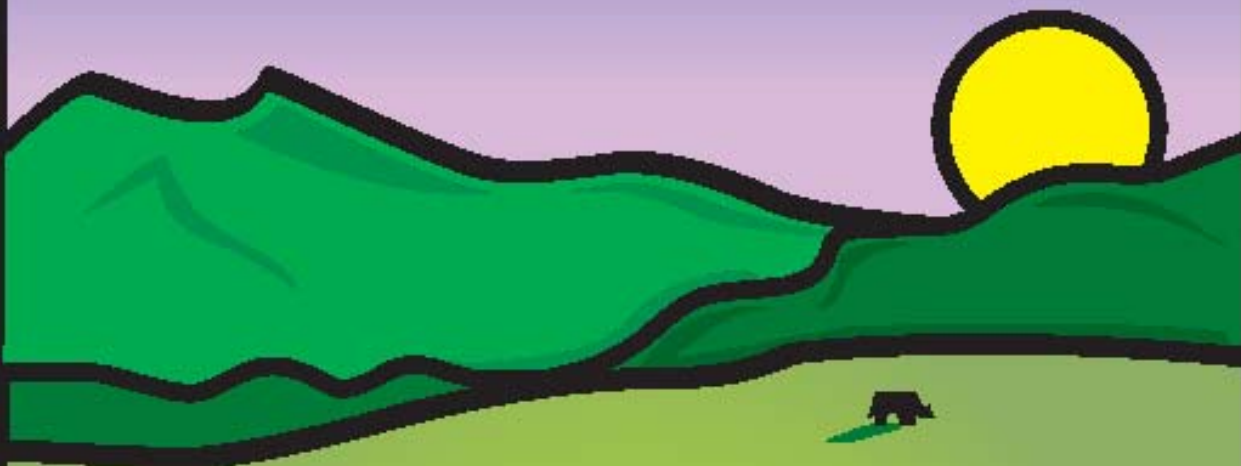


**ALABAMA COOPERATIVE EXTENSION SYSTEM**

**2008**

**BUDGETS FOR MAJOR FORAGE  
CROP ENTERPRISES IN ALABAMA**



**Department of Agricultural  
Economics & Rural Sociology**



**AEC BUD 1-2  
April 2008**



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# 2008 BUDGETS FOR MAJOR FORAGE CROP ENTERPRISES IN ALABAMA

Walt Prevatt, Max Runge, Don Ball, Mike Davis, and Chris Prevatt<sup>1</sup>

The forage crop enterprise budgets are designed to assist in estimating the potential costs and returns associated with the major forage crops grown in Alabama. There are budget estimates for five different forages - Alfalfa, Bahiagrass, Dallisgrass, Hybrid Bermudagrass, and Sericea Lespedeza. Except for Alfalfa, there are three budgets for each forage enterprise. The first represents the cost of establishment, the second estimates costs associated with grazing, and the third reflects the cost/return projections for hay production. Alfalfa includes only budgets for establishment and hay production. Forage crop budgets are presented on pages 3-39.

Also included are budget estimates for producing summer annuals for grazing and hay as well as corn silage in the northern, central, and southern regions of the state.

*Enterprise budgets were designed to be used as guides for constructing your own customized budgets. The numbers presented in these budgets will not necessarily fit your situation.*

Prices and costs are based on the best estimates available from information sources available at the time the budgets were prepared. Because of the wide variety of alternative inputs, locations and production systems, it is important for you to construct your own budgets and to understand how to use them to make decisions. Blank lines are provided on each budget for producers to estimate their own costs and returns.

Machinery cost estimates have been provided for each budget. Machinery complements are estimated based on the most typical set and size of equipment used on a particular crop in the state. Investment costs reflect a five-year average purchase price. It is also assumed that only one set of equipment is available to the farm operation.

Price/yield sensitivity tables are based on estimated costs from the budgets and are provided for your reference only. This table can be used to give an idea of what could potentially happen to returns if prices and yields vary from what is expected.

## TYPES OF BUDGETED COSTS

Two major types of costs are incurred in production: variable or direct costs, and fixed costs. Variable costs (excluding labor, management, and land charges) are listed under Item 1 in the budgets, and fixed costs are listed under Item 2 (see Alfalfa budget on page 3 as an example).

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<sup>1</sup> Walt Prevatt and Max Runge are Extension Economists, Don Ball is Extension Agronomist, Mike Davis is Regional Extension Agronomist, Alabama Cooperative Extension System, and Chris Prevatt is a technical assistant, Auburn University.

Variable costs are generally easier to estimate. These are the out-of-pocket costs that can be allocated to a specific enterprise such as seed, chemicals, fertilizer, etc. Annual cropping decisions are based on these costs. If you can cover these costs in the short-run (i.e. one year), then you should consider producing that crop.

Fixed costs include such items as depreciation, interest, and general farm overhead. These costs are much more difficult to allocate to a specific enterprise. However, such costs must be covered by the total mix of enterprises on the farm. In other words, both variable and fixed costs must be covered to achieve a profit and remain in business.

### MACHINERY COSTS

A machinery complement is developed for each enterprise budget, with depreciation, interest, and insurance calculated on a per-hour and per-acre basis. Appendix Table 1 (located on page 42) lists the basic assumptions used in calculating estimated per-acre costs for the various machinery operations in producing these crops.

The first items listed in Appendix Table 1 are “self-propelled” machines providing their own power. The costs of these machines (tractors) are calculated on a per-hour basis. The costs of the remaining self-propelled machines (combines, pickers, etc.) are calculated on both a per-hour and per-acre basis. For budgeting purposes we are interested in the per-acre costs.

