

Crop Budgets

Nebraska – 2010

Edited by

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2010 Crop Budgeting Procedures

This publication contains crop production budgets for 13 crops and 48 cropping systems, as well as tables of power, machinery, labor, and input costs used to develop these budgets. Each budget consists of five sections:

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

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

Budget Divisions

The **heading** consists of the crop name, source, amount, and application method of water, operating system description, and yield goal and yield estimate.

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

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 Qty column, the product of which is multiplied by the hourly wage (\$12 per hour) and labor factor.

Fuel costs also use machinery accomplishment rates as well as estimated fuel consumption rates to determine fuel use. This is multiplied by a lube factor and the price of energy which is \$2.00 per gallon for diesel and \$0.783 per kwh for electricity. Repairs and depreciation costs were estimated using functions and factors from the *Agricultural Engineer's Yearbook* which is published by the American Society of Agricultural and Biological Engineers. It requires making assumptions about the size and age of the equipment. It was assumed that machinery chosen was fully utilized.

The age used for all field machines except irrigation equipment (pivots and pipe) was five years. The age assumed for irrigation equipment was 10 years. The age assumed for all power units except diesel pumping engines and the smaller tractor was five years. The age assumed for the diesel pumping engines was three years and the smaller tractor, 10 years.

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

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

Materials and services are calculated by multiplying the application rate by the application price (*Table 3*) and then by the percent acres applied. A decimal 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 September 2009.

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 2*.

The **operations and interest** is the sum of totals of the first two sections with interest calculated on the cash costs. Cash costs included 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 scouting, crop insurance, and real estate opportunity and taxes costs. Scouting is included as an overhead cost to distinguish it from oper-

ation costs that go directly into production. Crop insurance is in the overhead category because it is subsidized by the federal government so, for many operations, its premiums, on average, exceed its costs. Real estate values used are from the UNL publication *Nebraska Farm Real Estate Market Developments 2008-2009* published in June 2009. Real estate taxes are not included in cash costs 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, interest, scouting, and crop insurance 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 2010 budgets

<i>Name</i>	<i>List Price</i>	<i>Age</i>	<i>Tach Hours</i>	<i>Est. Hours per Year</i>
100 HP Tractor	\$ 68,000	10	2,500	200
175 HP Tractor	141,262	5	1,500	300
Combine	200,000	5	1,000	200
Windrower	86,912	5	1,500	300
Diesel Pump for Pivot	15,000	3	2,400	800
Diesel Pump for Pipe	15,000	3	2,400	800
Electric Pump	10,000	5	5,000	1,000

Table 2. Machinery cost data used for 2010 budgets

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Energy per Hour</i>
Anhy Apply (supplier)	Not Owned	Not Owned	40.00 ac	0.00 gal
Anhydrous Apply	\$25,000	500 ac	7.86 ac	6.36 gal
Cart	9,322	90,000 bu	2,600 bu	7.00 gal
Chisel	40,000	500 ac	11.09 ac	8.26 gal
Chop Silage	Custom			
Chop Stalks	18,000	500 ac	12.34 ac	5.74 gal
Combine dryland	25,762	1,000 ac	7.00 ac	10.47 gal
Combine Irrigated Corn	40,000	1,000 ac	4.00 ac	10.50 gal
Combine Irrigated Dry Beans	10,000	300 ac	4.75 ac	8.00 gal
Combine Irrigated Soybeans	28,812	1,000 ac	6.00 ac	10.50 gal
Combine Irrigated Sorghum	28,812	1,000 ac	7.33 ac	10.50 gal
Combine Rainfed Corn	40,000	1,000 ac	5.50 ac	10.50 gal
Combine Rainfed Soybeans	28,812	1,000 ac	5.64 ac	10.50 gal
Combine Rainfed Sorghum	28,812	1,000 ac	7.00 ac	10.50 gal
Combine Rainfed Sunflowers	30,000	300 ac	7.00 ac	10.50 gal
Corrugate	30,183	300 ac	7.02 ac	4.39 gal
Disc	45,905	2,000 ac	10.91 ac	8.29 gal
Ditch Irrigation	NA	1,000 Al	1.80 Al	0.00 gal
Double Windrows	10,000	150 ac	12.39 ac	2.11 gal
Drill	26,953	1,000 ac	7.33 ac	4.99 gal
Dry Grain	Custom			

Table 2. Machinery cost data used for 2010 budgets (continued)

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Energy per Hour</i>
Fallow Master	30,183	1,000 ac	21.29 ac	8.62 gal
Field Cultivation	30,183	2,000 ac	21.29 ac	8.20 gal
Grass Drill	7,668	160 ac	4.91 ac	4.29 gal
Harrow	15,470	1,000 ac	18.59 ac	2.05 gal
Hill/Ditch	10,816	1,000 ac	6.50 ac	5.33 gal
Hoe	7,210	3,000 ac	14.67 ac	3.67 gal
Large Round Bale	28,617	1,250 ton	13.32 ton	2.88 gal
Large Square Bale	91,781	2,500 ton	16.07 ton	6.19 gal
Lift Beets	75,000	500 ac	5.12 ac	6.19 gal
Load Large Square	12,725	3,000 ton	9.00 ton	3.85 gal
Move Large Bale	12,725	1,250 ton	12.22 ton	3.99 gal
Move Large Round	12,725	1,250 ton	12.11 ton	3.98 gal
No-Till Drill	40,000	1,000 ac	6.84 ac	6.07 gal
Pickett Windrowers	25,000	300 ac	7.02 ac	6.07 gal
Pipe D125' Lift	21,401	2,600 Al	2.25 Al	3.03 gal
Pivot D 125' Lift	50,000	2,600 AI	1.80 AI	3.34 gal
Pivot E 125' Lift	50,000	2,600 AI	1.80 AI	47.78 kw
Plant	40,000	1,000 ac	6.00 ac	2.73 gal
Plant Narrow Row	40,000	1,000 ac	4.11 ac	2.58 gal
Plant No-Till	40,000	1,000 ac	5.39 ac	3.38 gal
Ridge Cultivation	20,000	1,000 ac	6.00 ac	5.33 gal
Ridge Plant	40,000	1,000 ac	5.37 ac	3.41 gal
Rod Weeder	24,035	1,000 ac	13.20 ac	5.35 gal
Roll	NA	300 ac	9.00 ac	5.46 gal
Row Crop Cultivation	14,409	1,000 ac	6.00 ac	3.06 gal
Seeder/Packer	25,000	300 ac	4.91 ac	4.29 gal
Small Square Bale	23,560	1,250 Ton	3.92 Ton	1.91 gal
Spray	10,000	2,500 ac	22.00 ac	2.64 gal
Spray (on disc)	20,553	2,000 ac	66.00 ac	0.00 gal
Spray Liquid Fertilizer	20,553	1,000 ac	13.47 ac	1.68 gal
Spread Manure	Custom			
Spread, Fertilizer	Not Owned	Not Owned	12.70 ac	3.86 gal
Stack Small Square	12,725	1,250 ton	3.13 ton	1.76 gal
Subsoil	11,193	500 ac	8.25 ac	8.25 gal
Swath/Condition Hay	Incl. in Power	500 ac	8.05 ac	5.00 gal
Till-Plant Beets	50,000	300 ac	7.17 ac	9.11 gal
Top Beets	28,971	300 ac	5.79 ac	3.94 gal
Truck	Custom			
Turn Windrows	17,850	300 ac	11.40 ac	2.10 gal
Weed	Custom			
Windrow Grain	Incl. in Power	200 ac	9.50 ac	3.28 gal

Table 3. Material prices used for 2010 budgets

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Custom Operation Rates		Insecticides	
Aerial Spray	\$7.50/ac	Brigade	\$1.20/oz
Bale Lg Sq 1200 lb	10.00/bale	Capture LFR	2.15/oz
Chop, Haul, Pack	6.00/ton	Force 3G Smart Box	6.00/lb
Dry 4 Points Removed	0.30/bu	Lorsban 15 G	2.35/lb
Haul Beets	3.00/ton	Mustang Max	2.00/oz
Haul Grain, bu	0.13/bu	Regent 4 SC	5.90/oz
Haul Grain, cwt (Dry Beans)	0.20/cwt	Warrior 11/Zeon	4.00/oz
Haul Grain (Millet)	0.20/cwt	Herbicides	
Haul Grain (Sunflower)	0.25/cwt	2,4-D Amine	\$2.00/pt
Haul & Apply Manure	2.00/ton	2,4-D Ester 4#	2.50/pt
Spray	6.00/ac	21-0-0-26S	0.40/lb
Weeding/Thinning	36.00/ac	Aim EW (was Aim)	7.20/oz
Rental		Ally Extra	8.00/oz
Grass Drill	\$8.00/ac	AAtrex 4L	6.00/qt
Seeder-Packer	10.00/ac	Authority First (was Authority)	4.40/oz
Fertilizers		Balance Flexx	4.50/oz
28-0-0	\$0.32/lb	Bicep II Magnum	12.50/qt
10-34-0	1.90/gal	Crop Oil Concentrate	1.13/pt
10-34-0-1Z	2.15/gal	Dicamba	0.44/oz
11-52-0	0.22/lb	Dual II Magnum	16.25/pt
46-0-0	0.43/lb N	Expert	11.00/qt
82-0-0	0.27/lb N	Glyphosate	0.16/oz
Uncomposted Manure	6.00/ton	Gramoxone Inteon	4.75/pt
Fungicides		Landmaster BW	0.16/oz
Headline	\$3.00/oz	Lumax	17.50/qt
Tilt	3.00/oz	NIS	0.17/oz
Seed		Peak	14.50/oz
Alfalfa w/Inoculant	\$4.20/lb	Prowl H ₂ O	5.25/pt
Corn	175.00/bag	Pursuit	5.16/oz
Corn Bt ECB	225.00/bag	Pursuit Plus	7.88/pt
Corn Bt ECB & RW	225.00/bag	Select max	1.17/oz
Corn RR ECB & RW	250.00/bag	Spartan 4 F	4.00/oz
Corn SmartStax	300.00/bag	Spirit	13.00/oz
Edible Beans	50.00/ac	Crop Insurance	
Grass	2.80/lb	Corn – Irrigated	\$21.00/ac
Millet	0.60/lb	Corn – Rainfed	11.00/ac
Oats (alone)	8.00/bu	Soybeans – Irrigated	21.00/ac
Oats (With Alfalfa)	8.00/bu	Soybeans – Rainfed	11.00/ac
RR Soybeans	43.00/bag	Drybeans	21.00/ac
Soybeans 2 yield	58.00/bag	Sugar Beets	30.00/ac
Sorghum Safened/Seed	2.00/lb	Grain Sorghum	21.00/ac
Sorghum Sudan	0.70/lb		
Sugarbeets RR Poncho	130.00/ac		
Sunflower	3.90/lb		
Wheat	0.13/lb		
Wheat (Certified)	0.20/lb		
Wheat (Certified with Dividend Extreme)	0.28/lb		

Table 3. Material prices used for 2010 budgets (continued)

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Scouting		Other	
Corn – Irrigated	\$9.00/ac	Electrical Connect Fees	\$3.25/ac
Corn – Rainfed	6.00/ac	Electrical Usage Charge	0.0783/Kwh
Soybeans – Irrigated	8.75/ac	Electricity (Fence/Water)	2.00/ac
Soybeans – Rainfed	6.00/ac	Water Charge	35.00/ac
Drybeans	6.00/ac	Twine Large Bale	0.59/bale
Sugar Beets	6.00/ac	Twine Large Round	0.70/bale
Grain Sorghum	6.00/ac	Twine Large Square	0.45/bale
Wheat	6.00/ac	Twine Small Square	0.14/bale
Wheat	8.00/ac	Fence/water repairs	2.00/ac
Real Estate		Move Cattle	12.00/hr
Rainfed (State)	\$1,441/ac	Taxes, Insurance, and Housing	2 % of value
Rainfed (Panhandle)	464/ac	Investment Interest Rate	4.00%
Gravity (State)	3,109/ac	Operations Borrowing Rate	8.00%
Gravity (Panhandle)	1,495/ac	Operations Borrowing Time	6 months
Pivot (State)	3,304/ac	Real Estate Tax Rate	1% of value
Pivot (Panhandle)	1,535/ac		

Converting Energy Numbers in Budgets

If your energy source is different from that used in the 2010 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 \$0.072 per kilowatt, the calculation would be $14.12 \times 0.072 = \$1.02$. The 2010 crop budgets use \$2.00/gallon of diesel. If you use electricity, the cost would be about 50 percent of that cost. However, with electricity you must also include connect charges and in order to get the best rates, you'll need to sign up for load management.

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

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

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

Diesel Fuel Conversion for Center Pivots

The 2010 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 various 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.

The producer could then calculate the additional cost since the diesel fuel required is now 4.74 gallons per acre inch vs. 1.88 gallons per acre inch or 2.86 gallons more per acre inch. If a crop budget requires 9 inches, the additional diesel fuel would be 9 inches x 2.86 gallons = 25.74 gallons of diesel at \$2.00/gallon. The producer's additional cost would be \$51.48/acre.

