

Crop Budgets

Nebraska – 2012

Developed and Edited by

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

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2012 Crop Budgeting Procedures

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

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

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

Budget Divisions

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

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

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

Fuel costs also use machinery accomplishment rates as well as estimated fuel consumption rates to determine fuel use. This is multiplied by a lube factor and the price of energy which is \$3.50 per gallon for diesel and \$0.095 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 the grass drill and irrigation equipment (pivots and pipe) was five years. The age assumed for irrigation equipment was 10 years. The assumed age of the grass drill is 15 years. The assumed age of power equipment is in *Table 1*.

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

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

Materials and services are calculated by multiplying the application rate by the application price (*Table 3*) and then by the percent acres applied. A value less than 100% is used when a material or service is applied on only part of the acres or part of the time. For example, fields planted with Bt corn seed must have 20 percent of the acres planted to a refuge crop. There would be 20 percent in the column called “Percent Acres Applied” for the non-Bt seed and 80 percent for the Bt seed. Another example is when a practice is not always used. If an insecticide is used one year out of four, a 25 percent would be entered in the column “Percent Acres Applied.” The cost for each material/service is computed by multiplying the percentage of acres by the quantity per acre and then by the price per unit. Note: All prices for materials and services in the budgets were obtained in October 2011.

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 in interest calculations include labor, fuel, and repairs from the list of field operations and all costs from the materials and services.

Overhead costs include accounting, liability insurance, vehicle cost, and office expense. Real estate values used are from the UNL publication *Nebraska Farm Real Estate Market Developments 2010-2011* published in June 2011. Taxes on real estate are not included in interest

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

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

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

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

Table 1. Power unit cost data used for 2012 budgets

<i>Name</i>	<i>List Price</i>	<i>Age</i>	<i>Tach Hours</i>	<i>Est. Hours per Year</i>
100 HP Tractor	\$140,000	10	2,500	200
175 HP Tractor	178,000	5	1,500	300
Combine	285,000	5	1,000	200
Windrower	86,500	15	2,500	300
Diesel Pump for Pivot	15,000	10	2,400	800
Diesel Pump for Pipe	15,000	10	2,400	800
Electric Pump	10,000	5	5,000	1,000

Table 2. Machinery cost data used for 2012 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	31,000	90,000 bu	2,600 bu	7.00 gal
Chisel	37,500	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	46,400	1,000 ac	7.00 ac	10.47 gal
Combine Irrigated Corn	46,400	1,000 ac	4.00 ac	10.50 gal
Combine Irrigated Dry Beans	18,000	300 ac	4.75 ac	8.00 gal
Combine Irrigated Soybeans	18,000	1,000 ac	6.00 ac	10.50 gal
Combine Irrigated Sorghum	18,000	1,000 ac	7.33 ac	10.50 gal
Combine Dryland Corn	41,400	1,000 ac	5.50 ac	10.50 gal
Combine Dryland Soybeans	18,000	1,000 ac	5.64 ac	10.50 gal
Combine Dryland Sorghum	18,000	1,000 ac	7.00 ac	10.50 gal
Combine Dryland Sunflowers	35,000	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
Double Windrows	21,700	300 ac	20.00 ac	2.11 gal
Drill	26,000	1,000 ac	7.33 ac	4.99 gal
Dry Grain	Custom			
Fallow Master	\$30,183	1,000 ac	21.29 ac	8.62 gal

Table 2. Machinery cost data used for 2012 budgets (continued)

<i>Operation Name</i>	<i>Machine or Head List Price</i>	<i>Annual Use</i>	<i>Units per Hour</i>	<i>Energy per Hour</i>
Field Cultivation	30,183	2,000 ac	21.29 ac	8.20 gal
Grass Drill	73,000	160 ac	4.91 ac	4.29 gal
Gravity Irrigation	NA	1,000 ai	1.80 ai	0.00 gal
Harrow	38,500	1,000 ac	18.59 ac	2.05 gal
Hill/Gravity	10,816	1,000 ac	6.50 ac	5.33 gal
Hoe	22,000	3,000 ac	14.67 ac	3.67 gal
Large Round Bale	21,500	1,250 ton	13.32 ton	2.88 gal
Large Square Bale	115,800	2,500 ton	16.07 ton	6.19 gal
Lift Beets	90,000	500 ac	5.12 ac	6.19 gal
Load Large Square	12,725	3,000 ton	9.00 ton	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	52,000	1,000 ac	6.84 ac	6.07 gal
Pickett Windrowers	25,000	300 ac	7.02 ac	6.07 gal
PivotD 125' Lift	21,401	2,600 ai	2.25 ai	3.03 gal
PivotD 125' Lift	90,000	2,600 ai	1.80 ai	3.34 gal
PivotE 125' Lift	90,000	2,600 ai	1.80 ai	47.78 kw
Plant	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	8,026	1,000 ac	13.20 ac	5.35 gal
Roll	NA	300 ac	9.00 ac	5.46 gal
Row Crop Cultivation	45,000	1,000 ac	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	34,400	2,500 ac	22.00 ac	2.64 gal
Spray (on disc)	20,553	2,000 ac	66.00 ac	0.00 gal
Spray Liquid Fertilizer	27,400	1,000 ac	13.47 ac	1.68 gal
Spread Manure	Custom			
Spread, Fertilizer	Not Owned	Not Owned	12.70 ac	3.86 gal
Stack Small Square	12,725	1,250 ton	3.13 ton	1.76 gal
Subsoil	11,193	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	65,000	300 ac	7.17 ac	9.11 gal
Top Beets	35,000	300 ac	5.79 ac	3.94 gal
Truck	Custom			
Turn Windrows	17,850	300 ac	11.40 ac	2.10 gal
Weed	Custom			
Windrow Grain	Incl. in Power	200 ac	9.50 ac	3.28 gal

Table 3. Material prices used for 2012 budgets

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Custom Operation Rates		Insecticides	
Aerial Spray	\$8.00/ac	Brigade [®] 2EC	\$140.00/gal
Bale Lg Sq 1200 lb	13.00/bale	Lorsban [®] 15 G	2.20/lb
Chop, Haul, Pack	7.50/ton	Mustang [®] Max EC	235.00/gal
Dry 4 Points Removed	0.24/bu	Regent [®] 4 SC	7.15/oz
Haul Beets	3.50/ton	Warrior 11/Zeon [®]	470.00/gal
Haul Grain, bu	0.12/bu	Herbicides	
Haul Grain, cwt (Dry Beans)	0.28/cwt	2,4-D Amine	\$14.00/gal
Haul Grain (Millet)	0.24/cwt	2,4-D Ester 4#	17.50/gal
Haul Grain (Sunflower)	0.30/cwt	21-0-0-26S	0.21/lb
Haul and Apply Manure	6.00/ton	Aim [®] 2EC	260.00/qt
Spray	6.00/ac	Ally [®] Extra	8.50/oz
Rental		AAtrex [®] 4L	25.00/gal
Grass Drill	\$10.00/ac	Authority First [®] /Sonic	75.00/lb
Seeder-Packer	17.00/ac	Balance [®] Flexx	4.60/oz
Fertilizers		Bicep II Magnum [®]	51.00/gal
28-0-0	\$2.25/gal	Crop Oil Concentrate	1.04/pt
10-34-0	4.70/gal	Dicamba	36.00/gal
10-34-0-1Z	5.00/gal	Expert [®]	35.00/gal
11-52-0	0.38/lb	Glyphosate w/Surf	11.00/gal
46-0-0	0.71/lb N	Gramoxone Inteon [®]	38.00/gal
82-0-0	0.48/lb N	Landmaster [®] BW	15.00/gal
Uncomposted Manure	1.00/ton	Lumax [®]	72.00/gal
Fungicides		NIS	20.00/gal
Headline [®]	\$410.00/gal	Peak [®]	15.00/oz
Headline [®] AMP	1.80/oz	Prowl [®] H ₂ O	15.00/gal
Tilt [®]	150.00/gal	Pursuit [®]	700.00/gal
Copper	4.50/pt	Pursuit [®] Plus	68.00/gal
Seed		Select Max [™]	110.00/gal
Alfalfa w/Inoculant	\$5.00/lb	Spartan [®] 4 F	675.00/gal
Corn	185.00/bag	Spirit [®]	13.00/oz
Corn Bt ECB	215.00/bag	Crop Insurance	
Corn Bt ECB and RW	235.00/bag	Corn – Irrigated	\$21.00/ac
Corn ECB, RW, Roundup Ready [®]	260.00/bag	Corn – Dryland	16.00/ac
Corn SmartStax	325.00/bag	Soybeans – Irrigated	20.00/ac
Edible Beans	92.00/cwt	Soybeans – Dryland	15.00/ac
Grass	40.00/acre	Dry Beans	21.00/ac
Millet	0.60/lb	Sugar Beets	30.00/ac
Oats	9.00/bu	Grain Sorghum	15.00/ac
Roundup Ready [®] Soybeans	44.00/bag	Wheat	12.00/ac
Roundup Ready [®] 2 Soybeans	59.00/bag		
Sorghum Safened/Seed	3.40/lb		
Sorghum Sudan	1.30/lb		
Sugarbeets RR Poncho	172.00/ac		
Sunflower	1.00/lb		
Wheat	0.17/lb		

Table 3. Material prices used for 2012 budgets (continued)

<i>Item</i>	<i>Price</i>	<i>Item</i>	<i>Price</i>
Scouting		Other	
Corn – Irrigated	\$10.00/ac	Electrical Connect Fees	\$3.65/ac
Corn – Dryland	10.00/ac	Electrical Usage Charge	0.095/Kwh
Soybeans – Irrigated	10.00/ac	Electricity (Fence/Water)	260.00/circle
Soybeans – Dryland	10.00/ac	Water Charge	40.00/ac
Dry Beans	12.00/ac	Twine Large Round	0.75/bale
Sugar Beets	16.00/ac	Twine Large Square	0.50/bale
Grain Sorghum	8.00/ac	Twine Small Square	0.16/bale
Wheat	8.00/ac	Fence/Water Repairs	260.00/circle
Real Estate		Move Cattle	12.00/hr
Dryland (State)	\$1,850.00/ac	Taxes, Insurance, and Housing	2 % of value
Dryland (Panhandle)	545.00/ac	Investment Interest Rate	4.00%
Gravity (State)	4,074.00/ac	Operations Borrowing Rate	8.00%
Gravity (Panhandle)	1,980.00/ac	Operations Borrowing Time	6 months
Pivot (State)	4,345.00/ac	Real Estate Tax Rate	1% of value
Pivot (Panhandle)	1,975.00/ac		
Dryland (Southwest)	875.00/ac		

Converting Energy Numbers in Budgets

If your energy source is different from that used in the 2012 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 \$0.095 per kilowatt, the calculation would be $14.12 \times 0.095 = \$1.34$. The 2012 crop budgets use \$3.50/gallon of diesel. If you use electricity, the cost would be about 50 percent of that cost. However, with electricity you must also include connect charges and in order to get the best rates, you'll need to sign up for load management.

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

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

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

Diesel Fuel Conversion for Center Pivots

The 2012 crop production budgets with center pivot irrigation were developed with a pumping lift of 125 feet and 35 psi pressure to determine the amount of diesel fuel used per hour. *Table 5* was developed by Derrel Martin to determine the amount of diesel fuel for various pumping lifts and pressures to pump an acre-inch of water.

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

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

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

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

**2012 Budget 1. Alfalfa, Fall Establishment
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
2	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
3	Harrow	1	1.18	0.44	0.27	0.48	1.40	2.11	5.88	
4	Harrow	1	1.18	0.44	0.27	0.48	1.40	2.11	5.88	
5	Roll	1	2.22	2.44	0.57	0.01	2.89	0.18	8.31	
6	Drill	1	3.00	2.74	0.69	3.54	3.54	1.03	14.54	
7	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
8	Spray	0.5	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
Total for Field Operations			\$12.37	\$10.92	\$2.64	\$6.66	\$16.20	\$7.70	\$56.49	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	11-52-0	Fertilizer	1	100%	100	pounds	0.38	38.00		
	Alfalfa w/Inoculant	Seed	6	100%	12	pounds	5.00	60.00		
	Pursuit	Herbicide	7	100%	4	ounces	5.39	21.56		
	Crop Oil Concentrate	Herbicide	7	100%	2	pints	1.13	2.26		
	*Lorsban 4 E	Insecticide	8	50%	1	pint	5.75	2.88		
Total Materials and Services								\$123.14		
*Insecticide for potato leafhoppers.										
Total Listed Costs for Field Operations and Materials and Services									\$179.63	
Interest on Operations Capital \$155.73 cash expense @ 8.00% for 6 months									6.23	
Total Operating and Use-Related Ownership Costs									\$185.86	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%						74.00	
Real Estate Taxes			\$1,850 per acre @ 1.00%						18.50	
Total Cost per Acre Including Overhead									\$298.36	

**2012 Budget 2. Alfalfa, Spring-Seeded with Herbicides (2.5 ton)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
2	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Seeder/Packer	1	4.48	3.52	0.36	1.03	7.80	4.45	21.64	
5	Spray	0.2	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
6	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
7	Swath/Cond Hay	2	4.97	5.00	3.29	1.87	6.26	8.61	30.00	
8	Turn Windrows	0.5	0.88	0.37	0.22	0.09	1.14	1.28	3.98	
9	Sm Sq Bale	2.5 ton	12.76	4.89	3.25	9.75	16.56	2.36	49.57	
10	Stack Sm Sq	2.5 ton	15.97	5.65	4.07		20.74	1.10	47.53	
Total for Field Operations			\$44.88	\$25.84	\$12.11	\$15.30	\$61.27	\$20.90	\$180.30	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	100	pounds	0.38	38.00		
	Seeder-Packer	Rental	4	100%	1	acre	12.00	12.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	*Lorsban 4 E	Insecticide	5	20%	1	pint	5.88	1.18		
	Pursuit	Herbicide	6	100%	4	ounces	5.47	21.88		
	Crop Oil Concentrate	Herbicide	6	100%	2	pints	1.04	2.08		
	Twine Sm Sq	Other	9	100%	2.5	tons	5.16	12.90		
Total Materials and Services								\$148.04		
*Insecticide for potato leafhoppers and alfalfa weevils.										
Total Listed Costs for Field Operations and Materials and Services								\$328.34		
Interest on Operating Capital \$246.17 cash expense @ 8.00% for 6 months								9.85		
Total Operating and Use-Related Ownership Costs								\$338.19		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%					74.00		
Real Estate Taxes			\$1,850 per acre @ 1.00%					18.50		
Total Cost per Acre Including Overhead								\$450.69		
Cost per Ton								\$180.28		
Cash Cost per Ton								\$109.81		

