

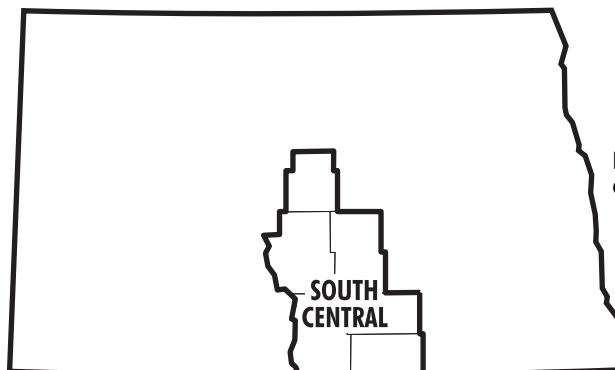
Farm Management Planning Guide



December 2008

Projected 2009 Crop Budgets South Central North Dakota

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Note: This region consists of six counties: Burleigh, Emmons, Kidder, Logan, McIntosh and Sheridan.

The 2009 crop budgets provide an estimate of revenues and costs for selected crops. Each set of budgets are developed for a multi-county region. There is considerable variation in soil type and productivity, weather conditions, as well as management and production practices within each region. Therefore, **THESE BUDGETS ARE ONLY INTENDED TO BE USED AS A GUIDE. EVERY INDIVIDUAL IS HIGHLY ENCOURAGED TO DEVELOP HIS/HER OWN BUDGETS!**

The profitability budget accounts for full economic opportunity costs for land and machinery investment, regardless of farm operator equity position. The bottom line is the return to labor and management. This is the expected "payment" to the producer for the labor and managerial efforts required by the crop

enterprise. Each individual must make the decision whether it is sufficient.

The budget can be changed to conform to the more common definition of accounting profit (return to unpaid labor and management, and owner equity) by replacing the machinery investment and land charge cost items with your per acre interest and rental expense of machinery and land, and real estate tax if land is owned.

The budget can be used for long run decisions if the revenues and costs are realistic for several years. (Crop prices, direct costs, and the land charge are best estimates for only the 2009 crop year, but crop yields are historic averages and machinery ownership costs are an average for the total length of ownership). If the budget shows a high return to labor and management, and is representative for several years, increased acreage and corresponding investment should be considered. However, if long-run returns to labor and management are unsatisfactory the best decision may be to exit the crop enterprise and employ the machinery and land investment, and labor and management, in a different enterprise or investment.

NDSU
Extension Service

North Dakota State University, Fargo, ND 58105

For short-run planning decisions you can omit the indirect costs if the land and machinery required to produce the different enterprises are in place. Simply compare the crop enterprises by calculating return over direct costs. Labor requirements and risk should also be considered. Insurance is not available for some crops.

The budget can be used to estimate cashflow by making a few modifications. Machinery depreciation should be omitted and the machinery investment number replaced with your per acre principal and interest payment on machinery debt. For owned land, the land charge should be replaced with your per acre real estate tax and principal and interest payment on land debt.

Direct and counter-cyclical payments under the Farm Bill are omitted from the budgets because those payments are tied to historic farm program base acres and payment yields, not to current crop selection or production. Direct payments for this region are \$6.50 per acre when averaged over all crop acreage. Counter-cyclical payments, which occur if the national average price of program crops are below a certain level, are not expected with the price levels used in the budgets.

Primary Assumptions:

Crops are planted on dryland recrop ground. Costs of moving crop to local market/storage are included.

The budgets for the South West, North West, South Central and North Central regions typically represent production systems where soil disturbance only occurs at seeding.

Market Price: Best estimates of NDSU extension economists. The greater of projected market price and marketing loan rate is used.

Market Yields: Average yield for the 7 year period 2001-2007, after the low and high yield years are removed. Yields for safflower, yellow mustard, buckwheat, millet, rye, lentils and chickpeas are from NDSU extension agronomists and industry sources.