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

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

**2010 Budget 1. Alfalfa, Fall Establishment
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3	Harrow	1	0.71	0.22	0.13	0.19	0.74	0.85	2.84	
4	Harrow	1	0.71	0.22	0.13	0.19	0.74	0.85	2.84	
5	Roll	1	1.33	1.21	0.28	0.00	1.52	0.00	4.34	
6	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
7	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
8	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.02	
Total for Field Operations			\$7.60	\$5.50	\$1.37	\$3.79	\$9.65	\$4.77	\$32.68	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.22	22.00		
	Alfalfa w/Inoculant	Seed	6	100%	12	pounds	4.20	50.40		
	Pursuit	Herbicide	7	100%	4	ounces	5.16	20.63		
	Crop Oil Concentrate	Herbicide	7	100%	2	pints	1.13	2.26		
	*Lorsban 4 E	Insecticide	8	50%	1	pint	5.25	2.63		
Total Materials & Services								\$97.92		
*Insecticide for potato leafhoppers.										
Total listed costs for Field Operations and Materials and Services									130.60	
Interest on Operations Capital \$116.18 cash expense @ 8.00% for 6 months									4.65	
Total Operating and Use-Related Ownership Costs									\$135.25	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%					57.64		
Real Estate Taxes			\$1,441 per acre @ 1.00%					14.41		
Total Cost per Acre Including Overhead									\$212.30	

**2010 Budget 2. Alfalfa, Spring-seeded with Herbicides (2.5 ton)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Seeder/Packer	1	2.69	1.75	0.28	1.03	6.19	4.45	16.40	
5	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7	Swath/Cond Hay	2	2.98	2.48	4.28	0.00	3.11	0.00	12.85	
8	Turn Windrows	0.5	0.53	0.18	0.11	0.09	0.60	1.28	2.79	
9	Sm Sq Bale	2.5 ton	7.65	2.43	1.58	9.75	8.72	2.36	32.49	
10	Stack Sm Sq	2.5 ton	9.58	2.81	1.98	0.00	10.92	1.10	26.39	
Total for Field Operations			\$27.11	\$12.92	\$8.78	\$12.89	\$35.76	\$11.64	\$109.10	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.22	22.00		
	Seeder-Packer	Rental	4	100%	1	acre	10.00	10.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	4.20	50.40		
	*Lorsban 4 E	Insecticide	5	50%	1	pint	5.25	2.63		
	Pursuit	Herbicide	6	100%	4	ounces	5.16	20.63		
	Crop Oil Concentrate	Herbicide	6	100%	2	pints	1.13	2.26		
	Twine Sm Sq	Other	9	100%	100	bales	0.14	14.00		
Total Materials & Services								\$121.91		
*Insecticide for potato leafhoppers and alfalfa weevils.										
Total listed costs for Field Operations and Materials and Services								\$231.01		
Interest on Operating Capital \$183.61 cash expense @ 8.00% for 6 months								\$7.34		
Total Operating and Use-Related Ownership Costs								\$ 238.35		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Scouting		None						0.00		
Crop Insurance		None						0.00		
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%					57.64		
Real Estate Taxes			\$1,441 per acre @ 1.00%					14.41		
Total Cost per Acre Including Overhead								\$315.40		
Cost per Ton								\$126.16		
Cash Cost per Ton								\$76.38		

**2010 Budget 3. Alfalfa, Spring-seeded with Herbicides (3.3 ton)
Pivot 800 GPM 35 PSI Year, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Seeder/Packer	1	2.69	1.75	0.28	1.03	6.19	4.45	16.40	
5	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7	PivotD 125'Lift	12 AI	5.00	44.53	3.92	13.83	10.79	8.27	86.35	
8	Swath/Cond Hay	2	2.98	2.48	4.28	0.00	3.11	0.00	12.85	
9	Turn Windrows	0.5	0.53	0.18	0.11	0.09	0.60	1.28	2.79	
10	Lg Sq Bale	3.3 ton	2.71	2.54	0.29	2.99	6.24	6.06	20.83	
11	Load Lg Sq	3.3 ton	4.84	2.82	0.51	0.00	11.14	0.60	19.92	
12	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
Total for Field Operations			\$22.72	\$57.69	\$10.00	\$20.07	\$44.58	\$23.25	\$178.33	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.22	22.00		
	Seeder-Packer	Rental	4	100%	1	acre	10.00	10.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	4.20	50.40		
	*Lorsban 4 E	Insecticide	5	50%	1	pint	5.25	2.63		
	Pursuit	Herbicide	6	100%	4	ounces	5.16	20.63		
	Crop Oil Concentrate	Herbicide	6	100%	2	pints	1.13	2.26		
	Twine Lg Sq	Other	10	100%	4.8	bales	0.45	2.16		
	Lorsban 4 E	Insecticide	12	100%	1	pint	5.25	5.25		
Total Materials & Services								\$115.32		
*Insecticide for potato leafhoppers.										
Total listed costs for Field Operations and Materials and Services								\$293.65		
Interest on Operating Capital \$225.81 cash expense @ 8.00% for 6 months								\$7.34		
Total Operating and Use-Related Ownership Costs								\$302.68		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Scouting	None							0.00		
Crop Insurance	None							0.00		
Real Estate Opportunity	Rainfed (State)	\$3,304 per acre @ 4.00%						\$132.16		
Real Estate Taxes		\$3,304 per acre @ 1.00%						\$33.04		
Total Cost per Acre Including Overhead								\$472.88		
Cost per Ton								\$143.30		
Cash Cost per Ton								\$71.16		

**2010 Budget 4. Alfalfa, Established with Oats (2.25 tons)
Canal Irrigated, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
3	Roll	1	1.33	1.21	0.28	0.00	1.52	0.00	4.34	
4	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
5	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6	Corrugate	1	1.88	1.25	0.35	0.91	1.95	5.50	11.84	
7	Swath/Cond Hay	2	2.98	2.48	4.28	0.00	3.11	0.00	12.85	
8	Turn Windrows	0.5	0.53	0.18	0.11	0.09	0.60	1.28	2.79	
9	Lg Rd Bale	2.25 ton	2.28	0.99	0.43	2.25	2.36	2.64	10.95	
10	Move Lg Rd	2.25 ton	2.51	1.51	0.47	0.00	2.60	1.01	8.09	
11	Ditch Irrigation	18 AI	35.00						35.00	
Total for Field Operations			\$50.76	\$11.24	\$6.63	\$6.45	\$18.17	\$13.25	\$106.50	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	11-52-0	Fertilizer	2	100%	Rate	Unit				
	Alfalfa w/Inoculant	Seed	4	100%	100	pounds	0.22	22.00		
	Oats	Seed	4	100%	12	pounds	4.20	50.40		
	*Lorsban 4 E	Insecticide	5	50%	0.5	bushel	8.00	4.00		
	Twine Lg Rd	Other	9	100%	1	pint	5.25	2.63		
	Water Charge	Other	11	100%	4	bales	0.70	2.80		
	Total Materials & Services								\$116.83	
	*Insecticide for potato leafhoppers.									
Total listed costs for Field Operations and Materials and Services									\$223.32	
Interest on Operating Capital \$191.90 cash expense @ 8.00% for 6 months									\$7.68	
Total Operating and Use-Related Ownership Costs									\$231.00	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting	None								0.00	
Crop Insurance	None								0.00	
Real Estate Opportunity	Gravity (Panhandle)	\$1,495 per acre @ 4.00%						\$59.80		
Real Estate Taxes	\$1,495 per acre @ 1.00%						\$14.95			
Total Cost per Acre Including Overhead									\$310.75	
Cost per Ton									\$138.11	
Cash Cost per Ton									\$3.41	

**2010 Budget 5. Alfalfa, Large Round Bales (4.4 tons)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Swath/Cond Hay	4	5.96	4.97	8.55	0.00	6.21	0.00	25.69	
2	Turn Windrows	1	1.05	0.37	0.22	0.17	1.20	2.57	5.58	
3	Double Windrows	3	3.20	1.02	0.60	0.19	3.31	8.63	16.95	
4	Lg Rd Bale	4.4 ton	4.36	1.90	0.82	4.31	4.52	5.04	20.95	
5	Move Lg Rd	4.4 ton	4.80	2.89	0.90	0.00	4.97	1.93	15.49	
6	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations			\$19.52	\$11.21	\$11.11	\$4.73	\$20.36	\$18.23	\$85.16	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Twine Lg Rd	Other	4	100%	5.8	bales	0.70	4.06		
	*Mustang Max	Insecticide	6	25%	3	ounces	2.00	1.50		
Total Materials and Services								\$5.56		
*Insecticide for cutworms, grasshoppers, aphids, etc.										
Total listed costs for Field Operations and Materials and Services									\$90.72	
Interest on Operating Capital \$52.12 cash expense @ 8.00% for 6 months									\$2.08	
Total Operating and Use-Related Ownership Costs									\$92.80	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%					\$132.16		
Real Estate Taxes			\$3,304 per acre @ 1.00%					\$33.04		
Total Cost per Acre Including Overhead									\$263.00	
Cost per Ton									\$59.77	
Cash Cost per Ton									\$12.32	

**2010 Budget 6. Alfalfa, Large and Small Bales (6.6 tons)
Pivot 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2	Swath/Cond Hay	5	7.45	6.21	10.69	0.00	7.77	0.00	32.12	
3	Turn Windrows	1	1.05	0.37	0.22	0.17	1.20	2.57	5.58	
4	Double Windrows	4	4.26	1.36	0.80	0.26	4.41	11.51	22.60	
5	Lg Sq Bale	4.4 ton	3.61	3.39	0.38	3.99	8.31	8.09	27.77	
6	Load Lg Sq	4.4 ton	6.45	3.77	0.68	0.00	14.85	0.81	26.56	
7	Sm Sq Bale	2.2 ton	6.73	2.14	1.39	8.58	7.67	2.08	28.59	
8	Stack Sm Sq	2.2 ton	8.43	2.47	1.74	0.00	9.61	0.97	23.22	
9	PivotE 125' Lift	16 AI	6.67	33.25	6.25	18.44	4.20	11.03	79.85	
10	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
11	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations			\$45.91	\$53.68	\$22.40	\$31.55	\$59.41	\$37.16	\$250.13	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	75	pounds	0.22	16.50		
	Twine Lg Sq	Other	5	67%	9.8	bales	0.45	2.94		
	Twine Sm Sq	Other	7	33%	265	bales	0.14	12.37		
	*Elec Connect Fees	Other	9	100%	1	acre	3.25	3.25		
	Pursuit	Herbicide	10	25%	4.5	ounces	5.16	5.80		
	Crop Oil Concentrate	Herbicide	10	25%	2	pints	1.13	0.57		
	**Mustang Max	Insecticide	11	25%	3	ounces	2.00	1.50		
Total Materials and Services								\$42.92		
*Electrical connection fee 6 months @ \$60/mo., 133 acres **Insecticide for cutworms, grasshoppers, aphids, etc.										
Total listed costs for Field Operations and Materials and Services									\$293.05	
Interest on Operating Capital \$196.47 cash expense @ 8.00% for 6 months									\$7.86	
Total Operating and Use-Related Ownership Costs									\$300.91	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%					\$132.16		
Real Estate Taxes			\$3,304 per acre @ 1.00%					\$33.04		
Total Cost per Acre Including Overhead									\$471.11	
Cost per Ton									\$71.38	
Cash Cost per Ton									\$30.96	

**2010 Budget 7. Alfalfa, Large Square Bales (6.6 tons)
Canal Irrigated, 22 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2	Swath/Cond Hay	5	7.45	6.21	10.69	0.00	7.77	0.00	32.12	
3	Turn Windrows	1	1.05	0.37	0.22	0.17	1.20	2.57	5.58	
4	Double Windrows	4	4.26	1.36	0.80	0.26	4.41	11.51	22.60	
5	Lg Sq Bale	Custom	3.61	3.39	0.38	3.99	8.31	8.09	27.77	
6	Load Lg Sq	6.6 ton	9.68	5.65	1.03	0.00	22.27	1.21	39.84	
7	Corrugate	1	1.88	1.25	0.35	0.91	1.95	5.50	11.84	
8	Ditch Irrigation	22 AI	42.78						42.78	
9	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
10	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations			\$68.35	\$15.57	\$13.33	\$1.45	\$38.99	\$20.91	\$158.59	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
11-52-0		Fertilizer	1	100%	75	pounds	0.22	16.50		
Bale Lg Sq 1200 lb		Custom	5	100%	9.8	bales	10.00	98.00		
Water Charge		Other	8	100%	1	acre	35.00	35.00		
Pursuit		Herbicide	9	25%	4.5	ounces	5.16	5.80		
Crop Oil Concentrate		Herbicide	9	25%	2	pints	1.13	0.57		
*Mustang Max		Insecticide	10	25%	3	ounces	2.00	1.50		
Total Materials and Services								\$157.37		
*Insecticide for cutworms, grasshoppers, aphids, etc.										
Total listed costs for Field Operations and Materials and Services									\$315.96	
Interest on Operating Capital \$256.06 cash expense @ 8.00% for 6 months									\$10.24	
Total Operating and Use-Related Ownership Costs									\$326.20	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Gravity (State)	\$3,109 per acre @ 4.00%						\$124.36	
Real Estate Taxes			\$3,109 per acre @ 1.00%						\$31.09	
Total Cost per Acre Including Overhead									\$486.65	
Cost per Ton									\$73.73	
Cash Cost per Ton									\$40.35	

