ 3,730 per acre @ 4.00% 149.20

Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 518.78

Cost per bu 4.32

Cash Cost per bu 2.69

**2015 Budget 21. Corn, Ridge-Till, SmartStax, RIB Complete, Continuous, 240 bu yield goal (225 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 18 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
2 Anhydrous Apply	1		1.83	1.98	0.69	0.58	2.28	3.94	11.30	
3 Ridge plant and band herb.	1		2.40	1.27	0.82	6.98	2.73	4.68	18.88	
4 Ridge Cultivation	1		2.00	1.99	0.82	0.86	2.73	1.06	9.46	
5 Ridge Cultivate/Ditch	1		1.83	1.66	0.69	0.35	2.28	1.59	8.40	
6 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
7 Spray	Custom									
8 Spray	Custom									
9 Pipe D125' Lift	18	ai	33.33	90.60	4.70	3.42	8.00	6.08	146.13	
10 Combine Irr Corn	1		3.14	5.61	6.62	1.48	5.42	4.50	26.77	
11 Cart	225	bu	3.21	1.64	1.20	2.06	3.99	1.32	13.42	
12 Truck	Custom									
13 Dry Grain	Custom									
14 Chop Stalks	1		1.78	1.74	0.67	0.34	2.22	1.66	8.41	
Total for Field Operations			50.72	106.96	16.61	16.81	30.96	25.86	247.92	

Materials & Services	Operation Index	Acres Applied	Percent Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Glyphosate w/Surf	Herbicide	1	20%	32 ounce		0.13	0.85	
21-0-0-24S	Additive	1	20%	1.7 pound		0.33	0.11	
82-0-0	Fertilizer	2	100%	225 lbs N		0.46	103.50	
Corn SmartStax RIB Complete	Seed	3	100%	34.6 k seeds		3.50	121.15	
10-34-0	Fertilizer	3	100%	6 gallon		3.30	19.80	
Bicep II Magnum	Herbicide	3	40%	1.8 quart		12.50	9.00	
Glyphosate w/Surf	Herbicide	6	100%	32 ounce		0.13	4.25	
21-0-0-24S	Additive	6	100%	1.7 pound		0.33	0.56	
Status	Herbicide	6	100%	2.5 ounce		3.90	9.75	
Spray	Custom	7	10%	1 acre		7.00	0.70	
Brigade 2EC	Insecticide	7	10%	5.12 ounce		1.13	0.58	
Spray	Custom	8	40%	1 acre		7.00	2.80	
Headline AMP	Fungicide	8	40%	10 ounce		2.50	10.00	
Haul Grain bu	Custom	12	100%	225 bushel		0.11	24.75	
Dry 2 Points Removed	Custom	13	100%	225 bushel		0.09	20.25	
Scouting Irrigated Corn	Scouting		100%	1 acre		10.00	10.00	
Corn Irrigated	Crop Insurance		100%	1 acre		10.00	10.00	
Total Materials & Services							348.86	

Total listed costs for Field Operations and Materials & Services							596.78	
Interest on Opns Capital			\$ 539.96	cash expense @	5.50%	for 6.0 mo.	14.85	
Total Operating and Use Related Ownership Costs							611.63	
Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00	
Real Estate Opportunity		Gravity (State)		\$ 7,310	per acre @	4.00%	292.40	
Real Estate Taxes				\$ 7,310	per acre @	1.00%	73.10	
Total Cost per Acre Including Overhead							997.13	
Cost per bu							4.43	
Cash Cost per bu							2.79	

2015 Budget 22. Corn, Continuous, SmartStax RIB Complete, 190 bu yield goal (180 bu Actual Yield)
 Canal Irrigated, Gravity, 15 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3 Spray fertilizer and herbicide	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
4 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
5 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
6 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
7 Ridge Cultivate/Ditch	1		1.83	1.66	0.69	0.35	2.28	1.59	8.40	
8 Spray	Custom									
9 Spray	Custom									
10 Combine Irr Corn	1		3.14	5.61	6.62	1.48	5.42	4.50	26.77	
11 Cart	180	bu	2.57	1.31	0.96	1.65	3.20	1.05	10.74	
12 Truck	Custom									
13 Dry Grain	Custom									
14 Chop Stalks	1		1.78	1.74	0.67	0.34	2.22	1.66	8.41	
15 Ditch Irrigation	15	ai	16.67	0.00	0.00	0.00	0.00	0.00	16.67	
Total for Field Operations			35.88	18.19	12.01	9.93	26.48	19.87	122.36	

Materials & Services	Operation Index	Acres Applied	Percent Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
32-0-0	Fertilizer	3	100%	180 lbs N	0.55	99.00		
Balance Flexx	Herbicide	3	100%	4 ounce	6.00	24.00		
Bicep II Magnum	Herbicide	3	100%	2.1 quart	12.50	26.25		
10-34-0	Fertilizer	4	100%	8 gallon	3.30	26.40		
Corn SmartStax RIB Complete	Seed	4	100%	36.7 k seeds	3.50	128.45		
32-0-0	Fertilizer	5	100%	40 lbs N	0.55	22.00		
Spray	Custom	8	10%	1 acre	7.00	0.70		
Brigade 2EC	Insecticide	8	10%	5.12 ounce	1.13	0.58		
Spray	Custom	9	40%	1 acre	7.00	2.80		
Headline AMP	Fungicide	9	40%	10 ounce	2.50	10.00		
Haul Grain bu	Custom	12	100%	180 bushel	0.11	19.80		
Dry 2 Points Removed	Custom	13	100%	180 bushel	0.09	16.20		
Irrigation District O&M Charge	Other	15	100%	1 acre	30.00	30.00		
Scouting Irrigated Corn	Scouting		100%	1 acre	10.00	10.00		
Corn Irrigated	Crop Insurance		100%	1 acre	10.00	10.00		
Total Materials & Services							426.18	

Total listed costs for Field Operations and Materials & Services							548.54	
Interest on Opns Capital \$ 502.19	cash expense @			5.50%	for 6.0 mo.		13.81	
Total Operating and Use Related Ownership Costs							562.35	
Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00	
Real Estate Opportunity	Gravity (Panhandle)	\$	3,040	per acre @		4.00%	121.60	
Real Estate Taxes		\$	3,040	per acre @		1.00%	30.40	
Total Cost per Acre Including Overhead							734.35	
Cost per bu							4.08	
Cash Cost per bu							2.87	

**2015 Budget 23. Corn, No-Till, Bt ECB&RW, Continuous, 240 bu yield goal (225 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
2 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
4 PivotD 125'Lift w/fertigation	9	ai	8.33	62.42	2.94	14.53	4.26	8.69	101.17	
5 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
6 Spray	Custom									
7 Spray	Custom									
8 Combine Irr Corn	1		3.14	5.61	6.62	1.48	5.42	4.50	26.77	
9 Cart	225	bu	3.21	1.64	1.20	2.06	3.99	1.32	13.42	
10 Truck	Custom									
11 Dry Grain	Custom									
Total for Field Operations			18.78	71.60	12.14	23.49	18.26	22.67	166.94	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								2,4-D Ester 4#
Glyphosate w/Surf	Herbicide	1	20%	32 ounce	0.13	0.85		
21-0-0-24S	Additive	1	20%	1.7 pound	0.33	0.11		
Lumax EZ	Herbicide	2	100%	2.7 quart	18.75	50.63		
Atrazine 4L	Herbicide	3	100%	1.0 quart	3.63	3.63		
Corn Bt ECB&RW	Seed	3	80%	34.6 k seeds	2.69	74.42		
* Corn	Seed	3	20%	34.6 k seeds	2.19	15.14		
Capture LFR	Insecticide	3	20%	6.6 ounce	2.81	3.71		
10-34-0	Fertilizer	3	100%	6 gallon	3.30	19.80		
32-0-0 (Applied by R2)	Fertilizer	4	100%	225 lbs N	0.55	123.75		
Laudis	Herbicide	5	50%	3 ounce	6.09	9.14		
Atrazine 90 DF	Herbicide	5	50%	0.5 pound	3.25	0.81		
Crop Oil Concentrate	Additive	5	50%	1 pint	1.31	0.66		
* 32-0-0 (Additive)	Additive	5	50%	1.5 quart	0.39	0.29		
* Spray	Custom	6	30%	1 acre	7.00	2.10		
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.13	0.58		
Mustang Max EC	Insecticide	6	20%	2 ounce	1.48	0.59		
Spray	Custom	7	40%	1 acre	7.00	2.80		
Headline AMP	Fungicide	7	40%	10 ounce	2.50	10.00		
Haul Grain bu	Custom	10	100%	225 bushel	0.11	24.75		
Dry 2 Points Removed	Custom	11	100%	225 bushel	0.09	20.25		
Scouting Irrigated Corn	Scouting		100%	1 acre	10.00	10.00		
Corn Irrigated	Crop Insurance		100%	1 acre	10.00	10.00		
Total Materials & Services							384.82	

*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 & Services						551.76	
Interest on Opns Capital \$ 510.83	cash expense @	5.50%	for 6.0 mo.			14.05	

Total Operating and Use Related Ownership Costs						565.81	
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Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (State)	\$ 7,685	per acre @	4.00%		307.40	
Real Estate Taxes		\$ 7,685	per acre @	1.00%		76.85	

Total Cost per Acre Including Overhead						970.06	
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Cost per bu						4.31	
Cash Cost per bu						2.67	

**2015 Budget 24. Corn, No-Till, SmartStax, RIB Complete, Continuous, 250 bu yield goal (235 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
2 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
4 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
5 Spray	Custom									
6 Spray	Custom									
7 PivotD 125' Lift w/fertigation	9	ai	8.33	62.42	2.94	14.53	4.26	8.69	101.17	
8 Combine Irr Corn	1		3.14	5.61	6.62	1.48	5.42	4.50	26.77	
9 Cart	235		3.36	1.71	1.26	2.15	4.17	1.38	14.03	
10 Truck	Custom	bu								
11 Dry Grain	Custom									
Total for Field Operations			18.93	71.43	12.20	21.70	18.44	19.85	162.55	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Glyphosate w/Surf	Herbicide	1	20%	32 ounce	0.13	0.85	
21-0-0-24S	Additive	1	20%	1.7 pound	0.33	0.11	
Lumax EZ	Herbicide	2	100%	2.7 quart	18.75	50.63	
Corn SmartStax RIB Complete	Seed	3	100%	36.2 k seeds	3.50	126.54	
10-34-0	Fertilizer	3	100%	6 gallon	3.30	19.80	
32-0-0 (Applied by R2)	Fertilizer	7	100%	235 lbs N	0.55	129.25	
Glyphosate w/Surf	Herbicide	4	50%	32 ounce	0.13	2.13	
21-0-0-24S	Additive	4	50%	1.7 pound	0.33	0.28	
Status	Herbicide	4	50%	2.5 ounce	3.90	4.88	
Spray	Custom	5	10%	1 acre	7.00	0.70	
Brigade 2EC	Insecticide	5	10%	5.12 ounce	1.13	0.58	
Spray	Custom	6	40%	1 acre	7.00	2.80	
Headline AMP	Fungicide	6	40%	10 ounce	2.50	10.00	
Haul Grain bu	Custom	10	100%	235 bushel	0.11	25.85	
Dry 2 Points Removed	Custom	11	100%	235 bushel	0.09	21.15	
Scouting Irrigated Corn	Scouting		100%	1 acre	10.00	10.00	
Corn Irrigated	Crop Insurance		100%	1 acre	10.00	10.00	
Total Materials & Services						416.36	

Total listed costs for Field Operations and Materials & Services 578.91

Interest on Opns Capital \$ 540.62 cash expense @ 5.50% for 6.0 mo. 14.87

Total Operating and Use Related Ownership Costs 593.78

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Pivot (State) \$ 7,685 per acre @ 4.00% 307.40