**2012 Budget 3. Alfalfa, Spring-Seeded with Herbicides (3.3 ton actual yield)
Pivot Irrigated, 800 GPM 35 PSI Year, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
2	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Seeder/Packer	1	4.48	3.52	0.36	1.03	7.80	4.45	21.64	
5	Spray	0.2	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
6	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
7	PivotD 125' Lift	12 ai	8.33	89.62	3.92	24.90	5.68	14.89	147.34	
8	Swath/Cond Hay	2	4.97	5.00	3.29	1.87	6.26	8.61	30.00	
9	Turn Windrows	0.5	0.88	0.37	0.22	0.09	1.14	1.28	3.98	
10	Lg Sq Bale	3.3 ton	4.52	5.11	0.36	3.78	7.86	7.65	29.28	
11	Load Lg Sq	3.3 ton	8.07	5.68	0.65		14.03	0.60	29.03	
12	Spray	0.5	0.50	0.24	0.12	0.36	0.59	0.42	2.23	
Total for Field Operations			\$37.57	\$115.95	\$9.84	\$34.59	\$52.13	\$41.00	\$291.08	
Materials and Services				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
11-52-0		Fertilizer		1	100%	Rate	Unit			
11-52-0		Fertilizer		1	100%	100	pounds	0.38	38.00	
Seeder-Packer		Rental		4	100%	1	acre	12.00	12.00	
Alfalfa w/Inoculant		Seed		4	100%	12	pounds	5.00	60.00	
*Lorsban 4 E		Insecticide		5	50%	1	pint	5.88	1.18	
Pursuit		Herbicide		6	100%	4	ounces	5.47	21.88	
Crop Oil Concentrate		Herbicide		6	100%	2	pints	1.04	2.08	
Twine Lg Sq		Other		10	100%	3.3	ton	0.76	2.51	
Lorsban 4 E		Insecticide		12	100%	1	pint	5.88	5.88	
Total Materials and Services									\$143.53	
*Insecticide for potato leafhoppers.										
Total Listed Costs for Field Operations and Materials and Services									\$434.61	
Interest on Operating Capital \$341.48 cash expense @ 8.00% for 6 months									13.66	
Total Operating and Use-Related Ownership Costs									\$448.27	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)		\$4,343 per acre @ 4.00%					173.72	
Real Estate Taxes				\$4,343 per acre @ 1.00%					43.43	
Total Cost per Acre Including Overhead									\$685.42	
Cost per Ton									\$207.70	
Cash Cost per Ton									\$120.78	

**2012 Budget 4. Alfalfa, Established with Oats (2.25 ton Actual Yield)
Canal Irrigated, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
3	Roll	1	2.22	2.44	0.57	0.01	2.89	0.18	8.31	
4	Drill	1	3.00	2.74	0.69	3.54	3.54	1.03	14.54	
5	Spray	0.5	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
6	Corrugate	1	3.13	2.52	0.73	0.91	3.70	5.50	16.49	
7	Swath/Cond Hay	2	4.97	5.00	3.29	1.87	6.26	8.61	30.00	
8	Turn Windrows	0.5	0.88	0.37	0.22	0.09	1.14	1.28	3.98	
9	Lg Rd Bale	2.25 ton	3.72	1.96	0.86	1.66	4.39	1.94	14.53	
10	Move Lg Rd	2.25 ton	4.09	2.97	0.95		4.82	0.99	13.82	
11	Gravity Irrigation	18 ai	58.33						58.33	
Total for Field Operations			\$84.13	\$22.38	\$7.92	\$9.51	\$32.53	\$20.96	\$177.43	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	2	100%	100	pounds	0.38	38.00		
	Alfalfa w/Inoculant	Seed	4	100%	12	pounds	5.00	60.00		
	Oats	Seed	4	100%	0.5	bushel	9.00	4.50		
	*Lorsban 4 E	Insecticide	5	50%	1	pint	5.88	1.18		
	Twine Lg Rd	Other	9	100%	2.25	tons	0.99	2.22		
	Water Charge	Other	11	100%	1	acre	40.00	40.00		
Total Materials and Services								\$145.90		
*Insecticide for potato leafhoppers.										
Total Listed Costs for Field Operations and Materials and Services									\$323.33	
Interest on Operating Capital \$269.84 cash expense @ 8.00% for 6 months									10.79	
Total Operating and Use-Related Ownership Costs									\$334.12	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Gravity (Panhandle)	\$1,980 per acre @ 4.00%							79.20	
Real Estate Taxes		\$1,980 per acre @ 1.00%							19.80	
Total Cost per Acre Including Overhead									\$453.12	
Cost per Ton									\$201.39	
Cash Cost per Ton									\$133.52	

**2012 Budget 5. Alfalfa, Large Round Bales (4.4 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
2	Swath/Cond Hay	4	9.94	10.00	6.58	3.75	12.52	17.23	60.02	
3	Turn Windrows	1	1.75	0.74	0.45	0.17	2.28	2.57	7.96	
4	Double Windrows	3	3.30	1.27	0.76	0.48	3.90	3.57	13.28	
5	Lg Rd Bale	4.4 ton	7.27	3.82	1.68	3.24	8.58	3.79	28.38	
6	Move Lg Rd	4.4 ton	7.99	5.81	1.85		9.43	1.93	27.01	
7	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
Total for Field Operations			\$32.07	\$22.98	\$11.78	\$7.82	\$39.05	\$29.30	\$143.00	
	<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>	
	11-52-0	Fertilizer	1	100%	Rate	Unit				
	Twine Lg Rd	Other	5	100%	75	pounds	0.38	28.50		
	*Mustang Max	Insecticide	7	25%	4.4	ton	0.99	4.35		
	Total Materials and Services							\$ 34.23		
*Insecticide for cutworms, grasshoppers, aphids, etc.										
Total Listed Costs for Field Operations and Materials and Services								\$177.23		
Interest on Operating Capital \$108.88 cash expense @ 8.00% for 6 months								4.36		
Total Operating and Use-Related Ownership Costs								\$181.59		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%					74.00		
Real Estate Taxes			\$1,850 per acre @ 1.00%					18.50		
Total Cost per Acre Including Overhead								\$294.09		
Cost per Ton								\$ 66.84		
Cash Cost per Ton								\$ 29.94		

**2012 Budget 6. Alfalfa, Large and Small Bales (6.6 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
2	Swath/Cond Hay	4	9.94	10.00	6.58	3.75	12.52	17.23	60.02	
3	Turn Windrows	1	1.75	0.74	0.45	0.17	2.28	2.57	7.96	
4	Double Windrows	4	4.40	1.70	1.02	0.64	5.19	4.76	17.71	
5	Lg Sq Bale	4.4 ton	6.02	6.82	0.48	5.03	10.48	10.20	39.03	
6	Load Lg Sq	4.4 ton	10.76	7.58	0.86		18.71	0.81	38.72	
7	Sm Sq Bale	2.2 ton	11.22	4.30	2.86	8.58	14.57	2.08	43.61	
8	Stack Sm Sq	2.2 ton	14.06	4.97	3.58		18.25	0.97	41.83	
9	PivotE 125' Lift	16 ai	11.11	40.35	4.46	33.20	8.07	19.86	117.05	
10	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
11	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
Total for Field Operations			\$71.33	\$77.92	\$20.81	\$51.73	\$92.71	\$58.90	\$373.40	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	11-52-0	Fertilizer	1	100%	75	pounds	0.38	28.50		
	Twine Lg Sq	Other	5	67%	4.4	tons	0.76	2.23		
	Twine Sm Sq	Other	7	33%	22	tons	5.16	3.78		
	*Elec Connect Fees	Other	9	100%	1	acre	3.65	3.65		
	Pursuit	Herbicide	10	25%	4.5	ounces	5.47	6.15		
	Crop Oil Concentrate	Herbicide	10	25%	2	pints	1.04	0.52		
	**Mustang Max EC	Insecticide	11	25%	3	ounces	1.84	1.38		
Total Materials and Services								\$ 46.21		
*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									\$419.61	
Interest on Operating Capital \$268.00 cash expense @ 8.00% for 6 months									10.72	
Total Operating and Use-Related Ownership Costs									\$430.33	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%						173.72	
Real Estate Taxes			\$4,343 per acre @ 1.00%						43.43	
Total Cost per Acre Including Overhead									\$667.48	
Cost per Ton									\$101.13	
Cash Cost per Ton									\$ 48.81	

**2012 Budget 7. Alfalfa, Large Square Bales (6.6 ton Actual Yield)
Gravity Irrigated, 22 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
2	Swath/Cond Hay	4	9.94	10.00	6.58	3.75	12.52	17.23	60.02	
3	Turn Windrows	1	1.75	0.74	0.45	0.17	2.28	2.57	7.96	
4	Double Windrows	4	4.40	1.70	1.02	0.64	5.19	4.76	17.71	
5	Lg Sq Bale	Custom								
6	Load Lg Sq	6.6 ton	16.13	11.37	1.29		28.07	1.21	58.07	
7	Corrugate	1	3.13	2.52	0.73	0.91	3.70	5.50	16.49	
8	Gravity Irrigation	22 ai	71.30						71.30	
9	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
10	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
Total for Field Operations			\$108.72	\$27.79	\$10.59	\$5.83	\$54.40	\$31.69	\$239.02	
Materials and Services			Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
11-52-0		Fertilizer	1	100%	Rate	Unit				
Bale Lg Sq 1200 lb		Custom	5	100%	75	pounds	0.38	28.50		
Water Charge		Other	8	100%	66	tons	21.67	143.00		
Pursuit		Herbicide	9	25%	1	acre	40.00	40.00		
Crop Oil Concentrate		Herbicide	9	25%	4.5	ounces	5.47	6.15		
*Mustang Max EC		Insecticide	10	25%	2	pints	1.04	0.52		
*Mustang Max EC		Insecticide	10	25%	3	ounces	1.84	1.38		
Total Materials and Services								\$219.55		
*Insecticide for cutworms, grasshoppers, aphids, etc.										
Total Listed Costs for Field Operations and Materials and Services									\$458.57	
Interest on Operating Capital \$372.48 cash expense @ 8.00% for 6 months									14.90	
Total Operating and Use-Related Ownership Costs									\$473.47	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Gravity (State)	\$4,074 per acre @ 4.00%						162.96	
Real Estate Taxes			\$4,074 per acre @ 1.00%						40.74	
Total Cost per Acre Including Overhead									\$697.17	
Cost per Ton									\$105.63	
Cash Cost per Ton									\$ 64.87	

**2012 Budget 8. Corn, Conventional, Continuous, 90 bu Yield Goal (85 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Chisel	1	1.98	3.00	0.16	0.76	3.45	4.10	13.45	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
6	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
7	Row Crop Cultivation	0.25	0.83	0.51	0.07	0.63	1.59	0.62	4.25	
8	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
9	Spray	Custom								
10	Combine Dryland Corn	1	4.00	7.68	5.08	2.33	14.33	4.06	37.48	
11	Cart	85 bu	0.72	0.92	0.17	0.10	0.85	1.80	4.56	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.14	0.31	3.10	1.55	8.75	
	Total for Field Operations		\$21.39	\$23.27	\$7.35	\$12.86	\$42.18	\$21.68	\$128.73	
	Materials and Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	82-0-0	Fertilizer	2	100%	85	lbs N	0.48	40.80		
	Corn	Seed	4	100%	0.16	bag	185.00	30.06		
	Regent 4 SC	Insecticide	4	100%	4.16	ounces	7.15	29.74		
	10-34-0	Fertilizer	4	100%	6	gallons	4.70	28.20		
	Bicep II Magnum	Herbicide	5	100%	2.1	quarts	12.75	26.78		
	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	1.04	0.52		
	Spray	Custom	9	50%	1	acre	6.00	3.00		
	Lorsban 15 G	Insecticide	9	10%	5	pounds	2.20	1.10		
	Brigade 2EC	Insecticide	9	10%	2.5	ounces	1.09	0.27		
	Brigade 2EC	Insecticide	9	10%	5.12	ounces	1.09	0.56		
	Mustang Max EC	Insecticide	9	20%	2	ounces	1.84	0.73		
	Haul Grain bu	Custom	12	100%	85	bushels	0.12	10.20		
	Dry 4 Points Removed	Custom	13	100%	85	bushels	0.24	20.40		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Dryland Corn Premium	Crop Insurance	-	100%	1	acre	16.00	16.00		
	Total Materials and Services							\$223.11		
	Total Listed Costs for Field Operations and Materials and Services							\$351.84		
	Interest on Operating Capital \$287.98 cash expense @ 8.00% for 6 months							11.52		
	Total Operating and Use-Related Ownership Costs							\$363.36		
	Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00		
	Real Estate Opportunity	Dryland (State)		\$1,850 per acre @ 4.00%				74.00		
	Real Estate Taxes			\$1,850 per acre @ 1.00%				18.50		
	Total Cost per Acre Including Overhead							\$475.86		
	Cost per Bushel							\$ 5.60		
	Cash Cost per Bushel							\$ 3.74		

**2012 Budget 9. Corn, No-till, RR and Bt, RW and ECB, Continuous, 120 bu Yield Goal (110 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
2	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	Custom								
5	Combine Dryland Corn	1	4.00	7.68	5.08	2.33	14.33	4.06	37.48	
6	Cart	110 bu	0.93	1.19	0.22	0.12	1.10	2.32	5.88	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			\$11.64	\$12.38	\$6.61	\$8.65	\$24.27	\$11.04	\$74.59	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	32-0-0	Fertilizer	1	100%	120	lbs N	0.73	87.12		
	Expert	Herbicide	1	100%	3	quarts	8.75	26.25		
	Corn Bt ECB and RW	Seed	2	80%	0.21	bag	235.00	39.48		
	Corn	Seed	2	20%	0.20	bag	185.00	7.77		
	Regent 4 SC	Insecticide	2	20%	4.16	ounces	7.15	5.95		
	10-34-0	Fertilizer	2	100%	6	gallons	5.00	30.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	3	100%	1.7	lbs N	0.21	0.36		
	Spray	Custom	4	32%	1	acre	6.00	1.92		
	Lorsban 15 G	Insecticide	4	2%	2	pounds	2.20	0.09		
	Brigade 2EC	Insecticide	4	10%	5.12	ounces	1.09	0.56		
	Mustang Max EC	Insecticide	4	20%	2	ounces	1.84	0.73		
	Haul Grain bu	Custom	7	100%	110	bushels	0.12	13.20		
	Dry 4 Points Removed	Custom	8	100%	110	bushels	0.24	26.40		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Dryland Corn Premium	Crop Insurance	-	100%	1	acre	16.00	16.00		
Total Materials and Services								\$268.58		
Total Listed Costs for Field Operations and Materials and Services									\$343.17	
Interest on Operating Capital \$307.86 cash expense @ 8.00% for 6 months									12.31	
Total Operating and Use-Related Ownership Costs									\$355.48	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%						74.00	
Real Estate Taxes			\$1,850 per acre @ 1.00%						18.50	
Total Cost per Acre Including Overhead									\$467.98	
Cost per Bushel									\$ 4.25	
Cash Cost per Bushel									\$ 3.08	

**2012 Budget 10. Corn, No-till, SmartStax, Continuous, 125 bu Yield Goal (115 bu Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
2	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	Custom								
5	Combine Dryland Corn	1	4.00	7.68	5.08	2.33	14.33	4.06	37.48	
6	Cart	115 bu	0.97	1.25	0.23	0.13	1.15	2.43	6.16	
7	Truck	Custom								
8	Dry Grain	Custom								
Total for Field Operations			\$11.68	\$12.44	\$6.62	\$8.66	\$24.32	\$11.15	\$74.87	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	32-0-0	Fertilizer	1	100%	125	lbs N	0.73	90.75		
	Expert	Herbicide	1	100%	3	quarts	8.75	26.25		
	Corn SmartStax	Seed	2	95%	0.23	bag	325.00	71.01		
	Corn	Seed	2	5%	0.23	bag	185.00	2.13		
	*Regent 4 SC	Insecticide	2	5%	4.16	ounces	7.15	1.49		
	10-34-0	Fertilizer	2	100%	6	gallons	4.70	28.20		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	3	100%	1.7	lbs N	0.21	0.36		
	*Spray	Custom	4	25%	1	acre	6.00	1.50		
	*Lorsban 15 G	Insecticide	4	5%	2	pounds	2.20	0.22		
	*Brigade 2EC	Insecticide	4	10%	5.12	ounces	1.09	0.56		
	*Mustang Max EC	Insecticide	4	10%	2	ounces	1.84	0.37		
	Haul Grain bu	Custom	7	100%	115	bushels	0.12	13.80		
	Dry 4 Points Removed	Custom	8	100%	115	bushels	0.24	27.60		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Dryland Corn Premium	Crop Insurance	-	100%	1	acre	16.00	16.00		
Total Materials and Services								\$292.99		
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$367.86	
Interest on Operating Capital \$332.39 cash expense @ 8.00% for 6 months									13.30	
Total Operating and Use-Related Ownership Costs									\$381.16	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%						74.00	
Real Estate Taxes			\$1,850 per acre @ 1.00%						18.50	
Total Cost per Acre Including Overhead									\$493.66	
Cost per Bushel									\$ 4.29	
Cash Cost per Bushel									\$ 3.17	