**2010 Budget 8. Corn, Conventional, Continuous, 90 bu Yield Goal (85 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Chisel	1	1.19	1.49	0.13	0.81	2.74	4.38	10.73	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
6	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7	Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
9	Spray	Custom	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
10	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
11	Cart	85 bu	0.43	0.46	0.08	0.03	0.45	0.54	1.99	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations			\$12.84	\$11.57	\$4.80	\$9.74	\$33.58	\$17.29	\$89.82	
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	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	2	100%	85	lbs N	0.27	22.95		
	Corn	Seed	4	100%	0.16	bag	175.00	28.44		
	*Regent 4 SC	Insecticide	4	100%	4.16	ounces	5.90	24.54		
	10-34-0	Fertilizer	4	100%	6	gallons	1.90	11.40		
	Bicep II Magnum	Herbicide	5	100%	2.1	quarts	12.50	26.25		
	Spray	Custom	8	25%	1	acre	6.00	1.50		
	Spirit	Herbicide	8	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	8	25%	2	pints	1.13	0.57		
	*Spray	Custom	9	50%	1	acre	6.00	3.00		
	*Lorsban 15 G	Insecticide	9	10%	5	pounds	2.35	1.18		
	*Brigade	Insecticide	9	10%	2.5	ounces	1.20	0.30		
	*Brigade	Insecticide	9	10%	5.12	ounces	1.20	0.61		
	*Mustang Max	Insecticide	9	20%	2	ounces	2.00	0.80		
	Haul Grain bu	Custom	12	100%	85	bushels	0.13	11.05		
	Dry 4 Points Removed	Custom	13	100%	85	bushels	0.30	25.50		
Total Materials and Services 13,000 seeds per acre, 80,000 seeds per bag								\$161.34		
*Insecticides for rootworm, 1st & 2nd brood European corn borer, spider mites, and western bean cutworm, respectively.										
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Total listed costs for Field Operations and Materials and Services								\$251.16		
Interest on Operating Capital \$200.28 cash expense @ 8.00% for 6 months								\$8.01		
Total Operating and Use-Related Ownership Costs								\$259.17		
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Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Scouting	Corn - Rainfed							6.00		
Crop Insurance	Corn - Rainfed							11.00		
Real Estate Opportunity	Rainfed (State)	\$1,441 per acre @ 4.00%					\$57.64			
Real Estate Taxes		\$1,441 per acre @ 1.00%					\$14.41			
Total Cost per Acre Including Overhead								\$353.22		
Cost per Bushel								\$4.16		
Cash Cost per Bushel								\$2.65		

**2010 Budget 9. Corn, No-till, RR & Bt, RW & ECB, Continuous, 110 bu Yield Goal (100 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray liquid fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	Custom	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
6	Cart	100 bu	0.51	0.54	0.10	0.03	0.53	0.64	2.34	
7	Truck	Custom	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8	Dry Grain	Custom	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations			\$6.94	\$6.10	\$4.16	\$7.64	\$19.20	\$7.78	\$51.82	
Materials and Services				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
						Rate	Unit			
28-0-0		Fertilizer		1	100%	110	lbs N	0.32	35.20	
Expert		Herbicide		1	100%	3	quarts	11.00	33.00	
Corn Bt ECB & RW		Seed		2	80%	0.20	bag	250.00	40.00	
Corn		Seed		2	20%	0.20	bag	175.00	7.00	
*Regent 4 SC		Insecticide		2	20%	4.16	ounces	5.90	4.91	
10-34-0		Fertilizer		2	100%	6	gallons	1.90	11.40	
Glyphosate w/Surf		Herbicide		3	100%	32	ounces	0.16	5.00	
21-0-0-26S		Fertilizer		3	100%	1.7	lbs N	0.53	0.90	
*Spray		Custom		4	32%	1	acre	6.00	1.92	
*Lorsban 15 G		Insecticide		4	2%	2	pounds	2.35	0.09	
*Brigade		Insecticide		4	10%	5.12	ounces	1.20	0.61	
*Mustang Max		Insecticide		4	20%	2	ounces	2.00	0.80	
Haul Grain bu		Custom		7	100%	100	bushels	0.13	13.00	
Dry 4 Points Removed		Custom		8	100%	100	bushels	0.30	30.00	
Total Materials and Services 16,000 seeds per acre, 80,000 seeds per bag, 20% refuge									\$183.84	
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$235.66	
Interest on Operating Capital \$208.68 cash expense @ 8.00% for 6 months									\$8.35	
Total Operating and Use-Related Ownership Costs									\$244.01	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Rainfed							6.00	
Crop Insurance		Corn - Rainfed							11.00	
Real Estate Opportunity		Rainfed (State)		\$1,441 per acre @ 4.00%					\$57.64	
Real Estate Taxes				\$1,441 per acre @ 1.00%					\$14.41	
Total Cost per Acre Including Overhead									\$338.06	
Cost per Bushel									\$3.38	
Cash Cost per Bushel									\$2.34	

**2010 Budget 10. Corn, No-till, SmartStax, Continuous, 118 bu Yield Goal (107 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Liquid Fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	Custom	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
6	Cart	107 bu	0.54	0.58	0.10	0.04	0.56	0.68	2.50	
7	Truck	Custom	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8	Dry Grain	Custom	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
Total for Field Operations			\$6.97	\$6.14	\$4.17	\$7.64	\$19.24	\$7.82	\$51.99	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	28-0-0	Fertilizer	1	100%	118	lbs N	0.32	37.76		
	Expert	Herbicide	1	100%	3	quarts	11.00	33.00		
	Corn SmartStax	Seed	2	95%	0.22	bag	350.00	72.73		
	Corn	Seed	2	5%	0.22	bag	175.00	1.91		
	*Regent 4 SC	Insecticide	2	5%	4.16	ounces	5.90	1.23		
	10-34-0	Fertilizer	2	100%	6	gallons	1.90	11.40		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	3	100%	1.7	lbs N	0.53	0.90		
	*Spray	Custom	4	30.5%	1	acre	6.00	1.83		
	*Lorsban 15 G	Insecticide	4	0.5%	2	pounds	2.35	0.02		
	*Brigade	Insecticide	4	10%	5.12	ounces	1.20	0.61		
	*Mustang Max	Insecticide	4	20%	2	ounces	2.00	0.80		
	Haul Grain bu	Custom	7	100%	107	bushels	0.13	13.91		
	Dry 4 Points Removed	Custom	8	100%	107	bushels	0.30	32.10		
Total Materials and Services 17,500 seeds per acre, 80,000 seeds per bag, 5% refuge								\$213.21		
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$265.20	
Interest on Operating Capital \$238.14 cash expense @ 8.00% for 6 months									\$9.53	
Total Operating and Use-Related Ownership Costs									\$274.73	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting	Corn - Rainfed								6.00	
Crop Insurance	Corn - Rainfed								11.00	
Real Estate Opportunity	Rainfed (State)	\$1,441 per acre @ 4.00%						\$57.64		
Real Estate Taxes		\$1,441 per acre @ 1.00%						\$14.41		
Total Cost per Acre Including Overhead									\$368.78	
Cost per Bushel									\$3.45	
Cash Cost per Bushel									\$2.47	

**2010 Budget 11. Corn, No-Till, Bt ECB After Soybean, 120 bu Yield Goal (110 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
5	Spray	Custom	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
6	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
7	Cart	110 bu	0.56	0.59	0.10	0.04	0.58	0.70	2.57	
8	Truck	Custom	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
9	Dry Grain	Custom								
Total for Field Operations			\$6.76	\$6.21	\$4.21	\$7.62	\$17.78	\$6.89	\$49.46	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	28-0-0	Fertilizer	1	100%	75	lbs N	0.32	24.00		
	Corn Bt ECB	Seed	2	80%	0.22	bag	225.00	39.38		
	Corn	Seed	2	20%	0.22	bag	175.00	7.66		
	10-34-0	Fertilizer	2	100%	6	gallons	1.90	11.40		
	Expert	Herbicide	3	100%	3	quarts	11.00	33.00		
	21-0-0-26S	Fertilizer	3	100%	1.7	lbs N	0.53	0.90		
	Spirit	Herbicide	4	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	4	25%	2	pints	1.13	0.57		
	*Spray	Custom	5	34%	1	acre	6.00	2.04		
	*Lorsban 15 G	Insecticide	5	2%	2	pounds	2.35	0.09		
	*Brigade	Insecticide	5	2%	2.5	ounces	1.20	0.06		
	*Brigade	Insecticide	5	10%	5.12	ounces	1.20	0.61		
	*Mustang Max	Insecticide	5	20%	2	ounces	2.00	0.80		
	Haul Grain bu	Custom	8	100%	110	bushels	0.13	14.30		
	Dry 4 Points Removed	Custom	9	50%	110	bushels	0.30	16.50		
Total Materials and Services 17,500 seeds per acre, 80,000 seeds per bag, 20% refuge								\$154.56		
*Insecticides for 1st & 2nd brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$204.01	
Interest on Operating Capital \$179.35 cash expense @ 8.00% for 6 months									\$7.17	
Total Operating and Use-Related Ownership Costs									\$211.19	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Rainfed							6.00	
Crop Insurance		Corn - Rainfed							11.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%						\$57.64	
Real Estate Taxes			\$1,441 per acre @ 1.00%						\$14.41	
Total Cost per Acre Including Overhead									\$305.24	
Cost per Bushel									\$2.77	
Cash Cost per Bushel									\$1.85	

**2010 Budget 12. EcoFallow Corn, Follows Wheat, 2 Crops in 3 Years, RR & Bt ECB, 120 bu Yield Goal (110 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
5	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
6	Spray	Custom	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
7	Combine Rainfed Corn	1	2.40	3.82	3.39	2.01	13.26	3.50	28.38	
8	Cart	110 bu	0.56	0.59	0.10	0.04	0.58	0.70	2.57	
9	Truck	Custom								
10	Dry Grain	Custom								
Total for Field Operations			\$7.81	\$6.63	\$4.41	\$7.99	\$18.86	\$7.31	\$53.01	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	AAtrex 4L	Herbicide	2	100%	1.5	quarts	6.00	9.00		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.16	5.00		
	28-0-0	Fertilizer	3	100%	120	lbs N	0.32	38.40		
	AAtrex 4L	Herbicide	3	100%	0.5	quart	6.00	3.00		
	Balance Flexx	Herbicide	3	100%	4	ounces	4.50	18.00		
	10-34-0	Fertilizer	4	100%	6	gallons	1.90	11.40		
	Corn Bt ECB	Seed	4	80%	0.22	bag	225.00	39.38		
	Corn	Seed	4	20%	0.22	bag	175.00	7.66		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	5	10%	1.7	lbs N	0.53	0.09		
	*Spray	Custom	6	34%	1	acre	6.00	2.04		
	*Lorsban 15 G	Insecticide	6	2%	2	pounds	2.35	0.09		
	*Brigade	Insecticide	6	2%	2.5	ounces	1.20	0.06		
	*Brigade	Insecticide	6	10%	5.12	ounces	1.20	0.61		
	*Mustang Max	Insecticide	6	20%	2	ounces	2.00	0.80		
	Haul Grain bu	Custom	9	100%	110	bushels	0.13	14.30		
	Dry 4 Points Removed	Custom	10	100%	110	bushels	0.30	33.00		
Total Materials and Services 17,500 seeds per acre, 80,000 seeds per bag, 20% refuge								\$245.84		
*Insecticides for 1st & 2nd brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$254.63	
Interest on Operating Capital \$219.66 cash expense @ 8.00% for 6 months									\$8.79	
Total Operating and Use-Related Ownership Costs									\$211.19	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Rainfed							6.00	
Crop Insurance		Corn - Rainfed							11.00	
Real Estate Opportunity		Rainfed (State)		\$1,441 per acre @ 4.00%				\$57.64		
Real Estate Taxes				\$1,441 per acre @ 1.00%				\$14.41		
Total Cost per Acre Including Overhead									\$348.68	
Cost per Bushel									\$3.17	
Cash Cost per Bushel									\$2.23	

**2010 Budget 13. Corn, Ridge-Till, Bt, ECB & RW, Continuous, 220 bu Yield Goal (205 bu Actual)
Gravity 1,000 GPM 10 PSI, 18 Acre-Inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Ridge Plant	1	2.46	1.27	0.26	5.15	5.66	2.19	16.99	
4	Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
5	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
6	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
7	Spray	Custom								
8	Pipe D125' Lift	18 AI	21.00	48.48	4.70	3.42	12.94	6.08	96.63	
9	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
10	Cart	205	1.04	1.10	0.20	0.07	1.08	1.30	4.79	
11	Truck	Custom								
12	Dry Grain	Custom								
13	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations			\$34.76	\$62.31	\$10.97	\$16.26	\$49.13	\$19.93	\$193.37	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
2,4-D Ester 4#		Herbicide	1	20%	1.5	pints	2.50	0.75		
82-0-0		Fertilizer	2	100%	220	lbs N	0.27	59.40		
10-34-0		Fertilizer	3	100%	6	gallons	1.90	11.40		
Bicep II Magnum		Herbicide	3	40%	1.8	quarts	12.50	9.00		
Corn Bt ECB&RW		Seed	3	80%	0.37	bag	250.00	73.75		
Corn		Seed	3	20%	0.37	bag	175.00	12.91		
*Regent 4 SC		Insecticide	3	20%	4.16	ounces	5.90	4.91		
*Spray		Custom	7	32%	1	acre	6.00	1.92		
*Lorsban 15 G		Insecticide	7	2%	5	pounds	2.35	0.24		
*Brigade		Insecticide	7	10%	5.12	ounces	1.20	0.61		
*Mustang Max		Insecticide	7	20%	2	ounces	2.00	0.80		
Haul Grain bu		Custom	11	100%	205	bushels	0.13	26.65		
Dry 4 Points Removed		Custom	12	100%	205	bushels	0.30	61.5		
Total Materials and Services 29,500 seeds per acre, 80,000 seeds per bag, 20% refuge								\$263.83		
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$457.20	
Interest on Operating Capital \$388.13 cash expense @ 8.00% for 6 months										
Total Operating and Use-Related Ownership Costs									\$15.53	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Irrigated							\$9.00	
Crop Insurance		Corn - Irrigated							\$21.00	
Real Estate Opportunity		Gravity (State)	\$3,109 per acre @ 4.00%						\$124.36	
Real Estate Taxes			\$3,109 per acre @ 1.00%						\$31.09	
Total Cost per Acre Including Overhead									\$663.18	
Cost per Bushel									\$3.24	
Cash Cost per Bushel									\$2.12	