Real Estate Taxes \$ 7,685 per acre @ 1.00% 76.85

Total Cost per Acre Including Overhead 998.03

Cost per bu 4.25

Cash Cost per bu 2.69

**2015 Budget 26. Corn, SmartStax RIB Complete, 190 bu Yield Goal (180 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 13 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
5 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
6 Spray	Custom									
7 Aerial Spray	Custom									
8 Aerial Spray	Custom									
9 PivotE 125' Lift w/fertigation	13		12.04	34.51	3.62	20.98	6.56	12.55	90.26	
10 Combine Irr Corn	1		3.14	5.61	6.62	1.48	5.42	4.50	26.77	
11 Cart	180	bu	2.57	1.31	0.96	1.65	3.20	1.05	10.74	
12 Truck	Custom									
13 Chop Stalks	1		1.78	1.74	0.67	0.34	2.22	1.66	8.41	
Total for Field Operations			28.42	50.65	14.61	30.38	29.67	28.68	182.41	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
32-0-0	Fertilizer	3	100%	180 lbs N	0.55	99.00	
Balance Flexx	Herbicide	3	100%	4 ounce	6.00	24.00	
Bicep II Magnum	Herbicide	3	100%	2.1 quart	12.50	26.25	
10-34-0	Fertilizer	4	100%	8 gallon	3.30	26.40	
Corn SmartStax RIB Complete	Seed	4	100%	36.8 k seeds	3.50	128.80	
32-0-0 (Applied by R2)	Fertilizer	8	100%	40 lbs N	0.55	22.00	
Spray	Custom	6	100%	1 acre	7.00	7.00	
Glyphosate w/Surf	Herbicide	6	100%	32 ounce	0.13	4.25	
Dicamba	Herbicide	6	100%	12 ounce	0.63	7.50	
Aerial Spray	Custom	7	10%	1 acre	9.50	0.95	
Brigade 2EC	Insecticide	7	10%	5.12 ounce	1.13	0.58	
Aerial Spray	Custom	7	40%	1 acre	9.50	3.80	
Headline AMP	Fungicide	7	40%	10 ounce	2.50	10.00	
Electricity Fixed	Other	8	100%	1 acre	28.00	28.00	
Haul Grain bu	Custom	11	100%	180 bushel	0.11	19.80	
Dry 2 Points Removed	Custom	11	100%	180 bushel	0.09	16.20	
Scouting Irrigated Corn	Scouting		100%	1 acre	10.00	10.00	
Corn Irrigated	Crop Insurance		100%	1 acre	10.00	10.00	
Total Materials & Services						444.53	

Total listed costs for Field Operations and Materials & Services						626.94	
Interest on Opns Capital \$ 568.59		cash expense @		5.50%	for 6.0 mo.	15.64	
Total Operating and Use Related Ownership Costs						642.58	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (Panhandle)	\$ 3,770		per acre @	4.00%	150.80	
Real Estate Taxes		\$ 3,770		per acre @	1.00%	37.70	
Total Cost per Acre Including Overhead						851.08	
Cost per bu						4.73	
Cash Cost per bu						3.25	

**2015 Budget 27. Corn, SmartStax, RIB Complete, Continuous, 240 bu yield goal (225 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 13 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
5 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
6 Row Crop Cultivation	0.25		0.50	0.30	0.19	0.11	0.62	0.40	2.12	
7 Spray	Custom									
8 Spray	Custom									
9 PivotD 125'Lift w/fertigation	13	ai	12.04	90.16	4.25	20.98	6.15	12.55	146.13	
10 Combine Irr Corn	1		3.14	5.61	6.62	1.48	5.42	4.50	26.77	
11 Cart	225	bu	3.21	1.64	1.20	2.06	3.99	1.32	13.42	
12 Truck	Custom									
13 Dry Grain	Custom									
14 Chop Stalks	1		1.78	1.74	0.67	0.34	2.22	1.66	8.41	
Total for Field Operations			29.56	106.93	15.67	30.90	30.67	29.35	243.08	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Balance Flexx	3	100%	4 ounce		6.00	24.00	
Bicep II Magnum	3	100%	2.1 quart		12.50	26.25	
Corn SmartStax RIB Complete 10-34-0	4	100%	34.6 k seeds		3.50	121.15	
32-0-0 (Applied by R2)	4	100%	6 gallon		3.30	19.80	
Spray	9	100%	225 lbs N		0.55	123.75	
Brigade 2EC	7	10%	1 acre		7.00	0.70	
Spray	7	10%	5.12 ounce		1.13	0.58	
Headline AMP	8	40%	1 acre		7.00	2.80	
Haul Grain bu	8	40%	10 ounce		2.50	10.00	
Dry 2 Points Removed	12	100%	225 bushel		0.11	24.75	
Scouting Irrigated Corn	13	100%	225 bushel		0.09	20.25	
Corn Irrigated	Scouting	100%	1 acre		10.00	10.00	
	Crop Insurance	100%	1 acre		10.00	10.00	
Total Materials & Services			31,200 seeds per acre, 80,000 per bag,5% Refuge			394.03	

Total listed costs for Field Operations and Materials & Services 637.11

Interest on Opns Capital \$ 577.09 cash expense @ 5.50% for 6.0 mo. 15.87

Total Operating and Use Related Ownership Costs 652.98

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Pivot (State) \$ 7,685 per acre @ 4.00% 307.40

Real Estate Taxes \$ 7,685 per acre @ 1.00% 76.85

Total Cost per Acre Including Overhead 1,057.23

Cost per bu 4.70

Cash Cost per bu 2.98

2015 Budget 28. Corn, No-Till, Bt ECB, after beans, 240 bu yield goal (225 bu Actual Yield)
 Pivot Irrigated, 800 GPM 35 PSI, 9 acre-inches

Crop Follows a Legume

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
3 PivotD 12.5'Lift w/fertigation	9	ai	8.33	62.42	2.94	14.53	4.26	8.69	101.17	
4 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
5 Spray		Custom								
6 Spray		Custom								
7 Combine Irr Corn	1		3.14	5.61	6.62	1.48	5.42	4.50	26.77	
8 Cart	225	bu	3.21	1.64	1.20	2.06	3.99	1.32	13.42	
9 Truck		Custom								
10 Dry Grain		Custom								
Total for Field Operations			18.58	71.52	12.07	23.37	18.04	22.50	166.08	

Materials & Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
			Rate	Unit			
Lumax EZ	1	100%	2.7	quart	18.75	50.63	
Grass Drill	1	100%	1.5	acre	10.00	15.00	
NIS	1	100%	6	ounce	0.18	1.08	
Corn Bt ECB	2	80%	34.6	k seeds	2.50	69.23	
Corn	2	20%	34.6	k seeds	2.19	15.14	
10-34-0	2	100%	6	gallon	3.30	19.80	
32-0-0 (Applied by R2)	3	100%	180	lbs N	0.55	99.00	
Laudis	4	50%	3	ounce	6.09	9.14	
Atrazine 90 DF	4	50%	3	pound	3.25	4.88	
Crop Oil Concentrate	4	50%	0.5	pint	1.31	0.33	
32-0-0 (Additive)	4	50%	1.5	quart	0.39	0.29	
* Spray	5	30%	1	acre	7.00	2.10	
* Brigade 2EC	5	10%	5.12	ounce	1.13	0.58	
* Mustang Max EC	5	20%	2	ounce	1.48	0.59	
Spray	6	25%	1	acre	7.00	1.75	
Headline AMP	6	25%	10	ounce	2.50	6.25	
Haul Grain bu	9	100%	225	bushel	0.11	24.75	
Dry 2 Points Removed	10	50%	225	bushel	0.09	10.13	
Scouting Irrigated Corn		100%	1	acre	10.00	10.00	
Corn Irrigated		100%	1	acre	10.00	10.00	
Total Materials & Services						350.67	

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

Total listed costs for Field Operations and Materials & Services						516.75	
Interest on Opns Capital	\$ 476.21	cash expense @	5.50%	for 6.0 mo.		13.10	
Total Operating and Use Related Ownership Costs						529.85	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (State)	\$ 7,685	per acre @	4.00%		307.40	
Real Estate Taxes		\$ 7,685	per acre @	1.00%		76.85	
Total Cost per Acre Including Overhead						934.10	

Cost per bu		4.15
Cash Cost per bu		2.52

2015 Budget 29. Corn Silage, No-Till following corn (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 12 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spread manure	Custom									
3 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
4 Spray	Custom									
5 PivotD 125' Lift	12	ai	8.33	83.22	3.92	17.98	5.68	10.76	129.89	
6 Aerial Spray	Custom									
7 Chop Silage	Custom									
Total for Field Operations			11.73	84.87	5.07	22.97	9.50	18.32	152.46	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Uncomposted manure	Fertilizer	2	100%	20 ton	1.00	20.00	
Haul & Apply Manure	Custom	2	100%	20 ton	6.00	120.00	
Bicep II Magnum	Herbicide	3	100%	1.4 quart	12.50	17.50	
Corn	Seed	3	100%	30.8 k seeds	2.19	67.31	
Capture LFR	Insecticide	3	100%	6.6 ounce	2.81	18.56	
Spray	Custom	4	50%	1 acre	7.00	3.50	
Status	Herbicide	4	50%	5 ounce	3.90	9.75	
NIS	Additive	4	50%	6 ounce	0.18	0.54	
32-0-0 (Additive)	Additive	4	50%	1 quart	0.39	0.20	
* Aerial Spray	Custom	6	15%	1 acre	9.50	1.43	
* Brigade 2EC	Insecticide	6	10%	2.5 ounce	1.13	0.28	
* Mustang Max EC	Insecticide	6	5%	2 ounce	1.48	0.15	
Chop, Haul, Pack	Custom	7	100%	25 ton	10.00	250.00	
Scouting Irrigated Corn	Scouting		100%	1 acre	10.00	10.00	
Corn Irrigated	Crop Insurance		100%	1 acre	10.00	10.00	
Total Materials & Services						531.91	

*Insecticide for rootworm, 1st & 2nd brood European corn borer western bean cutworm, respectively.

Total listed costs for Field Operations and Materials & Services						684.37	
Interest on Opns Capital	\$ 656.55	cash expense @	5.50%	for 6.0 mo.		18.06	
Total Operating and Use Related Ownership Costs						702.43	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (State)	\$ 7,685	per acre @	4.00%		307.40	
Real Estate Taxes		\$ 7,685	per acre @	1.00%		76.85	
Total Cost per Acre Including Overhead						1,106.68	
Cost per ton						42.56	
Cash Cost per ton						28.90	

**2015 Budget 30. Dry Beans, Reduced Till with wheat cover crop after harvest (25 cwt Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
5 PivotE 125' Lift	8	ai	5.56	21.24	2.23	11.99	4.04	7.17	52.23	
6 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
7 Aerial Spray	Custom									
8 Aerial Spray	Custom									
9 Pickett Windrowers	1		2.20	2.27	0.82	0.72	2.73	1.38	10.12	
10 Combine Irr Dry Beans	1		4.40	7.85	9.26	1.93	7.59	2.70	33.73	
11 Truck	Custom									
12 Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
Total for Field Operations			21.81	39.53	15.29	23.53	27.42	21.91	149.49	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Outlook		3	100%	14 ounce	1.09	15.31	
Prowl H2O		3	100%	2 pint	6.13	12.25	
Edible Beans		4	100%	0.65 cwt	92.00	59.80	
10-34-0-1Z		4	100%	7 gallon	3.35	23.45	
32-0-0		4	100%	7 lbs N	0.55	3.85	
Electricity Fixed		5	100%	1 acre	28.00	28.00	
Basagran		6	60%	1 pint	13.13	7.88	
Raptor		6	60%	4 ounce	4.77	11.44	
NIS		6	60%	5 ounce	0.18	0.54	
32-0-0 (Additive)		6	60%	2 quart	0.39	0.47	
* Aerial Spray		7	60%	1 acre	9.50	5.70	
* Asana XL		7	60%	4.5 ounce	0.63	1.69	
Aerial Spray		8	100%	1 acre	9.50	9.50	
Copper		8	100%	2 pint	3.50	7.00	
Priaxor		8	100%	4 ounce	5.08	20.31	
Haul Grain (Dry Beans)		11	100%	25 cwt	0.28	7.00	
Wheat		12	100%	30 pound	0.12	3.60	
Scouting Drybeans			100%	1 acre	10.00	10.00	
Drybeans			100%	1 acre	21.00	21.00	
Total Materials & Services						248.79	

*Insecticide for Mexican bean beetle and western bean cutworm (10%).