Fertilizer: Cost of fertilizer applied, based on soil test, to meet yield goal of 130% of market yield. N fertilizer can be reduced if previous crop was soybean, dry bean, field peas or lentil.

Soil test - recrop:
 Nitrogen - 40 lb
 Phosphorus - 9 ppm
 Potassium - 328 ppm

Fertilizer prices:

Nitrogen - .54/lb
 Phosphorus - .66/lb
 Potassium - .70/lb

Seed Prices:

Spring Wheat 9.40/bu
 Durum 10.25/bu
 Barley 7.60/bu
 Corn grain RR/Bt 2.34/thou.kern.
 Corn grain RR 2.03/thou.kern.
 Soybean RR 40.00/50 lb
 Dry Beans .84/lb
 Oil Sunflower 1.07/thou.kern.
 Conf. Sunflower 1.95/thou.kern.
 Canola 7.90/lb
 Flax 14.00/bu
 Field Peas 11.00/bu
 Oats 4.40/bu
 Mustard 1.25/lb
 Buckwheat .50/lb
 Millet .20/lb
 Winter Wheat 8.75/bu
 Rye 5.50/bu

Fuel prices:

Diesel 2.10/gal
 Gas 1.90/gal

Lubrication charge: 15% of fuel cost

Crop Insurance: Coverage levels are 70% on all insurable crops. MPCI estimates are used, except for RA-HPO on all wheat, soybeans and canola.

Miscellaneous: soil testing, machinery rent and custom work.

Operating Interest: Direct costs charged 5.50% interest for 6 month period.

Misc. Overhead: Machinery housing and insurance at .5% and .85%, respectively, of average machinery investment. Also, liability insurance and license fees of trucks. In addition, \$2 per acre is assumed for general farm utilities, farm publications, meetings, dues, income tax preparation, legal fees, etc.

Land charge = average cash rent.

Machinery investment: 4.5% real interest rate, over the years of machine ownership, is charged on average machinery investment. The real, or inflation adjusted, rate is the commercial rate minus the inflation rate. Ave. mach. investment = (Purchase price + Disposal price)/2

Depreciation = (Purchase price - disposal price / years ownership)

Spring Wheat

Durum

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	30	_____	30	_____
Market Price	6.04	_____	7.48*	_____
MARKET INCOME	181.20	_____	224.40	_____
DIRECT COSTS				
-Seed	14.10	_____	15.38	_____
-Herbicides	20.00	_____	20.00	_____
-Fungicides**	5.50	_____	5.50	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	43.10	_____	43.10	_____
-Crop Insurance	9.50	_____	10.20	_____
-Fuel & Lubrication	8.35	_____	8.35	_____
-Repairs	11.28	_____	11.28	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	6.00	_____
-Operating Interest	3.24	_____	3.29	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	121.07	_____	123.10	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.56	_____	4.56	_____
-Machinery Depreciation	13.47	_____	13.47	_____
-Machinery Investment	7.67	_____	7.67	_____
-Land Taxes	0.00	_____	0.00	_____
-Land Investment	34.00	_____	34.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	59.70	_____	59.70	_____
SUM OF ALL LISTED COSTS	180.78	_____	182.81	_____
RETURN TO LABOR & MANAGEMENT	0.42	_____	41.59	_____
LISTED COSTS PER BUDGET UNIT	(bu):		(bu):	
-Direct Costs	4.04	_____	4.10	_____
-Indirect Costs	1.99	_____	1.99	_____
-Total Costs	6.03	_____	6.09	_____

Wheat notes:

*Durum price is for milling quality. There is risk of lower quality and price.

**Includes seed treatment (\$1.50-\$2) and early season foliar fungicide (\$3-\$4.50). Late season fungicide, often not warranted in this region, would cost \$6-\$12, plus application. Trials consistently show yield response of 5-10% with early season fungicide, IF wheat planted into residue, and 15-20% with late application IF weather favors disease development.