**2012 Budget 11. Corn, No-Till, Bt ECB After Soybean, 125 bu Yield Goal (115 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
5	Spray	Custom								
6	Combine Dryland Corn	1	4.00	7.68	5.08	2.33	14.33	4.06	37.48	
7	Cart	115 bu	0.97	1.25	0.23	0.13	1.15	2.43	6.16	
8	Truck	Custom								
9	Dry Grain	Custom								
Total for Field Operations			\$11.30	\$12.54	\$6.78	\$9.18	\$22.96	\$10.52	\$73.28	
Materials and Services				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
						Rate	Unit			
32-0-0		Fertilizer		1	100%	80	lbs N	0.73	58.08	
Corn Bt ECB		Seed		2	80%	0.23	bag	215.00	39.56	
Corn		Seed		2	20%	0.23	bag	185.00	8.51	
10-34-0		Fertilizer		2	100%	6	gallons	4.70	28.20	
Expert		Herbicide		3	100%	3	quarts	8.75	26.25	
21-0-0-26S		Fertilizer		3	100%	1.7	lbs N	0.21	0.36	
Spirit		Herbicide		4	25%	1	ounce	13.00	3.25	
Crop Oil Concentrate		Herbicide		4	25%	2	pints	1.04	0.52	
*Spray		Custom		5	34%	1	acre	6.00	2.04	
*Lorsban 15 G		Insecticide		5	2%	2	pounds	2.20	0.09	
*Brigade 2EC		Insecticide		5	2%	2.5	ounces	1.09	0.05	
*Brigade 2EC		Insecticide		5	10%	5.12	ounces	1.09	0.56	
*Mustang Max EC		Insecticide		5	20%	2	ounces	1.84	0.73	
Haul Grain bu		Custom		8	100%	115	bushels	0.12	13.80	
Dry 4 Points Removed		Custom		9	50%	115	bushels	0.24	13.80	
Scouting Dryland Corn		Scouting		-	100%	1	acre	10.00	10.00	
Dryland Corn Premium		Crop Insurance		-	100%	1	acre	16.00	16.00	
Total Materials and Services									\$221.80	
*Insecticides for first and second brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$295.08	
Interest on Operating Capital \$261.60 cash expense @ 8.00% for 6 months									10.46	
Total Operating and Use-Related Ownership Costs									\$305.54	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)		\$1,850 per acre @ 4.00%					74.00	
Real Estate Taxes				\$1,850 per acre @ 1.00%					18.50	
Total Cost per Acre Including Overhead									\$418.04	
Cost per Bushel									\$ 3.64	
Cash Cost per Bushel									\$ 2.53	

**2012 Budget 12. EcoFallow Corn, follows Wheat, 2 Crops in 3 Years, RR and Bt ECB, 125 bu Yield Goal (115 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
5	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
6	Spray	Custom								
7	Combine Dryland Corn	1	4.00	7.68	5.08	2.33	14.33	4.06	37.48	
8	Cart	115 bu	0.97	1.25	0.23	0.13	1.15	2.43	6.16	
9	Truck	Custom								
10	Dry Grain	Custom								
Total for Field Operations			\$13.05	\$13.38	\$7.18	\$10.44	\$25.02	\$11.99	\$81.06	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75		
	AAtrex 4L	Herbicide	2	100%	1.5	quarts	6.25	9.38		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.09	2.75		
	32-0-0	Fertilizer	3	100%	120	lbs N	0.73	90.75		
	AAtrex 4L	Herbicide	3	100%	0.5	quart	6.25	3.13		
	Balance Flexx	Herbicide	3	100%	4	ounces	4.60	18.40		
	10-34-0	Fertilizer	4	100%	6	gallons	4.70	28.20		
	Corn Bt ECB	Seed	4	80%	0.23	bag	215.00	39.56		
	Corn	Seed	4	20%	0.23	bag	185.00	8.51		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	5	10%	1.7	lbs N	0.21	0.04		
	*Spray	Custom	6	34%	1	acre	6.00	2.04		
	*Lorsban 15 G	Insecticide	6	2%	2	pounds	2.20	0.09		
	*Brigade 2EC	Insecticide	6	2%	2.5	ounces	1.09	0.05		
	*Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.09	0.56		
	*Mustang Max EC	Insecticide	6	20%	2	ounces	1.84	0.73		
	Haul Grain bu	Custom	9	100%	115	bushels	0.12	13.80		
	Dry 4 Points Removed	Custom	10	100%	115	bushels	0.24	27.60		
	Scouting Dryland Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Dryland Corn Premium	Crop Insurance	-	100%	1	acre	16.00	16.00		
Total Materials and Services 18,400 seeds per acre, 80,000 seeds per bag, 20% refuge								\$277.09		
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$358.15	
Interest on Operating Capital \$321.14 cash expense @ 8.00% for 6 months									12.85	
Total Operating and Use-Related Ownership Costs									\$371.00	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Dryland (Southwest)	\$875 per acre @ 4.00%					35.00	
Real Estate Taxes				\$875 per acre @ 1.00%					8.75	
Total Cost per Acre Including Overhead									\$434.75	
Cost per Bushel									\$ 3.78	
Cash Cost per Bushel									\$ 2.98	

2012 Budget 13. Corn, Ridge-Till, Bt, ECB and RW, Continuous, 230 bu Yield Goal (215 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 18 Acre-Inches

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Ridge Plant	1	4.10	2.56	0.33	5.15	7.13	2.19	21.46	
4	Hoe	0.1	0.15	0.10	0.01	0.05	0.26	0.04	0.61	
5	Ridge Cultivation	1	3.33	3.58	0.85	1.12	4.33	1.09	14.30	
6	Ridge Cultivation	1	3.33	3.58	0.85	1.12	4.33	1.09	14.30	
7	Spray	Custom								
8	Spray	Custom								
9	PivotD 125' Lift	18 ai	35.00	97.57	4.70	3.42	8.00	6.08	154.77	
10	Combine Irr Corn	1	4.40	8.45	5.59	2.90	15.76	4.06	41.16	
11	Cart	215 bu	1.82	2.33	0.42	0.24	2.15	4.54	11.50	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.14	0.31	3.10	1.55	8.75	
	Total for Field Operations		\$56.91	\$123.40	\$13.16	\$15.27	\$50.17	\$23.88	\$282.79	
	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	2.19	0.66		
	82-0-0	Fertilizer	2	100%	230	lbs N	0.48	110.40		
	10-34-0	Fertilizer	3	100%	6	gallons	4.70	28.20		
	Bicep II Magnum	Herbicide	3	40%	1.8	quarts	12.75	9.18		
	Corn Bt ECB and RW	Seed	3	80%	0.38	bag	235.00	71.44		
	Corn	Seed	3	20%	0.38	bag	185.00	14.06		
	*Regent 4 SC	Insecticide	3	20%	4.16	ounces	7.15	5.95		
	*Spray	Custom	7	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	7	2%	5	pounds	2.20	0.22		
	*Brigade 2EC	Insecticide	7	10%	5.12	ounces	1.09	0.56		
	*Mustang Max EC	Insecticide	7	20%	2	ounces	1.84	0.73		
	Spray	Custom	8	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	8	40%	10	ounces	1.80	7.20		
	Haul Grain bu	Custom	12	100%	215	bushels	0.12	25.80		
	Dry 4 Points Removed	Custom	13	100%	215	bushels	0.24	51.60		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Corn Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
	Total Materials and Services							\$361.32		
	*Insecticides for rootworm (refuge), 1st brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.									
	Total Listed Costs for Field Operations and Materials and Services								\$644.11	
	Interest on Operating Capital \$570.06 cash expense @ 8.00% for 6 months								22.80	
	Total Operating and Use-Related Ownership Costs								\$666.91	
	Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00	
	Real Estate Opportunity	Gravity (State)	\$4,074 per acre @ 4.00%					162.96		
	Real Estate Taxes		\$4,074 per acre @ 1.00%					40.74		
	Total Cost per Acre Including Overhead								\$890.61	
	Cost per Bushel								\$ 4.14	
	Cash Cost per Bushel								\$ 2.95	

**2012 Budget 14. Corn, Ridge-Till, SmartStax, Continuous, 240 bu Yield Goal, (225 bu Actual Yield)
Gravity 1,000 GPM 10 PSI, 18 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Ridge Plant	1	4.10	2.56	0.33	5.15	7.13	2.19	21.46	
4	Hoe	0.1	0.15	0.10	0.01	0.05	0.26	0.04	0.61	
5	Ridge Cultivation	1	3.33	3.58	0.85	1.12	4.33	1.09	14.30	
6	Ridge Cultivation	1	3.33	3.58	0.85	1.12	4.33	1.09	14.30	
7	Spray	Custom								
8	Spray	Custom								
9	PivotD 125' Lift	18 ai	35.00	97.57	4.70	3.42	8.00	6.08	154.77	
10	Combine Irr Corn	1	4.40	8.45	5.59	2.90	15.76	4.06	41.16	
11	Cart	225 bu	1.90	2.44	0.44	0.25	2.25	4.75	12.03	
12	Truck	Custom								
13	Dry Grain	Custom								
14	Chop Stalks	1	1.78	1.87	0.14	0.31	3.10	1.55	8.75	
Total for Field Operations			\$56.99	\$123.51	\$13.18	\$15.28	\$50.27	\$24.09	\$283.32	
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	2.19	0.66	
82-0-0		Fertilizer		2	100%	240	lbs N	0.48	115.20	
10-34-0		Fertilizer		3	100%	6	gallons	4.70	28.20	
Bicep II Magnum		Herbicide		3	40%	1.8	quarts	12.75	9.18	
Corn SmartStax		Seed		3	95%	0.41	bag	325.00	126.59	
Corn		Seed		3	5%	0.41	bag	185.00	3.79	
*Regent 4 SC		Insecticide		3	5%	4.16	ounces	7.15	1.49	
*Spray		Custom		7	35%	1	acre	6.00	2.10	
*Lorsban 15 G		Insecticide		7	5%	5	pounds	2.20	0.55	
*Brigade 2EC		Insecticide		7	10%	5.12	ounces	1.09	0.56	
*Mustang Max EC		Insecticide		7	20%	2	ounces	1.84	0.73	
Spray		Custom		8	40%	1	acre	6.00	2.40	
Headline AMP		Fungicide		8	40%	10	ounces	1.80	7.20	
Haul Grain bu		Custom		11	100%	225	bushels	0.12	27.00	
Dry 4 Points Removed		Custom		12	100%	225	bushels	0.24	54.00	
Scouting Irrigated Corn		Scouting		-	100%	1	acre	10.00	10.00	
Irrigated Corn Premium		Crop Insurance		-	100%	1	acre	21.00	21.00	
Total Materials and Services									\$410.65	
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$693.97	
Interest on Operating Capital \$619.61 cash expense @ 8.00% for 6 months									24.78	
Total Operating and Use-Related Ownership Costs									\$718.75	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Gravity (State)		\$4,074 per acre @ 4.00%					162.96	
Real Estate Taxes				\$4,074 per acre @ 1.00%					40.74	
Total Cost per Acre Including Overhead									\$942.45	
Cost per Bushel									\$ 4.19	
Cash Cost per Bushel									\$ 3.05	

**2012 Budget 15. Corn, No-Till, Bt ECB and RW, Continuous, 235 bu Yield Goal (220 bu Actual Yield)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
6	Spray	Custom								
7	Spray	Custom								
8	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
9	Combine Irr Corn	1	4.40	8.45	5.59	2.90	15.76	4.06	41.16	
10	Cart	220 bu	1.86	2.38	0.43	0.25	2.20	4.65	11.77	
11	Truck	Custom								
12	Dry Grain	Custom								
	Total for Field Operations		\$20.43	\$83.84	\$10.37	\$27.76	\$33.14	\$26.31	\$201.85	
	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	2.19	0.66		
	82-0-0	Fertilizer	2	100%	235	lbs N	0.48	112.80		
	Bicep II Magnum	Herbicide	3	100%	2.1	quarts	12.75	26.78		
	Corn Bt ECB and RW	Seed	4	80%	0.39	bag	235.00	73.32		
	Corn	Seed	4	20%	0.39	bag	185.00	14.43		
	*Regent 4 SC	Insecticide	4	20%	4.16	ounces	7.15	5.95		
	10-34-0	Fertilizer	4	100%	6	gallons	4.70	28.20		
	Spirit	Herbicide	5	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	5	25%	2	pints	1.04	0.52		
	*Spray	Custom	6	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	6	2%	5	pounds	2.20	0.22		
	*Brigade 2EC	Insecticide	6	10%	5.12	ounces	1.09	0.56		
	*Mustang Max EC	Insecticide	6	20%	2	ounces	1.84	0.73		
	Spray	Custom	7	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	7	40%	10	ounce	1.80	7.20		
	Haul Grain bu	Custom	11	100%	220	bushels	0.12	26.40		
	Dry 4 Points Removed	Custom	12	100%	220	bushels	0.24	52.80		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Corn Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
	Total Materials and Services							\$389.14		
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), spider mites, and western bean cutworm, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$590.99	
Interest on Operating Capital \$531.54 cash expense @ 8.00% for 6 months									21.26	
Total Operating and Use-Related Ownership Costs									\$612.25	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Pivot (State)	\$4,343 per acre @ 4.00%					173.72	
Real Estate Taxes				\$4,343 per acre @ 1.00%					43.43	
Total Cost per Acre Including Overhead									\$849.40	
Cost per Bushel									\$ 3.86	
Cash Cost per Bushel									\$ 2.71	

**2012 Budget 16. Corn, No-Till, SmartStax, Continuous, 245 bu Yield Goal (230 bu Actual Yield)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	0.2	0.20	0.10	0.05	0.14	0.24	0.17	0.90	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	Spray	0.25	0.25	0.12	0.06	0.18	0.30	0.21	1.12	
6	Spray	Custom								
7	Spray	Custom								
8	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
9	Combine Irr Corn	1	4.40	8.45	5.59	2.90	15.76	4.06	41.16	
10	Cart	230 bu	1.95	2.49	0.45	0.26	2.30	4.86	12.31	
11	Truck	Custom								
12	Dry Grain	Custom								
Total for Field Operations			\$20.52	\$83.95	\$10.39	\$27.77	\$33.24	\$26.52	\$202.39	
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	pint	2.19	0.66		
	Balance Flexx	Herbicide	4	100%	4	ounces	4.60	18.40		
	82-0-0	Fertilizer	2	100%	245	lbs N	0.48	117.60		
	Bicep II Magnum	Herbicide	3	100%	2.1	quart	12.75	26.78		
	Corn SmartStax	Seed	4	95%	0.41	bag	325.00	126.59		
	*Corn	Seed	4	5%	0.41	bag	185.00	3.79		
	Regent 4 SC	Insecticide	4	5%	4.16	ounce	7.15	1.49		
	10-34-0	Fertilizer	4	100%	6	gallon	4.70	28.20		
	Spirit	Herbicide	5	25%	1	ounce	13.00	3.25		
	Crop Oil Concentrate	Herbicide	5	25%	2	pint	1.04	0.52		
	*Spray	Custom	6	35%	1	acre	6.00	2.10		
	*Lorsban 15 G	Insecticide	6	5%	5	pound	2.20	0.55		
	*Brigade 2EC	Insecticide	6	10%	5.12	ounce	1.09	0.56		
	*Mustang Max EC	Insecticide	6	20%	2	ounce	1.84	0.73		
	Spray	Custom	7	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	7	40%	10	ounce	1.80	7.20		
	Haul Grain bu	Custom	11	100%	230	bushel	0.12	27.60		
	Dry 4 Points Removed	Custom	12	100%	230	bushel	0.24	55.20		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Corn Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
Total Materials and Services							\$454.62			
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services								\$657.01		
Interest on Operating Capital \$578.85 cash expense @ 8.00% for 6 months								23.89		
Total Operating and Use-Related Ownership Costs								\$680.90		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity			Pivot (State)	\$4,343 per acre @ 4.00%				173.72		
Real Estate Taxes				\$4,343 per acre @ 1.00%				43.43		
Total Cost per Acre Including Overhead								\$918.05		
Cost per Bushel								\$ 3.99		
Cash Cost per Bushel								\$ 2.89		