Total listed costs for Field Operations and Materials & Services						398.28	
Interest on Opns Capital	\$ 348.95	cash expense @	5.50%	for 6.0 mo.		9.60	

Total Operating and Use Related Ownership Costs						407.88	
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Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (Panhandle)	\$ 3,770	per acre @	4.00%		150.80	
Real Estate Taxes		\$ 3,770	per acre @	1.00%		37.70	

Total Cost per Acre Including Overhead						616.38	
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Cost per cwt						24.66	
Cash Cost per cwt						15.85	

2015 Budget 31. Dry Beans, Conventional Tillage (25 cwt Actual Yield)
Canal Irrigated, Gravity, 10 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Chop Stalks	1		1.78	1.74	0.67	0.34	2.22	1.66	8.41	
2 Disc	2		4.03	5.68	0.58	2.24	8.29	2.17	22.99	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Plow	1		2.93	2.99	0.42	0.80	6.03	0.54	13.71	
5 Roller Harrow	1		2.00	1.87	0.82	0.99	2.73	3.12	11.53	
6 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
7 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
8 Spray	0.6		0.60	0.24	0.20	0.37	0.66	0.52	2.59	
9 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
10 Ridge Cultivate/Ditch	1		1.83	1.66	0.69	0.35	2.28	1.59	8.40	
11 Ditch Irrigation	10	ai	11.11	0.00	0.00	0.00	0.00	0.00	11.11	
12 Aerial Spray	Custom									
13 Aerial Spray	Custom									
14 Pickett Windrowers	1		2.20	2.27	0.82	0.72	2.73	1.38	10.12	
15 Combine Irr Dry Beans	1		4.40	7.85	9.26	1.93	7.59	2.70	33.73	
16 Truck	Custom									
17 Chisel	1		1.98	2.78	0.74	2.01	2.46	1.56	11.53	
Total for Field Operations			39.73	31.72	16.65	14.56	43.12	23.07	168.85	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Prowl H2O	Herbicide	3	100%	2 pint	6.13	12.25	
Edible Beans	Seed	7	100%	0.65 cwt	92.00	59.80	
10-34-0-1Z	Fertilizer	7	100%	7 gallon	3.35	23.45	
32-0-0	Fertilizer	7	100%	7 lbs N	0.55	3.85	
Basagran	Herbicide	8	60%	1 pint	13.13	7.88	
Raptor	Herbicide	8	60%	4 ounce	4.77	11.44	
NIS	Additive	8	60%	5 ounce	0.18	0.54	
32-0-0 (Additive)	Additive	8	60%	2 quart	0.39	0.47	
* Aerial Spray	Custom	12	60%	1 acre	9.50	5.70	
* Asana XL	Insecticide	12	60%	4.5 ounce	0.63	1.69	
Aerial Spray	Custom	13	100%	1 acre	9.50	9.50	
Copper	Fungicide	13	100%	2 pint	3.50	7.00	
Priaxor	Fungicide	13	100%	4 ounce	5.08	20.31	
Haul Grain (Dry Beans)	Custom	16	100%	25 cwt	0.28	7.00	
Irrigation District O&M Charge	Other	11	100%	1 acre	30.00	30.00	
Scouting Drybeans	Scouting		100%	1 acre	10.00	10.00	
Drybeans	Crop Insurance		100%	1 acre	21.00	21.00	
Total Materials & Services						247.19	

* Mexican Bean Beetle and Western Bean Cutworm

Total listed costs for Field Operations and Materials & Services						416.04
Interest on Opns Capital	\$ 349.85	cash expense @	5.50%	for 6.0 mo.		9.62
Total Operating and Use Related Ownership Costs						425.66

Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00
Real Estate Opportunity	Gravity (Panhandle)	\$	3,040	per acre @	4.00%	121.60
Real Estate Taxes		\$	3,040	per acre @	1.00%	30.40
Total Cost per Acre Including Overhead						597.66

Cost per cwt						23.91
Cash Cost per cwt						15.59

**2015 Budget 33. Dry Beans, Direct Harvest Conventional Tillage (25 cwt Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	2		4.03	5.68	0.58	2.24	8.29	2.17	22.99	
2 Chisel	1		1.98	2.78	0.74	2.01	2.46	1.56	11.53	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
5 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
6 Spray	0.6		0.60	0.24	0.20	0.37	0.66	0.52	2.59	
7 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
8 PivotE 125' Lift	9	ai	6.25	23.89	2.51	13.49	4.54	8.07	58.75	
9 Aerial Spray	Custom									
10 Aerial Spray	Custom									
11 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
12 Combine Irrigated Dry Beans with Draper Flex Platform	1		4.40	7.85	9.26	4.94	7.59	6.92	40.96	
13 Truck	Custom									
Total for Field Operations			25.13	45.47	16.07	28.48	32.76	27.93	175.84	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Prowl H2O	Herbicide	3	100%	2 pint	6.13	12.25	
Edible Beans	Seed	5	100%	1 cwt	92.00	92.00	
10-34-0-1Z	Fertilizer	5	100%	7 gallon	3.35	23.45	
32-0-0	Fertilizer	5	100%	7 lbs N	0.55	3.85	
Raptor	Herbicide	6	60%	4 ounce	4.77	11.44	
Basagran	Herbicide	6	60%	1 pint	13.13	7.88	
NIS	Additive	6	60%	5 ounce	0.18	0.54	
32-0-0 (Additive)	Additive	6	60%	2 quart	0.39	0.47	
Electricity Fixed	Other	8	100%	1 acre	28.00	28.00	
* Aerial Spray	Custom	9	60%	1 acre	9.50	5.70	
* Asana XL	Insecticide	9	60%	4.5 ounce	0.63	1.69	
Aerial Spray	Custom	10	100%	1 acre	9.50	9.50	
Copper	Fungicide	10	100%	2 pint	3.50	7.00	
Priaxor	Fungicide	10	100%	4 ounce	5.08	20.31	
Gramoxone SL	Herbicide	11	100%	2 pint	5.38	10.75	
Haul Grain (Dry Beans)	Custom	13	100%	25 cwt	0.28	7.00	
Scouting Drybeans	Scouting		100%	1 acre	10.00	10.00	
Drybeans	Crop Insurance		100%	1 acre	21.00	21.00	
Total Materials & Services						288.14	

* Mexican Bean Beetle and Western Bean Cutworm

Total listed costs for Field Operations and Materials & Services						463.98	
Interest on Opns Capital \$ 403.29	cash expense @		5.50%	for 6.0 mo.		11.09	
Total Operating and Use Related Ownership Costs						475.07	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (Panhandle)	\$ 3,770	per acre @		4.00%	150.80	
Real Estate Taxes		\$ 3,770	per acre @		1.00%	37.70	
Total Cost per Acre Including Overhead						683.57	
Cost per cwt						27.34	
Cash Cost per cwt						18.08	

A potential yield loss of 92-120 pounds per acre (but can be as high as 240 - 480 pounds per acre) with direct harvest is possible because beans lost on the lower stem. A draper flex platform is usually the best choice for direct harvest. Direct harvest reduces field operations and weather related losses while beans are drying in the windrow. Undercutting and windrowing has even resulted in total crop loss. In these budgets we have not adjusted dry bean yields because of different harvesting methods.

**2015 Budget 34. Grain Sorghum, Conventional Tillage, 105 bu yield goal (95 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Anhydrous Apply	1		1.83	1.98	0.69	0.58	2.28	3.94	11.30	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
5 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
6 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
7 Row Crop Cultivation	0.25		0.50	0.30	0.19	0.11	0.62	0.40	2.12	
8 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
9 Aerial Spray	Custom									
10 Combine Dryland SG	1		3.38	6.04	7.13	1.06	5.84	2.70	26.15	
11 Cart	95	bu	1.36	0.69	0.51	0.87	1.69	0.56	5.68	
12 Truck	Custom									
Total for Field Operations			16.46	16.69	11.42	8.86	23.25	16.95	93.63	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	4	100%	6 gallon	3.30	19.80	
Lumax EZ	Herbicide	4	100%	2.7 quart	18.75	50.63	
AAtrex 4L	Herbicide	4	100%	0.5 quart	5.25	2.63	
Sorghum Safened/Insect	Seed	5	100%	4 pound	3.00	12.00	
Huskie	Herbicide	8	50%	11 ounce	0.91	4.98	
21-0-0-24S	Additive	8	50%	1 pound	0.33	0.17	
* Aerial Spray	Custom	9	15%	1 acre	9.50	1.43	
* Lorsban 4 E	Insecticide	9	15%	1.5 pint	6.25	1.41	
Haul Grain bu	Custom	12	100%	95 bushel	0.11	10.45	
Scouting Grain Sorghum	Scouting		100%	1 acre	7.00	7.00	
Grain Sorghum Dryland	Crop Insurance		100%	1 acre	11.00	11.00	
Total Materials & Services						167.50	

*Treating greenbugs one year in 10, chinchbugs one in 20.

Total listed costs for Field Operations and Materials & Services						261.13
Interest on Opns Capital \$ 220.93	cash expense @	5.50%	for 6.0 mo.			6.08
Total Operating and Use Related Ownership Costs						267.21

Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00
** Real Estate Opportunity	Dryland (Southwest)	\$ 1,376	per acre @	4.00%		55.02
** Real Estate Taxes		\$ 1,376	per acre @	1.00%		13.76
Total Cost per Acre Including Overhead						355.99

Cost per bu		3.75
Cash Cost per bu		2.53

** Since Sorghum is generally planted on less productive land, Real Estate cost is reduced to 70% of average value

2015 Budget 35. Grain Sorghum, No-Till, 125 bu yield goal (115 bu Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray fertilizer and herbicide	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
4 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
5 Aerial Spray	Custom									
6 Combine Dryland SG	1		3.38	6.04	7.13	1.06	5.84	2.70	26.15	
7 Cart	115	bu								
8 Truck	Custom									
Total for Field Operations			8.28	8.28	8.77	6.54	11.30	12.84	56.01	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Glyphosate w/Surf
2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.69	2.69		
21-0-0-24S	Additive	1	100%	1.7 pound	0.33	0.56		
32-0-0	Fertilizer	2	100%	120 lbs N	0.55	66.00		
Lumax EZ	Herbicide	2	100%	2.7 quart	18.75	50.63		
AAtrex 4L	Herbicide	2	100%	0.5 quart	5.25	2.63		
10-34-0	Fertilizer	3	100%	6 gallon	3.30	19.80		
Sorghum Safened/Insect	Seed	3	100%	4 pound	3.00	12.00		
Huskie	Herbicide	4	50%	11 ounce	0.91	4.98		
21-0-0-24S	Additive	4	50%	1 pound	0.33	0.17		
* Aerial Spray	Custom	5	15%	1 acre	9.50	1.43		
* Lorsban 4 E	Insecticide	5	15%	1.5 pint	6.25	1.41		
Haul Grain bu	Custom	8	100%	115 bushel	0.11	12.65		
Scouting Grain Sorghum	Scouting		100%	1 acre	7.00	7.00		
Grain Sorghum Dryland	Crop Insurance		100%	1 acre	11.00	11.00		
Total Materials & Services							197.20	

*Treating greenbugs one year in 10, chinchbugs one in 20.