Malting Barley

Corn Grain

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	52	_____	77	_____
Market Price	4.19*	_____	3.41	_____
MARKET INCOME	217.88	_____	262.57	_____
DIRECT COSTS				
-Seed	11.40	_____	52.39*	_____
-Herbicides	16.50	_____	17.00	_____
-Fungicides	1.50	_____	0.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	48.10	_____	63.35	_____
-Crop Insurance	6.30	_____	30.70	_____
-Fuel & Lubrication	9.91	_____	12.62	_____
-Repairs	12.42	_____	14.30	_____
-Drying	0.00	_____	15.40	_____
-Miscellaneous	6.00	_____	6.00	_____
-Operating Interest	3.08	_____	5.82	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	115.22	_____	217.59	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	5.16	_____	6.23	_____
-Machinery Depreciation	15.36	_____	21.31	_____
-Machinery Investment	9.02	_____	12.02	_____
-Land Taxes	0.00	_____	0.00	_____
-Land Investment	34.00	_____	34.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	63.54	_____	73.56	_____
SUM OF ALL LISTED COSTS	178.76	_____	291.15	_____
RETURN TO LABOR & MANAGEMENT	39.12	_____	(28.58)	_____
LISTED COSTS PER BUDGET UNIT	(bu):		(bu):	
-Direct Costs	2.22	_____	2.83	_____
-Indirect Costs	1.22	_____	0.96	_____
-Total Costs	3.44	_____	3.78	_____

Barley notes:

*Use \$2.79 estimate for feed barley price.

Corn notes:

*RR/Bt corn is planted for corn borer control on 80 percent of acres and RR corn without Bt Trait is on 20 percent of acres for corn borer refuge. Cost includes insecticide seed treatment for wireworm, rootworm, white grub and suppression of cutworm.

Soybeans

Drybeans*

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	25		1280	
Market Price	8.13		0.24	
MARKET INCOME	203.25		307.20	
DIRECT COSTS				
-Seed	46.56*		42.00	
-Herbicides	17.00		33.30**	
-Fungicides	0.00		0.00	
-Insecticides	0.00**		0.00	
-Fertilizer	6.22		27.73	
-Crop Insurance	14.70		18.80	
-Fuel & Lubrication	8.20		11.99	
-Repairs	11.07		14.83	
-Drying	0.00		0.00	
-Miscellaneous	6.00		9.75	
-Operating Interest	3.02		4.36	
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	112.77		162.75	
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.49		5.40	
-Machinery Depreciation	13.66		18.98	
-Machinery Investment	7.58		10.72	
-Land Taxes	0.00		0.00	
-Land Investment	34.00		34.00	
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	59.73		69.10	
SUM OF ALL LISTED COSTS	72.50		231.85	
RETURN TO LABOR & MANAGEMENT	30.75		75.35	
LISTED COSTS PER BUDGET UNIT	(bu):		(lb):	
-Direct Costs	4.51		0.13	
-Indirect Costs	2.39		0.05	
-Total Costs	6.90		0.18	

Soybean notes:

*Roundup (glyphosate) resistant soybeans.

**Soybean aphid insecticide would cost about \$8 per acre plus application.

Drybean notes:

*Acreage limitations exist under the farm bill. The general rule is drybean acres can not be planted on base acres. If farm or producer has drybean history, drybean can be planted on base acres but government payments on those acres will be forfeited.