**2012 Budget 17. Corn, Bt ECB and RW, Continuous, 225 bu Yield Goal (210 bu Actual Yield)
Pivot 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
5	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
6	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
7	Row Crop Cultivation	0.25	0.83	0.51	0.07	0.63	1.59	0.62	4.25	
8	Spray	Custom								
9	Spray	Custom								
10	PivotD 125' Lift	13 ai	9.03	97.09	4.25	26.98	6.15	16.14	159.64	
11	Combine Irr Corn	1	4.40	8.45	5.59	2.90	15.76	4.06	41.16	
12	Cart	210 bu	1.78	2.28	0.41	0.24	2.10	4.44	11.25	
13	Truck	Custom								
14	Dry Grain	Custom								
15	Chop Stalks	1	1.78	1.87	0.14	0.31	3.10	1.55	8.75	
Total for Field Operations			\$31.67	\$122.43	\$12.29	\$40.90	\$50.77	\$37.41	\$295.47	
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	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	2	100%	225	lbs N	0.48	108.00		
	Balance Flexx	Herbicide	4	100%	4	ounce	4.60	18.40		
	Bicep II Magnum	Herbicide	4	100%	2.1	quart	12.75	26.78		
	10-34-0	Fertilizer	5	100%	6	gallon	4.70	28.20		
	Corn Bt ECB and RW	Seed	5	80%	0.38	bag	235.00	71.44		
	Corn	Seed	5	20%	0.38	bag	185.00	14.06		
	Regent 4 SC	Insecticide	5	20%	4.16	ounce	7.15	5.95		
	*Spray	Custom	8	32%	1	acre	6.00	1.92		
	*Lorsban 15 G	Insecticide	8	2%	5	pound	2.20	0.22		
	*Brigade 2EC	Insecticide	8	10%	5.12	ounce	1.09	0.56		
	*Mustang Max EC	Insecticide	8	20%	2	ounce	1.84	0.73		
	Spray	Custom	9	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	9	40%	10	ounce	1.80	7.20		
	Haul Grain bu	Custom	13	100%	210	bushel	0.12	25.20		
	Dry 4 Points Removed	Custom	14	100%	210	bushel	0.24	50.40		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Corn Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
Total Materials and Services								\$392.46		
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
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Total Listed Costs for Field Operations and Materials and Services								\$687.93		
Interest on Operating Capital \$599.75 cash expense @ 8.00% for 6 months								23.99		
Total Operating and Use-Related Ownership Costs								\$711.92		
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Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)		\$4,343 per acre @ 4.00%				173.72		
Real Estate Taxes		\$4,343 per acre @ 1.00%				43.43				
Total Cost per Acre Including Overhead								\$949.07		
Cost per Bushel								\$ 4.52		
Cash Cost per Bushel								\$ 3.18		

**2012 Budget 18. Corn, SmartStax, Continuous, 235 bu Yield Goal (220 bu Actual Yield)
Pivot 800 GPM 35 PSI, 13 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
5	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
6	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
7	Row Crop Cultivation	0.25	0.83	0.51	0.07	0.63	1.59	0.62	4.25	
8	Spray	Custom								
9	Spray	Custom								
10	PivotD 125' Lift	13 ai	9.03	97.09	4.25	26.98	6.15	16.14	159.64	
11	Combine Irr Corn	1	4.40	8.45	5.59	2.90	15.76	4.06	41.16	
12	Cart	220 bu	1.86	2.38	0.43	0.25	2.20	4.65	11.77	
13	Truck	Custom								
14	Dry Grain	Custom								
15	Chop Stalks	1	1.78	1.87	0.14	0.31	3.10	1.55	8.75	
Total for Field Operations			\$31.75	\$122.53	\$12.31	\$40.91	\$50.87	\$37.62	\$295.99	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	82-0-0	Fertilizer	2	100%	235	lbs N	0.48	112.80		
	Balance Flexx	Herbicide	4	100%	4	ounce	4.60	18.40		
	Bicep II Magnum	Herbicide	4	100%	2.1	quart	12.75	26.78		
	10-34-0	Fertilizer	5	100%	6	gallon	4.70	28.20		
	Corn SmartStax	Seed	5	95%	0.39	bag	325.00	120.41		
	Corn	Seed	5	5%	0.39	bag	185.00	3.61		
	Regent 4 SC	Insecticide	5	5%	4.16	ounce	7.15	1.49		
	*Spray	Custom	8	35%	1	acre	6.00	2.10		
	*Lorsban 15 G	Insecticide	8	5%	5	pound	2.20	0.55		
	*Brigade 2EC	Insecticide	8	10%	5.12	ounce	1.09	0.56		
	*Mustang Max EC	Insecticide	8	20%	2	ounce	1.84	0.73		
	Spray	Custom	9	40%	1	acre	6.00	2.40		
	Headline AMP	Fungicide	9	40%	10	ounce	1.80	7.20		
	Haul Grain bu	Custom	13	100%	220	bushel	0.12	26.40		
	Dry 4 Points Removed	Custom	14	100%	220	bushel	0.24	52.80		
	Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Corn Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
Total Materials and Services								\$435.43		
*Insecticides for rootworm (refuge), first brood European corn borer (10% of refuge), western bean cutworm, and spider mites, respectively.										
Total Listed Costs for Field Operations and Materials and Services								\$731.42		
Interest on Operating Capital \$642.93 cash expense @ 8.00% for 6 months								25.72		
Total Operating and Use-Related Ownership Costs								\$757.14		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%					173.72		
Real Estate Taxes			\$4,343 per acre @ 1.00%					43.43		
Total Cost per Acre Including Overhead								\$994.29		
Cost per Bushel								\$ 4.52		
Cash Cost per Bushel								\$ 3.24		

**2012 Budget 19. Corn, No-Till, Bt ECB, after Beans, 240 bu Yield Goal (225 bu Actual Yield)
Pivot 800 GPM 35 PSI, 9 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
4	Hoe	0.1	0.15	0.10	0.01	0.05	0.26	0.04	0.61	
5	Spray	0.5	0.50	0.24	0.12	0.36	0.59	0.42	2.23	
6	Spray	Custom								
7	Spray	Custom								
8	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
9	Combine Irr Corn	1	4.40	8.45	5.59	2.90	15.76	4.06	41.16	
10	Cart	225 bu	1.90	2.44	0.44	0.25	2.25	4.75	12.03	
11	Truck	Custom								
12	Dry Grain	Custom								
Total for Field Operations			\$21.08	\$84.72	\$10.50	\$28.88	\$33.99	\$26.49	\$205.66	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
82-0-0	Fertilizer	1	100%	195	lbs N	0.48	93.60	
Bicep II Magnum	Herbicide	2	100%	2.1	quart	12.75	26.78	
Gramoxone Inteon	Herbicide	2	100%	1.5	pint	4.75	7.13	
NIS	Herbicide	2	100%	6	ounce	0.16	0.94	
10-34-0	Fertilizer	3	100%	6	gallon	4.70	28.20	
Corn Bt ECB	Seed	3	80%	0.41	bag	215.00	70.52	
Corn	Seed	3	20%	0.41	bag	185.00	15.17	
Spirit	Herbicide	5	50%	1	ounce	13.00	6.50	
Crop Oil Concentrate	Herbicide	5	50%	2	pint	1.04	1.04	
*Spray	Custom	6	34%	1	acre	6.00	2.04	
*Lorsban 15 G	Insecticide	6	2%	5	pound	2.20	0.22	
*Brigade 2EC	Insecticide	6	2%	2.5	ounce	1.09	0.05	
*Brigade 2EC	Insecticide	6	10%	5.12	ounce	1.09	0.56	
*Mustang Max EC	Insecticide	6	20%	2	ounce	1.84	0.73	
Spray	Custom	7	25%	1	acre	6.00	1.50	
Headline AMP	Fungicide	7	25%	10	ounce	1.80	4.50	
Haul Grain bu	Custom	10	100%	225	bushel	0.12	27.00	
Dry 4 Points Removed	Custom	11	50%	225	bushel	0.24	27.00	
Scouting Irrigated Corn	Scouting	-	100%	1	acre	10.00	10.00	
Irrigated Corn Premium	Crop Insurance	-	100%	1	acre	21.00	21.00	
Total Materials and Services							\$344.48	
*Insecticide for first brood European corn borer (10% of refuge), spider mites and western bean cutworm, respectively.								

Total Listed Costs for Field Operations and Materials and Services							\$550.14	
Interest on Operating Capital \$489.66 cash expense @ 8.00% for 6 months							19.59	
Total Operating and Use-Related Ownership Costs							\$569.73	
Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00	
Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%					173.72	
Real Estate Taxes		\$4,343 per acre @ 1.00%					43.43	
Total Cost per Acre Including Overhead							\$806.88	
Cost per Bushel							\$ 3.59	
Cash Cost per Bushel							\$ 2.46	

**2012 Budget 20. Corn Silage, No-Till following Corn (26 ton Actual Yield)
Pivot 800 GPM 35 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spread Manure	Custom								
3	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
4	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
5	Hoe	0.1	0.15	0.10	0.01	0.05	0.26	0.04	0.61	
6	PivotD 125' Lift	12 ai	8.33	89.62	3.92	24.90	5.68	14.89	147.34	
7	Spray	Custom								
8	Chop Silage	Custom								
Total for Field Operations			\$16.36	\$95.99	\$5.33	\$31.59	\$16.81	\$20.98	\$187.06	
	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	2.19	2.19		
	Uncomposted Manure	Fertilizer	2	100%	20	tons	1.00	20.00		
	Haul and Apply Manure	Custom	2	100%	20	tons	6.00	120.00		
	Bicep II Magnum	Herbicide	4	100%	1.4	quarts	12.75	17.85		
	Corn	Seed	4	100%	0.43	bag	185.00	79.55		
	*Regent 4 SC	Insecticide	4	100%	4.16	ounces	7.15	29.74		
	*Aerial Spray	Custom	7	100%	1	acre	8.00	8.00		
	*Brigade 2EC	Insecticide	7	10%	2.5	ounces	1.09	0.27		
	*Mustang Max EC	Insecticide	7	5%	2	ounces	1.84	0.18		
	Chop, Haul, Pack	Custom	7	100%	26	tons	7.50	195.00		
	Scouting Irrigated Corn	Scouting	8	100%	1	acre	10.00	10.00		
	Irrigated Corn Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
Total Materials and Services								\$503.78		
*Insecticide for rootworm, first and second brood European corn borer western bean cutworm, respectively.										
Total Listed Costs for Field Operations and Materials and Services									\$690.84	
Interest on Operating Capital \$633.05 cash expense @ 8.00% for 6 months									26.12	
Total Operating and Use-Related Ownership Costs									\$716.96	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity			Pivot (State)	\$4,343 per acre @ 4.00%					173.72	
Real Estate Taxes				\$4,343 per acre @ 1.00%					43.43	
Total Cost per Acre Including Overhead									\$954.11	
Cost per Ton									\$ 36.70	
Cash Cost per Ton									\$ 27.79	

**2012 Budget 21. Dry Beans, Conventional with Wheat Cover Crop (25 cwt Actual Yield)
Pivot 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
2	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
3	Spray (on disc)	1	0.33		0.03	0.10	0.58	0.63	1.67	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	Hoe	1	1.50	1.01	0.12	0.51	2.61	0.40	6.15	
6	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
7	Ridge Cultivation	1	3.33	3.58	0.85	1.12	4.33	1.09	14.30	
9	PivotE 125' Lift	8 ai	5.56	20.17	2.23	16.60	4.04	9.93	58.53	
10	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
11	Aerial Spray	Custom								
12	Aerial Spray	Custom								
13	Pickett Windrowers	1	3.13	3.48	0.73	0.48	3.70	3.60	15.12	
14	Combine Irr Dry Beans	1	4.63	6.78	5.88	0.26	16.59	5.25	39.39	
15	Truck	Custom								
16	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
Total for Field Operations			\$33.20	\$45.82	\$12.30	\$32.16	\$53.38	\$30.57	\$207.43	
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	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
	Outlook	Herbicide	3	100%	14	ounce	1.62	22.64		
	Prowl H ₂ O	Herbicide	3	100%	2	pint	6.00	12.00		
	Edible Beans	Seed	4	100%	0.5	acre	55.20	27.60		
	10-34-0-1Z	Fertilizer	4	100%	7	gallon	5.00	35.00		
	32-0-0	Fertilizer	4	100%	7	lbs N	0.73	5.08		
	Elec Connect Fees	Other	9	100%	1	acre	3.65	3.65		
	Basagran	Herbicide	10	60%	1	pint	13.75	8.25		
	Raptor	Herbicide	10	60%	4	ounce	5.00	12.00		
	*Aerial Spray	Custom	11	60%	1	acre	8.00	4.80		
	*Warrior II/Zeon	Insecticide	11	60%	1.92	ounce	3.67	4.23		
	Aerial Spray	Custom	12	100%	1	acre	8.00	8.00		
	Copper	Fungicide	12	100%	2	pint	4.50	9.00		
	Headline	Fungicide	12	100%	6	ounce	3.20	19.22		
	Haul Grain (Dry Beans)	Custom	15	100%	25	cwt	0.28	7.00		
	Wheat	Seed	16	100%	30	pound	0.17	5.10		
	Scouting Dry Bean	Scouting		100%	1	acre	12.00	12.00		
	Dry Bean Premium	Crop Insurance		100%	1	acre	21.00	21.00		
Total Materials and Services								\$216.57		
*Insecticide for Mexican bean beetle and western bean cutworm (10%).										
<hr/>										
Total Listed Costs for Field Operations and Materials and Services								\$424.00		
Interest on Operating Capital \$340.05 cash expense @ 8.00% for 6 months								13.60		
Total Operating and Use-Related Ownership Costs								\$437.60		
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Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (Panhandle)	\$1,975 per acre @ 4.00%					79.00		
Real Estate Taxes			\$1,975 per acre @ 1.00%					19.75		
Total Cost per Acre Including Overhead								\$556.35		
Cost per cwt								\$ 22.25		
Cash Cost per cwt								\$ 14.94		