Total listed costs for Field Operations and Materials & Services						253.21	
Interest on Opns Capital	\$ 229.07	cash expense @	5.50%	for 6.0 mo.		6.30	
Total Operating and Use Related Ownership Costs						259.51	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
** Real Estate Opportunity	Dryland (State)	\$ 2,611	per acre @	4.00%		104.44	
** Real Estate Taxes		\$ 2,611	per acre @	1.00%		26.11	
Total Cost per Acre Including Overhead						410.06	
Cost per bu						3.57	
Cash Cost per bu						2.27	

** Since Sorghum is generally planted on less productive land, Real Estate cost is reduced to 70% of average value

**2015 Budget 36. Grain Sorghum, Ecofollow, After Wheat, 2 Crops in 3 Yr, 115 bu yield goal (105 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
5 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
6 Aerial Spray	Custom									
7 Combine Dryland SG	1		3.38	6.04	7.13	1.06	5.84	2.70	26.15	
8 Cart	105	bu	1.50	0.76	0.56	0.96	1.86	0.61	6.25	
9 Truck	Custom									
Total for Field Operations			10.21	10.06	9.53	7.17	13.80	13.02	63.79	

Materials & Services	Operation Index	Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Percent
Glyphosate w/Surf	1	100%	32 ounce		0.13	4.25		
2,4-D Ester 4#	1	100%	1 pint		2.69	2.69		
21-0-0-24S	1	100%	2 pound		0.33	0.66		
AAtrex 4L	2	100%	1 quart		5.25	5.25		
Gramoxone SL	2	100%	1.5 pint		5.38	8.06		
32-0-0	3	100%	110 lbs N		0.55	60.50		
Lumax EZ	3	100%	2.7 quart		18.75	50.63		
10-34-0	4	100%	6 gallon		3.30	19.80		
Sorghum Safened/Insect	4	100%	4 pound		3.00	12.00		
Huskie	5	50%	11 ounce		0.91	4.98		
21-0-0-24S	5	50%	1 pound		0.33	0.17		
* Aerial Spray	6	15%	1 acre		9.50	1.43		
* Lorsban 4 E	6	15%	1.5 pint		6.25	1.41		
Haul Grain bu	9	100%	105 bushel		0.11	11.55		
Scouting Grain Sorghum		100%	1 acre		7.00	7.00		
Grain Sorghum Dryland		100%	1 acre		11.00	11.00		
Total Materials & Services							201.38	

*Treating greenbugs one year in 10, chinchbugs one in 20.

Total listed costs for Field Operations and Materials & Services						265.17	
Interest on Opns Capital \$ 238.35	cash expense @	5.50%	for 6.0 mo.			6.55	
Total Operating and Use Related Ownership Costs						271.72	

Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
** Real Estate Opportunity	Dryland (State)	\$ 2,611	per acre @	4.00%		104.44	
** Real Estate Taxes		\$ 2,611	per acre @	1.00%		26.11	
Total Cost per Acre Including Overhead						422.27	

Cost per bu		4.02
Cash Cost per bu		2.58

** Since Sorghum is generally planted on less productive land, Real Estate cost is reduced to 70% of average value

**2015 Budget 37. 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	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Anhydrous Apply	1		1.83	1.98	0.69	0.58	2.28	3.94	11.30	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
5 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
6 Aerial Spray	Custom									
7 PivotD 125' Lift	6	ai	4.17	41.61	1.96	8.99	2.84	5.38	64.95	
8 Combine Irr SG	1		3.38	6.04	7.13	1.06	5.84	2.70	26.15	
9 Cart	150	bu	2.14	1.09	0.80	1.37	2.66	0.88	8.94	
10 Truck	Custom									
Total for Field Operations			16.42	52.96	12.22	17.92	19.08	21.75	140.35	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Glyphosate w/Surf
2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.69	2.69		
21-0-0-24S	Additive	1	100%	2 pound	0.33	0.66		
82-0-0	Fertilizer	2	100%	150 lbs N	0.46	69.00		
Lumax EZ	Herbicide	3	100%	2.7 quart	18.75	50.63		
AAtrex 4L	Herbicide	3	100%	0.5 quart	5.25	2.63		
10-34-0	Fertilizer	4	100%	6 gallon	3.30	19.80		
Sorghum Safened/Insect	Seed	4	100%	6 pound	3.00	18.00		
Huskie	Herbicide	5	50%	11 ounce	0.91	4.98		
21-0-0-24S	Additive	5	50%	1 pound	0.33	0.17		
* Aerial Spray	Custom	6	15%	1 acre	9.50	1.43		
* Lorsban 4 E	Insecticide	6	15%	1.5 pint	6.25	1.41		
Haul Grain bu	Custom	10	100%	150 bushel	0.11	16.50		
Scouting Grain Sorghum	Scouting		100%	1 acre	7.00	7.00		
Grain Sorghum Irrigated	Crop Insurance		100%	1 acre	10.00	10.00		
Total Materials & Services							209.15	

*Treating greenbugs one year in 10, chinchbugs one in 20.

Total listed costs for Field Operations and Materials & Services		349.50
Interest on Opns Capital \$ 308.67 cash expense @ 5.50% for 6.0 mo.		8.49
Total Operating and Use Related Ownership Costs		357.99

Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00
** Real Estate Opportunity Pivot (Marginal Land) \$ 5,380 per acre @ 4.00%		215.18
** Real Estate Taxes \$ 3,766 per acre @ 1.00%		37.66
Total Cost per Acre Including Overhead		630.83

Cost per bu	4.21
Cash Cost per bu	2.37

** Since Sorghum is generally planted on less productive land, Real Estate cost is reduced to 70% of average value

2015 Budget 38. Grass, Fall Establishment
Pivot Irrigated, 800 GMP 35 PSI, 2 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3 Roll	1		2.22	2.27	0.92	0.00	3.04	0.00	8.45	
4 Grass Drill	1		2.44	1.78	0.92	6.46	3.04	2.88	17.52	
5 PivotD 125'Lift	2	ai	1.39	13.87	0.65	3.00	0.95	1.79	21.65	
6 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
Total for Field Operations			11.11	23.94	3.98	11.85	15.14	7.32	73.34	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
11-52-0	Fertilizer	6	100%	60 pound	0.30	18.00	
Total Materials & Services						78.00	

Total listed costs for Field Operations and Materials & Services 151.34

Interest on Opns Capital \$ 128.88 cash expense @ 5.50% for 6.0 mo. 3.54

Total Operating and Use Related Ownership Costs 154.88

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Fall Establishment \$ - per acre @ 4.00% 0.00

Real Estate Taxes \$ - per acre @ 1.00% 0.00

Total Cost per Acre Including Overhead 174.88

**2015 Budget 39. Grass Hay, Large Round (2.2 ton Actual Yield)
Dryland**

Field Operations		Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
2	Swath/Cond Hay	1		2.50	2.34	2.19	0.29	3.46	0.43	11.21	
3	Lg Rd Bale	2.2	ton	4.84	2.36	1.81	2.26	6.01	2.36	19.64	
4	Move Lg Rd	2.2	ton	2.42	1.64	0.91	0.00	3.01	0.13	8.11	
Total for Field Operations				11.33	7.48	5.56	2.55	14.63	2.92	44.47	
Materials & Services					Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
46-0-0			Fertilizer		1	100%	40 lbs N		0.57	22.80	
11-52-0			Fertilizer		1	100%	15 pound		0.30	4.50	
Twine Lg Rd			Other		3	100%	2.2 ton		0.91	2.00	
Total Materials & Services										29.30	
Total listed costs for Field Operations and Materials & Services										73.77	
Interest on Opns Capital				\$ 56.22	cash expense @		5.50% for 6.0 mo.			1.55	
Total Operating and Use Related Ownership Costs										75.32	
Overhead (accounting, liability insurance, vehicle cost, office expense)										20.00	
Real Estate Opportunity			Dryland (State)	\$	3,730	per acre @	4.00%			149.20	
Real Estate Taxes				\$	3,730	per acre @	1.00%			37.30	
Total Cost per Acre Including Overhead										281.82	
Cost per ton										128.10	
Cash Cost per ton										43.21	

2015 Budget 41. Millet, No-Till (22 cwt Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
4 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
5 Windrow Grain	1		2.00	1.87	1.75	0.13	2.77	0.86	9.38	
6 Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
7 Truck	Custom									
Total for Field Operations			9.97	10.52	10.05	5.42	13.74	14.13	63.83	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
21-0-0-24S	Additive	1	100%	1.7 pound	0.33	0.56	
28-0-0	Fertilizer	2	100%	45 lbs N	0.57	25.50	
Glyphosate w/Surf	Herbicide	2	100%	20 ounce	0.13	2.66	
Vida	Herbicide	2	100%	2 ounce	3.91	7.81	
Millet	Seed	3	100%	12 pound	0.60	7.20	
2,4-D Amine	Herbicide	4	100%	0.75 pint	2.00	1.50	
Dicamba	Herbicide	4	100%	0.5 ounce	0.63	0.31	
Haul Grain (Millet)	Custom	7	100%	22 cwt	0.24	5.28	
Millet	Crop Insurance		100%	1 acre	15.00	15.00	
Total Materials & Services						70.60	

Total listed costs for Field Operations and Materials & Services 134.43

Interest on Opns Capital \$ 106.56 cash expense @ 5.50% for 6.0 mo. 2.93

Total Operating and Use Related Ownership Costs 137.36

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (Panhandle) \$ 845 per acre @ 4.00% 33.80

Real Estate Taxes \$ 845 per acre @ 1.00% 8.45

Total Cost per Acre Including Overhead 199.61

Cost per cwt 9.07

Cash Cost per cwt 4.98

2015 Budget 42. Oats, No-Till, 90 bu Yield Goal (85 bushel Actual Yield)
 Dryland

Field Operations		Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
2	No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
3	Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4	Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
5	Truck	Custom									
Total for Field Operations				6.97	8.26	7.97	4.67	9.88	12.41	50.16	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
28-0-0	Fertilizer	1	100%	100 lbs N		0.57	56.67	
Oats	Seed	2	100%	2 bushel		9.00	18.00	
10-34-0	Fertilizer	2	100%	6 gallon		3.30	19.80	
Aim 2EC	Herbicide	3	100%	0.5 ounce		7.50	3.75	
2,4-D Ester 4#	Herbicide	3	100%	0.5 pint		2.69	1.34	
NIS	Additive	3	100%	6 ounce		0.18	1.08	
Haul Grain bu	Custom	5	100%	85 bushel		0.11	9.35	
Oats	Crop Insurance		100%	1 acre		11.00	11.00	
Total Materials & Services							120.99	

Total listed costs for Field Operations and Materials & Services							171.15	
Interest on Opns Capital	\$ 148.86	cash expense @	5.50%	for 6.0 mo.			4.09	
Total Operating and Use Related Ownership Costs							175.24	

Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00	
Real Estate Opportunity	Dryland (State)	\$ 3,730	per acre @	4.00%			149.20	
Real Estate Taxes		\$ 3,730	per acre @	1.00%			37.30	
Total Cost per Acre Including Overhead							381.74	

Cost per bushel	4.49
Cash Cost per bushel	2.24

2015 Budget 43. Pasture, Grazing (11 AUM Actual Yield)
 Pivot Irrigated, 800 GPM 35 PSI, 18 acre-inches

Field Operations		Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	PivotD 125' Lift	18	ai	12.50	124.83	5.88	26.98	8.51	16.14	194.84	
Total for Field Operations				12.50	124.83	5.88	26.98	8.51	16.14	194.84	
Materials & Services					Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
	28-0-0		Fertilizer		1	100%	220 lbs N		0.57	124.67	
	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		20.00	20.00	
Total Materials & Services										148.67	
Total listed costs for Field Operations and Materials & Services										343.51	
Interest on Opns Capital \$ 318.86 cash expense @ 5.50% for 6.0 mo.										8.77	
Total Operating and Use Related Ownership Costs										352.28	
Overhead (accounting, liability insurance, vehicle cost, office expense)										20.00	
Real Estate Opportunity Pivot (Marginal Land) \$ 5,380 per acre @ 4.00%										215.18	
Real Estate Taxes \$ 5,380 per acre @ 1.00%										53.80	
Total Cost per Acre Including Overhead										641.26	
Cost per AUM										58.30	
Cash Cost per AUM										34.68	

2015 Budget 44. Peas, No-Till (35 bu Actual Yield)
 Dryland

Field Operations		Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
2	Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3	Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
4	Truck	Custom									
Total for Field Operations				5.97	7.87	7.64	4.49	8.79	10.26	45.02	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Peas	Seed	1	100%	3 bushel		18.00	54.00	
Pea Seed Inoculant	Fungicide	1	100%	1 pound		8.00	8.00	
Sharpen	Herbicide	2	100%	2 ounce		6.48	12.97	
Glyphosate w/Surf	Herbicide	2	100%	32 ounce		0.13	4.25	
21-0-0-24S	Additive	2	100%	1.7 pound		0.33	0.56	
Haul Grain bu	Custom	4	100%	35 bushel		0.11	3.85	
Total Materials & Services							83.63	

Total listed costs for Field Operations and Materials & Services 128.65

Interest on Opns Capital \$ 109.60 cash expense @ 5.50% for 6.0 mo.