**2010 Budget 14. Corn, Ridge-Till, SmartStax, Continuous, 235 bu Yield Goal, (220 bu Actual)
Gravity 1,000 GPM 10 PSI, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Ridge Plant	1	2.46	1.27	0.26	5.15	5.66	2.19	16.99	
4	Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
5	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
6	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
7	Spray	Custom								
8	Pipe D125' Lift	18 AI	21.00	48.48	4.70	3.42	12.94	6.08	96.63	
9	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
10	Cart	220	1.12	1.18	0.21	0.07	1.16	1.40	5.14	
11	Truck	Custom								
12	Dry Grain	Custom								
13	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations			\$34.84	\$62.39	\$10.99	\$16.26	\$49.21	\$20.03	\$193.72	
Materials and Services				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
2,4-D Ester 4#		Herbicide		1	20%	1.5	pints	2.50	0.75	
82-0-0		Fertilizer		2	100%	235	lbs N	0.27	63.45	
10-34-0		Fertilizer		3	100%	6	gallons	1.90	11.40	
Bicep II Magnum		Herbicide		3	40%	1.8	quarts	12.50	9.00	
Corn SmartStax		Seed		3	95%	0.40	bag	350.00	133.00	
Corn		Seed		3	5%	0.40	bag	175.00	3.50	
*Regent 4 SC		Insecticide		3	20%	4.16	ounces	5.90	4.91	
*Spray		Custom		7	30.5%	1	acre	6.00	1.83	
*Lorsban 15 G		Insecticide		7	0.5%	5	pounds	2.35	0.06	
*Brigade		Insecticide		7	10%	5.12	ounces	1.20	0.61	
*Mustang Max		Insecticide		7	20%	2	ounces	2.00	0.80	
Haul Grain bu		Custom		11	100%	220	bushels	0.13	28.60	
Dry 4 Points Removed		Custom		12	100%	220	bushels	0.30	66.00	
Total Materials and Services 32,000 seed per acre, 80,000 seeds per bag, 5% refuge									\$323.91	
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$517.63	
Interest on Operating Capital \$448.39 cash expense @ 8.00% for 6 months									\$17.94	
Total Operating and Use-Related Ownership Costs									\$535.56	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Irrigated							9.00	
Crop Insurance		Corn - Irrigated							21.00	
Real Estate Opportunity		Gravity (State)		\$3,109 per acre @ 4.00%					\$124.36	
Real Estate Taxes				\$3,109 per acre @ 1.00%					\$31.09	
Total Cost per Acre Including Overhead									\$726.01	
Cost per Bushel									\$3.30	
Cash Cost per Bushel									\$2.26	

**2010 Budget 15. Corn, No-Till, Bt ECB & RW, Continuous, 225 bu Yield Goal (210 bu Actual)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
6	Spray	Custom								
7	PivotD 125' Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
8	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
9	Cart	210 bu	1.07	1.13	0.20	0.07	1.10	1.33	4.91	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			\$12.87	\$42.66	\$8.56	\$19.82	\$34.47	\$16.60	\$134.97	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
2,4-D Ester 4#		Herbicide	1	20%	1.5	pints	2.50	0.75		
82-0-0		Fertilizer	2	100%	225	lbs N	0.27	60.75		
Bicep II Magnum		Herbicide	3	100%	2.1	quarts	12.50	26.25		
Corn Bt ECB & RW		Seed	4	80%	0.38	bag	250.00	75.00		
Corn		Seed	4	20%	0.38	bag	175.00	13.13		
*Regent 4 SC		Insecticide	4	20%	4.16	ounces	5.90	4.91		
10-34-0		Fertilizer	4	100%	6	gallons	1.90	11.40		
Spirit		Herbicide	5	25%	1	ounce	13.00	3.25		
Crop Oil Concentrate		Herbicide	5	25%	2	pints	1.13	0.57		
*Spray		Custom	6	32%	1	acre	6.00	1.92		
*Lorsban 15 G		Insecticide	6	2%	5	pounds	2.35	0.24		
*Brigade		Insecticide	6	10%	5.12	ounces	1.20	0.61		
*Mustang Max		Insecticide	6	20%	2	ounces	2.00	0.80		
Haul Grain bu		Custom	10	100%	210	bushels	0.13	27.30		
Dry 4 Points Removed		Custom	11	100%	210	bushels	0.30	63.00		
Total Materials and Services 30,000 seed per acre, 80,000 seeds per bag, 20% refuge								\$289.87		
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$424.84	
Interest on Operating Capital \$373.77 cash expense @ 8.00% for 6 months									\$14.95	
Total Operating and Use-Related Ownership Costs									\$439.79	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Irrigated							9.00	
Crop Insurance		Corn - Irrigated							21.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16	
Real Estate Taxes			\$3,304 per acre @ 1.00%						\$33.04	
Total Cost per Acre Including Overhead									\$639.99	
Cost per Bushel									3.05	
Cash Cost per Bushel									1.99	

**2010 Budget 16. Corn, No-Till, SmartStax, Continuous, 240 bu Yield Goal (225 bu Actual)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.12	0.05	0.02	0.04	0.12	0.05	0.41	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	0.25	0.15	0.06	0.03	0.05	0.16	0.06	0.51	
6	Spray	Custom								
7	PivotD 125' Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
8	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
9	Cart	225 bu	1.14	1.21	0.21	0.08	1.18	1.43	5.26	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			\$12.94	\$42.74	\$8.57	\$19.83	\$34.55	\$16.69	\$135.32	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.50	0.75		
	82-0-0	Fertilizer	2	100%	240	lbs N	0.27	64.80		
	Bicep II Magnum	Herbicide	3	100%	2.1	quarts	12.50	26.25		
	Corn SmartStax	Seed	4	95%	0.40	bag	350.00	133.00		
	Corn	Seed	4	5%	0.40	bag	175.00	3.50		
	*Regent 4 SC	Insecticide	4	5%	4.16	ounces	5.90	1.23		
	10-34-0	Fertilizer	4	100%	6	gallons	1.90	11.40		
	Spirit	Herbicide	5	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	5	25%	2	pints	1.13	0.57		
	*Spray	Custom	6	30.5%	1	acre	6.00	1.83		
	*Lorsban 15 G	Insecticide	6	0.5%	5	pounds	2.35	0.06		
	*Brigade	Insecticide	6	10%	5.12	ounces	1.20	0.61		
	*Mustang Max	Insecticide	6	20%	2	ounces	2.00	0.80		
	Haul Grain bu	Custom	10	100%	225	bushels	0.13	29.25		
	Dry 4 Points Removed	Custom	11	100%	225	bushels	0.30	67.50		
Total Materials and Services 32,000 seeds per acre, 80,000 seeds per bag, 5% refuge								\$344.80		
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$480.12	
Interest on Operating Capital \$428.88 cash expense @ 8.00% for 6 months									\$17.16	
Total Operating and Use-Related Ownership Costs									\$497.27	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting	Corn - Irrigated								9.00	
Crop Insurance	Corn - Irrigated								21.00	
Real Estate Opportunity	Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16		
Real Estate Taxes		\$3,304 per acre @ 1.00%						\$33.04		
Total Cost per Acre Including Overhead									\$697.47	
Cost per Bushel									\$3.10	
Cash Cost per Bushel									\$2.12	

**2010 Budget 17. Corn, Bt ECB & RW, Continuous, 215 bu Yield Goal (200 bu Actual)
Pivot 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
6	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7	Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8	Spray	Custom								
9	PivotD 125' Lift	13 AI	5.42	48.24	4.25	14.99	11.68	8.96	93.54	
10	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
11	Cart	200 bu	1.02	1.08	0.19	0.07	1.05	1.27	4.67	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
Total for Field Operations			\$19.61	\$61.83	\$10.40	\$27.36	\$50.74	\$23.80	\$193.75	
				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
Materials and Services						Rate	Unit			
82-0-0		Fertilizer		2	100%	215	lbs N	0.27	58.05	
Balance Flexx		Herbicide		4	100%	4	ounces	4.50	18.00	
Bicep II Magnum		Herbicide		4	100%	2.1	quarts	12.50	26.25	
10-34-0		Fertilizer		5	100%	6	gallons	1.90	11.40	
Corn Bt ECB & RW		Seed		5	80%	0.37	bag	250.00	73.75	
Corn		Seed		5	20%	0.37	bag	175.00	12.95	
Regent 4 SC		Insecticide		5	20%	4.16	ounces	5.90	4.91	
*Spray		Custom		8	32%	1	acre	6.00	1.92	
*Lorsban 15 G		Insecticide		8	2%	5	pounds	2.35	0.24	
*Brigade		Insecticide		8	10%	5.12	ounces	1.20	0.61	
*Mustang Max		Insecticide		8	20%	2	ounces	2.00	0.80	
Haul Grain bu		Custom		12	100%	200	bushels	0.13	26.00	
Dry 4 Points Removed		Custom		13	100%	200	bushels	0.30	60.00	
Total Materials and Services 29,500 seeds per acre, 80,000 seeds per bag, 20% refuge									\$294.88	
*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$488.63	
Interest on Operating Capital \$414.09 cash expense @ 8.00% for 6 months									\$16.56	
Total Operating and Use-Related Ownership Costs										
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Irrigated							9.00	
Crop Insurance		Corn - Irrigated							21.00	
Real Estate Opportunity		Pivot (State)		\$3,304 per acre @ 4.00%					\$132.16	
Real Estate Taxes		\$3,304 per acre @ 1.00%							\$33.04	
Total Cost per Acre Including Overhead									\$705.39	
Cost per Bushel									\$3.53	
Cash Cost per Bushel									\$2.30	

**2010 Budget 18. Corn, SmartStax, Continuous, 230 bu Yield Goal (215 bu Actual)
Pivot 800 GPM 35 PSI, 13 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
6	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7	Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
8	Spray	Custom								
9	PivotD 125' Lift	13 AI	5.42	48.24	4.25	14.99	11.68	8.96	93.54	
10	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
11	Cart	215 bu	1.09	1.16	0.20	0.07	1.13	1.37	5.02	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.07	0.93	0.11	0.31	2.46	1.55	6.44	
	Total for Field Operations		\$19.69	\$61.92	\$10.42	\$27.37	\$50.82	\$23.90	\$194.10	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	82-0-0	Fertilizer	2	100%	230	lbs N	0.27	62.10		
	Balance Flexx	Herbicide	4	100%	4	ounces	4.50	18.00		
	Bicep II Magnum	Herbicide	4	100%	2.1	quarts	12.50	26.25		
	10-34-0	Fertilizer	5	100%	6	gallons	1.90	11.40		
	Corn SmartStax	Seed	5	95%	0.38	bag	350.00	124.69		
	Corn	Seed	5	5%	0.38	bag	175.00	3.28		
	Regent 4 SC	Insecticide	5	5%	4.16	ounces	5.90	1.23		
	*Spray	Custom	8	30.5%	1	acre	6.00	1.83		
	*Lorsban 15 G	Insecticide	8	0.5%	5	pounds	2.35	0.06		
	*Brigade	Insecticide	8	10%	5.12	ounces	1.20	0.61		
	*Mustang Max	Insecticide	8	20%	2	ounces	2.00	0.80		
	Haul Grain bu	Custom	12	100%	215	bushels	0.13	27.95		
	Dry 4 Points Removed	Custom	13	100%	215	bushels	0.30	64.50		
	Total Materials and Services 30,000 seeds per acre, 80,000 seeds per bag, 5% refuge								\$342.70	
	*Insecticide for rootworm (refuge), 1st brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.									
Total listed costs for Field Operations and Materials and Services									\$536.80	
Interest on Operating Capital \$462.09 cash expense @ 8.00% for 6 months									\$18.48	
Total Operating and Use-Related Ownership Costs									\$555.29	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting	Corn - Irrigated								9.00	
Crop Insurance	Corn - Irrigated								21.00	
Real Estate Opportunity	Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16		
Real Estate Taxes		\$3,304 per acre @ 1.00%						\$33.04		
Total Cost per Acre Including Overhead									\$755.49	
Cost per Bushel									\$3.51	
Cash Cost per Bushel									\$2.37	

**2010 Budget 19. Corn, No-Till, Bt ECB, after Beans, 235 bu Yield Goal (220 bu Actual)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
4	Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
5	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
6	Spray	Custom								
7	PivotD 125' Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
8	Combine Irr Corn	1	3.30	5.25	4.66	4.18	18.23	3.50	39.12	
9	Cart	220 bu	1.12	1.18	0.21	0.07	1.16	1.40	5.14	
10	Truck	Custom								
11	Dry Grain	Custom								
Total for Field Operations			\$13.29	\$43.12	\$8.63	\$20.88	\$35.02	\$16.69	\$137.63	

	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
	82-0-0	Fertilizer	1	100%	190	lbs N	0.27	51.30	
	Bicep II Magnum	Herbicide	2	100%	2.1	quarts	12.50	26.25	
	Gramoxone Inteon	Herbicide	2	100%	1.5	pints	4.75	7.13	
	NIS	Herbicide	2	100%	6	ounces	0.17	1.02	
	10-34-0	Fertilizer	3	100%	6	gallons	1.90	11.40	
	Corn Bt ECB	Seed	3	80%	0.40	bag	225.00	72.00	
	Corn	Seed	3	20%	0.40	bag	175.00	14.00	
	Spirit	Herbicide	5	50%	1	ounce	13.00	6.50	
	Crop Oil Concentrate	Herbicide	5	50%	2	pints	1.13	1.13	
	*Spray	Custom	6	34%	1	acre	6.00	2.04	
	*Lorsban 15 G	Insecticide	6	2%	5	pounds	2.35	0.24	
	*Brigade	Insecticide	6	2%	2.5	ounces	1.20	0.06	
	*Brigade	Insecticide	6	10%	5.12	ounces	1.20	0.61	
	*Mustang Max	Insecticide	6	20%	2	ounces	2.00	0.80	
	Haul Grain bu	Custom	10	100%	220	bushels	0.13	28.60	
	Dry 4 Points Removed	Custom	11	50%	220	bushels	0.30	33.00	
Total Materials and Services 32,000 seeds per acre, 80,000 seeds per bag, 20% refuge								\$256.07	
*Insecticide for 1st brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.									