**2012 Budget 22. Dry Beans Conventional Using Canal Water (25 cwt Actual Yield)
Gravity Irrigated, 12 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Chop Stalks	1	1.78	1.87	0.14	0.31	3.10	1.55	8.75	
2	Disc	2	4.03	6.12	0.32	2.59	7.02	2.51	22.59	
3	Spray (on disc)	1	0.33		0.03	0.10	0.58	0.63	1.67	
4	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
5	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
6	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
7	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
8	Corrugate	1	3.13	2.52	0.73	0.91	3.70	5.50	16.49	
9	Ditch Irrigation	12 ai	38.89						38.89	
10	Aerial Spray	Custom								
11	Aerial Spray	Custom								
12	Pickett Windrowers	1	3.13	3.48	0.73	0.48	3.70	3.60	15.12	
13	Combine Irr Dry Beans	1	4.63	6.78	5.88	0.26	16.59	5.25	39.39	
14	Truck	Custom								
15	Chisel	1	1.98	3.00	0.16	0.76	3.45	4.10	13.45	
Total for Field Operations			\$66.93	\$29.68	\$9.44	\$13.14	\$51.83	\$29.41	\$200.43	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Outlook	Herbicide	3	100%	14	ounces	1.62	22.64		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	6.00	12.00		
	Edible Beans	Seed	5	100%	0.55	acres	55.20	30.36		
	10-34-0-1Z	Fertilizer	5	100%	7	gallons	5.00	35.00		
	32-0-0	Fertilizer	5	100%	7	lb N	0.73	5.08		
	Spray	Custom	6	100%	1	acre	6.00	6.00		
	Raptor	Herbicide	6	60%	4	ounces	5.00	12.00		
	Basagran	Herbicide	6	60%	1	pint	13.75	8.25		
	Aerial Spray	Custom	10	60%	1	acre	8.00	4.80		
	Asana XL	Insecticide	10	60%	4.5	ounces	0.86	2.32		
	Aerial Spray	Custom	11	100%	1	acre	8.00	8.00		
	Copper	Fungicide	11	100%	2	pints	4.50	9.00		
	Headline	Fungicide	11	100%	6	ounces	3.20	19.22		
	Haul Grain (Dry Beans)	Custom	14	100%	25	cwt	0.28	7.00		
	Scouting Dry Beans	Scouting	-	100%	1	acre	12.00	12.00		
	Dry Bean Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
Total Materials and Services								\$214.67		
*Insecticide for Mexican bean beetle and western bean cutworm (10%).										
Total Listed Costs for Field Operations and Materials and Services									\$415.10	
Interest on Operating Capital \$333.86 cash expense @ 8.00% for 6 months									13.35	
Total Operating and Use-Related Ownership Costs									\$428.45	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Gravity (Panhandle)	\$1,980 per acre @ 4.00%							79.20	
Real Estate Taxes		\$1,980 per acre @ 1.00%							19.80	
Total Cost per Acre Including Overhead									\$547.45	
Cost per cwt									\$ 21.90	
Cash Cost per cwt									\$ 14.68	

**2012 Budget 23. Dry Beans, Conventional Using Pumped Water (25 cwt Actual Yield)
Pivot Irrigated, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	2	4.03	6.12	0.32	2.59	7.02	2.51	22.59	
2	Chisel	1	1.98	3.00	0.16	0.76	3.45	4.10	13.45	
3	Spray (on disc)	1	0.33		0.03	0.10	0.58	0.63	1.67	
4	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
5	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
6	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
7	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
8	PivotE 125' Lift	12 ai	8.33	30.26	3.34	24.90	6.05	14.89	87.77	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Cut Beans	1	2.00	0.81	0.51	0.40	2.60	3.59	9.91	
12	Rod Beans	1	1.33	0.81	0.12	0.11	2.55	2.06	6.98	
13	Combine Irr Dry Beans	1	4.63	6.78	5.88	0.26	16.59	5.25	39.39	
14	Truck	Custom								
Total for Field Operations			\$31.66	\$53.69	\$11.81	\$36.85	\$52.53	\$39.30	\$225.84	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Outlook	Herbicide	3	100%	14	ounces	1.62	22.64		
	Prowl H ₂ O	Herbicide	3	100%	2	pints	6.00	12.00		
	Edible Beans	Seed	5	100%	0.55	acres	55.20	30.36		
	10-34-0-1Z	Fertilizer	5	100%	7	gallons	5.00	35.00		
	32-0-0	Fertilizer	5	100%	7	lb N	0.73	5.08		
	Raptor	Herbicide	6	60%	4	ounces	5.00	12.00		
	Basagran	Herbicide	6	60%	1	pint	13.75	8.25		
	Aerial Spray	Custom	9	100%	1	acre	8.00	4.80		
	Asana XL	Insecticide	9	100%	4.5	ounces	0.86	2.32		
	Aerial Spray	Custom	10	100%	1	acre	8.00	8.00		
	Copper	Fungicide	10	100%	2	pints	4.50	9.00		
	Headline	Fungicide	10	100%	6	ounces	3.20	19.22		
	Haul Grain (Dry Beans)	Custom	14	100%	25	cwt	0.28	7.00		
	Scouting Dry Beans	Scouting	-	100%	1	acre	12.00	12.00		
	Dry Bean Premium	Crop Insurance	-	100%	1	acre	21.00	21.00		
Total Materials and Services								\$208.67		
*Insecticide for Mexican bean beetle and western bean cutworm (10%).										
Total Listed Costs for Field Operations and Materials and Services									\$434.51	
Interest on Operating Capital \$342.68 cash expense @ 8.00% for 6 months									13.71	
Total Operating and Use-Related Ownership Costs									\$448.22	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (Panhandle)	\$1,975 per acre @ 4.00%						79.00	
Real Estate Taxes			\$1,975 per acre @ 1.00%						19.75	
Total Cost per Acre Including Overhead									\$566.97	
Cost per cwt									\$ 22.68	
Cash Cost per cwt									\$ 15.05	

**2012 Budget 24. Grain Sorghum, Conventional, 105 bu Yield Goal (95 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
6	Row Crop Cultivation	0.25	0.83	0.51	0.07	0.63	1.59	0.62	4.25	
7	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
8	Spray	Custom								
9	Combine Dryland SG	1	3.14	6.04	3.99	0.52	11.26	1.57	26.52	
10	Cart	95 bu	0.80	1.03	0.19	0.11	0.95	2.01	5.09	
11	Truck	Custom								
Total for Field Operations			\$18.62	\$19.81	\$6.08	\$11.10	\$35.87	\$14.80	\$106.28	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	82-0-0	Fertilizer	2	100%	105	lbs N	0.48	50.40		
	10-34-0	Fertilizer	4	100%	6	gallons	4.70	28.20		
	Lumax	Herbicide	4	100%	2.5	quarts	18.00	45.00		
	Sorghum Safened/Insect	Seed	4	100%	4	pounds	3.40	13.60		
	Peak	Herbicide	7	100%	0.75	ounce	15.00	11.25		
	Crop Oil Concentrate	Herbicide	7	100%	2	pints	1.04	2.08		
	*Aerial Spray	Custom	8	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	8	15%	1.5	pints	5.88	1.32		
	Haul Grain bu	Custom	11	100%	95	bushels	0.12	11.40		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Premium	Crop Insurance	-	100%	1	acre	15.00	15.00		
Total Materials and Services 17,500 seeds per acre, 80,000 seeds per bag, 20% refuge								\$187.45		
*Treating greenbugs one year in 10, chinchbugs one in 15.										
Total Listed Costs for Field Operations and Materials and Services									\$293.73	
Interest on Operating Capital \$243.06 cash expense @ 8.00% for 6 months									9.72	
Total Operating and Use-Related Ownership Costs									\$303.45	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Southwest)	**\$613 per acre @ 4.00%						24.50	
Real Estate Taxes			**\$613 per acre @ 1.00%						6.13	
Total Cost per Acre Including Overhead									\$354.08	
Cost per Bushel									\$ 3.73	
Cash Cost per Bushel									\$ 2.73	

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

**2012 Budget 25. Grain Sorghum, No-Till, 125 bu Yield Goal (115 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
3	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
4	Spray	Custom								
5	Combine Dryland SG	1	3.14	6.04	3.99	0.52	11.26	1.57	26.52	
6	Cart	115 bu	0.97	1.25	0.23	0.13	1.15	2.43	6.16	
7	Truck	Custom								
Total for Field Operations			\$10.82	\$10.80	\$5.53	\$6.85	\$21.25	\$8.66	\$63.91	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75		
	32-0-0	Fertilizer	2	100%	125	lbs N	0.73	90.75		
	Lumax	Herbicide	3	100%	2.5	quarts	18.00	45.00		
	10-34-0	Fertilizer	3	100%	6	gallons	4.70	28.20		
	Sorghum Safened/Insect	Seed	3	100%	4	pounds	3.40	13.60		
	*Aerial Spray	Custom	4	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	4	15%	1.5	pints	5.88	1.32		
	Haul Grain bu	Custom	7	100%	115	bushels	0.12	13.80		
	Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00		
	Grain Sorghum Premium	Crop Insurance	-	100%	1	acre	15.00	15.00		
Total Materials and Services								\$219.62		
*Treating greenbugs one year in 10, chinchbugs one in 15.										
Total Listed Costs for Field Operations and Materials and Services									\$283.53	
Interest on Operating Capital \$253.62 cash expense @ 8.00% for 6 months									10.14	
Total Operating and Use-Related Ownership Costs									\$293.67	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	**\$1,295 per acre @ 4.00%						51.80	
Real Estate Taxes			**\$1,295 per acre @ 1.00%						12.95	
Total Cost per Acre Including Overhead									\$378.42	
Cost per Bushel									\$ 3.29	
Cash Cost per Bushel									\$ 2.41	

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

**2012 Budget 26. Grain Sorghum, Ecofollow, after Wheat, 2 Crops in 3 Years, 115 bu Yield Goal
(105 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	No-Till Drill	1	3.22	3.57	0.26	4.02	5.60	2.78	19.45	
5	Spray	Custom								
6	Combine Irr Sorghum	1	3.00	5.77	3.81	0.47	10.75	1.57	25.37	
7	Cart	105 bu	0.89	1.14	0.21	0.12	1.05	2.22	5.63	
8	Truck	Custom								
Total for Field Operations			\$10.11	\$11.92	\$4.97	\$6.77	\$20.94	\$9.09	\$63.80	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75	
21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.21	0.42	
AAtrax 4L	Herbicide	2	100%	1	quart	6.25	6.25	
Gramoxone Inteon	Herbicide	2	100%	1.5	pints	4.75	7.13	
32-0-0	Fertilizer	3	100%	115	lbs N	0.73	83.49	
Lumax	Herbicide	3	100%	2.5	quarts	18.00	45.00	
10-34-0	Fertilizer	4	100%	6	gallons	4.70	28.20	
Sorghum Safened/Insect	Seed	4	100%	4	pounds	3.40	13.60	
*Aerial Spray	Custom	5	15%	1	acre	8.00	1.20	
*Lorsban 4 E	Insecticide	5	15%	1.5	pints	5.88	1.32	
Haul Grain bu	Custom	8	100%	105	bushels	0.12	12.60	
Scouting Grain Sorghum	Scouting	-	100%	1	acre	8.00	8.00	
Grain Sorghum Premium	Crop Insurance	-	100%	1	acre	15.00	15.00	
Total Materials and Services							\$224.96	
*Treating greenbugs one year in 10, chinchbugs one in 15.								

Total Listed Costs for Field Operations and Materials and Services	\$288.76	
Interest on Operating Capital \$258.73 cash expense @ 8.00% for 6 months	10.35	
Total Operating and Use-Related Ownership Costs	\$299.11	

Overhead (accounting, liability insurance, vehicle cost, office expense)	20.00	
Real Estate Opportunity Dryland (State)	**\$1,295 per acre @ 4.00%	51.80
Real Estate Taxes	**\$1,295 per acre @ 1.00%	12.95
Total Cost per Acre Including Overhead		\$383.86
Cost per Bushel		\$ 3.66
Cash Cost per Bushel		\$ 2.69

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

**2012 Budget 27. Grain Sorghum, No-Till, Limited Irrigation, 165 bu Yield Goal (150 bu Actual Yield)
Pivot 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Anhydrous Apply	1	2.80	3.26	0.22	0.82	4.87	3.07	15.04	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	Spray	Custom								
6	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
7	Combine Irr Sorghum	1	3.00	5.77	3.81	0.47	10.75	1.57	25.37	
8	Cart	150 bu	1.27	1.63	0.29	0.17	1.50	3.17	8.03	
9	Truck	Custom								
Total for Field Operations			\$16.91	\$58.26	\$7.59	\$19.42	\$26.65	\$19.08	\$147.91	
Materials and Services				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
						Rate	Unit			
Glyphosate w/Surf		Herbicide		1	100%	32	ounces	0.09	2.75	
21-0-0-26S		Fertilizer		1	100%	2	lbs N	0.21	0.42	
82-0-0		Fertilizer		2	100%	160	lbs N	0.48	76.80	
Lumax		Herbicide		3	100%	2.5	quarts	18.00	45.00	
10-34-0		Fertilizer		4	100%	6	gallons	4.70	28.20	
Sorghum Safened/Insect		Seed		4	100%	4	pounds	3.40	13.60	
*Aerial Spray		Custom		5	15%	1	acre	8.00	1.20	
*Lorsban 4 E		Insecticide		5	15%	1.5	pints	5.88	1.32	
Haul Grain bu		Custom		9	100%	150	bushels	0.12	18.00	
Scouting Grain Sorghum		Scouting		-	100%	1	acre	8.00	8.00	
Grain Sorghum Premium		Crop Insurance		-	100%	1	acre	15.00	15.00	
Total Materials and Services									\$210.29	
*Treating greenbugs one year in 10, chinchbugs one in 15.										
Total Listed Costs for Field Operations and Materials and Services									\$358.20	
Interest on Operating Capital \$312.47 cash expense @ 8.00% for 6 months									12.50	
Total Operating and Use-Related Ownership Costs									\$370.70	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)		**\$3,040 per acre @ 4.00%					121.60	
Real Estate Taxes				**\$3,040 per acre @ 1.00%					30.40	
Total Cost per Acre Including Overhead									\$542.70	
Cost per Bushel									\$ 3.62	
Cash Cost per Bushel									\$ 2.37	

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

**2012 Budget 28. Grass, Fall Establishment
Pivot Irrigated, 800 GMP 35 PSI, 2 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
3	Roll	1	2.22	2.44	0.57	0.01	2.89	0.18	8.31	
4	Grass Drill	1	4.48	3.52	1.04	4.72	5.29	14.44	33.49	
5	PivotD 125' Lift	2 ai	1.39	14.94	0.65	4.15	0.95	2.48	24.56	
6	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
Total for Field Operations			\$12.71	\$26.73	\$2.90	\$10.58	\$16.48	\$19.19	\$88.59	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
					<i>Rate</i>	<i>Unit</i>				
	Grass Seed	Seed	4	100%	1	acre	40.00	40.00		
	Grass Drill	Rental	4	100%	1	acre	10.00	10.00		
	11-52-0	Fertilizer	6	100%	60	pounds	0.38	22.80		
Total Materials and Services								\$72.80		
Total Listed Costs for Field Operations and Materials and Services								\$161.39		
Interest on Operating Capital \$125.72 cash expense @ 8.00% for 6 months								5.03		
Total Operating and Use-Related Ownership Costs								\$166.42		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%					173.72		
Real Estate Taxes			\$4,343 per acre @ 1.00%					43.43		
Total Cost per Acre Including Overhead								\$403.57		

**2012 Budget 29. Grass Hay, Large Round (2.2 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
2	Swath/Cond Hay	1	2.48	2.50	1.64	0.94	3.13	4.31	15.00	
3	Lg Rd Bale	2.2 ton	3.63	1.91	0.84	1.62	4.29	1.89	14.18	
4	Move Lg Rd	2.2 ton	4.00	2.91	0.93		4.72	0.97	13.53	
Total for Field Operations			\$11.68	\$8.54	\$3.81	\$2.56	\$14.18	\$7.17	\$47.94	
	<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	0.71	28.40		
	11-52-0	Fertilizer	1	100%	15	pounds	0.38	5.70		
	Twine Lg Rd	Other	3	100%	2.2	tons	0.99	2.18		
Total Materials and Services								\$36.28		
Total Listed Costs for Field Operations and Materials and Services								\$84.22		
Interest on Operating Capital \$62.87 cash expense @ 8.00% for 6 months								2.51		
Total Operating and Use-Related Ownership Costs								\$86.73		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%					74.00		
Real Estate Taxes			\$1,850 per acre @ 1.00%					18.50		
Total Cost per Acre Including Overhead								\$199.23		
Cost per Ton								\$ 90.56		
Cash Cost per Ton								\$ 38.13		