3.01

Total Operating and Use Related Ownership Costs 131.66

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (Panhandle) \$ 845 per acre @ 4.00% 33.80

Real Estate Taxes \$ 845 per acre @ 1.00% 8.45

Total Cost per Acre Including Overhead 193.91

Cost per bu 5.54

Cash Cost per bu 3.22

2015 Budget 45. Sorghum-Sudan, Annually Planted, Large Round (3.3 ton Actual Yield)
 Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
5 Swath/Cond Hay	1		2.50	2.34	2.19	0.29	3.46	0.43	11.21	
6 Lg Rd Bale	3.3	ton	7.26	3.55	2.72	3.39	9.02	3.53	29.47	
7 Move Lg Rd	3.3	ton	3.63	2.47	1.36	0.00	4.51	0.19	12.16	
Total for Field Operations			19.64	15.12	8.10	9.02	26.23	11.42	89.53	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
28-0-0				Fertilizer	0.57	22.67	
Sorghum Sudan	4	100%	10 pound	Seed	1.20	12.00	
Twine Lg Rd	6	100%	3.3 ton	Other	0.91	3.00	
Total Materials & Services						37.67	

Total listed costs for Field Operations and Materials & Services 127.20
 Interest on Opns Capital \$ 89.55 cash expense @ 5.50% for 6.0 mo. 2.46

Total Operating and Use Related Ownership Costs 129.66

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00
 Real Estate Opportunity \$ 3,730 per acre @ 4.00% 149.20
 Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 336.16

Cost per ton 101.87
Cash Cost per ton 39.18

**2015 Budget 46. Soybeans, Tilled seed bed, Roundup Ready (39 bu Actual Yield)
Dryland**

	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
5	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
6	Custom									
7	1		3.38	6.04	7.13	1.06	5.84	2.70	26.15	
8	Custom									
Total for Field Operations			11.27	12.72	9.45	7.18	16.71	10.89	68.22	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Valor XLT	3	100%	3 ounce	Herbicide	5.19	15.56	
RR Soybeans	4	100%	1 bag	Seed	44.00	44.00	
Glyphosate w/Surf	5	100%	32 ounce	Herbicide	0.13	4.25	
Select Max	5	100%	6 ounce	Herbicide	0.86	5.16	
21-0-0-24S	5	100%	1.7 pound	Additive	0.33	0.56	
* Aerial Spray	6	20%	1 acre	Custom	9.50	1.90	
* Warrior II/Zeon	6	20%	1.6 ounce	Insecticide	2.97	0.95	
Haul Grain bu	8	100%	39 bushel	Custom	0.11	4.29	
Scouting Dryland Soybeans		100%	1 acre	Scouting	7.00	7.00	
Soybeans Dryland		100%	1 acre	Crop Insurance	16.00	16.00	
Total Materials & Services						99.67	

* Insecticide for Aphids and Army Cutworms

Total listed costs for Field Operations and Materials & Services 167.89
Interest on Opns Capital \$ 140.29 cash expense @ 5.50% for 6.0 mo. 3.86

Total Operating and Use Related Ownership Costs 171.75

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00
Real Estate Opportunity Dryland (State) \$ 3,730 per acre @ 4.00% 149.20
Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 378.25

Cost per bu 9.70

Cash Cost per bu 4.65

**2015 Budget 47. Soybeans, No-Till, Roundup Ready after Corn (43 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Aerial Spray	Custom									
5 Combine Dryland SB	1		3.38	6.04	7.13	1.06	5.84	2.70	26.15	
6 Truck	Custom									
Total for Field Operations			7.78	8.08	8.61	6.67	10.75	11.12	53.01	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.69	2.69	
Glyphosate w/Surf	Herbicide	1	100%	32 ounce	0.13	4.25	
21-0-0-24S	Additive	1	100%	1.7 pound	0.33	0.56	
RR Soybeans	Seed	2	100%	1 bag	44.00	44.00	
Glyphosate w/Surf	Herbicide	3	100%	32 ounce	0.13	4.25	
Select Max	Herbicide	3	100%	6 ounce	0.86	5.16	
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56	
* Aerial Spray	Custom	4	20%	1 acre	9.50	1.90	
* Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.97	0.95	
Haul Grain bu	Custom	6	100%	43 bushel	0.11	4.73	
Scouting Dryland Soybeans	Scouting		100%	1 acre	7.00	7.00	
Soybeans Dryland	Crop Insurance		100%	1 acre	16.00	16.00	
Total Materials & Services						107.61	

* Insecticide for Aphids and Army Cutworms

Total listed costs for Field Operations and Materials & Services 160.62

Interest on Opns Capital \$ 138.75 cash expense @ 5.50% for 6.0 mo. 3.82

Total Operating and Use Related Ownership Costs 164.44

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (State) \$ 3,730 per acre @ 4.00% 149.20

Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 370.94

Cost per bu 8.63

Cash Cost per bu 4.18

**2015 Budget 48. Soybeans, No-Till, Roundup Ready Continuous (39 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Aerial Spray	Custom									
5 Combine Dryland SB	1		3.38	6.04	7.13	1.06	5.84	2.70	26.15	
6 Truck	Custom									
Total for Field Operations			7.78	8.08	8.61	6.67	10.75	11.12	53.01	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Valor XLT
2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.69	2.69		
Glyphosate w/Surf	Herbicide	1	100%	32 ounce	0.13	4.25		
21-0-0-24S	Additive	1	100%	1.7 pound	0.33	0.56		
RR Soybeans	Seed	2	100%	1 bag	44.00	44.00		
Glyphosate w/Surf	Herbicide	3	100%	32 ounce	0.13	4.25		
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56		
* Aerial Spray	Custom	4	20%	1 acre	9.50	1.90		
* Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.97	0.95		
Haul Grain bu	Custom	6	100%	39 bushel	0.11	4.29		
Scouting Dryland Soybeans	Scouting		100%	1 acre	7.00	7.00		
Soybeans Dryland	Crop Insurance		100%	1 acre	16.00	16.00		
Total Materials & Services							102.01	

* Insecticide for Aphids and Army Cutworms

Total listed costs for Field Operations and Materials & Services 155.02
 Interest on Opns Capital \$ 133.15 cash expense @ 5.50% for 6.0 mo. 3.66

Total Operating and Use Related Ownership Costs 158.68

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00
 Real Estate Opportunity Dryland (State) \$ 3,730 per acre @ 4.00% 149.20
 Real Estate Taxes \$ 3,730 per acre @ 1.00% 37.30

Total Cost per Acre Including Overhead 365.18

Cost per bu 9.36

Cash Cost per bu 4.46

**2015 Budget 49. Soybeans, Tilled seedbed, Roundup Ready after Corn (62 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
5 PivotD 125' Lift	9	ai	6.25	62.42	2.94	13.49	4.26	8.07	97.43	
6 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
7 Aerial Spray	Custom									
8 Aerial Spray	Custom									
9 Combine Irr SB	1		3.67	6.54	7.72	1.27	6.33	2.70	28.23	
10 Truck	Custom									
Total for Field Operations			17.81	75.64	12.98	20.88	21.46	18.96	167.73	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Valor XLT		3	100%	3 ounce	5.19	15.56	
RR Soybeans		4	100%	1.1 bag	44.00	48.40	
Glyphosate w/Surf		6	100%	32 ounce	0.13	4.25	
Select Max		6	100%	6 ounce	0.86	5.16	
21-0-0-24S		6	100%	1.7 pound	0.33	0.56	
* Aerial Spray		7	20%	1 acre	9.50	1.90	
* Warrior II/Zeon		7	20%	1.6 ounce	2.97	0.95	
Aerial Spray		8	50%	1 acre	9.50	4.75	
Priaxor		8	50%	4 ounce	5.08	10.16	
Haul Grain bu		10	100%	62 bushel	0.11	6.82	
Scouting Irrigated SB			100%	1 acre	10.00	10.00	
Soybeans Irrigated			100%	1 acre	8.50	8.50	
Total Materials & Services						117.01	

* Insecticide for Aphids and Army Cutworms

Total listed costs for Field Operations and Materials & Services 284.74

Interest on Opns Capital \$ 244.32 cash expense @ 5.50% for 6.0 mo. 6.72

Total Operating and Use Related Ownership Costs 291.46

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Pivot (State) \$ 7,685 per acre @ 4.00% 307.40

Real Estate Taxes \$ 7,685 per acre @ 1.00% 76.85

Total Cost per Acre Including Overhead 695.71

Cost per bu 11.22

Cash Cost per bu 5.29

**2015 Budget 50. Soybeans, Ridge-Till, RR after RR Corn (62 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 12 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	0.2		0.20	0.08	0.07	0.12	0.22	0.17	0.86	
2 Ridge plant and band herb.	1		2.40	1.27	0.82	6.98	2.73	4.68	18.88	
3 Ridge Cultivation	1		2.00	1.99	0.82	0.86	2.73	1.06	9.46	
4 Ridge Cultivate/Ditch	1		1.83	1.66	0.69	0.35	2.28	1.59	8.40	
5 Pipe D1 25' Lift	12	ai	22.22	60.40	3.14	2.28	5.33	4.05	97.42	
6 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
7 Aerial Spray	Custom									
8 Aerial Spray	Custom									
9 Combine Irr SB	1		3.67	6.54	7.72	1.27	6.33	2.70	28.23	
10 Truck	Custom									
Total for Field Operations			32.82	72.14	13.42	12.17	20.17	14.68	165.40	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Valor XLT	Herbicide	2	33%	3 ounce	5.19	5.14		
RR Soybeans	Seed	2	100%	1.1 bag	44.00	48.40		
Glyphosate w/Surf	Herbicide	6	50%	32 ounce	0.13	2.13		
21-0-0-24S	Additive	6	50%	1.7 pound	0.33	0.28		
Select Max	Herbicide	6	40%	6 ounce	0.86	2.06		
Crop Oil Concentrate	Additive	6	40%	2 pint	1.31	1.05		
* Aerial Spray	Custom	7	20%	1 acre	9.50	1.90		
* Warrior II/Zeon	Insecticide	7	20%	1.6 ounce	2.97	0.95		
Aerial Spray	Custom	8	50%	1 acre	9.50	4.75		
Stratego YLD	Fungicide	8	50%	4 ounce	5.63	11.25		
Haul Grain bu	Custom	10	100%	62 bushel	0.11	6.82		
Scouting Irrigated SB	Scouting		100%	1 acre	10.00	10.00		
Soybeans Irrigated	Crop Insurance		100%	1 acre	8.50	8.50		
Total Materials & Services							103.77	

* Insecticide for Aphids and Army Cutworms

Total listed costs for Field Operations and Materials & Services

Interest on Opns Capital \$ 234.32 cash expense @ 5.50% for 6.0 mo.