Total listed costs for Field Operations and Materials and Services								\$393.70	
Interest on Operating Capital \$341.99 cash expense @ 8.00% for 6 months								\$13.68	
Total Operating and Use-Related Ownership Costs								\$407.38	

Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
Scouting	Corn - Irrigated							9.00	
Crop Insurance	Corn - Irrigated							21.00	
Real Estate Opportunity	Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16	
Real Estate Taxes		\$3,304 per acre @ 1.00%						\$33.04	
Total Cost per Acre Including Overhead								\$607.58	
Cost per Bushel								\$2.76	
Cash Cost per Bushel								\$1.75	

**2010 Budget 20. Corn Silage, No-Till following Corn (25 ton)
Pivot 800 GPM 35 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spread manure	Custom								
3	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
4	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
5	Hoe	0.1	0.09	0.05	0.01	0.02	0.21	0.01	0.39	
6	PivotD 125' Lift	12 AI	5.00	44.53	3.92	13.83	10.79	8.27	86.35	
7	Spray	Custom								
8	Chop Silage	Custom								
Total for Field Operations			\$9.82	\$47.70	\$4.68	\$19.98	\$18.02	\$13.74	\$113.94	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	2,4-D Ester 4#	Herbicide	1	100%	1	pint	2.50	2.50		
	Uncomposted manure	Fertilizer	2	100%	20	tons	6.00	120.00		
	Haul & Apply Manure	Custom	2	100%	20	tons	2.00	40.00		
	82-0-0	Fertilizer	3	100%	220	lbs N	0.27	59.40		
	10-34-0	Fertilizer	4	100%	6	gallons	1.90	11.40		
	Bicep II Magnum	Herbicide	4	100%	1.4	quarts	12.50	17.50		
	Corn	Seed	4	100%	0.42	bag	175.00	73.28		
	*Regent 4 SC	Insecticide	4	100%	4.16	ounces	5.90	24.54		
	*Aerial Spray	Custom	7	100%	1	acre	7.50	7.50		
	*Brigade	Insecticide	7	10%	2.5	ounces	1.20	0.30		
	*Brigade	Insecticide	7	10%	2.5	ounces	1.20	0.30		
	*Mustang Max	Insecticide	7	5%	2	ounces	2.00	0.20		
	Chop, Haul, Pack	Custom	8	100%	25	tons	6.00	150.00		
Total Materials and Services 33,500 seeds per acre, 80,000 seeds per bag								\$506.93		
*Insecticide for rootworm, 1st & 2nd brood European corn borer western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$620.86	
Interest on Operating Capital \$589.11 cash expense @ 8.00% for 6 months									\$23.56	
Total Operating and Use-Related Ownership Costs									\$644.43	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Corn - Irrigated							9.00	
Crop Insurance		Corn - Irrigated							21.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16	
Real Estate Taxes		\$3,304 per acre @ 1.00%						\$33.04		
Total Cost per Acre Including Overhead									\$844.63	
Cost per Ton									\$33.79	
Cash Cost per Ton									\$25.71	

**2010 Budget 21. Dry Beans, Conventional with Wheat Cover Crop (20 cwt)
Pivot 800 GPM 35 PSI, 8 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
2	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
3	Spray (on disc)	1	0.20	0.00	0.02	0.10	0.46	0.63	1.41	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Hoe	1	0.90	0.50	0.10	0.17	2.07	0.13	3.86	
6	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
8	Weed	Labor								
9	PivotE 125' Lift	8 AI	3.33	16.63	3.13	9.22	2.10	5.52	39.92	
10	Spray	Custom								
11	Pickett Windrowers	1	1.88	1.73	0.35	0.48	1.95	3.60	9.98	
12	Combine Irr Dry Beans	1	2.78	3.37	3.93	0.15	15.36	2.91	28.49	
13	Truck	Custom								
14	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
	Total for Field Operations		\$19.32	\$29.13	\$9.19	\$21.89	\$38.04	\$21.03	\$138.60	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	10-34-0-1Z	Fertilizer	3	100%	9	gallons	2.15	19.35		
	Dual II Magnum	Herbicide	3	100%	1.33	pints	16.25	21.61		
	Edible Beans	Seed	4	100%	0.5	acre	51.00	25.50		
	Weeding/Thinning	Other	8	100%	1	acre	36.00	36.00		
	Elec Connect Fees	Other	9	100%	1	acre	3.25	3.25		
	*Aerial Spray	Custom	10	60%	1	acre	7.50	4.50		
	*Warrior II/Zeon	Insecticide	10	60%	1.92	ounces	4.00	4.61		
	Haul Grain (Dry Beans)	Custom	13	100%	20	cwts	0.20	4.00		
	Wheat	Seed	14	100%	30	pounds	0.13	3.90		
	Total Materials and Services Electric connect fee 6 months @ \$72/mo 133 acres								\$122.72	
	*Insecticide for Mexican bean beetle and western bean cutworm (10%).									
	Total listed costs for Field Operations and Materials and Services								\$261.33	
	Interest on Operating Capital \$202.25 cash expense @ 8.00% for 6 months								\$8.09	
	Total Operating and Use-Related Ownership Costs								\$269.42	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00	
	Scouting	Drybeans							6.00	
	Crop Insurance	Drybeans							21.00	
	Real Estate Opportunity	Pivot (Panhandle)	\$1,535 per acre @ 4.00%					\$61.40		
	Real Estate Taxes		\$1,535 per acre @ 1.00%					\$15.35		
	Total Cost per Acre Including Overhead								\$378.17	
	Cost per cwt								\$18.91	
	Cash Cost per cwt								\$11.87	

**2010 Budget 22. Grain Sorghum, Conventional, 100 bu Yield Goal (90 bu Actual)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
6	Row Crop Cultivation	0.25	0.50	0.25	0.06	0.20	1.27	0.20	2.48	
7	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
8	Spray	Custom								
9	Combine Rainfed SG	1	1.89	3.00	2.67	0.83	10.42	2.52	21.32	
10	Cart	90 bu	0.46	0.48	0.09	0.03	0.47	0.57	2.10	
11	Truck	Custom								
Total for Field Operations			\$11.15	\$9.82	\$3.94	\$8.68	\$28.20	\$11.61	\$73.39	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	82-0-0	Fertilizer	2	100%	100	lbs N	0.27	27.00		
	10-34-0	Fertilizer	4	100%	6	gallons	1.90	11.40		
	Lumax	Herbicide	4	100%	2.5	quarts	17.50	43.75		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.00	8.00		
	Peak	Herbicide	7	100%	0.75	ounce	14.50	10.88		
	Crop Oil Concentrate	Herbicide	7	100%	2	pints	1.13	2.26		
	*Aerial Spray	Custom	8	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	8	15%	1.5	pints	5.25	1.18		
	Haul Grain bu	Custom	11	100%	90	bushels	0.13	11.70		
Total Materials and Services 17,500 seeds per acre, 80,000 seeds per bag, 20% refuge								\$117.29		
*Treating greenbugs one year in 10, chinchbugs one in 15.										
Total listed costs for Field Operations and Materials and Services									\$190.69	
Interest on Operating Capital \$150.88 cash expense @ 8.00% for 6 months									\$6.04	
Total Operating and Use-Related Ownership Costs									\$196.72	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Grain Sorghum							6.00	
Crop Insurance		Grain Sorghum							21.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%					\$57.64		
Real Estate Taxes			\$1,441 per acre @ 1.00%					\$14.41		
Total Cost per Acre Including Overhead									\$300.77	
Cost per Bushel									\$3.34	
Cash Cost per Bushel									\$2.04	

**2010 Budget 23. Grain Sorghum, No-Till, 120 bu Yield Goal (110 bu Actual)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spray Liquid Fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
4	Spray	Custom								
5	Combine Rainfed SG	1	1.89	3.00	2.67	0.83	10.42	2.52	21.32	
6	Cart	110 bu	0.56	0.59	0.10	0.04	0.58	0.70	2.57	
7	Truck	Custom								
Total for Field Operations			\$6.47	\$5.34	\$3.45	\$6.47	\$16.41	\$6.86	\$45.00	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	28-0-0	Fertilizer	2	100%	120	lbs N	0.32	38.40		
	Lumax	Herbicide	3	100%	2.5	quarts	17.50	43.75		
	10-34-0	Fertilizer	3	100%	6	gallons	1.90	11.40		
	Sorghum Safened/Insect	Seed	3	100%	4	pounds	2.00	8.00		
	*Aerial Spray	Custom	4	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	4	15%	1.5	pints	5.25	1.18		
	Haul Grain bu	Custom	7	100%	110	bushels	0.13	14.30		
Total Materials and Services								\$168.16		
*Treating greenbugs one year in 10, chinchbugs one in 15.										
Total listed costs for Field Operations and Materials and Services									\$123.16	
Interest on Operating Capital \$144.88 cash expense @ 8.00% for 6 months									\$5.80	
Total Operating and Use-Related Ownership Costs									\$173.95	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Grain Sorghum							21.00	
Crop Insurance		Corn - Rainfed							11.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%					\$57.64		
Real Estate Taxes			\$1,441 per acre @ 1.00%					\$14.41		
Total Cost per Acre Including Overhead									\$278.00	
Cost per Bushel									\$2.53	
Cash Cost per Bushel									\$1.62	

2010 Budget 24. Grain Sorghum, Ecofollow, after Wheat, 2 Crops in 3 Years, 110 bu Yield Goal (100 bu Actual)
Rainfed

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
5	Spray	Custom								
6	Combine Irr SG	1	1.80	2.86	2.55	0.75	9.95	2.52	20.43	
7	Cart	100 bu	0.51	0.54	0.10	0.03	0.53	0.64	2.34	
8	Truck	Custom								
Total for Field Operations			\$6.04	\$5.90	\$3.18	\$4.51	\$16.78	\$6.03	\$42.43	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	AAtrex 4L	Herbicide	2	100%	1	quart	6.00	6.00		
	Gramoxone Inteon	Herbicide	2	100%	1.5	pints	4.75	7.13		
	28-0-0	Fertilizer	3	100%	110	lbs N	0.32	35.20		
	Lumax	Herbicide	3	100%	2.5	quarts	17.50	43.75		
	10-34-0	Fertilizer	4	100%	6	gallons	1.90	11.40		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.00	8.00		
	*Aerial Spray	Custom	5	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	5	15%	1.5	pints	5.25	1.18		
	Haul Grain bu	Custom	8	100%	100	bushels	0.13	13.00		
Total Materials and Services								\$132.84		
*Treating greenbugs one year in 10, chinchbugs one in 15.										
Total listed costs for Field Operations and Materials and Services									\$175.28	
Interest on Operating Capital \$152.47 cash expense @ 8.00% for 6 months									\$6.10	
Total Operating and Use-Related Ownership Costs									\$181.37	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Grain Sorghum							6.00	
Crop Insurance		Grain Sorghum							21.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%					\$57.64		
Real Estate Taxes			\$1,441 per acre @ 1.00%					\$14.41		
Total Cost per Acre Including Overhead									\$285.42	
Cost per Bushel									\$2.85	
Cash Cost per Bushel									\$1.86	

**2010 Budget 25. Grain Sorghum, No-Till, Limited Irrigation, 160 bu Yield Goal (145 bu Actual)
Pivot 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Anhydrous Apply	1	1.68	1.62	0.18	0.82	3.87	3.07	11.23	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	Custom								
6	PivotD 125' Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17	
7	Combine Irr SG	1	1.80	2.86	2.55	0.75	9.95	2.52	20.43	
8	Cart	145 bu	0.74	0.78	0.14	0.05	0.76	0.92	3.39	
9	Truck	Custom								
Total for Field Operations			\$10.12	\$28.92	\$5.46	\$13.02	\$23.49	\$13.27	\$94.29	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	82-0-0	Fertilizer	2	100%	160	lbs N	0.27	43.20		
	Lumax	Herbicide	3	100%	2.5	quarts	17.50	43.75		
	10-34-0	Fertilizer	4	100%	6	gallons	1.90	11.40		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	2.00	8.00		
	*Aerial Spray	Custom	5	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	5	15%	1.5	pints	5.25	1.18		
	Haul Grain bu	Custom	9	100%	145	bushels	0.13	18.85		
Total Materials and Services								\$133.57		
*Treating greenbugs one year in 10, chinchbugs one in 15.										
Total listed costs for Field Operations and Materials and Services									\$227.86	
Interest on Operating Capital \$191.09 cash expense @ 8.00% for 6 months									\$7.64	
Total Operating and Use-Related Ownership Costs									\$235.50	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting	Grain Sorghum								6.00	
Crop Insurance	Grain Sorghum								21.00	
Real Estate Opportunity	Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16		
Real Estate Taxes		\$3,304 per acre @ 1.00%						\$33.04		
Total Cost per Acre Including Overhead									\$432.70	
Cost per Bushel									\$2.98	
Cash Cost per Bushel									\$1.56	

2010 Budget 26. Grass, Fall Establishment
Pivot 800 GMP 35 PSI, 2 Acre-inches

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
3	Roll	1	1.33	1.21	0.28	0.00	1.52	0.00	4.34	
4	Grass Drill	1	2.69	1.75	0.50	0.16	2.79	2.56	10.45	
5	PivotD 125' Lift	2 AI	0.83	7.42	0.65	2.31	1.80	1.38	14.39	
6	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
Total for Field Operations			\$7.63	\$13.28	\$1.82	\$4.17	\$11.39	\$6.02	\$44.32	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Grass Seed	Seed	4	100%	20	pounds	2.80	56.00		
	Grass Drill	Rental	4	100%	1	acre	8.00	8.00		
	11-52-0	Fertilizer	6	100%	60	pounds	0.22	13.20		
Total Materials and Services								\$77.20		
Total listed costs for Field Operations and Materials and Services									\$121.52	
Interest on Operating Capital \$104.11 cash expense @ 8.00% for 6 months									\$4.16	
Total Operating and Use-Related Ownership Costs									\$125.68	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
	Scouting	None							0.00	
	Crop Insurance	None							0.00	
	Real Estate Opportunity	Pivot (State)	\$3,304 per acre @ 4.00%					\$132.16		
	Real Estate Taxes	\$3,304 per acre @ 1.00%					\$33.04			
Total Cost per Acre Including Overhead									\$295.88	