**2012 Budget 30. Oats, No-Till, 90 bu Yield Goal (85 bu Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
2	No-Till Drill	1	3.22	3.57	0.26	4.02	5.60	2.78	19.45	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
5	Truck	Custom								
Total for Field Operations			\$8.99	\$10.57	\$4.61	\$5.86	\$20.88	\$7.55	\$58.46	
	<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>	
	28-0-0	Fertilizer	1	100%	100	lbs N	0.75	75.00		
	Oats	Seed	2	100%	2	bushels	9.00	18.00		
	10-34-0	Fertilizer	2	100%	6	gallons	4.70	28.20		
	Aim EW	Herbicide	3	100%	0.5	ounce	8.13	4.06		
	2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.19	1.09		
	NIS	Herbicide	3	100%	6	ounces	0.16	0.94		
	Haul Grain bu	Custom	5	100%	85	bushels	0.12	10.20		
Total Materials and Services								\$137.49		
Total Listed Costs for Field Operations and Materials and Services								\$195.95		
Interest on Operating Capital \$167.52 cash expense @ 8.00% for 6 months								6.70		
Total Operating and Use-Related Ownership Costs								\$202.65		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Dryland (State)	\$1,850 per acre @ 4.00%						74.00		
Real Estate Taxes		\$1,850 per acre @ 1.00%						18.50		
Total Cost per Acre Including Overhead								\$315.15		
Cost per Bushel								\$ 3.71		
Cash Cost per Bushel								\$ 2.27		

2012 Budget 31. Pasture, Grazing (11 AUM Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 18 Acre-inches

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	PivotD 125' Lift	18 ai	12.50	134.44	5.88	37.35	8.51	22.34	221.02	
Total for Field Operations			\$12.50	\$134.44	\$5.88	\$37.35	\$8.51	\$22.34	\$221.02	
	<i>Materials and Services</i>		<i>Operation Index</i>	<i>Percent Acres Applied</i>	<i>Application</i>		<i>Applied Price</i>	<i>Total</i>	<i>Your Estimate</i>	
	28-0-0	Fertilizer	1	100%	220	lbs N	0.75	165.00		
	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								\$181.00		
Total Listed Costs for Field Operations and Materials and Services									\$402.02	
Interest on Operating Capital \$371.17 cash expense @ 8.00% for 6 months									14.85	
Total Operating and Use-Related Ownership Costs									\$416.87	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%						173.72	
Real Estate Taxes			\$4,343 per acre @ 1.00%						43.43	
Total Cost per Acre Including Overhead									\$654.02	
Cost per AUM									\$ 59.46	
Cash Cost per AUM									\$ 39.04	

**2012 Budget 32. Millet, Stubble Mulch Fallow, fb Wheat, 2 Crops in 3 Years, 22 cwt Yield Goal
(22 cwt Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Fallow Master	1	1.03	1.63	0.08	0.20	1.80	1.65	6.39	
3	Rod Weeder	1	1.52	1.63	0.13	0.23	2.90	0.99	7.40	
4	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
5	Drill	1	3.00	2.74	0.69	3.54	3.54	1.03	14.54	
6	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
7	Windrow Grain	1	2.11	1.39	1.39		2.65		7.54	
8	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
9	Truck	Custom								
Total for Field Operations			\$14.43	\$14.87	\$6.87	\$6.53	\$27.35	\$9.28	\$79.33	
	<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	0.09	2.75		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.21	0.42		
	28-0-0	Fertilizer	4	100%	45	lbs N	0.75	33.75		
	Millet	Seed	5	100%	12	pounds	0.60	7.20		
	2,4-D Amine	Herbicide	6	100%	0.75	pint	1.75	1.31		
	Dicamba	Herbicide	6	100%	0.5	ounce	0.28	0.14		
	Haul Grain (Millet)	Custom	9	100%	22	cwts	0.24	5.28		
Total Materials and Services 150,000 seeding rate								\$50.85		
Total Listed Costs for Field Operations and Materials and Services								\$130.18		
Interest on Operating Capital \$93.55 cash expense @ 8.00% for 6 months								3.74		
Total Operating and Use-Related Ownership Costs								\$133.92		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%					74.00		
Real Estate Taxes			\$1,850 per acre @ 1.00%					18.50		
Total Cost per Acre Including Overhead								\$246.42		
Cost per cwt								\$ 11.20		
Cash Cost per cwt								\$ 5.26		

**2012 Budget 33. Sorghum-Sudan, Annually Planted, Large Round (3.3 ton Actual Yield)
Dryland**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Drill	1	3.00	2.74	0.69	3.54	3.54	1.03	14.54	
5	Swath/Cond Hay	1	2.48	2.50	1.64	0.94	3.13	4.31	15.00	
6	Large Round Bale	3.3 ton	5.45	2.87	1.26	2.43	6.43	2.84	21.28	
7	Move Large Round	3.3 ton	6.00	4.36	1.39		7.08	1.45	20.28	
Total for Field Operations			\$21.61	\$17.58	\$5.35	\$8.99	\$28.33	\$13.40	\$95.26	
	<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		2	100%	40	lbs N	0.75	30.00	
	Sorghum Sudan	Seed		4	100%	10	pounds	1.30	13.00	
	Twine Lg Rd	Other		6	100%	3.3	tons	0.99	3.26	
Total Materials and Services									\$46.26	
Total Listed Costs for Field Operations and Materials and Services									\$141.52	
Interest on Operating Capital \$99.79 cash expense @ 8.00% for 6 months									3.99	
Total Operating and Use-Related Ownership Costs									\$145.51	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%						74.00	
Real Estate Taxes			\$1,850 per acre @ 1.00%						18.50	
Total Cost per Acre Including Overhead									\$258.01	
Cost per Ton									\$ 78.18	
Cash Cost per Ton									\$ 37.05	

**2012 Budget 34. Soybeans, Tilled Seed Bed, Roundup Ready® (39 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
6	Aerial Spray	Custom								
7	Combine Dryland SB	1	3.90	7.49	4.95	0.85	13.97	1.57	32.73	
8	Truck	Custom								
Total for Field Operations			\$12.62	\$14.89	\$6.50	\$8.06	\$25.97	\$7.48	\$75.52	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Authority First/Sonic	Herbicide	3	100%	3.5	ounces	4.69	16.41		
	RR Soybeans	Seed	4	100%	1	bag	44.00	44.00		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	5	100%	2	pounds	0.21	0.42		
	Aerial Spray	Custom	6	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	6	20%	1.6	ounces	3.67	1.18		
	Haul Grain bu	Custom	8	100%	39	bushels	0.12	4.68		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Dryland Soybean Premium	Crop Insurance	-	100%	1	acre	15.00	15.00		
Total Materials and Services								\$96.04		
Total Listed Costs for Field Operations and Materials and Services									\$171.56	
Interest on Operating Capital \$138.11 cash expense @ 8.00% for 6 months									5.52	
Total Operating and Use-Related Ownership Costs									\$177.08	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Dryland (State)	\$1,850 per acre @ 4.00%						74.00	
	Real Estate Taxes		\$1,850 per acre @ 1.00%						18.50	
Total Cost per Acre Including Overhead									\$289.58	
Cost per Bushel									\$ 7.43	
Cash Cost per Bushel									\$ 4.16	

**2012 Budget 35. Soybeans, No-Till, Roundup Ready after Corn (43 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Aerial Spray	Custom								
5	Combine Dryland SB	1	3.90	7.49	4.95	0.85	13.97	1.57	32.73	
6	Truck	Custom								
Total for Field Operations			\$9.98	\$10.98	\$6.36	\$7.39	\$21.15	\$5.39	\$61.25	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Authority First/Sonic	Herbicide	1	100%	3.5	ounces	4.69	16.41		
	RR Soybeans	Seed	2	100%	1	bag	44.00	44.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.21	0.42		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.67	1.18		
	Haul Grain bu	Custom	6	100%	43	bushels	0.12	5.16		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Dryland Soybeans Premium	Crop Insurance	-	100%	1	acre	15.00	15.00		
Total Materials and Services								\$96.52		
Total Listed Costs for Field Operations and Materials and Services									\$157.77	
Interest on Operating Capital \$131.23 cash expense @ 8.00% for 6 months									5.25	
Total Operating and Use-Related Ownership Costs									\$163.02	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (State)	\$1,850 per acre @ 4.00%						74.00	
Real Estate Taxes			\$1,850 per acre @ 1.00%						18.50	
Total Cost per Acre Including Overhead									\$275.52	
Cost per Bushel									\$ 6.41	
Cash Cost per Bushel									\$ 3.60	

**2012 Budget 36. Soybeans, No-Till, Roundup Ready Continuous (39 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Aerial Spray	Custom								
5	Combine Dryland SB	1	3.90	7.49	4.95	0.85	13.97	1.57	32.73	
6	Truck	Custom								
Total for Field Operations			\$9.98	\$10.98	\$6.36	\$7.39	\$21.15	\$5.39	\$61.25	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Authority First/Sonic	Herbicide	1	100%	3.5	ounces	4.69	16.41		
	RR Soybeans	Seed	2	100%	1	bag	44.00	44.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.21	0.42		
	Aerial Spray	Custom	4	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounces	3.67	1.18		
	Haul Grain bu	Custom	6	100%	39	bushels	0.12	4.68		
	Scouting Dryland Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Dryland Soybeans Premium	Crop Insurance	-	100%	1	acre	15.00	15.00		
Total Materials and Services								\$96.04		
Total Listed Costs for Field Operations and Materials and Services									\$157.29	
Interest on Operating Capital \$130.75 cash expense @ 8.00% for 6 months									5.23	
Total Operating and Use-Related Ownership Costs									\$162.52	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Dryland (State)	\$1,850 per acre @ 4.00%					74.00		
	Real Estate Taxes		\$1,850 per acre @ 1.00%					18.50		
Total Cost per Acre Including Overhead									\$275.02	
Cost per Bushel									\$ 7.05	
Cash Cost per Bushel									\$ 3.96	

**2012 Budget 37. Soybeans, Tilled Seedbed, Roundup Ready after Corn (62 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 9 Acre-inches**

	<i>Field Operations</i>	<i>Times or Qty</i>	<i>Labor @ \$20/Hr</i>	<i>Fuel @ \$3.50 and Lube</i>	<i>Repairs</i>		<i>Ownership</i>		<i>Total</i>	<i>Your Estimate</i>
					<i>Power</i>	<i>Imp.</i>	<i>Power</i>	<i>Imp.</i>		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Plant	1	3.67	1.83	0.85	4.07	4.33	2.14	16.89	
5	PivotD 125' Lift	9 ai	6.25	67.22	2.94	18.68	4.26	11.17	110.52	
6	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	Combine Irr SB	1	3.67	7.04	4.65	0.74	13.14	1.57	30.81	
10	Truck	Custom								
Total for Field Operations			\$18.64	\$81.66	\$9.14	\$26.63	\$29.40	\$18.65	\$184.12	
	<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/Sonic	Herbicide	3	100%	3.5	ounces	4.69	16.41		
	RR Soybeans	Seed	4	100%	1.1	bags	44.00	48.40		
	Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	6	100%	2	lbs N	0.21	0.42		
	Aerial Spray	Custom	7	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	7	20%	1.6	ounces	3.67	1.18		
	Aerial Spray	Custom	8	50%	1	acre	8.00	4.00		
	Headline	Fungicide	8	50%	6	ounces	3.20	9.61		
	Haul Grain bu	Custom	10	100%	62	bushels	0.12	7.44		
	Scouting Irrigated Soybeans	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Soybeans Premium	Crop Insurance	-	100%	1	acre	20.00	20.00		
Total Materials and Services								\$121.81		
Total Listed Costs for Field Operations and Materials and Services									\$305.93	
Interest on Operating Capital \$257.88 cash expense @ 8.00% for 6 months									10.32	
Total Operating and Use-Related Ownership Costs									\$316.25	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
	Real Estate Opportunity	Pivot (State)	\$4,343 per acre @ 4.00%						173.72	
	Real Estate Taxes		\$4,343 per acre @ 1.00%						43.43	
Total Cost per Acre Including Overhead									\$553.40	
Cost per Bushel									\$ 8.93	
Cash Cost per Bushel									\$ 5.03	

**2012 Budget 38. Soybeans, Ridge-Till, RR after RR Corn (62 bu Actual Yield)
Gravity Irrigated, 1,000 GPM 10 PSI, 12 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Ridge Plant	1	4.10	2.56	0.33	5.15	7.13	2.19	21.46	
3	Ridge Cultivation	1	3.33	3.58	0.85	1.12	4.33	1.09	14.30	
4	Ridge Cultivation	1	3.33	3.58	0.85	1.12	4.33	1.09	14.30	
5	PivotD 125' Lift	12 ai	23.33	65.04	3.14	2.28	5.33	4.05	103.17	
6	Spray	0.5	0.50	0.24	0.12	0.36	0.59	0.42	2.23	
7	Aerial Spray	Custom								
8	Aerial Spray	Custom								
9	Combine Irr SB	1	3.67	7.04	4.65	0.74	13.14	1.57	30.81	
10	Truck	Custom								
Total for Field Operations			\$39.26	\$82.52	\$10.17	\$11.49	\$36.03	\$11.25	\$190.72	
	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	2.19	0.66		
	Authority First/Sonic	Herbicide	1	33%	4.5	ounces	4.69	6.96		
	RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40		
	Glyphosate w/Surf	Herbicide	6	50%	32	ounces	0.09	1.38		
	21-0-0-26S	Fertilizer	6	50%	2	pounds	0.21	0.21		
	Select Max	Herbicide	6	40%	6	ounces	0.86	2.06		
	Crop Oil Concentrate	Herbicide	6	40%	2	pints	1.04	0.83		
	Aerial Spray	Custom	7	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	7	20%	1.6	ounces	3.67	1.18		
	Aerial Spray	Custom	8	50%	1	acre	8.00	4.00		
	Headline	Fungicide	8	50%	6	ounces	3.20	9.61		
	Haul Grain bu	Custom	10	100%	62	bushels	0.12	7.44		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Soybean Premium	Crop Insurance	-	100%	1	acre	20.00	20.00		
Total Materials and Services								\$114.33		
Total Listed Costs for Field Operations and Materials and Services									\$305.05	
Interest on Operating Capital \$255.77 cash expense @ 8.00% for 6 months									10.031	
Total Operating and Use-Related Ownership Costs									\$315.36	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Gravity (State)	\$4,074 per acre @ 4.00%						162.96	
Real Estate Taxes			\$4,074 per acre @ 1.00%						40.74	
Total Cost per Acre Including Overhead									\$539.06	
Cost per Bushel									\$ 8.59	
Cash Cost per Bushel									\$ 4.98	

**2012 Budget 39. Soybeans, No-Till Narrow Row, Roundup Ready after Corn (65 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Plant Narrow Row	1	5.35	2.53	1.24	9.00	6.31	2.14	26.57	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	0.5	0.50	0.24	0.12	0.36	0.59	0.42	2.23	
5	Aerial Spray	Custom								
6	Aerial Spray	Custom								
7	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
8	Combine Irr SB	1	3.67	7.04	4.65	0.74	13.14	1.57	30.81	
9	Truck	Custom								
Total for Field Operations			\$15.69	\$55.58	\$8.43	\$23.99	\$25.24	\$13.26	\$142.19	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	1	100%	1.7	pounds	0.21	0.36		
	Authority First/Sonic	Herbicide	1	100%	3.5	ounces	4.69	16.41		
	RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.09	1.38		
	21-0-0-26S	Fertilizer	4	50%	2	pounds	0.21	0.21		
	Aerial Spray	Custom	5	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	5	20%	1.6	ounces	3.67	1.18		
	Aerial Spray	Custom	6	50%	1	acre	8.00	4.00		
	Headline	Fungicide	6	50%	6	ounces	3.20	9.61		
	Haul Grain bu	Custom	9	100%	65	bushels	0.12	7.80		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Soybean Premium	Crop Insurance	-	100%	1	acre	20.00	20.00		
Total Materials and Services								\$123.70		
Total Listed Costs for Field Operations and Materials and Services									\$265.89	
Interest on Operating Capital \$227.39 cash expense @ 8.00% for 6 months									9.10	
Total Operating and Use-Related Ownership Costs									\$274.99	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%						173.72	
Real Estate Taxes			\$4,343 per acre @ 1.00%						43.43	
Total Cost per Acre Including Overhead									\$512.14	
Cost per Bushel									\$ 7.88	
Cash Cost per Bushel									\$ 4.31	