**Includes dessicant prior to straight cutting.

Oil Sunflower

Confectionery Sunflower

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1260	_____	1250	_____
Market Price	0.156	_____	0.211	_____
MARKET INCOME	196.56	_____	263.75	_____
DIRECT COSTS				
-Seed	23.54*	_____	35.10*	_____
-Herbicides	27.50	_____	27.50	_____
-Fungicides	0.00	_____	0.00	_____
-Insecticides	6.00**	_____	12.00**	_____
-Fertilizer	33.33	_____	32.89	_____
-Crop Insurance	16.80	_____	21.80	_____
-Fuel & Lubrication	9.88	_____	9.87	_____
-Repairs	12.02	_____	12.01	_____
-Drying	2.52	_____	2.50	_____
-Miscellaneous	11.75	_____	17.50	_____
-Operating Interest	3.94	_____	4.71	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	147.28	_____	175.88	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	5.24	_____	5.23	_____
-Machinery Depreciation	16.20	_____	16.19	_____
-Machinery Investment	9.65	_____	9.65	_____
-Land Taxes	0.00	_____	0.00	_____
-Land Investment	34.00	_____	34.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	65.09	_____	65.07	_____
SUM OF ALL LISTED COSTS	212.37	_____	240.95	_____
RETURN TO LABOR & MANAGEMENT	(15.81)	_____	22.80	_____
LISTED COSTS PER BUDGET UNIT	(lb):		(lb):	
-Direct Costs	0.12	_____	0.14	_____
-Indirect Costs	0.05	_____	0.05	_____
-Total Costs	0.17	_____	0.19	_____

Oil Sunflower notes:

*Cost includes seed treatment for control of wireworm and flea beetle, \$6.

**One spraying for head feeding insects (red seed weevil, lygus bug and banded moths). Custom application cost of \$5.75 is under "Miscellaneous."

Confectionery Sunflower notes:

*Cost includes seed treatment for control of wireworm and flea beetle, \$6.

**Two sprayings for head feeding insects (red seed weevil, lygus bug and banded moths) at about \$6 per application. Each custom application cost of \$5.75 is under "Miscellaneous."

Canola

Flax

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1290		16	
Market Price	0.156		7.890	
MARKET INCOME	201.24		126.24	
DIRECT COSTS				
-Seed	39.50*		9.80	
-Herbicides	18.00		22.50	
-Fungicides	0.00**		0.00	
-Insecticides	0.00		0.00	
-Fertilizer	60.49***		19.14	
-Crop Insurance	11.80		9.00	
-Fuel & Lubrication	8.61		8.80	
-Repairs	11.43		11.83	
-Drying	0.00		0.00	
-Miscellaneous	6.00		1.50	
-Operating Interest	4.29		2.27	
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	160.12		84.83	
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.61		4.68	
-Machinery Depreciation	14.01		14.24	
-Machinery Investment	8.00		8.46	
-Land Taxes	0.00		0.00	
-Land Investment	34.00		34.00	
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	60.62		61.38	
SUM OF ALL LISTED COSTS	220.73		146.21	
RETURN TO LABOR & MANAGEMENT	(19.49)		(19.97)	
LISTED COSTS PER BUDGET UNIT	(lb):		(bu):	
-Direct Costs	0.12		5.30	
-Indirect Costs	0.05		3.84	
-Total Costs	0.17		9.14	

Canola notes:

*Cost includes insecticide seed treatment for flea beetles, \$6.

**Fungicide for white mold would cost about \$18 plus application.

***Fertilizer cost includes 20 lbs sulfur.

Field Peas

Oats

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	30		54	
Market Price	6.48*		2.26	
MARKET INCOME	194.40		122.04	
DIRECT COSTS				
-Seed	33.00		8.80	
-Herbicides	25.90		9.00	
-Fungicides	0.00		0.00	
-Insecticides	0.00		0.00	
-Fertilizer	11.12		40.42	
-Crop Insurance	9.80		9.40	
-Fuel & Lubrication	9.57		9.97	
-Repairs	12.82		12.45	
-Drying	0.00		0.00	
-Miscellaneous	6.25		6.00	
-Operating Interest	2.98		2.64	
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	111.44		98.69	
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.81		5.19	
-Machinery Depreciation	15.69		15.42	
-Machinery Investment	8.50		9.06	
-Land Taxes	0.00		0.00	
-Land Investment	34.00		34.00	
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	63.01		63.66	
SUM OF ALL LISTED COSTS	174.45		162.36	
RETURN TO LABOR & MANAGEMENT	19.95		(40.32)	
LISTED COSTS PER BUDGET UNIT	(bu):		(bu):	
-Direct Costs	3.71		1.83	
-Indirect Costs	2.10		1.18	
-Total Costs	5.82		3.01	

Field Pea notes:

*Food quality price. Use \$3.75 price estimate for feed quality peas.