**2010 Budget 27. Grass Hay, Large Round Bale (2.2 ton)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
2	Swath/Cond Hay	1	1.49	1.24	2.14	0.00	1.55	0.00	6.42	
3	Lg Rd Bale	2.2 ton	2.18	0.95	0.41	2.15	2.26	2.52	10.47	
4	Move Lg Rd	2.2 ton	2.40	1.44	0.45	0.00	2.48	0.97	7.74	
Total for Field Operations			\$7.01	\$4.25	\$3.19	\$2.15	\$7.37	\$3.49	\$27.46	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	46-0-0	Fertilizer	1	100%	40	lbs N	0.43	17.20		
	11-52-0	Fertilizer	1	100%	15	pounds	0.22	3.30		
	Twine Lg Rd	Other	3	100%	2.7	bales	0.70	1.89		
Total Materials and Services								\$22.39		
Total listed costs for Field Operations and Materials and Services								\$49.85		
Interest on Operating Capital \$38.99 cash expense @ 8.00% for 6 months								\$1.56		
Total Operating and Use-Related Ownership Costs								\$51.41		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Scouting	None							0.00		
Crop Insurance	None							0.00		
Real Estate Opportunity	Rainfed (State)	\$1,441 per acre @ 4.00%						\$57.64		
Real Estate Taxes		\$1,441 per acre @ 1.00%						\$14.41		
Total Cost per Acre Including Overhead								\$128.46		
Cost per Ton								\$58.39		
Cash Cost per Ton								\$18.43		

**2010 Budget 28. Oats, No-Till, 90 bu Yield Goal (80 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Liquid Fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
2	No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Combine Dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
5	Truck	Custom								
6	Large Round Bale	1.5 ton	1.49	0.65	0.28	1.47	1.54	1.72	7.14	
7	Move Large Bale	1.5 ton	1.62	0.98	0.17	0.00	3.73	0.66	7.16	
Total for Field Operations			\$8.50	\$6.88	\$3.54	\$5.80	\$23.00	\$8.27	\$56.00	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	28-0-0	Fertilizer	1	100%	100	lbs N	0.32	32.00		
	Oats	Seed	2	100%	2	bushels	8.00	16.00		
	10-34-0	Fertilizer	2	100%	6	gallons	1.90	11.40		
	Aim EW	Herbicide	3	100%	0.5	ounce	7.20	3.60		
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.50	1.25		
	NIS	Herbicide	3	100%	6	ounces	0.17	1.02		
	Haul Grain bu	Custom	5	100%	80	bushels	0.13	10.40		
	Twine Lg Rd	Other	6	100%	2	bales	0.70	1.40		
Total Materials and Services								\$77.07		
*Insecticides for 1st & 2nd brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total listed costs for Field Operations and Materials and Services									\$133.07	
Interest on Operating Capital \$101.79 cash expense @ 8.00% for 6 months									\$4.07	
Total Operating and Use-Related Ownership Costs									\$137.14	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%					\$57.64		
Real Estate Taxes			\$1,441 per acre @ 1.00%					\$14.41		
Total Cost per Acre Including Overhead									\$214.19	
Cost per Bushel									\$2.68	
Cash Cost per Bushel									\$1.32	

2010 Budget 29. Pasture, Grazing (11 AUM)
Pivot 800 GPM 35 PSI, 18 Acre-inches

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	PivotD 125' Lift	18 AI	7.50	66.80	5.88	20.75	16.18	12.41	129.52	
Total for Field Operations			\$7.50	\$66.80	\$5.88	\$20.75	\$16.18	\$12.41	\$129.52	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	28-0-0	Fertilizer	1	100%	220	lbs N	0.32	70.40		
	Fence/Water Repairs	Other		100%	1	acre	2.00	2.00		
	Fence/Water Repairs	Other		100%	1	acre	2.00	2.00		
	Move Cattle	Other		100%	1	hour	12.00	12.00		
Total Materials and Services								\$86.40		
Total listed costs for Field Operations and Materials and Services									\$215.92	
Interest on Operating Capital \$187.33 cash expense @ 8.00% for 6 months									\$7.49	
Total Operating and Use-Related Ownership Costs									\$223.41	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16	
Real Estate Taxes			\$3,304 per acre @ 1.00%						\$33.04	
Total Cost per Acre Including Overhead									\$393.61	
Cost per AUM									\$35.78	
Cash Cost per AUM									\$17.71	

**2010 Budget 30. Millet, Stubble Mulch Fallow, fb Wheat, 2 Crops in 3 Years, 22 cwt Yield Goal
(20 cwt Actual)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
3	Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
4	Spray Liquid Fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
5	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
6	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7	Windrow Grain	1	1.26	0.69	1.81	0.00	1.32	0.00	5.08	
8	Combine Dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
9	Truck	Custom								
Total for Field Operations			\$8.66	\$7.39	\$5.32	\$3.75	\$20.83	\$8.41	\$54.35	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	28-0-0	Fertilizer	4	100%	45	lbs N	0.32	14.40		
	Millet	Seed	5	100%	12	pounds	0.60	7.20		
	2,4-D Amine	Herbicide	6	100%	0.75	pint	2.00	1.50		
	Dicamba	Herbicide	6	100%	0.5	ounce	0.44	0.22		
	Haul Grain (Millet)	Custom	9	100%	22	cwts	0.20	4.40		
Total Materials and Services 150,000 seeding rate								\$33.78		
Total listed costs for Field Operations and Materials and Services									\$88.13	
Interest on Operating Capital \$58.89 cash expense @ 8.00% for 6 months									\$2.36	
Total Operating and Use-Related Ownership Costs									\$90.48	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%						57.64	
Real Estate Taxes		\$1,441 per acre @ 1.00%						\$14.41		
Total Cost per Acre Including Overhead									\$167.53	
Cost per cwt									\$7.62	
Cash Cost per cwt									\$2.78	

**2010 Budget 31. Sorghum-Sudan, Annually Planted, Large Round Bales (3.3 tons)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Spray Liquid Fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
5	Swath/Cond Hay	1	1.49	1.24	2.14	0.00	1.55	0.00	6.42	
6	Large Round Bale	3.3 ton	3.27	1.43	0.61	3.23	3.39	3.78	15.71	
7	Move Large Round	3.3 ton	3.60	2.17	0.67	0.00	3.73	1.45	11.61	
Total for Field Operations			\$12.97	\$8.73	\$4.06	\$7.02	\$17.00	\$10.01	\$59.80	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	28-0-0	Fertilizer	2	100%	40	lbs N	0.32	12.80		
	Sorghum Sudan	Seed	4	100%	10	pounds	0.70	7.00		
	Twine Lg Rd	Other	6	100%	4.4	bales	0.70	3.08		
Total Materials and Services								\$22.88		
Total listed costs for Field Operations and Materials and Services								\$82.68		
Interest on Operating Capital \$55.67 cash expense @ 8.00% for 6 months								\$2.23		
Total Operating and Use-Related Ownership Costs								\$84.90		
Overhead (accounting, liability insurance, vehicle cost, office expense)								5.00		
Scouting		None						0.00		
Crop Insurance		None						0.00		
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%				\$57.64			
Real Estate Taxes		\$1,441 per acre @ 1.00%				\$14.41				
Total Cost per Acre Including Overhead								\$161.95		
Cost per Ton								\$49.08		
Cash Cost per Ton								\$17.54		

**2010 Budget 32. Soybeans, Tilled Seedbed, Roundup Ready® (38 bu)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
6	Spray	Custom								
7	Combine Rainfed SB	1	2.34	3.72	3.31	1.37	12.93	2.52	26.19	
8	Truck	Custom								
Total for Field Operations			\$7.57	\$7.40	\$4.14	\$7.56	\$20.67	\$7.23	\$54.57	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Authority First	Herbicide	3	100%	3.5	ounces	4.40	15.40		
	Prowl H ₂ O	Herbicide	3	100%	1.4	pints	5.25	7.35		
	RR Soybeans	Seed	4	100%	1	bag	43.00	43.00		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	5	100%	2	lbs N	0.53	1.06		
	Aerial Spray	Custom	6	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	6	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	8	100%	38	bushels	0.13	4.94		
Total Materials and Services								\$80.81		
Total listed costs for Field Operations and Materials and Services									\$135.38	
Interest on Operating Capital \$219.66 cash expense @ 8.00% for 6 months									\$4.30	
Total Operating and Use-Related Ownership Costs									\$139.68	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Rainfed							6.00	
Crop Insurance		Soybeans - Rainfed							11.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%						\$57.64	
Real Estate Taxes			\$1,441 per acre @ 1.00%						\$14.41	
Total Cost per Acre Including Overhead									\$233.73	
Cost per Bushel									\$6.15	
Cash Cost per Bushel									\$3.39	

**2010 Budget 33. Soybeans, No-Till, Roundup Ready after Corn (42 bu)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	Custom								
5	Combine Rainfed SB	1	2.34	3.72	3.31	1.37	12.93	2.52	26.19	
6	Truck	Custom								
Total for Field Operations			\$5.99	\$5.46	\$3.99	\$6.89	\$16.71	\$5.15	\$44.19	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Pursuit Plus	Herbicide	1	100%	1.67	pints	7.88	13.15		
	RR Soybeans	Seed	2	100%	1	bag	43.00	43.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Aerial Spray	Custom	4	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	4	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	6	100%	42	bushels	0.13	5.46		
Total Materials and Services								\$71.73		
Total listed costs for Field Operations and Materials and Services									\$115.92	
Interest on Operating Capital \$94.06 cash expense @ 8.00% for 6 months									\$3.76	
Total Operating and Use-Related Ownership Costs									\$119.69	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Rainfed							6.00	
Crop Insurance		Soybeans - Rainfed							11.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%						\$57.64	
Real Estate Taxes			\$1,441 per acre @ 1.00%						\$14.41	
Total Cost per Acre Including Overhead									\$213.74	
Cost per Bushel									\$5.09	
Cash Cost per Bushel									\$2.73	

**2010 Budget 34. Soybeans, No-Till, Roundup Ready Continuous (42 bu)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	Custom								
5	Combine Rainfed SB	1	2.34	3.72	3.31	1.37	12.93	2.52	26.19	
6	Truck	Custom								
Total for Field Operations			\$5.99	\$5.46	\$3.99	\$6.89	\$16.71	\$5.15	\$44.19	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Pursuit Plus	Herbicide	1	100%	1.67	pints	7.88	13.15		
	RR Soybeans	Seed	2	100%	1	bag	43.00	43.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Aerial Spray	Custom	4	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	4	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	6	100%	38	bushels	0.13	4.94		
Total Materials and Services								\$71.21		
Total listed costs for Field Operations and Materials and Services									\$115.40	
Interest on Operating Capital \$93.54 cash expense @ 8.00% for 6 months									\$3.74	
Total Operating and Use-Related Ownership Costs									\$119.15	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Rainfed							6.00	
Crop Insurance		Soybeans - Rainfed							11.00	
Real Estate Opportunity		Rainfed (State)	\$1,441 per acre @ 4.00%						\$57.64	
Real Estate Taxes			\$1,441 per acre @ 1.00%						\$14.41	
Total Cost per Acre Including Overhead									\$213.20	
Cost per Bushel									\$5.61	
Cash Cost per Bushel									\$3.01	

**2010 Budget 35. Soybeans, Tilled Seedbed, Roundup Ready after Corn (60 bu)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Plant	1	2.20	0.91	0.41	4.07	2.28	2.14	12.01	
5	PivotD 125'Lift	9 AI	3.75	33.40	2.94	10.38	8.09	6.21	64.76	
6	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
7	Spray	Custom								
8	Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
9	Truck	Custom								
Total for Field Operations			\$11.18	\$40.58	\$6.88	\$17.76	\$27.98	\$13.43	\$117.81	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Authority First	Herbicide	3	100%	3.5	ounces	4.40	15.40		
	Prowl H ₂ O	Herbicide	3	100%	1.5	pints	5.25	7.88		
	RR Soybeans	Seed	4	100%	1.1	bags	43.00	47.30		
	Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	6	100%	2	lbs N	0.53	1.06		
	Aerial Spray	Custom	7	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	7	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	9	100%	60	bushels	0.13	7.80		
Total Materials and Services								\$88.50		
Total listed costs for Field Operations and Materials and Services									\$206.31	
Interest on Operating Capital \$164.89 cash expense @ 8.00% for 6 months									\$6.60	
Total Operating and Use-Related Ownership Costs									\$212.90	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Irrigated							\$8.75	
Crop Insurance		Soybeans - Irrigated							\$21.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%					\$132.16		
Real Estate Taxes			\$3,304 per acre @ 1.00%					\$33.04		
Total Cost per Acre Including Overhead									\$412.85	
Cost per Bushel									\$6.88	
Cash Cost per Bushel									\$3.35	