**2012 Budget 40. Soybeans Roundup Ready, No-Till Narrow Row, Continuous (59 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Plant Narrow Row	1	5.35	2.53	1.24	9.00	6.31	2.14	26.57	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	0.5	0.50	0.24	0.12	0.36	0.59	0.42	2.23	
5	Aerial Spray	Custom								
6	Aerial Spray	Custom								
7	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
8	Combine Irr SB	1	3.67	7.04	4.65	0.74	13.14	1.57	30.81	
9	Truck	Custom								
Total for Field Operations			\$15.69	\$55.58	\$8.43	\$23.99	\$25.24	\$13.26	\$142.19	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	1	100%	2	pounds	0.21	0.42		
	RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40		
	Authority First/Sonic	Herbicide	3	100%	3.5	ounces	4.69	16.41		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.09	1.38		
	21-0-0-26S	Fertilizer	4	50%	2	pounds	0.21	0.21		
	Aerial Spray	Custom	5	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	5	20%	1.6	ounces	3.67	1.18		
	Aerial Spray	Custom	6	50%	1	acre	8.00	4.00		
	Headline	Fungicide	6	50%	6	ounces	3.20	9.61		
	Haul Grain bu	Custom	9	100%	59	bushels	0.12	7.08		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Soybean Premium	Crop Insurance	-	100%	1	acre	20.00	20.00		
Total Materials and Services								\$123.04		
Total Listed Costs for Field Operations and Materials and Services									\$265.23	
Interest on Operating Capital \$226.73 cash expense @ 8.00% for 6 months									9.07	
Total Operating and Use-Related Ownership Costs									\$274.30	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$4,343 per acre @ 4.00%						173.72	
Real Estate Taxes			\$4,343 per acre @ 1.00%						43.43	
Total Cost per Acre Including Overhead									\$511.45	
Cost per Bushel									\$ 8.67	
Cash Cost per Bushel									\$ 4.73	

**2012 Budget 41. Soybeans, No-Till Drilled, Roundup Ready after Corn (65 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 6 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	No-Till Drill	1	3.22	3.57	0.26	4.02	5.60	2.78	19.45	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	0.5	0.50	0.24	0.12	0.36	0.59	0.42	2.23	
5	Aerial Spray	Custom								
6	Aerial Spray	Custom								
7	PivotD 125' Lift	6 ai	4.17	44.81	1.96	12.45	2.84	7.45	73.68	
8	Combine Irr Soybeans	1	3.67	7.04	4.65	0.74	13.14	1.57	30.81	
9	Truck	Custom								
Total for Field Operations			\$13.56	\$56.62	\$7.45	\$19.01	\$24.53	\$13.90	\$135.07	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	1	100%	2	pounds	0.21	0.42		
	RR Soybeans	Seed	2	100%	1.1	bags	44.00	48.40		
	Authority First/Sonic	Herbicide	3	100%	3.5	ounces	4.69	16.41		
	Glyphosate w/Surf	Herbicide	4	50%	32	ounces	0.09	1.38		
	21-0-0-26S	Fertilizer	4	50%	2	pounds	0.21	0.21		
	Aerial Spray	Custom	5	20%	1	acre	8.00	1.60		
	Warrior II/Zeon	Insecticide	5	20%	1.6	ounces	3.67	1.18		
	Aerial Spray	Custom	6	50%	1	acre	8.00	4.00		
	Headline	Fungicide	6	50%	6	ounces	3.20	9.61		
	Haul Grain bu	Custom	9	100%	65	bushels	0.12	7.80		
	Scouting Irrigated SB	Scouting	-	100%	1	acre	10.00	10.00		
	Irrigated Soybean Premium	Crop Insurance	-	100%	1	acre	20.00	20.00		
Total Materials and Services								\$123.76		
Total Listed Costs for Field Operations and Materials and Services									\$258.83	
Interest on Operating Capital \$220.40 cash expense @ 8.00% for 6 months									8.82	
Total Operating and Use-Related Ownership Costs									\$267.65	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Pivot (State)	\$ 4,343 per acre @ 4.00%						173.72	
Real Estate Taxes			\$4,343 per acre @ 1.00%						43.43	
Total Cost per Acre Including Overhead									\$504.80	
Cost per Bushel									\$ 7.77	
Cash Cost per Bushel									\$ 4.19	

**2012 Budget 42. Sugar Beets Roundup Ready, One Pass Tillage (26 ton Actual Yield)
Canal Irrigated, 20 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
3	Spray	Custom								
4	Till Plant Beets	1	3.07	5.11	0.25	1.21	5.33	11.58	26.55	
5	Hoe	1	1.50	1.01	0.12	0.51	2.61	0.40	6.15	
6	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
7	Hill/Gravity	1	3.38	3.30	0.78	0.51	3.99	0.59	12.55	
8	Spray	Custom								
9	Ditch Irrigation	20 ai	64.81						64.81	
10	Spray	Custom								
11	Aerial Spray	Custom								
12	Top Beets	1	3.45	2.74	0.30	1.43	6.61	5.03	19.56	
13	Lift Beets	1	4.30	4.87	0.34	11.20	7.48	9.01	37.20	
14	Truck	Custom								
15	Subsoil	1	2.42	4.03	0.21	0.34	4.64	1.22	12.86	
Total For Field Operations			\$89.91	\$26.67	\$2.58	\$19.40	\$43.39	\$33.23	\$215.18	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
10-34-0	Fertilizer		2	100%	13.4	gallons	4.70	62.98		
32-0-0	Fertilizer		2	100%	115	lbs N	0.73	83.49		
Spray	Custom		3, 8, 10	300%	1	acre	6.00	18.00		
Glyphosate w/Surf	Herbicide		3	100%	32	ounces	0.09	2.75		
21-0-0-26S	Fertilizer		3	100%	2	lbs N	0.21	0.42		
Sugar Beets RR Poncho	Seed		4	100%	1	acre	172.00	172.00		
Glyphosate w/Surf	Herbicide		8	100%	32	ounces	0.09	2.75		
21-0-0-26S	Fertilizer		8	100%	2	lbs N	0.21	0.42		
Water Charge	Other		9	100%	1	acre	40.00	40.00		
Glyphosate w/Surf	Herbicide		10	100%	32	ounces	0.09	2.75		
21-0-0-26S	Fertilizer		10	100%	2	lbs N	0.21	0.42		
Aerial Spray	Custom		11	100%	1	acre	8.00	8.00		
Headline	Fungicide		11	100%	5	ounces	3.20	16.02		
Haul Beets	Custom		14	100%	26	tons	3.50	91.00		
Scouting Sugar Beet	Scouting		-	100%	1	acre	16.00	16.00		
Sugar Beet Premium	Crop Insurance		-	100%	1	acre	30.00	30.00		
Total Materials and Services									\$547.00	
Total Listed Costs for Field Operations and Materials and Services									\$762.18	
Interest on Operating Capital \$685.56 cash expense @ 8.00% for 6 months									27.42	
Total Operating and Use-Related Ownership Costs									\$789.60	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Pivot (Panhandle)		\$1,980 per acre @ 4.00%						79.20	
Real Estate Taxes			\$1,980 per acre @ 1.00%						19.80	
Total Cost per Acre Including Overhead									\$908.60	
Cost per Bushel									\$ 34.95	
Cash Cost per Bushel									\$ 28.18	

**2012 Budget 43. Sugar Beets Roundup Ready, One Pass Tillage (26 ton Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 16 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Spray Liquid Fertilizer	1	1.63	0.50	0.13	0.38	2.84	1.68	7.16	
3	Spray	Custom								
4	Till Plant Beets	1	3.07	5.11	0.25	1.21	5.33	11.58	26.55	
5	Row Crop Cultivation	1	3.33	2.05	0.29	2.53	6.38	2.46	17.04	
6	Spray	Custom								
7	PivotD 125' Lift	16 ai	11.11	119.50	5.23	33.20	7.57	19.86	196.47	
8	Spray	Custom								
9	Aerial Spray	Custom								
10	Top Beets	1	3.45	2.74	0.30	1.43	6.61	5.03	19.56	
11	Lift Beets	1	4.30	4.87	0.34	11.20	7.48	9.01	37.20	
12	Truck	Custom								
13	Subsoil	1	2.42	4.03	0.21	0.34	4.64	1.22	12.86	
Total for Field Operations			\$31.33	\$141.86	\$6.91	\$51.58	\$44.36	\$52.10	\$328.14	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	10-34-0	Fertilizer	2	100%	13.4	gallons	4.70	62.98		
	32-0-0	Fertilizer	2	100%	115	lbs N	0.73	83.49		
	Spray	Custom	3, 6, 8	300%	1	acre	6.00	18.00		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	3	100%	2	lbs N	0.21	0.42		
	Sugar Beets RR Poncho	Seed	4	100%	1	acre	172.00	172.00		
	Glyphosate w/Surf	Herbicide	6	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	6	100%	2	lbs N	0.21	0.42		
	Glyphosate w/Surf	Herbicide	8	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	8	100%	2	lbs N	0.21	0.42		
	Aerial Spray	Custom	9	100%	1	acre	8.00	8.00		
	Headline	Fungicide	9	100%	5	ounces	3.20	16.02		
	Haul Beets	Custom	12	100%	26	tons	3.50	91.00		
	Scouting Sugar Beets	Scouting	-	100%	1	acre	16.00	16.00		
	Sugar Beet Premium	Crop Insurance	-	100%	1	acre	30.00	30.00		
Total Materials and Services								\$507.00		
Total Listed Costs for Field Operations and Materials and Services								\$835.14		
Interest on Operating Capital \$738.68 cash expense @ 8.00% for 6 months								29.55		
Total Operating and Use-Related Ownership Costs								\$864.69		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Pivot (Panhandle)	\$1,975 per acre @ 4.00%						79.00		
Real Estate Taxes		\$1,975 per acre @ 1.00%						19.75		
Total Cost per Acre Including Overhead								\$983.44		
Cost per Ton								\$ 37.82		
Cash Cost per Ton								\$ 30.31		

**2012 Budget 44. Sunflower, No-Till, following Corn or Grain Sorghum (13 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
4	Spray	0.55	0.55	0.27	0.13	0.40	0.65	0.46	2.46	
5	Combine Dryland Sunflowers	1	3.14	6.04	3.99	0.21	11.26	10.20	34.84	
6	Truck	Custom								
Total for Field Operations			\$9.77	\$9.80	\$5.53	\$7.15	\$19.09	\$14.48	\$65.82	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	1	100%	2	lbs N	0.21	0.42		
	Prowl H ₂ O	Herbicide	1	100%	2	pints	6.00	12.00		
	28-0-0	Fertilizer	1	100%	50	lbs N	0.75	37.50		
	Spartan 4F	Herbicide	2	100%	5	ounces	5.27	26.37		
	Glyphosate w/Surf	Herbicide	2	50%	32	ounces	0.09	1.38		
	21-0-0-26S	Fertilizer	2	50%	2	lbs N	0.21	0.21		
	Prowl H ₂ O	Herbicide	2	100%	1	pint	6.00	6.00		
	Sunflower	Seed	3	100%	5	pounds	4.00	20.00		
	*Aerial Spray	Custom	4	55%	1	acre	8.00	4.40		
	*Warrior II/Zeon	Insecticide	4	55%	1.92	ounces	3.67	3.88		
	Haul Grain (Sunflower)	Custom	6	100%	13	cwt	0.30	3.90		
Total Materials and Services								\$118.81		
*Insecticide for seed weevil and sunflower moth.										
Total Listed Costs for Field Operations and Materials and Services								\$184.63		
Interest on Operating Capital \$151.06 cash expense @ 8.00% for 6 months								6.04		
Total Operating and Use-Related Ownership Costs								\$190.67		
Overhead (accounting, liability insurance, vehicle cost, office expense)								20.00		
Real Estate Opportunity	Dryland (Panhandle)	\$545 per acre @ 4.00%							21.80	
Real Estate Taxes		\$545 per acre @ 1.00%							5.45	
Total Cost per Acre Including Overhead								\$237.92		
Cost per cwt								\$ 18.30		
Cash Cost per cwt								\$ 12.50		

**2012 Budget 45. Sunflower, Ecofallow, after Wheat, 2 Crops in 3 Years (16 cwt Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
5	Plant No-Till	1	4.08	2.53	0.95	5.10	4.82	2.14	19.62	
6	Spray	Custom								
7	Combine Dryland Sunflowers	1	3.14	6.04	3.99	0.21	11.26	10.20	34.84	
8	Truck	Custom								
Total for Field Operations			\$11.22	\$10.49	\$5.86	\$8.19	\$20.80	\$15.70	\$72.26	
Materials and Services				Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
						Rate	Unit			
Landmaster BW		Herbicide		1	100%	54	ounces	0.12	6.33	
21-0-0-26S		Fertilizer		1	100%	2	lbs N	0.21	0.42	
Glyphosate w/Surf		Herbicide		2	100%	32	ounces	0.09	2.75	
21-0-0-26S		Fertilizer		2	100%	2	lbs N	0.21	0.42	
Glyphosate w/Surf		Herbicide		3	100%	32	ounces	0.09	2.75	
21-0-0-26S		Fertilizer		3	100%	2	lbs N	0.21	0.42	
Prowl H ₂ O		Herbicide		3	100%	2	pints	6.00	12.00	
28-0-0		Fertilizer		3	100%	60	lbs N	0.75	45.00	
Spartan 4F		Herbicide		4	100%	5	ounces	5.27	26.37	
Glyphosate w/Surf		Herbicide		4	50%	32	ounces	0.09	1.38	
21-0-0-26S		Fertilizer		4	50%	2	lbs N	0.21	0.21	
Prowl H ₂ O		Herbicide		4	100%	1	pint	6.00	6.00	
Sunflower		Seed		5	100%	5	pounds	4.00	20.00	
*Aerial Spray		Custom		6	55%	1	acre	8.00	4.40	
*Warrior II/Zeon		Insecticide		6	55%	1.92	ounces	3.67	3.88	
Haul Grain (Sunflower)		Custom		8	100%	16	cwt	0.30	4.80	
Total Materials and Services									\$137.13	
*Insecticide for seed weevil and sunflower moth.										
Total Listed Costs for Field Operations and Materials and Services									\$209.34	
Interest on Operating Capital \$172.89 cash expense @ 8.00% for 6 months									6.92	
Total Operating and Use-Related Ownership Costs									\$216.31	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity		Dryland (Panhandle)		\$545 per acre @ 4.00%					21.80	
Real Estate Taxes				\$545 per acre @ 1.00%					5.45	
Total Cost per Acre Including Overhead									\$263.56	
Cost per cwt									\$ 16.47	
Cash Cost per cwt									\$ 11.58	