269.17

6.44

Total Operating and Use Related Ownership Costs

275.61

Overhead (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity Gravity (State) \$ 7,310 per acre @ 4.00%
Real Estate Taxes \$ 7,310 per acre @ 1.00%

20.00

292.40

73.10

Total Cost per Acre Including Overhead

661.11

Cost per bu

10.66

Cash Cost per bu

5.06

**2015 Budget 52. 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	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Plant Narrow Row	1		2.40	0.96	0.82	2.49	2.73	3.82	13.22	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Aerial Spray	Custom									
5 Aerial Spray	Custom									
6 PivotD 125' Lift	6	ai	4.17	41.61	1.96	8.99	2.84	5.38	64.95	
7 Combine Irr SB	1		3.67	6.54	7.72	1.27	6.33	2.70	28.23	
8 Truck	Custom									
Total for Field Operations			12.24	49.89	11.16	13.99	14.08	13.62	114.98	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Glyphosate w/Surf
2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.69	2.69		
21-0-0-24S	Additive	1	100%	1.7 pound	0.33	0.56		
Valor XLT	Herbicide	1	100%	3 ounce	5.19	15.56		
RR2 Soybeans Treated	Seed	2	100%	1.1 pound	58.00	63.80		
Glyphosate w/Surf	Herbicide	3	50%	32 ounce	0.13	2.13		
21-0-0-24S	Additive	3	50%	1.7 pound	0.33	0.28		
* Aerial Spray	Custom	4	20%	1 acre	9.50	1.90		
* Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.97	0.95		
Aerial Spray	Custom	5	50%	1 acre	9.50	4.75		
Priaxor	Fungicide	5	50%	4 ounce	5.08	10.16		
Haul Grain bu	Custom	8	100%	59 bushel	0.11	6.49		
Scouting Irrigated SB	Scouting		100%	1 acre	10.00	10.00		
Soybeans Irrigated	Crop Insurance		100%	1 acre	8.50	8.50		
Total Materials & Services							132.02	

* Insecticide for Aphids and Army Cutworms

Total listed costs for Field Operations and Materials & Services 247.00

Interest on Opns Capital \$ 219.30 cash expense @ 5.50% for 6.0 mo. 6.03

Total Operating and Use Related Ownership Costs 253.03

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Pivot (State) \$ 7,685 per acre @ 4.00% 307.40

Real Estate Taxes \$ 7,685 per acre @ 1.00% 76.85

Total Cost per Acre Including Overhead 657.28

Cost per bu 11.14

Cash Cost per bu 5.12

**2015 Budget 54. Sugarbeet Roundup Ready, one pass zone-tillage (26 ton Actual Yield)
Canal Irrigated, 20 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 Spray	Custom									
4 Till Plant Beets	1		3.67	5.14	0.52	4.58	7.53	2.40	23.84	
5 Hoe	1		1.50	0.93	0.56	0.33	1.86	1.20	6.38	
6 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
7 Ridge Cultivate/Ditch	1		1.83	1.66	0.69	0.35	2.28	1.59	8.40	
8 Spray	Custom									
9 Ditch Irrigation	20	ai	22.22	0.00	0.00	0.00	0.00	0.00	22.22	
10 Spray	Custom									
11 Aerial Spray	Custom									
12 Top Beets	1		3.45	2.26	1.42	3.32	4.72	2.16	17.33	
13 Lift Beets	1		3.67	3.86	0.52	13.70	7.53	5.51	34.79	
14 Truck	Custom									
15 Subsoil	1		2.22	3.43	0.35	0.33	5.02	1.31	12.66	
Total for Field Operations			43.58	21.70	5.43	24.34	36.66	19.00	150.71	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	2	100%	13.4 gallon	3.30	44.22	
28-0-0	Fertilizer	2	100%	115 lbs N	0.57	65.17	
Spray	Custom	3, 8, 10	300%	1 acre	7.00	21.00	
Glyphosate w/Surf	Herbicide	3	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56	
Sugar Beets RR Poncho	Seed	4	100%	1 acre	180.00	180.00	
Spray	Custom	8	100%	1 acre	7.00	7.00	
Glyphosate w/Surf	Herbicide	8	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	8	100%	1.7 pound	0.33	0.56	
Irrigation District O&M Charge	Other	9	100%	1 acre	30.00	30.00	
Spray	Custom	10	100%	1 acre	7.00	7.00	
Glyphosate w/Surf	Herbicide	10	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	10	100%	1.7 pound	0.33	0.56	
Aerial Spray	Custom	11	100%	1 acre	9.50	9.50	
Quadris	Fungicide	11	100%	7 ounce	3.32	23.24	
Haul Beets	Custom	14	100%	26 ton	5.00	130.00	
Scouting Sugar Beets	Scouting		100%	1 acre	16.00	16.00	
Sugar Beets	Crop Insurance		100%	1 acre	20.00	20.00	
Total Materials & Services						569.15	

Total listed costs for Field Operations and Materials & Services						719.86	
Interest on Opns Capital \$ 664.20 cash expense @ 5.50% for 6.0 mo.						18.27	
Total Operating and Use Related Ownership Costs						738.13	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Gravity (Panhandle)	\$ 3,040	per acre @	4.00%		121.60	
Real Estate Taxes		\$ 3,040	per acre @	1.00%		30.40	
Total Cost per Acre Including Overhead						910.13	
Cost per ton						35.01	
Cash Cost per ton						26.25	

2015 Budget 55. Sugarbeet Roundup Ready, Conventional Tillage (26 ton Actual Yield)
Gravity Irrigated, Canal, 20 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs Power	Repairs Imp.	Ownership Power	Ownership Imp.	Total	Your Estimate
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 Spray	Custom									
4 Plow	1		2.93	2.99	0.42	0.80	6.03	0.54	13.71	
5 Roller Harrow	1		2.00	1.87	0.82	0.99	2.73	3.12	11.53	
6 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
7 Field Cultivation	2		2.93	4.08	1.10	2.53	3.65	3.12	17.41	
8 Ridge Cultivate/Ditch	1		1.83	1.66	0.69	0.35	2.28	1.59	8.40	
9 Spray	Custom									
10 Ditch Irrigation	20	ai	22.22	0.00	0.00	0.00	0.00	0.00	22.22	
11 Spray	Custom									
12 Aerial Spray	Custom									
13 Top Beets	1		3.45	2.26	1.42	3.32	4.72	2.16	17.33	
14 Lift Beets	1		3.67	3.86	0.52	13.70	7.53	5.51	34.79	
15 Truck	Custom									
Total for Field Operations			46.67	24.40	6.76	25.81	39.92	24.41	167.97	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	2	100%	13.4 gallon	3.30	44.22	
28-0-0	Fertilizer	2	100%	115 lbs N	0.57	65.17	
Spray	Custom	3, 9, & 11	300%	1 acre	7.00	21.00	
Glyphosate w/Surf	Herbicide	3	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56	
Sugar Beets RR Poncho	Seed	6	100%	1 acre	180.00	180.00	
Glyphosate w/Surf	Herbicide	9	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	9	100%	1.7 pound	0.33	0.56	
Irrigation District O&M Charge	Other	10	100%	1 acre	30.00	30.00	
Spray	Custom	11	100%	1 acre	7.00	7.00	
Glyphosate w/Surf	Herbicide	11	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	11	100%	1.7 pound	0.33	0.56	
Aerial Spray	Custom	12	100%	1 acre	9.50	9.50	
Quadris	Fungicide	12	100%	7 ounce	3.32	23.24	
Haul Beets	Custom	15	100%	26 ton	5.00	130.00	
Scouting Sugar Beets	Scouting		100%	1 acre	16.00	16.00	
Sugar Beets	Crop Insurance		100%	1 acre	20.00	20.00	
Total Materials & Services						562.15	

Total listed costs for Field Operations and Materials & Services						730.12	
Interest on Opns Capital \$ 665.79 cash expense @ 5.50% for 6.0 mo.						18.31	
Total Operating and Use Related Ownership Costs						748.43	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity Gravity (Panhandle) \$ 3,040 per acre @ 4.00%						121.60	
Real Estate Taxes \$ 3,040 per acre @ 1.00%						30.40	
Total Cost per Acre Including Overhead						920.43	
Cost per ton						35.40	
Cash Cost per ton						26.31	

**2015 Budget 56. Sugarbeet Roundup Ready, one pass zone-tillage (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 acre-inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 Spray	Custom									
4 Till Plant Beets	1		3.67	5.14	0.52	4.58	7.53	2.40	23.84	
5 Row Crop Cultivation	1		2.00	1.19	0.75	0.43	2.49	1.59	8.45	
6 Spray	Custom									
7 PivotD 125' Lift	16	ai	11.11	110.96	5.23	23.98	7.57	14.34	173.19	
8 Spray	Custom									
9 Aerial Spray	Custom									
10 Top Beets	1		3.45	2.26	1.42	3.32	4.72	2.16	17.33	
11 Lift Beets	1		3.67	3.86	0.52	13.70	7.53	5.51	34.79	
12 Truck	Custom									
13 Subsoil	1		2.22	3.43	0.35	0.33	5.02	1.31	12.66	
Total for Field Operations			29.14	130.07	9.41	47.64	40.09	30.55	286.90	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
28-0-0	Fertilizer	2	100%	115 lbs N	0.57	65.17	
Spray	Custom	3, 6, and 8	300%	1 acre	7.00	21.00	
Glyphosate w/Surf	Herbicide	3	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56	
Sugar Beets RR Poncho	Seed	4	100%	1 acre	180.00	180.00	
Glyphosate w/Surf	Herbicide	6	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	6	100%	1.7 pound	0.33	0.56	
Glyphosate w/Surf	Herbicide	8	100%	36 ounce	0.13	4.78	
21-0-0-24S	Additive	8	100%	1.7 pound	0.33	0.56	
Aerial Spray	Custom	9	100%	1 acre	9.50	9.50	
Quadris	Fungicide	9	100%	7 ounce	3.32	23.24	
Haul Beets	Custom	12	100%	26 ton	5.00	130.00	
Scouting Sugar Beets	Scouting		100%	1 acre	16.00	16.00	
Sugar Beets	Crop Insurance		100%	1 acre	20.00	20.00	
Total Materials & Services						525.15	

Total listed costs for Field Operations and Materials & Services						812.05	
Interest on Opns Capital	\$ 741.41	cash expense @	5.50%	for 6.0 mo.		20.39	
Total Operating and Use Related Ownership Costs						832.44	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Pivot (Panhandle)	\$ 3,770	per acre @	4.00%		150.80	
Real Estate Taxes		\$ 3,770	per acre @	1.00%		37.70	
Total Cost per Acre Including Overhead						1040.94	
Cost per ton						40.04	
Cash Cost per ton						29.30	

2015 Budget 57. Sugarbeet Roundup Ready, Conventional Tillage (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 Plow	1		2.93	2.99	0.42	0.80	6.03	0.54	13.71	
4 Roller Harrow	1		2.00	1.87	0.82	0.99	2.73	3.12	11.53	
5 Plant	1		2.40	1.02	0.82	2.49	2.73	3.82	13.28	
6 Spray	Custom									
7 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
8 PivotD 125' Lift	16	ai	11.11	110.96	5.23	23.98	7.57	14.34	173.19	
9 Spray	Custom									
10 Aerial Spray	Custom									
11 Top Beets	1		3.45	2.26	1.42	3.32	4.72	2.16	17.33	
12 Lift Beets	1		3.67	3.86	0.52	13.70	7.53	5.51	34.79	
13 Truck	Custom									
14 Subsoil	1		2.22	3.43	0.35	0.33	5.02	1.31	12.66	
Total for Field Operations			32.27	131.66	10.75	48.18	43.38	35.60	301.84	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								10-34-0
28-0-0	Fertilizer	2	100%	115 lbs N	0.57	65.17		
Spray	Custom	6 & 9	200%	1 acre	7.00	14.00		
Glyphosate w/Surf	Herbicide	6	100%	36 ounce	0.13	4.78		
21-0-0-24S	Additive	6	100%	1.7 pound	0.33	0.56		
Sugar Beets RR Poncho	Seed	5	100%	1 acre	180.00	180.00		
Glyphosate w/Surf	Herbicide	9	100%	36 ounce	0.13	4.78		
21-0-0-24S	Additive	9	100%	1.7 pound	0.33	0.56		
Aerial Spray	Custom	10	100%	1 acre	9.50	9.50		
Quadris	Fungicide	10	100%	7 ounce	3.32	23.24		
Haul Beets	Custom	13	100%	26 ton	5.00	130.00		
Scouting Sugar Beets	Scouting		100%	1 acre	16.00	16.00		
Sugar Beets	Crop Insurance		100%	1 acre	20.00	20.00		
Total Materials & Services							512.81	

Total listed costs for Field Operations and Materials & Services 814.65
 Interest on Opns Capital \$ 735.67 cash expense @ 5.50% for 6.0 mo. 20.23

Total Operating and Use Related Ownership Costs 834.88

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00
 Real Estate Opportunity Pivot (Panhandle) \$ 3,770 per acre @ 4.00% 150.80
 Real Estate Taxes \$ 3,770 per acre @ 1.00% 37.70

Total Cost per Acre Including Overhead 1043.38

Cost per ton 40.13
Cash Cost per ton 29.07

**2015 Budget 58. Sunflower, No-Till, Following Corn or Grain Sorghum (13 cwt Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
3 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
4 Aerial Spray	Custom									
5 Combine Sunflowers	1		3.14	5.61	6.62	1.01	5.42	3.06	24.86	
6 Truck	Custom									
Total for Field Operations			7.04	7.46	7.93	6.31	9.79	11.05	49.58	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
21-0-0-24S	Additive	1	100%	1.7 pound	0.33	0.56	
Prowl H ₂ O	Herbicide	1	100%	2 pint	6.13	12.25	
28-0-0	Fertilizer	1	100%	50 lbs N	0.57	28.33	
Spartan 4F	Herbicide	1	100%	5 ounce	5.86	29.30	
Glyphosate w/Surf	Herbicide	2	50%	32 ounce	0.13	2.13	
21-0-0-24S	Additive	2	50%	1.7 pound	0.33	0.28	
Prowl H ₂ O	Herbicide	2	50%	1 pint	6.13	3.06	
Sunflower	Seed	3	100%	5 pound	1.05	5.25	
* Aerial Spray	Custom	4	50%	1 acre	9.50	4.75	
* Warrior II/Zeon	Insecticide	4	50%	1.92 ounce	2.97	2.85	
Haul Grain (Sunflower)	Custom	6	100%	13 cwt	0.30	3.90	
Sunflower Dryland	Crop Insurance		100%	1 acre	14.00	14.00	
Total Materials & Services						110.91	

*Insecticide for seed weevil and sunflower moth.