**2010 Budget 36. Soybeans, Ridge-Till, RR after RR Corn (60 bu)
Gravity 1,000 GPM 10 PSI, 12 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Ridge Plant	1	2.46	1.27	0.26	5.15	5.66	2.19	16.99	
3	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
4	Ridge Cultivation	1	2.00	1.78	0.41	1.12	2.28	1.09	8.69	
5	Pipe D125' Lift	12 AI	14.00	32.32	3.14	2.28	8.63	4.05	64.42	
6	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
7	Spray	Custom								
8	Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
9	Truck	Custom								
Total for Field Operations			\$23.56	\$41.00	\$7.50	\$11.18	\$31.94	\$11.31	\$126.49	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	2,4-D Ester 4#	Herbicide	1	20%	1.5	pints	2.50	0.75		
	Select Max	Herbicide	2	40%	6	ounces	1.17	2.81		
	Crop Oil Concentrate	Herbicide	2	40%	2	pints	1.13	0.90		
	RR Soybeans	Seed	2	100%	1.1	bags	43.00	47.30		
	Glyphosate w/Surf	Herbicide	6	50%	32	ounces	0.16	2.50		
	21-0-0-26S	Fertilizer	6	50%	2	lbs N	0.53	0.53		
	Aerial Spray	Custom	7	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	7	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	9	100%	60	bushels	0.13	7.80		
Total Materials and Services								\$66.66		
Total listed costs for Field Operations and Materials and Services									\$193.15	
Interest on Operating Capital \$149.90 cash expense @ 8.00% for 6 months									\$6.00	
Total Operating and Use-Related Ownership Costs									\$199.15	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Irrigated							8.75	
Crop Insurance		Soybeans - Irrigated							21.00	
Real Estate Opportunity		Gravity (State)	\$3,109 per acre @ 4.00%						\$124.36	
Real Estate Taxes			\$3,109 per acre @ 1.00%						\$31.09	
Total Cost per Acre Including Overhead									\$389.35	
Cost per Bushel									\$6.49	
Cash Cost per Bushel									\$3.09	

**2010 Budget 37. Soybeans, No-Till Narrow Row, Roundup Ready after Corn (63 bu)
Pivot 800 GPM 35 PSI, 6 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Plant Narrow Row	1	3.21	1.26	0.60	9.00	3.33	2.14	19.53	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
5	Spray	Custom								
6	PivotD 125' Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17	
7	Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
8	Truck	Custom								
Total for Field Operations			\$9.41	\$27.62	\$5.95	\$17.63	\$22.43	\$9.41	\$92.45	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	1	100%	1.7	lbs N	0.53	0.90		
	RR Soybeans	Seed	2	100%	1.1	bags	43.00	47.30		
	Pursuit Plus	Herbicide	3	100%	1.67	pints	7.88	13.15		
	Prowl H2O	Herbicide	3	100%	1.5	pints	5.25	7.88		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.16	2.50		
	21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53		
	Aerial Spray	Custom	5	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	5	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	8	100%	63	bushels	0.13	8.19		
Total Materials and Services								\$89.51		
Total listed costs for Field Operations and Materials and Services									\$181.96	
Interest on Operating Capital \$150.12 cash expense @ 8.00% for 6 months									\$6.00	
Total Operating and Use-Related Ownership Costs									\$187.96	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Irrigated							8.75	
Crop Insurance		Soybeans - Irrigated							21.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%					\$132.16		
Real Estate Taxes			\$3,304 per acre @ 1.00%					\$33.04		
Total Cost per Acre Including Overhead									\$387.91	
Cost per Bushel									\$6.16	
Cash Cost per Bushel									\$2.95	

**2010 Budget 38. Soybeans, No-Till Narrow Row, Continuous (57 bu)
Pivot 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Plant Narrow Row	1	3.21	1.26	0.60	9.00	3.33	2.14	19.53	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
5	Spray	Custom								
6	PivotD 125'Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17	
7	Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
8	Truck	Custom								
Total for Field Operations			\$9.41	\$27.62	\$5.95	\$17.63	\$22.43	\$9.41	\$92.45	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	RR Soybeans	Seed	2	100%	1.1	bags	43.00	47.30		
	Pursuit Plus	Herbicide	3	100%	1.67	pints	7.88	13.15		
	Prowl H ₂ O	Herbicide	3	100%	1.5	pints	5.25	7.88		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.16	2.50		
	21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53		
	Aerial Spray	Custom	5	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	5	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	8	100%	57	bushels	0.13	7.41		
Total Materials and Services								\$88.89		
Total listed costs for Field Operations and Materials and Services									\$181.34	
Interest on Operating Capital \$149.50 cash expense @ 8.00% for 6 months									\$5.98	
Total Operating and Use-Related Ownership Costs									\$187.32	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Irrigated							8.75	
Crop Insurance		Soybeans - Irrigated							21.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%						\$132.16	
Real Estate Taxes			\$3,304 per acre @ 1.00%						\$33.04	
Total Cost per Acre Including Overhead									\$387.27	
Cost per Bushel									\$6.79	
Cash Cost per Bushel									\$3.25	

**2010 Budget 39. Soybeans, No-Till Drilled, Roundup Ready after Corn (63 bu)
Pivot 800 GPM 35 PSI, 6 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	0.5	0.30	0.12	0.06	0.11	0.31	0.12	1.01	
5	Spray	Custom								
6	PivotD 125' Lift	6 AI	2.50	22.27	1.96	6.92	5.39	4.14	43.17	
7	Combine Irr SB	1	2.20	3.50	3.11	1.18	12.16	2.52	24.67	
8	Truck	Custom								
Total for Field Operations			\$8.13	\$28.14	\$5.56	\$11.72	\$23.54	\$9.41	\$86.50	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	RR Soybeans	Seed	2	100%	1.1	bags	43.00	47.30		
	Authority First	Herbicide	3	100%	3.5	ounces	4.40	15.40		
	Prowl H ₂ O	Herbicide	3	100%	1.5	pints	5.25	7.88		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.16	2.50		
	21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53		
	Aerial Spray	Custom	5	20%	1	acre	7.50	1.50		
	Warrior II/Zeon	Insecticide	5	20%	3.2	ounces	4.00	2.56		
	Haul Grain bu	Custom	8	100%	63	bushels	0.13	8.19		
Total Materials and Services								\$91.92		
Total listed costs for Field Operations and Materials and Services									\$178.41	
Interest on Operating Capital \$145.46 cash expense @ 8.00% for 6 months									\$5.82	
Total Operating and Use-Related Ownership Costs									\$184.23	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Soybeans - Irrigated							8.75	
Crop Insurance		Soybeans - Irrigated							21.00	
Real Estate Opportunity		Pivot (State)	\$3,304 per acre @ 4.00%					\$132.16		
Real Estate Taxes			\$3,304 per acre @ 1.00%					\$33.04		
Total Cost per Acre Including Overhead									\$384.18	
Cost per Bushel									\$6.10	
Cash Cost per Bushel									\$2.87	

**2010 Budget 40. Sugar Beets Roundup Ready, One Pass Tillage (23 tons)
Canal Irrigated, 20 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Spray Liquid Fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3	Spray	Custom								
4	Till Plant Beets	1	1.84	2.54	0.19	0.93	4.23	8.91	18.65	
5	Hoe	1	0.90	0.50	0.10	0.17	2.07	0.13	3.86	
6	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
7	Hill/Ditch	1	2.03	1.64	0.38	0.51	2.10	0.59	7.25	
8	Spray	Custom								
9	Ditch Irrigation	20 AI	38.89						38.89	
10	Spray	Custom								
11	Spray	Custom								
12	Top Beets	1	2.07	1.36	0.24	1.19	5.25	4.17	14.27	
13	Lift Beets	1	2.58	2.42	0.27	9.33	5.94	7.51	28.05	
14	Truck	Custom								
15	Subsoil	1	1.45	2.00	0.17	0.34	3.68	1.22	8.87	
Total For Field Operations			\$53.96	\$13.25	\$1.82	\$14.85	\$33.37	\$25.83	\$143.09	
				<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>
<i>Materials and Services</i>						<i>Rate</i>	<i>Unit</i>			
10-34-0		Fertilizer		2	100%	13.4	gallons	1.90	25.46	
28-0-0		Fertilizer		2	100%	105	lbs N	0.32	33.60	
Spray		Custom		3, 8, 10	300%	1	acre	6.00	18.00	
Glyphosate w/Surf		Herbicide		3	100%	32	ounces	0.16	5.00	
21-0-0-26S		Fertilizer		3	100%	2	lbs N	0.53	1.06	
Sugar Beets RR Poncho		Seed		4	100%	1	acre	130.00	130.00	
Glyphosate w/Surf		Herbicide		8	100%	32	ounces	0.16	5.00	
21-0-0-26S		Fertilizer		8	100%	2	lbs N	0.53	1.06	
Water Charge		Other		9	100%	1	acre	35.00	35.00	
Glyphosate w/Surf		Herbicide		10	100%	32	ounces	0.16	5.00	
21-0-0-26S		Fertilizer		10	100%	2	lbs N	0.53	1.06	
Aerial Spray		Custom		11	100%	1	acre	7.50	7.50	
Headline		Fungicide		11	100%	5	ounces	3.00	15.00	
Haul Beets		Custom		14	100%	23	tons	3.00	69.00	
Total Materials and Services									\$351.74	
Total listed costs for Field Operations and Materials and Services									\$494.83	
Interest on Operating Capital \$435.62 cash expense @ 8.00% for 6 months									\$17.42	
Total Operating and Use-Related Ownership Costs									\$512.25	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Sugar Beets							6.00	
Crop Insurance		Sugar Beets							30.00	
Real Estate Opportunity		Pivot (Panhandle)		\$1,535 per acre @ 4.00%					\$61.40	
Real Estate Taxes				\$1,535 per acre @ 1.00%					\$15.35	
Total Cost per Acre Including Overhead									\$630.00	
Cost per Bushel									\$27.39	
Cash Cost per Bushel									\$21.26	

**2010 Budget 41. Sugar Beets Roundup Ready, One Pass Tillage (23 tons)
Pivot 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Spray Liquid Fertilizer	1	0.98	0.25	0.10	0.29	2.25	1.26	5.13	
3	Spray	Custom								
4	Till Plant Beets	1	1.84	2.54	0.19	0.93	4.23	8.91	18.65	
5	Row Crop Cultivation	1	2.00	1.02	0.23	0.81	5.06	0.79	9.91	
6	Spray	Custom								
7	PivotD 125' Lift	16 AI	6.67	59.38	5.23	18.44	14.38	11.03	115.13	
8	Spray	Custom								
9	Spray	Custom								
10	Top Beets	1	2.07	1.36	0.24	1.19	5.25	4.17	14.27	
11	Lift Beets	1	2.58	2.42	0.27	9.33	5.94	7.51	28.05	
12	Truck	Custom								
13	Subsoil	1	1.45	2.00	0.17	0.34	3.68	1.22	8.87	
Total for Field Operations			\$18.80	\$70.49	\$6.57	\$32.62	\$43.58	\$36.14	\$208.21	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
10-34-0		Fertilizer	2	100%	Rate	Unit				
28-0-0		Fertilizer	2	100%	13.4	gallons	1.90	25.46		
Spray		Custom	3, 6, 8	300%	105	lbs N	0.32	33.60		
Glyphosate w/Surf		Herbicide	3	100%	1	acre	6.00	18.00		
21-0-0-26S		Fertilizer	3	100%	32	ounces	0.16	5.00		
Sugar Beets RR Poncho		Seed	4	100%	2	lbs N	0.53	1.06		
Glyphosate w/Surf		Herbicide	6	100%	1	acre	130.00	130.00		
21-0-0-26S		Fertilizer	6	100%	32	ounces	0.16	5.00		
Glyphosate w/Surf		Herbicide	8	100%	2	lbs N	0.53	1.06		
21-0-0-26S		Fertilizer	8	100%	2	lbs N	0.53	1.06		
Aerial Spray		Custom	9	100%	1	acre	7.50	7.50		
Headline		Fungicide	9	100%	5	ounces	3.00	15.00		
Haul Beets		Custom	12	100%	23	tons	3.00	69.00		
Total Materials and Services								\$316.74		
Total listed costs for Field Operations and Materials and Services									\$524.95	
Interest on Operating Capital \$445.23 cash expense @ 8.00% for 6 months									\$17.81	
Total Operating and Use-Related Ownership Costs									\$542.76	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Sugar Beets							6.00	
Crop Insurance		Sugar Beets							30.00	
Real Estate Opportunity		Pivot (Panhandle) \$1,535 per acre @ 4.00%							\$61.40	
Real Estate Taxes		\$1,535 per acre @ 1.00%							\$15.35	
Total Cost per Acre Including Overhead									\$660.51	
Cost per Ton									\$28.72	
Cash Cost per Ton									\$21.70	

**2010 Budget 42. Sunflower, No-Till, Following Corn or Grain Sorghum (13 cwt)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
4	Spray	0.55	0.33	0.13	0.06	0.12	0.34	0.13	1.12	
5	Combine Rainfed Sunflowers	1	1.89	3.00	2.67	0.18	10.42	8.74	26.90	
6	Truck	Custom								
Total for Field Operations			\$5.87	\$4.87	\$3.41	\$5.82	\$14.54	\$11.51	\$46.02	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	Prowl H ₂ O	Herbicide	1	100%	2	pints	5.25	10.50		
	28-0-0	Fertilizer	1	100%	50	lbs N	0.32	16.00		
	Spartan 4F	Herbicide	2	100%	5	ounces	4.00	20.00		
	Glyphosate w/Surf	Herbicide	2	50%	32	ounces	0.16	2.50		
	21-0-0-26S	Fertilizer	2	50%	2	lbs N	0.53	0.53		
	Prowl H ₂ O	Herbicide	2	100%	1	pint	5.25	5.25		
	Sunflower	Seed	3	100%	5	pounds	3.90	19.50		
	*Aerial Spray	Custom	4	55%	1	acre	7.50	4.13		
	*Warrior II/Zeon	Insecticide	4	55%	3.84	ounces	4.00	8.45		
	Haul Grain (Sunflower)	Custom	6	100%	13	cwts	0.25	3.25		
Total Materials and Services								\$96.16		
*Insecticide for seed weevil and sunflower moth.										
Total listed costs for Field Operations and Materials and Services									\$142.18	
Interest on Operating Capital \$116.13 cash expense @ 8.00% for 6 months									\$4.65	
Total Operating and Use-Related Ownership Costs									\$146.82	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Rainfed Panhandle)	\$464 per acre @ 4.00%					\$18.56		
Real Estate Taxes		\$464 per acre @ 1.00%					\$4.64			
Total Cost per Acre Including Overhead									\$175.02	
Cost per cwt									\$13.46	
Cash Cost per cwt									\$9.29	