**2012 Budget 46. Wheat, No-Till after Row Crop, 45 bu Yield Goal (40 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	3.22	3.57	0.26	4.02	5.60	2.78	19.45	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Aerial Spray	Custom								
4	Aerial Spray	Custom								
5	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
6	Truck	Custom								
Total for Field Operations			\$7.36	\$10.07	\$4.48	\$5.48	\$18.04	\$5.87	\$51.30	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	10-34-0	Fertilizer	1	100%	8	gallons	4.70	37.60		
	Wheat	Seed	1	100%	90	pounds	0.17	15.30		
	28-0-0	Fertilizer	2	100%	70	lbs N	0.75	52.50		
	Ally Extra SG	Herbicide	2	100%	0.3	ounce	8.50	2.55		
	2,4-D Ester 4#	Herbicide	2	100%	0.5	pint	2.19	1.09		
	NIS	Herbicide	2	100%	6	ounces	0.16	0.94		
	Aerial Spray	Custom	3	20%	1	acre	8.00	1.60		
	Tilt	Fungicide	3	20%	4	ounces	1.17	0.94		
	*Aerial Spray	Custom	4	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	4	10%	1.5	pints	5.88	0.88		
	*Warrior II/Zeon	Insecticide	4	5%	1.92	ounces	3.67	0.35		
	Haul Grain bu	Custom	5	100%	40	bushels	0.12	4.80		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Premium	Crop Insurance	-	100%	1	acre	12.00	12.00		
Total Materials and Services								\$139.75		
*Insecticide for Russian wheat aphid and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$191.05	
Interest on Operating Capital \$167.14 cash expense @ 8.00% for 6 months									6.69	
Total Operating and Use-Related Ownership Costs									\$197.74	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Dryland (Panhandle)		\$875 per acre @ 4.00%						35.00	
Real Estate Taxes			\$875 per acre @ 1.00%						8.75	
Total Cost per Acre Including Overhead									\$261.49	
Cost per Bushel									\$ 6.54	
Cash Cost per Bushel									\$ 4.56	

**2012 Budget 47. Wheat, No-Till Fallow, 1 Crop in 2 Years, 60 bu Yield Goal (55 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
5	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
6	No-Till Drill	1	3.22	3.57	0.26	4.02	5.60	2.78	19.45	
7	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
8	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
12	Truck	Custom								
Total for Field Operations			\$13.93	\$13.69	\$6.03	\$9.08	\$25.98	\$10.07	\$78.78	
Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
	Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	1	100%	2	pounds	0.21	0.42		
	Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	2	100%	2	pounds	0.21	0.42		
	AAtrex 4L	Herbicide	2	100%	1	quart	6.25	6.25		
	Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	3	100%	2	pounds	0.21	0.42		
	Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	4	100%	2	pounds	0.21	0.42		
	Glyphosate w/Surf	Herbicide	5	100%	32	ounces	0.09	2.75		
	21-0-0-26S	Fertilizer	5	100%	2	pounds	0.21	0.42		
	10-34-0	Fertilizer	6	100%	8	gallons	4.70	37.60		
	Wheat	Seed	6	100%	60	pounds	0.17	10.20		
	46-0-0	Fertilizer	7	100%	75	lbs N	0.71	53.25		
	Ally Extra SG	Herbicide	8	100%	0.3	ounces	8.50	2.55		
	2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.19	1.09		
	NIS	Herbicide	8	100%	6	ounces	0.16	0.94		
	Aerial Spray	Custom	9	20%	1	acre	8.00	1.60		
	Tilt	Fungicide	9	20%	4	ounces	1.17	0.94		
	*Aerial Spray	Custom	10	15%	1	acre	8.00	1.20		
	*Lorsban 4 E	Insecticide	10	10%	1.5	pints	5.88	0.88		
	*Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.67	0.35		
	Haul Grain bu	Custom	12	100%	55	bushels	0.12	6.60		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Premium	Crop Insurance	-	100%	1	acre	12.00	12.00		
Total Materials and Services							\$159.30			
*Insecticide for Russian wheat aphid and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services							\$238.08			
Interest on Operating Capital \$202.03 cash expense @ 8.00% for 6 months							8.08			
Total Operating and Use-Related Ownership Costs							\$246.16			
Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00			
Real Estate Opportunity		Dryland (Panhandle)	\$545 per acre @ 4.00%				32.70			
Real Estate Taxes			\$545 per acre @ 1.00%				8.18			
Total Cost per Acre Including Overhead							\$307.04			
Cost per Bushel							\$ 5.58			
Cash Cost per Bushel							\$ 3.97			

**2012 Budget 48. Wheat, Stubble Mulch Fallow, 1 Crop in 2 Years, 53 bu Yield Goal (50 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Fallow Master	1	1.03	1.63	0.08	0.20	1.80	1.65	6.39	
2	Fallow Master	1	1.03	1.63	0.08	0.20	1.80	1.65	6.39	
3	Fallow Master	1	1.03	1.63	0.08	0.20	1.80	1.65	6.39	
4	Rod Weeder	1	1.52	1.63	0.13	0.23	2.90	0.99	7.40	
5	Rod Weeder	1	1.52	1.63	0.13	0.23	2.90	0.99	7.40	
6	Spray (on disc)	1	0.33		0.03	0.10	0.58	0.63	1.67	
7	Drill	1	3.00	2.74	0.69	3.54	3.54	1.03	14.54	
8	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
12	Truck	Custom								
Total for Field Operations			\$13.60	\$17.39	\$5.44	\$6.16	\$27.76	\$11.68	\$82.03	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
28-0-0	Fertilizer	6	100%	70	lbs N	0.75	52.50	
10-34-0	Fertilizer	7	100%	8	gallons	4.70	37.60	
Wheat	Seed	7	100%	60	pounds	0.17	10.20	
2,4-D Ester 4#	Herbicide	8	100%	0.5	pint	2.19	1.09	
Ally Extra SG	Herbicide	8	100%	0.3	ounce	8.50	2.55	
NIS	Herbicide	8	100%	6	ounces	0.16	0.94	
Aerial Spray	Custom	9	20%	1	acre	8.00	1.60	
Tilt	Fungicide	9	20%	4	ounces	1.17	0.94	
*Aerial Spray	Custom	10	15%	1	acre	8.00	1.20	
*Lorsban 4 E	Insecticide	10	10%	1.5	pints	5.88	0.88	
*Warrior II/Zeon	Insecticide	10	5%	1.92	ounces	3.67	0.35	
Haul Grain bu	Custom	12	100%	50	bushels	0.12	6.00	
Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00	
Wheat Premium	Crop Insurance	-	100%	1	acre	12.00	12.00	
Total Materials and Services							\$135.85	
*Insecticide for Russian wheat aphid and army cutworm.								

Total Listed Costs for Field Operations and Materials and Services							\$217.88	
Interest on Operating Capital \$178.44 cash expense @ 8.00% for 6 months							7.14	
Total Operating and Use-Related Ownership Costs							\$225.02	

Overhead (accounting, liability insurance, vehicle cost, office expense)							20.00	
Real Estate Opportunity	Rainfed (Panhandle)	\$545 per acre @ 4.00%					43.60	
Real Estate Taxes		\$545 per acre @ 1.00%					10.90	
Total Cost per Acre Including Overhead							\$299.52	
Cost per Bushel							\$ 5.99	
Cash Cost per Bushel							\$ 3.93	

**2012 Budget 49. Wheat, Clean-Till Fallow, 1 Crop in 2 Years, 49 bu Yield Goal (45 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disc	1	2.02	3.06	0.16	1.29	3.51	1.26	11.30	
2	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
3	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
4	Field Cultivation	1	1.03	1.55	0.08	0.41	1.80	0.83	5.70	
5	Rod Weeder	1	1.52	1.63	0.13	0.23	2.90	0.99	7.40	
6	Rod Weeder	1	1.52	1.63	0.13	0.23	2.90	0.99	7.40	
7	Anhy Apply (supplier)	1	0.55	0.64	0.13		0.65		1.97	
8	Drill	1	3.00	2.74	0.69	3.54	3.54	1.03	14.54	
9	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
10	Aerial Spray	Custom								
11	Aerial Spray	Custom								
12	Aerial Spray	Custom								
13	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
14	Truck	Custom								
Total for Field Operations			\$15.84	\$20.85	\$5.70	\$7.98	\$31.34	\$9.85	\$91.56	
	Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
					Rate	Unit				
	82-0-0	Fertilizer	7	100%	60	lbs N	0.48	28.80		
	10-34-0	Fertilizer	8	100%	8	gallons	4.70	37.60		
	Wheat	Seed	8	100%	60	pounds	0.17	10.20		
	2,4-D Ester 4#	Herbicide	9	100%	0.5	pint	2.19	1.09		
	Ally Extra SG	Herbicide	9	100%	0.3	ounce	8.50	2.55		
	NIS	Herbicide	9	100%	6	ounces	0.16	0.94		
	Aerial Spray	Custom	10	20%	1	acre	8.00	1.60		
	Lorsban 4 E	Insecticide	10	20%	4	pints	5.88	4.70		
	Aerial Spray	Custom	11	20%	1	acre	8.00	1.60		
	Tilt	Fungicide	11	20%	4	ounces	1.17	0.94		
	Aerial Spray	Custom	12	15%	1	acre	8.00	1.20		
	Lorsban 4 E	Insecticide	12	10%	1.5	pints	5.88	0.88		
	Warrior II/Zeon	Insecticide	12	5%	1.92	ounces	3.67	0.35		
	Haul Grain bu	Custom	14	100%	1	bushels	0.12	0.12		
	Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00		
	Wheat Premium	Crop Insurance	-	100%	1	acre	12.00	12.00		
Total Materials and Services								\$112.57		
*Insecticide for aphids and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$204.13	
Interest on Operating Capital \$162.94 cash expense @ 8.00% for 6.0 months									6.52	
Total Operating and Use-Related Ownership Costs									\$210.65	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Dryland (Panhandle)		\$545 per acre @ 4.00%						43.60	
Real Estate Taxes			\$545 per acre @ 1.00%						10.90	
Total Cost per Acre Including Overhead									\$285.15	
Cost per Bushel									\$ 6.34	
Cash Cost per Bushel									\$ 4.01	

**2012 Budget 50. Wheat, No-Till Wheat before Corn, 2 Crops in 3 Years, 65 bu Yield Goal (60 bu Actual Yield)
Dryland**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
2	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
5	No-Till Drill	1	3.22	3.57	0.26	4.02	5.60	2.78	19.45	
6	Spread, Fertilizer	1	1.57	1.22	0.40		2.04		5.23	
7	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
8	Aerial Spray	Custom								
9	Aerial Spray	Custom								
10	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
11	Truck	Custom								
Total for Field Operations			\$12.93	\$13.21	\$5.80	\$8.36	\$24.80	\$9.23	\$74.33	
Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate		
				Rate	Unit					
Glyphosate w/Surf	Herbicide	1	100%	32	ounces	0.09	2.75			
21-0-0-26S	Fertilizer	1	100%	2	pounds	0.21	0.42			
Glyphosate w/Surf	Herbicide	2	100%	32	ounces	0.09	2.75			
21-0-0-26S	Fertilizer	2	100%	2	pounds	0.21	0.42			
Glyphosate w/Surf	Herbicide	3	100%	32	ounces	0.09	2.75			
21-0-0-26S	Fertilizer	3	100%	2	pounds	0.21	0.42			
Glyphosate w/Surf	Herbicide	4	100%	32	ounces	0.09	2.75			
21-0-0-26S	Fertilizer	4	100%	2	pounds	0.21	0.42			
10-34-0	Fertilizer	5	100%	8	gallons	4.70	37.60			
Wheat	Seed	5	100%	60	pounds	0.17	10.20			
46-0-0	Fertilizer	6	100%	80	lbs N	0.71	56.80			
Ally Extra SG	Herbicide	7	100%	0.3	ounces	8.50	2.55			
NIS	Herbicide	7	100%	6	ounces	0.16	0.94			
2,4-D Ester 4#	Herbicide	7	100%	0.5	pint	2.19	1.09			
Aerial Spray	Custom	8	20%	1	acre	8.00	1.60			
Tilt	Fungicide	8	20%	4	ounces	1.17	0.94			
*Aerial Spray	Custom	9	15%	1	acre	8.00	1.20			
*Lorsban 4 E	Insecticide	9	10%	1.5	pints	5.88	0.88			
*Warrior II/Zeon	Insecticide	9	5%	1.92	ounces	3.67	0.35			
Haul Grain bu	Custom	11	100%	60	bushels	0.12	7.20			
Scouting Wheat	Scouting		100%	1	acre	8.00	8.00			
Wheat Premium	Crop Insurance		100%	1	acre	12.00	12.00			
Total Materials and Services							\$154.03			
*Insecticide for aphids and army cutworm.										
Total Listed Costs for Field Operations and Materials and Services									\$228.36	
Interest on Operating Capital \$194.33 cash expense @ 8.00% for 6 months									7.77	
Total Operating and Use-Related Ownership Costs									\$236.13	
Overhead (accounting, liability insurance, vehicle cost, office expense)									20.00	
Real Estate Opportunity	Dryland (Southwest)	\$875 per acre @ 4.00%							52.50	
Real Estate Taxes		\$875 per acre @ 1.00%							13.13	
Total Cost per Acre Including Overhead									\$321.76	
Cost per Bushel									\$ 5.36	
Cash Cost per Bushel									\$ 3.59	

**2012 Budget 51. Wheat, No-Till after Beans, 100 bu Yield Goal (90 bu Actual Yield)
Pivot Irrigated, 800 GPM 35 PSI, 8 Acre-inches**

	Field Operations	Times or Qty	Labor @ \$20/Hr	Fuel @ \$3.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	No-Till Drill	1	3.22	3.57	0.26	4.02	5.60	2.78	19.45	
2	PivotD 125' Lift	8 ai	5.56	59.75	2.61	16.60	3.78	9.93	98.23	
3	Spray	1	1.00	0.48	0.23	0.72	1.18	0.84	4.45	
4	Aerial Spray	Custom								
5	Aerial Spray	Custom								
6	Combine Dryland	1	3.14	6.02	3.99	0.74	11.26	2.25	27.40	
7	Truck	Custom								
Total for Field Operations			\$12.92	\$69.82	\$7.09	\$22.08	\$21.82	\$15.80	\$149.53	

Materials and Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
10-34-0	Fertilizer	1	100%	8	gallons	4.70	37.60	
Wheat	Seed	1	100%	120	pounds	0.17	20.40	
28-0-0	Fertilizer	2	100%	120	lbs N	0.75	90.00	
2,4-D Ester 4#	Herbicide	3	100%	0.5	pint	2.19	1.09	
Ally Extra SG	Herbicide	3	100%	0.3	ounce	8.50	2.55	
NIS	Herbicide	3	100%	6	ounces	0.16	0.94	
Aerial Spray	Custom	4	100%	1	acre	8.00	8.00	
Tilt	Fungicide	4	100%	4	ounces	1.17	4.69	
*Aerial Spray	Custom	5	15%	1	acre	8.00	1.20	
*Lorsban 4 E	Insecticide	5	10%	1.5	pints	5.88	0.88	
*Warrior II/Zeon	Insecticide	5	5%	1.92	ounces	3.67	0.35	
Haul Grain bu	Custom	7	100%	90	bushels	0.12	10.80	
Scouting Wheat	Scouting	-	100%	1	acre	8.00	8.00	
Wheat Premium	Crop Insurance	-	100%	1	acre	12.00	12.00	
Total Materials and Services							\$198.50	
*Insecticide for aphids and army cutworm.								

Total Listed Costs for Field Operations and Materials and Services	\$348.03
Interest on Operating Capital \$310.41 cash expense @ 8.00% for 6 months	12.42
Total Operating and Use-Related Ownership Costs	\$360.45

Overhead (accounting, liability insurance, vehicle cost, office expense)	20.00
Real Estate Opportunity Pivot (Panhandle)	\$1,975 per acre @ 4.00%
Real Estate Taxes	\$1,975 per acre @ 1.00%
Total Cost per Acre Including Overhead	\$479.20
Cost per Bushel	\$ 5.32
Cash Cost per Bushel	\$ 3.81

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