Total listed costs for Field Operations and Materials & Services						160.49	
Interest on Opns Capital	\$ 139.65	cash expense @	5.50%	for 6.0 mo.		3.84	
Total Operating and Use Related Ownership Costs						164.33	
Overhead (accounting, liability insurance, vehicle cost, office expense)						20.00	
Real Estate Opportunity	Dryland (Panhandle)	\$	845	per acre @	4.00%	33.80	
Real Estate Taxes		\$	845	per acre @	1.00%	8.45	
Total Cost per Acre Including Overhead						226.58	
Cost per cwt						17.43	
Cash Cost per cwt						11.69	

**2015 Budget 59. Sunflower, Ecofallow, after Wheat, 2 Crops in 3 Yr (16 cwt Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray (Prior Year Stubble)	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray (Prior Year Stubble)	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Spray	0.5		0.50	0.20	0.16	0.31	0.55	0.43	2.15	
5 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
6 Aerial Spray	Custom									
7 Combine Sunflowers	1		3.14	5.61	6.62	1.01	5.42	3.06	24.86	
8 Truck	Custom									
Total for Field Operations			9.04	8.24	8.59	7.55	11.97	12.77	58.16	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Landmaster BW
21-0-0-24S	Additive	1	100%	2 pound	0.33	0.66		
Glyphosate w/Surf	Herbicide	2	100%	32 ounce	0.13	4.25		
21-0-0-24S	Additive	2	100%	1.7 pound	0.33	0.56		
Glyphosate w/Surf	Herbicide	3	100%	32 ounce	0.13	4.25		
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56		
Prowl H ₂ O	Herbicide	3	100%	2 pint	6.13	12.25		
28-0-0	Fertilizer	3	100%	60 lbs N	0.57	34.00		
Spartan 4F	Herbicide	3	100%	5 ounce	5.86	29.30		
Glyphosate w/Surf	Herbicide	4	50%	32 ounce	0.13	2.13		
21-0-0-24S	Additive	4	50%	1.7 pound	0.33	0.28		
Prowl H ₂ O	Herbicide	4	50%	1 pint	6.13	3.06		
Sunflower	Seed	5	100%	5 pound	1.05	5.25		
* Aerial Spray	Custom	6	50%	1 acre	9.50	4.75		
* Warrior II/Zeon	Insecticide	6	50%	1.92 ounce	2.97	2.85		
Haul Grain (Sunflower)	Custom	8	100%	16 cwt	0.30	4.80		
Sunflower Dryland	Crop Insurance		100%	1 acre	14.00	14.00		
Total Materials & Services							130.97	

*Insecticide for seed weevil and sunflower moth.
Total listed costs for Field Operations and Materials & Services 189.13
 Interest on Opns Capital \$ 164.39 cash expense @ 5.50% for 6.0 mo. 4.52

Total Operating and Use Related Ownership Costs 193.65

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00
 Real Estate Opportunity Dryland (Panhandle) \$ 845 per acre @ 4.00% 33.80
 Real Estate Taxes \$ 845 per acre @ 1.00% 8.45

Total Cost per Acre Including Overhead 255.90

Cost per cwt 15.99
Cash Cost per cwt 11.09

2015 Budget 60. Sunflower, No-Till (30 cwt Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray fertilizer and herbicide	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
3 Plant No-Till	1		2.40	1.26	0.82	4.37	2.73	6.70	18.28	
4 Aerial Spray	Custom									
5 PivotE 125'Lift w/fertigation	8	ai	7.41	21.24	2.23	12.91	4.04	7.72	55.55	
6 Combine Sunflowers	1		3.14	5.61	6.62	1.01	5.42	3.06	24.86	
7 Truck	Custom									
Total for Field Operations			14.95	28.89	10.33	19.09	14.37	20.49	108.12	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Glyphosate w/Surf	1	100%	32 ounce		0.13	4.25	
21-0-0-24S	1	100%	1.7 pound		0.33	0.56	
Prowl H2O	2	100%	2.3 pint		6.13	14.09	
Spartan 4F	2	100%	4 ounce		5.86	23.44	
28-0-0	2	100%	50 lbs N		0.57	28.33	
Sunflower	3	100%	3.5 pound		1.05	3.68	
10-34-0	3	100%	4 gallon		3.30	13.20	
* Aerial Spray	4	50%	1 acre		9.50	4.75	
* Warrior II/Zeon	4	50%	3.84 ounce		2.97	5.70	
Electricity Fixed	5	100%	1 acre		28.00	28.00	
Haul Grain (Sunflower)	7	100%	30 cwt		0.30	9.00	
Sunflower Irrigated		100%	1 acre		19.00	19.00	
Total Materials & Services						154.00	

*Insecticide for seed weevil and sunflower moth.

Total listed costs for Field Operations and Materials & Services 262.12

Interest on Opns Capital \$ 227.26 cash expense @ 5.50% for 6.0 mo. 6.25

Total Operating and Use Related Ownership Costs 268.37

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Pivot (Panhandle) \$ 3,770 per acre @ 4.00% 150.80

Real Estate Taxes \$ 3,770 per acre @ 1.00% 37.70

Total Cost per Acre Including Overhead 476.87

Cost per cwt 15.90

Cash Cost per cwt 7.78

2015 Budget 61. Wheat, No-Till after Row Crop, 50 bu Yield Goal (45 bu Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
2 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3 Aerial Spray	Custom									
4 Aerial Spray	Custom									
5 Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
6 Truck	Custom									
Total for Field Operations			5.97	7.87	7.64	4.49	8.79	10.26	45.02	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Wheat (certified and treated)	Seed	1	100%	90 pound	0.28	25.20	
28-0-0	Fertilizer	2	100%	75 lbs N	0.57	42.50	
Ally Extra SGW/TOTSOL	Herbicide	2	100%	0.3 ounce	9.00	2.70	
2,4-D Ester 4#	Herbicide	2	100%	0.5 pint	2.69	1.34	
NIS	Additive	2	100%	6 ounce	0.18	1.08	
* Aerial Spray	Custom	3	20%	1 acre	9.50	1.90	
* Tilt	Fungicide	3	20%	4 ounce	0.82	0.66	
** Aerial Spray	Custom	4	15%	1 acre	9.50	1.43	
** Lorsban 4 E	Insecticide	4	10%	1 pint	6.25	0.63	
** Warrior II/Zeon	Insecticide	4	5%	1.92 ounce	2.97	0.29	
Haul Grain bu	Custom	5	100%	45 bushel	0.11	4.95	
Scouting Wheat	Scouting		100%	1 acre	8.00	8.00	
Wheat After Crop	Crop Insurance			acre	14.50	14.50	
Total Materials & Services						131.58	

*Fungicide for rust **Insecticide for aphids and army cutworm.

Total listed costs for Field Operations and Materials & Services		176.60
Interest on Opns Capital \$ 157.55	cash expense @	5.50% for 6.0 mo.
		4.33

Total Operating and Use Related Ownership Costs	180.93
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Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00
Real Estate Opportunity	Dryland (Southwest)	\$ 1,965 per acre @ 4.00%
Real Estate Taxes		\$ 1,965 per acre @ 1.00%
Total Cost per Acre Including Overhead		299.18

Cost per bu	6.65
Cash Cost per bu	4.03

2015 Budget 62. Wheat, No-Till Fallow, 1 Crop in 2 Yr, 60 bu Yield Goal (55 bu Actual Yield)
 Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray (Prior Year Stubble)	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray (Prior Year Stubble)	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
5 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
6 No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
7 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
8 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
9 Aerial Spray	Custom									
10 Aerial Spray	Custom									
11 Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
12 Truck	Custom									
Total for Field Operations			12.54	10.96	9.94	7.59	16.39	14.56	71.98	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
21-0-0-24S	Additive	1	100%	1.7 pound		0.33	0.56	
Glyphosate w/Surf	Herbicide	2	100%	32 ounce		0.13	4.25	
21-0-0-24S	Additive	2	100%	1.7 pound		0.33	0.56	
AAtrex 4L	Herbicide	2	100%	1 quart		5.25	5.25	
Glyphosate w/Surf	Herbicide	3	100%	32 ounce		0.13	4.25	
21-0-0-24S	Additive	3	100%	1.7 pound		0.33	0.56	
Glyphosate w/Surf	Herbicide	4	100%	32 ounce		0.13	4.25	
21-0-0-24S	Additive	4	100%	1.7 pound		0.33	0.56	
Glyphosate w/Surf	Herbicide	5	100%	32 ounce		0.13	4.25	
21-0-0-24S	Additive	5	100%	1.7 pound		0.33	0.56	
10-34-0	Fertilizer	6	100%	8 gallon		3.30	26.40	
Wheat (certified and treated)	Seed	6	100%	60 pound		0.28	16.80	
46-0-0	Fertilizer	7	100%	70 lbs N		0.57	39.90	
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce		9.00	2.70	
2,4-D Ester 4#	Herbicide	8	100%	0.5 pint		2.69	1.34	
NIS	Additive	8	100%	6 ounce		0.18	1.08	
* Aerial Spray	Custom	9	20%	1 acre		9.50	1.90	
* Tilt	Fungicide	9	20%	4 ounce		0.82	0.66	
** Aerial Spray	Custom	10	15%	1 acre		9.50	1.43	
** Lorsban 4 E	Insecticide	10	10%	1 pint		6.25	0.63	
** Warrior II/Zeon	Insecticide	10	5%	1.92 ounce		2.97	0.29	
Haul Grain bu	Custom	12	100%	55 bushel		0.11	6.05	
Scouting Wheat	Scouting		100%	1 acre		8.00	8.00	
Wheat Fallowed	Crop Insurance			acre		9.50	9.50	
Total Materials & Services							145.98	

*Fungicide for rust **Insecticide for aphids and army cutworm.