**2010 Budget 43. Sunflower, Ecofallow, after Wheat, 2 Crops in 3 Years (16 cwt)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5	Plant No-Till	1	2.45	1.26	0.46	5.10	2.54	2.14	13.94	
6	Spray	Custom								
7	Combine Rainfed Sunflowers	1	1.89	3.00	2.67	0.18	10.42	8.74	26.90	
8	Truck	Custom								
Total for Field Operations			\$6.74	\$5.22	\$3.58	\$6.13	\$15.44	\$11.86	\$48.96	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Landmaster BW	Herbicide	1	100%	54	ounces	0.16	8.44		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	2	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	5.25	10.50		
	28-0-0	Fertilizer	3	100%	60	lbs N	0.32	19.20		
	Spartan 4F	Herbicide	4	100%	5	ounces	4.00	20.00		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.16	2.50		
	21-0-0-26S	Fertilizer	4	50%	2	lbs N	0.53	0.53		
	Prowl H ₂ O	Herbicide	4	100%	1	pint	5.25	5.25		
	Sunflower	Seed	5	100%	5	pounds	3.90	19.50		
	*Aerial Spray	Custom	6	55%	1	acre	7.50	4.13		
	*Warrior II/Zeon	Insecticide	6	55%	3.84	ounces	4.00	8.45		
	Haul Grain (Sunflower)	Custom	8	100%	16	cwts	0.25	4.00		
Total Materials and Services								\$115.67		
*Insecticide for seed weevil and sunflower moth.										
Total listed costs for Field Operations and Materials and Services									\$164.63	
Interest on Operating Capital \$137.32 cash expense @ 8.00% for 6 months									\$5.49	
Total Operating and Use-Related Ownership Costs									\$170.12	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		None							0.00	
Crop Insurance		None							0.00	
Real Estate Opportunity		Rainfed (Panhandle)	\$464 per acre @ 4.00%					\$18.56		
Real Estate Taxes		\$464 per acre @ 1.00%					\$4.64			
Total Cost per Acre Including Overhead									\$198.32	
Cost per cwt									\$12.40	
Cash Cost per cwt									\$8.93	

**2010 Budget 44. Wheat, No-Till after Row Crop, 40 bu Yield Goal (35 bu Actual)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Spray	Custom								
4	Combine Dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
5	Truck	Custom								
Total for Field Operations			\$4.42	\$5.01	\$2.98	\$4.05	\$15.48	\$4.64	\$36.57	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	10-34-0	Fertilizer	1	100%	8	gallons	1.90	15.20		
	Wheat	Seed	1	100%	90	pounds	0.13	11.70		
	28-0-0	Fertilizer	2	100%	60	lbs N	0.32	19.20		
	Ally Extra	Herbicide	2	100%	0.3	ounce	8.00	2.40		
	2,4-D Ester 4#	Herbicide	2	100%	0.5	pint	2.50	1.25		
	NIS	Herbicide	2	100%	6	ounces	0.17	1.02		
	*Aerial Spray	Custom	3	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	3	10%	1.5	pints	5.25	0.79		
	*Warrior II/Zeon	Insecticide	3	5%	1.92	ounces	4.00	0.38		
	Haul Grain bu	Custom	5	100%	35	bushels	0.13	4.55		
Total Materials and Services									\$57.62	
*Insecticide for Russian wheat aphid and army cutworm.										
Total listed costs for Field Operations and Materials and Services									\$94.18	
Interest on Operating Capital \$74.07 cash expense @ 8.00% for 6 months									\$2.96	
Total Operating and Use-Related Ownership Costs									\$97.15	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Wheat							6.00	
Crop Insurance		Wheat							6.00	
Real Estate Opportunity		Rainfed (Panhandle)		\$464 per acre @ 4.00%					\$18.56	
Real Estate Taxes		\$464 per acre @ 1.00%							\$4.64	
Total Cost per Acre Including Overhead									\$139.35	
Cost per Bushel									\$3.98	
Cash Cost per Bushel									\$2.60	

**2010 Budget 45. Wheat, Stubble Mulch Fallow, 1 Crop in 2 Years, 48 bu Yield Goal (45 bu Actual)
Rainfed**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$12/Hr</i>	<i>Fuel @ \$2 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
2	Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
3	Fallow Master	1	0.62	0.81	0.07	0.20	1.43	1.65	4.77	
4	Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
5	Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
6	Spray (onDisc)	1	0.20	0.00	0.02	0.10	0.46	0.63	1.41	
7	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
8	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
9	Spray	Custom								
10	Combine Dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
11	Truck	Custom								
Total for Field Operations			\$8.16	\$8.64	\$3.55	\$4.04	\$22.25	\$12.15	\$58.79	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	28-0-0	Fertilizer	6	100%	60	lbs N	0.32	19.20		
	10-34-0	Fertilizer	7	100%	8	gallons	1.90	15.20		
	Wheat	Seed	7	100%	60	pounds	0.13	7.80		
	2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.50	1.25		
	Ally Extra	Herbicide	8	100%	0.3	ounce	8.00	2.40		
	NIS	Herbicide	8	100%	6	ounces	0.17	1.02		
	*Aerial Spray	Custom	9	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	9	10%	1.5	pints	5.25	0.79		
	*Warrior II/Zeon	Insecticide	9	5%	1.92	ounces	4.00	0.38		
	Haul Grain bu	Custom	11	100%	45	bushels	0.13	5.85		
Total Materials and Services								\$55.02		
*Insecticide for Russian wheat aphid and army cutworm.										
Total listed costs for Field Operations and Materials and Services									\$113.81	
Interest on Operating Capital \$79.41 cash expense @ 8.00% for 6 months									\$3.18	
Total Operating and Use-Related Ownership Costs									\$116.99	
Overhead (accounting, liability insurance, vehicle cost, office expense)									5.00	
Scouting		Wheat							6.00	
Crop Insurance		Wheat							8.00	
Real Estate Opportunity		Rainfed (Panhandle)		\$464 per acre @ 4.00%					\$18.56	
Real Estate Taxes				\$464 per acre @ 1.00%					\$4.64	
Total Cost per Acre Including Overhead									\$159.19	
Cost per Bushel									\$3.54	
Cash Cost per Bushel									\$2.15	

**2010 Budget 46. Wheat, Clean-Till Fallow, 1 Crop in 2 Years, 44 bu Yield Goal (40 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	1.21	1.52	0.13	1.29	2.78	1.26	8.19	
2	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
3	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
4	Field Cultivation	1	0.62	0.77	0.07	0.41	1.43	0.83	4.12	
5	Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
6	Rod Weeder	1	0.91	0.81	0.11	0.30	2.30	1.31	5.74	
7	Anhy Apply (Supplier)	1	0.33	0.00	0.03	0.00	0.76	0.00	1.12	
8	Drill	1	1.80	1.36	0.34	1.80	1.86	1.44	8.60	
9	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
10	Spray	Custom								
11	Combine Dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
12	Truck	Custom								
Total for Field Operations			\$9.50	\$10.04	\$3.69	\$5.89	\$25.33	\$10.30	\$64.75	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	7	100%	50	lbs N	0.27	13.50		
	10-34-0	Fertilizer	8	100%	8	gallons	1.90	15.20		
	Wheat	Seed	8	100%	60	pounds	0.13	7.80		
	2,4-D Ester 4#	Herbicide	9	100%	0.5	pint	2.50	1.25		
	Ally Extra	Herbicide	9	100%	0.3	ounce	8.00	2.40		
	NIS	Herbicide	9	100%	6	ounces	0.17	1.02		
	*Aerial Spray	Custom	10	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	10	10%	1.5	pints	5.25	0.79		
	*Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	4.00	0.38		
	Haul Grain bu	Custom	12	100%	40	bushels	0.13	5.20		
Total Materials and Services								\$48.67		
*Insecticide for Russian wheat aphid and army cutworm.										
Total listed costs for Field Operations and Materials and Services								\$113.42		
Interest on Operating Capital \$77.78 cash expense @ 8.00% for 6.0 months								\$3.11		
Total Operating and Use-Related Ownership Costs								\$116.53		
Overhead (accounting, liability insurance, vehicle cost, office expense)										
Scouting		Wheat						6.00		
Crop Insurance		Wheat						8.00		
Real Estate Opportunity		Rainfed (Panhandle)		\$464 per acre @ 4.00%				\$18.56		
Real Estate Taxes				\$464 per acre @ 1.00%				\$4.64		
Total Cost per Acre Including Overhead								\$158.73		
Cost per Bushel								\$3.97		
Cash Cost per Bushel								\$2.37		

**2010 Budget 47. Wheat, No-Till Wheat before Corn, 2 Crops in 3 Years, 60 bu Yield Goal (55 bu Actual)
Rainfed**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
2	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
5	No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
6	Spread, Fertilizer	1	0.94	0.61	0.19	0.00	1.08	0.00	2.82	
7	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
8	Spray	Custom								
9	Combine dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
10	Truck	Custom								
Total for Field Operations			\$7.76	\$6.57	\$3.63	\$4.89	\$19.05	\$5.62	\$47.51	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	2	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.53	1.06		
	Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.16	5.00		
	21-0-0-26S	Fertilizer	4	100%	2	lbs N	0.53	1.06		
	10-34-0	Fertilizer	5	100%	8	gallons	1.90	15.20		
	Wheat	Seed	5	100%	60	pounds	0.13	7.80		
	46-0-0	Fertilizer	6	100%	70	lbs N	0.43	30.10		
	Ally Extra	Herbicide	7	100%	0.3	ounce	8.00	2.40		
	NIS	Herbicide	7	100%	6	ounces	0.17	1.02		
	2,4-D Ester 4#	Herbicide	7	100%	0.5	pint	2.50	1.25		
	*Aerial Spray	Custom	8	15%	1	acre	7.50	1.13		
	*Lorsban 4 E	Insecticide	8	10%	1.5	pints	5.25	0.79		
	*Warrior II/Zeon	Insecticide	8	5%	1.92	ounces	4.00	0.38		
	Haul Grain bu	Custom	10	100%	55	bushels	0.13	7.15		
Total Materials and Services									\$91.46	
*Insecticide for Russian wheat aphid and army cutworm.										
Total listed costs for Field Operations and Materials and Services									\$138.97	
Interest on Operating Capital \$114.31 cash expense @ 8.00% for 6 months									\$4.57	
Total Operating and Use-Related Ownership Costs									\$143.54	
Overhead (accounting, liability insurance, vehicle cost, office expense)										
Scouting		Wheat							6.00	
Crop Insurance		Wheat							8.00	
Real Estate Opportunity		Rainfed (Panhandle)		\$464 per acre @ 4.00%					\$18.56	
Real Estate Taxes		\$464 per acre @ 1.00%							\$4.64	
Total Cost per Acre Including Overhead									\$185.74	
Cost per Bushel									\$3.38	
Cash Cost per Bushel									\$2.42	

**2010 Budget 48. Wheat, No-Till after Beans, 100 bu Yield Goal (90 bu Actual)
Pivot 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$12/Hr	Fuel @ \$2 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	1.93	1.78	0.20	3.09	4.44	2.14	13.58	
2	Pivotd 125' Lift	8 AI	3.33	29.69	2.61	9.22	7.19	5.52	57.56	
3	Spray	1	0.60	0.24	0.11	0.21	0.62	0.25	2.03	
4	Spray	Custom								
5	Spray	Custom								
6	Combine Dryland	1	1.89	2.99	2.67	0.74	10.42	2.25	20.96	
7	Truck	Custom								
Total for Field Operations			\$7.75	\$34.69	\$5.60	\$13.27	\$22.67	\$10.15	\$94.13	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
10-34-0	Fertilizer	1	100%	8	gallons	1.90	15.20	
Wheat	Seed	1	100%	120	pounds	0.13	15.60	
28-0-0	Fertilizer	2	100%	120	lbs N	0.32	38.40	
2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.50	1.25	
Ally Extra	Herbicide	3	100%	0.3	ounce	8.00	2.40	
NIS	Herbicide	3	100%	6	ounces	0.17	1.02	
Aerial Spray	Custom	4	100%	1	acre	7.50	7.50	
Tilt	Fungicide	4	100%	4	ounces	3.00	12.00	
*Aerial Spray	Custom	5	15%	1	acre	7.50	1.13	
*Lorsban 4 E	Insecticide	5	10%	1.5	pints	5.25	0.79	
*Warrior II/Zeon	Insecticide	5	5%	1.92	ounces	4.00	0.38	
Haul Grain bu	Custom	7	100%	90	bushels	0.13	11.70	
Total Materials and Services							\$107.37	
*Insecticide for Russian wheat aphid and army cutworm.								

Total listed costs for Field Operations and Materials and Services	\$201.50
Interest on Operating Capital \$168.67 cash expense @ 8.00% for 6 months	\$6.75
Total Operating and Use-Related Ownership Costs	\$208.25

Overhead (accounting, liability insurance, vehicle cost, office expense)			
Scouting	Wheat		6.00
Crop Insurance	Wheat		8.00
Real Estate Opportunity	Pivot (Panhandle)	\$1,535 per acre @ 4.00%	\$61.40
Real Estate Taxes		\$1,535 per acre @ 1.00%	\$15.35
Total Cost per Acre Including Overhead			\$304.00
Cost per Bushel			\$3.38
Cash Cost per Bushel			\$2.10

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