Yellow Mustard

Buckwheat

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	900	_____	900	_____
Market Price	0.292	_____	0.192	_____
MARKET INCOME	262.80	_____	172.80	_____
DIRECT COSTS				
-Seed	15.00	_____	25.00	_____
-Herbicides	17.00	_____	16.00	_____
-Fungicides	0.00	_____	0.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	31.98	_____	16.58	_____
-Crop Insurance	0.00	_____	0.00	_____
-Fuel & Lubrication	8.80	_____	8.49	_____
-Repairs	11.83	_____	11.36	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	1.50	_____
-Operating Interest	2.49	_____	2.17	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	93.09	_____	81.10	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.68	_____	4.55	_____
-Machinery Depreciation	14.24	_____	13.87	_____
-Machinery Investment	8.47	_____	7.94	_____
-Land Taxes	0.00	_____	0.00	_____
-Land Investment	34.00	_____	34.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	61.39	_____	60.36	_____
SUM OF ALL LISTED COSTS	154.48	_____	141.46	_____
RETURN TO LABOR & MANAGEMENT	108.32	_____	31.34	_____
LISTED COSTS PER BUDGET UNIT	(lb):		(lb):	
-Direct Costs	0.10	_____	0.09	_____
-Indirect Costs	0.07	_____	0.07	_____
-Total Costs	0.17	_____	0.16	_____

notes:

Millet

Winter Wheat

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1500	_____	44*	_____
Market Price	0.065	_____	5.31	_____
MARKET INCOME	97.50	_____	233.64	_____
DIRECT COSTS				
-Seed	5.00	_____	8.75	_____
-Herbicides	9.00	_____	15.00	_____
-Fungicides	0.00	_____	9.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	24.52	_____	73.29	_____
-Crop Insurance	0.00	_____	9.50	_____
-Fuel & Lubrication	9.23	_____	8.42	_____
-Repairs	12.06	_____	11.04	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	6.00	_____
-Operating Interest	1.81	_____	3.88	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	67.62	_____	144.88	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.87	_____	4.60	_____
-Machinery Depreciation	14.68	_____	13.32	_____
-Machinery Investment	8.68	_____	7.38	_____
-Land Taxes	0.00	_____	0.00	_____
-Land Investment	34.00	_____	34.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	62.22	_____	59.30	_____
SUM OF ALL LISTED COSTS	129.84	_____	204.18	_____
RETURN TO LABOR & MANAGEMENT	(32.34)	_____	29.46	_____
LISTED COSTS PER BUDGET UNIT	(lb):		(bu):	
-Direct Costs	0.05	_____	3.29	_____
-Indirect Costs	0.04	_____	1.35	_____
-Total Costs	0.09	_____	4.64	_____

Winter Wheat notes:

*Yield is per harvested acre, 2001-2007 acreage abandonment averaged 21%.

Rye

	Per Acre	Your Figures
Market Yield	40	_____
Market Price	3.74	_____
MARKET INCOME	149.60	_____
DIRECT COSTS		
-Seed	6.60	_____
-Herbicides	7.00	_____
-Fungicides	0.00	_____
-Insecticides	0.00	_____
-Fertilizer	64.66	_____
-Crop Insurance	6.40	_____
-Fuel & Lubrication	8.41	_____
-Repairs	10.92	_____
-Drying	0.00	_____
-Miscellaneous	6.00	_____
-Operating Interest	3.02	_____
	=====	=====
SUM OF LISTED DIRECT COSTS	113.02	_____
INDIRECT (FIXED) COSTS		
-Misc. Overhead	4.60	_____
-Machinery Depreciation	13.35	_____
-Machinery Investment	7.52	_____
-Land Taxes	0.00	_____
-Land Investment	34.00	_____
	=====	=====
SUM OF LISTED INDIRECT COSTS	59.47	_____
SUM OF ALL LISTED COSTS	172.49	_____
RETURN TO LABOR & MANAGEMENT	(22.89)	_____
LISTED COSTS PER BUDGET UNIT	(bu):	
-Direct Costs	2.83	_____
-Indirect Costs	1.49	_____
-Total Costs	4.31	_____

notes:

2009 Machinery List

Machine	Purch. Price	Annual Use	Years to trade	Trade in	Deprec.	Invest.	Repairs	Ac/hr
2WD 100HP Tractor	59900	400 hr	20	19314	5.07 /hr	4.46 /hr	6.10 /hr	
2WD 160HP Tractor	98600	500 hr	15	29193	9.25 /hr	5.75 /hr	10.05 /hr	
4WD 280HP Tractor	144600	500 hr	15	42789	13.57 /hr	7.43 /hr	8.41 /hr	
SP Combine (base unit)	184200	250 hr	12	45827	46.12 /hr	20.70 /hr	29.91 /hr	
Tandem Truck (used)	31000	150 hr	15	10300	9.20 /hr	6.20 /hr	6.33 /hr	
Semi & Trailer (used)	37000	150 hr	10	10600	17.60 /hr	7.14 /hr	7.87 /hr	
Pick-up Truck	21500	300 hr	10	4400	5.70 /hr	1.94 /hr	2.93 /hr	
Swather 25 ft	19700	1000 ac	20	4674	0.75 /ac	0.55 /ac	0.34 /ac	12.1
Sprayer 90 ft	30600	5000 ac	10	13828	0.35 /ac	0.25 /ac	0.39 /ac	42.5
Chisel Plow 35 ft	28700	1600 ac	15	16787	0.50 /ac	0.64 /ac	0.77 /ac	16.2
Field Cultivator 45 ft	36000	3000 ac	15	19866	0.36 /ac	0.42 /ac	0.64 /ac	23.2
Heavy Harrow 70 ft	25000	2000 ac	20	14581	0.26 /ac	0.45 /ac	0.28 /ac	39.7
Air Seeder 35 ft	93400	2200 ac	10	44034	2.29 /ac	1.72 /ac	3.70 /ac	14.8
Planter 12-30	45900	800 ac	20	15256	1.92 /ac	1.72 /ac	2.53 /ac	10.6
Corn head 6-30	28800	400 ac	20	2852	3.26 /ac	1.79 /ac	0.80 /ac	5.7
Grain head w/pu	12600	800 ac	15	2611	0.83 /ac	0.43 /ac	0.24 /ac	8.5
Grain str. cut 25 ft	17000	1600 ac	8	6819	0.80 /ac	0.33 /ac	0.31 /ac	8.5
Head w/sunf pans 25 ft	21200	400 ac	20	2235	2.37 /ac	1.32 /ac	0.39 /ac	8.5
Soybeans str. cut 25 ft	24700	800 ac	20	2285	1.40 /ac	0.76 /ac	0.46 /ac	8.5
Rock picker	18000	50 hr	20	5730	0.41 /ac	0.36 /ac	0.27 /ac	29.1
Grain auger	7800	50 hr	20	590	7.21 /hr	3.78 /hr	4.00 /hr	

Example Sequence of Operations

Field operations sequence for spring wheat and durum.

OP. NO.	DESCRIPTION	(FEET) WIDTH	(MPH) SPEED	(AC/HR) Fld Cap	(\$/AC) FUEL & LUBE	(\$/AC) EST. REPAIRS
1	Pick Rocks				0.37	0.48
2	Spray (burn-down)	90	6.0	42.5	0.25	0.53
3	Plant	35	5.0	14.8	2.00	4.27
4	Spray	90	6.0	42.5	0.25	0.53
5	Combine	25	4.0	8.5	2.88	3.84
6	Heavy Harrow	70	5.5	39.7	0.43	0.53
	Trucks*				0.93	0.50
	Grain auger (pto)				0.15	0.08
	Pickup truck allocation				1.10	0.53
Total					8.35	11.28

* Truck costs will vary between crops.

For more information on this and other topics, see: www.ag.ndsu.edu