Total listed costs for Field Operations and Materials & Services 217.96

Interest on Opns Capital \$ 187.01 cash expense @ 5.50% for 6.0 mo. 5.14

Total Operating and Use Related Ownership Costs 223.10

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (Panhandle) \$ 845 per acre @ 4.00% 50.70

Real Estate Taxes \$ 845 per acre @ 1.00% 12.68

Total Cost per Acre Including Overhead 306.48

Cost per bu 5.57

Cash Cost per bu 3.72

2015 Budget 63. Wheat, Stubble Mulch Fallow, 1 Crop in 2 Yr, 55 bu Yield Goal (50 bu Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Fallow Master	1		1.76	2.58	0.25	0.91	3.62	1.56	10.68	
2 Fallow Master	1		1.76	2.58	0.25	0.91	3.62	1.56	10.68	
3 Fallow Master	1		1.76	2.58	0.25	0.91	3.62	1.56	10.68	
4 Rod Weeder	1		1.52	1.51	0.62	0.23	2.07	0.99	6.94	
5 Rod Weeder	1		1.52	1.51	0.62	0.23	2.07	0.99	6.94	
6 Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
7 Spray Fertilizer	1		1.00	0.39	0.33	0.18	1.09	2.15	5.14	
8 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
9 Aerial Spray	Custom									
10 Aerial Spray	Custom									
11 Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
12 Truck	Custom									
Total for Field Operations			15.22	18.62	9.93	7.65	24.79	14.84	91.05	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								10-34-0
Wheat (certified and treated)	Seed	6	100%	55 pound	0.28	15.40		
28-0-0	Fertilizer	7	100%	65 lbs N	0.57	36.83		
2,4-D Ester 4#	Herbicide	8	100%	0.5 pint	2.69	1.34		
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70		
NIS	Additive	8	100%	6 ounce	0.18	1.08		
* Aerial Spray	Custom	9	20%	1 acre	9.50	1.90		
* Tilt	Fungicide	9	20%	4 ounce	0.82	0.66		
** Aerial Spray	Custom	10	15%	1 acre	9.50	1.43		
** Lorsban 4 E	Insecticide	10	10%	1 pint	6.25	0.63		
** Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.97	0.29		
Haul Grain bu	Custom	12	100%	50 bushel	0.11	5.50		
Scouting Wheat	Scouting		100%	1 acre	8.00	8.00		
Wheat Fallowed	Crop Insurance			acre	9.50	9.50		
Total Materials & Services							111.66	

*Fungicide for rust **Insecticide for aphids and army cutworm.

Total listed costs for Field Operations and Materials & Services 202.71

Interest on Opns Capital \$ 163.08 cash expense @ 5.50% for 6.0 mo. 4.48

Total Operating and Use Related Ownership Costs 207.19

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (Panhandle) \$ 845 per acre @ 4.00% 67.60

Real Estate Taxes \$ 845 per acre @ 1.00% 16.90

Total Cost per Acre Including Overhead 311.69

Cost per bu 6.23

Cash Cost per bu 3.69

2015 Budget 64. Wheat, Clean Till Fallow, 1 Crop in 2 Yr, 50 bu Yield Goal (45 bu Actual Yield)
Dryland

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
3 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
4 Field Cultivation	1		1.47	2.04	0.55	1.27	1.82	1.56	8.71	
5 Rod Weeder	1		1.52	1.51	0.62	0.23	2.07	0.99	6.94	
6 Rod Weeder & Fertilizer	1		1.82	1.51	0.62	0.23	2.07	0.99	7.24	
7 Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
8 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
9 Aerial Spray	Custom									
10 Aerial Spray	Custom									
11 Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
12 Truck	Custom									
Total for Field Operations			15.67	19.45	10.79	9.67	22.44	13.78	91.80	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	7	100%	8 gallon	3.30	26.40	
Wheat (certified and treated)	Seed	7	100%	50 pound	0.28	14.00	
2,4-D Ester 4#	Herbicide	8	100%	0.5 pint	2.69	1.34	
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70	
NIS	Additive	8	100%	6 ounce	0.18	1.08	
* Aerial Spray	Custom	9	20%	1 acre	9.50	1.90	
* Tilt	Fungicide	9	20%	4 ounce	0.82	0.66	
** Aerial Spray	Custom	10	15%	1 acre	9.50	1.43	
** Lorsban 4 E	Insecticide	10	10%	1 pint	6.25	0.63	
** Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.97	0.29	
Haul Grain bu	Custom	12	100%	1 bushel	0.11	0.11	
Scouting Wheat	Scouting		100%	1 acre	8.00	8.00	
Wheat Fallowed	Crop Insurance			acre	9.50	9.50	
Total Materials & Services						95.54	

*Fungicide for rust **Insecticide for aphids and army cutworm.

Total listed costs for Field Operations and Materials & Services 187.34

Interest on Opns Capital \$ 151.12 cash expense @ 5.50% for 6.0 mo. 4.16

Total Operating and Use Related Ownership Costs 191.50

Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00

Real Estate Opportunity Dryland (Panhandle) \$ 845 per acre @ 4.00% 67.60

Real Estate Taxes \$ 845 per acre @ 1.00% 16.90

Total Cost per Acre Including Overhead 296.00

Cost per bu 6.58

Cash Cost per bu 3.83

**2015 Budget 65. Wheat, No-Till Wheat before Corn, 2 Crops in 3 Yr, 65 bu Yield Goal (60 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
5 No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
6 Spread, Fertilizer	1		1.57	1.14	0.65	0.00	2.15	0.00	5.51	
7 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
8 Aerial Spray	Custom									
9 Aerial Spray	Custom									
10 Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
11 Truck	Custom									
Total for Field Operations			11.54	10.57	9.61	6.97	15.30	13.70	67.69	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Glyphosate w/Surf
21-0-0-24S	Additive	1	100%	1.7 pound	0.33	0.56		
2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.69	2.69		
Glyphosate w/Surf	Herbicide	2	100%	32 ounce	0.13	4.25		
21-0-0-24S	Additive	2	100%	1.7 pound	0.33	0.56		
2,4-D Ester 4#	Herbicide	2	100%	1 pint	2.69	2.69		
Glyphosate w/Surf	Herbicide	3	100%	32 ounce	0.13	4.25		
21-0-0-24S	Additive	3	100%	1.7 pound	0.33	0.56		
2,4-D Ester 4#	Herbicide	3	100%	1 pint	2.69	2.69		
Glyphosate w/Surf	Herbicide	4	100%	32 ounce	0.13	4.25		
21-0-0-24S	Additive	4	100%	1.7 pound	0.33	0.56		
10-34-0	Fertilizer	5	100%	8 gallon	3.30	26.40		
Wheat (certified and treated)	Seed	5	100%	60 pound	0.28	16.80		
46-0-0	Fertilizer	6	100%	80 lbs N	0.57	45.60		
Ally Extra SGW/TOTSOL	Herbicide	7	100%	0.3 ounce	9.00	2.70		
NIS	Additive	7	100%	6 ounce	0.18	1.08		
2,4-D Ester 4#	Herbicide	7	100%	0.5 pint	2.69	1.34		
* Aerial Spray	Custom	8	20%	1 acre	9.50	1.90		
* Tilt	Fungicide	8	20%	4 ounce	0.82	0.66		
** Aerial Spray	Custom	9	15%	1 acre	9.50	1.43		
** Lorsban 4 E	Insecticide	9	10%	1 pint	6.25	0.63		
** Warrior II/Zeon	Insecticide	9	5%	1.92 ounce	2.97	0.29		
Haul Grain bu	Custom	11	100%	60 bushel	0.11	6.60		
Scouting Wheat	Scouting		100%	1 acre	8.00	8.00		
Wheat Followed	Crop Insurance			acre	9.50	9.50		
Total Materials & Services							150.24	

*Fungicide for rust

**Insecticide for aphids and army cutworm.

Total listed costs for Field Operations and Materials & Services

Interest on Opns Capital \$ 188.93 cash expense @ 5.50% for 6.0 mo.

Total Operating and Use Related Ownership Costs

Overhead (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity \$ 1,965 per acre @ 4.00%
 Real Estate Taxes \$ 1,965 per acre @ 1.00%

Total Cost per Acre Including Overhead

Cost per bu

Cash Cost per bu

6.51

3.73

2015 Budget 67. Wheat, No-Till, in Rotation (85 Bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 acre-inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
2 No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
3 Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
4 PivotE 125' Lift w/fertigation	6	ai	5.56	15.93	1.67	9.68	3.03	5.79	41.66	
5 Aerial Spray		Custom								
6 Aerial Spray		Custom								
7 Combine Small Grain	1		3.14	5.59	6.62	0.89	5.42	2.70	24.36	
8 Truck		Custom								
Total for Field Operations			12.53	24.19	9.64	14.79	12.91	16.91	90.97	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Glyphosate w/Surf
Valor XLT	Herbicide	1	100%	1.5 ounce	5.19	7.78		
Wheat (certified and treated)	Seed	2	100%	120 pound	0.28	33.60		
11-52-0	Fertilizer	2	100%	40 pound	0.30	12.00		
2,4-D Ester 4#	Herbicide	3	100%	0.5 pint	2.69	1.34		
Ally Extra SGW/TOTSOL	Herbicide	3	100%	0.3 ounce	9.00	2.70		
NIS	Additive	3	100%	6 ounce	0.18	1.08		
32-0-0 (Applied by Pivot)	Fertilizer	4	100%	115 lbs N	0.55	63.25		
Electricity Fixed	Other	4	100%	1 acre	28.00	28.00		
* Aerial Spray	Custom	5	100%	1 acre	9.50	9.50		
* Tilt	Fungicide	5	100%	4 ounce	0.82	3.28		
** Aerial Spray	Custom	6	15%	1 acre	9.50	1.43		
** Lorsban 4 E	Insecticide	6	10%	1 pint	6.25	0.63		
** Warrior II/Zeon	Insecticide	6	5%	1.92 ounce	2.97	0.29		
Haul Grain (Millet)	Custom	8	100%	85 cwt	0.24	20.40		
Wheat Irrigated	Crop Insurance			acre	13.25	13.25		
Total Materials & Services							202.78	

*Fungicide for rust **Insecticide for aphids and army cutworm.

Total listed costs for Field Operations and Materials & Services

Interest on Opns Capital \$ 263.93 cash expense @ 5.50% for 6.0 mo.

Total Operating and Use Related Ownership Costs

Overhead (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity Pivot (Panhandle) \$ 3,770 per acre @ 4.00%
 Real Estate Taxes \$ 3,770 per acre @ 1.00%

Total Cost per Acre Including Overhead

Cost per Bu

Cash Cost per Bu

293.75	
7.26	
301.01	
20.00	
150.80	
37.70	
509.51	
5.99	
3.19	

2015 Budget 68. Cover Crop, Conventional Tillage
 Dryland

Field Operations		Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
2	Drill	1		1.76	1.49	0.66	2.77	2.19	2.47	11.34	
3	Disc	1		2.02	2.84	0.29	1.12	4.14	1.09	11.50	
Total for Field Operations				5.80	7.17	1.24	5.01	10.47	4.65	34.34	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
Cover Crop					Seed			
		2	100%	1 acre		20.00	20.00	
Total Materials & Services							20.00	

Total listed costs for Field Operations and Materials & Services							54.34	
Interest on Opns Capital \$ 39.22				cash expense @	5.50%	for 6.0 mo.	1.08	
Total Operating and Use Related Ownership Costs							55.42	
Overhead (accounting, liability insurance, vehicle cost, office expense)							0.00	
Real Estate Opportunity			\$ -	per acre @	4.00%		0.00	
Real Estate Taxes			\$ -	per acre @	1.00%		0.00	
Total Cost per Acre Including Overhead							55.42	

2015 Budget 69. Cover Crop, No-Till
Dryland

Field Operations		Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$3.25 and Lube	Repairs		Ownership		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	No-Till Drill	1		1.83	1.89	0.69	2.98	2.28	6.70	16.37	
2	Spray	1		1.00	0.39	0.33	0.62	1.09	0.86	4.29	
Total for Field Operations				2.83	2.28	1.02	3.60	3.37	7.56	20.66	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate
	Cover Crop	1	100%	1 acre	Seed	20.00	20.00	
	2,4-D Ester 4#	2	100%	1 pint	Herbicide	2.69	2.69	
	Glyphosate w/Surf	2	100%	32 ounce	Herbicide	0.13	4.25	
Total Materials & Services							26.94	

Total listed costs for Field Operations and Materials & Services										47.60	
				Interest on Opns Capital	\$ 36.67	cash expense @	5.50%	for 6.0 mo.		1.01	
Total Operating and Use Related Ownership Costs										48.61	
Overhead (accounting, liability insurance, vehicle cost, office expense)										0.00	
Real Estate Opportunity				\$	-	per acre @	4.00%			0.00	
Real Estate Taxes				\$	-	per acre @	1.00%			0.00	
Total Cost per Acre Including Overhead										48.61	