The second list of items, “drawn implements”, must be powered by one of the five tractors. The costs associated with the drawn implements were developed using the MACHCOST computer program. These costs were used to estimate the costs of various field operations in the budgets.

Table 1 Estimated cost of heavy disking, 14-ft. heavy disk pulled by a 130-140 horsepower tractor.

Cost	Self-propelled, Tractor (5)	Drawn Implement, Heavy-Disk (14-ft.)	Total Operation Cost
----- Dollars per acre -----			
Variable cost	\$ 3.80 (\$ 28.13/hr * 0.135 hr/ac)	\$ 0.40 (\$ 2.99/hr * 0.135 hr/ac)	\$ 4.20
Fixed cost	\$ 2.52 (\$ 18.64/hr * 0.135 hr/ac)	\$ 2.93 (\$ 21.74/hr * 0.135 hr/ac)	\$ 5.45
Total cost	\$ 6.32	\$ 3.33	\$ 9.65

**ALFALFA ESTABLISHMENT**  
**ESTIMATED COSTS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
SEED	LBS.	22.50	3.90	87.75	_____
FERTILIZER					
PHOSPHATE	LBS.	80.00	1.08	86.40	_____
POTASH	LBS.	200.00	0.50	100.00	_____
BORON	LBS.	3.00	4.50	13.50	_____
LIME	TONS	2.00	32.50	65.00	_____
HERBICIDE	ACRE	1.00	9.50	9.50	_____
LABOR (WAGES & FRINGE)	HOUR	2.40	8.25	19.80	_____
TRACTORS & EQUIPMENT	ACRE	1.00	23.26	23.26	_____
INTEREST ON OP. CAP.	DOL.	303.91	0.0800	24.31	_____
TOTAL VARIABLE COST				429.52	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	20.72	20.72	_____
GENERAL OVERHEAD	DOL.	429.52	0.0800	34.36	_____
TOTAL FIXED COSTS				55.08	_____
<b>3.TOTAL OF ALL SPECIFIED COSTS</b>				<b>484.60</b>	_____

**FERTILIZER RATES USED (0-80-200 W/BORON) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; SEED INNOCULUM IS RECOMMENDED; SEED COST MAY VARY DUE TO SUPPLY AND VARIETY SELECTED.**

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

**ALFALFA FOR HAY**  
**ESTIMATED COSTS AND RETURNS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. GROSS RECEIPTS</b>					
HAY	TONS	4.00	200.00	800.00	_____
<b>2. VARIABLE COSTS</b>					
<b>FERTILIZER</b>					
PHOSPHATE	LBS.	80.00	1.08	86.40	_____
POTASH	LBS.	240.00	0.50	120.00	_____
BORON	LBS.	3.00	4.50	13.50	_____
LIME (PRORATED)	TONS	0.67	32.50	21.78	_____
INSECTICIDE	ACRE	1.00	2.50	2.50	_____
LABOR (WAGES & FRINGE)	HOUR	18.38	8.25	151.65	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTOR & EQUIPMENT	ACRE	1.00	92.66	92.66	_____
INTEREST ON OP. CAP.	DOL.	75.52	0.0800	6.04	_____
<b>TOTAL VARIABLE COST</b>				514.53	_____
<b>3. INCOME ABOVE VARIABLE COSTS</b>				285.47	_____
<b>4. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	117.34	117.34	_____
PRORATED ESTAB. COST	DOL.	484.60	0.33	159.92	_____
GENERAL OVERHEAD	DOL.	514.53	0.0800	41.16	_____
<b>TOTAL FIXED COSTS</b>				318.42	_____
<b>5. TOTAL OF ALL SPECIFIED COSTS</b>				832.95	_____
<b>6. NET RETURNS ABOVE ALL SPECIFIED EXPENSES</b>				-32.95	_____
<b>7. BREAKEVEN PRICE PER TON</b>			208.24	_____	

**FERTILIZER RATES USED (0-80-240 W/BORON) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; ALFALFA WEEVIL NORMALLY CONTROLLED WITH 1 INSECTICIDE SPRAYING PER YEAR; FOR ESTABLISHMENT COSTS, SEE ALFALFA ESTABLISHMENT BUDGET.**

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
T.M. SPRAYER(2)	MAR	1	0.13	0.12	1.74	1.02
MOWER-COND.(2)	APR	1	0.39	0.36	6.92	8.24
WINDROWER(1)	APR	1	0.18	0.17	2.68	2.12
BALER, SQR(3)	APR	1	0.42	0.39	6.82	11.57
BALE WAGON(2)	APR	1	0.19	0.17	3.21	2.90
TRUCK	APR	1	0.83	0.75	3.10	4.25
MOWER-COND.(2)	JUNE	1	0.39	0.36	6.92	8.24
WINDROWER(1)	JUNE	1	0.18	0.17	2.68	2.12
BALER, SQR(3)	JUNE	1	0.42	0.39	6.82	11.57
BALE WAGON(2)	JUNE	1	0.19	0.17	3.21	2.90
TRUCK	JUNE	1	0.83	0.75	3.10	4.25
MOWER-COND.(2)	JULY	1	0.39	0.36	6.92	8.24
WINDROWER(1)	JULY	1	0.18	0.17	2.68	2.12
BALER, SQR(3)	JULY	1	0.42	0.39	6.82	11.57
BALE WAGON(2)	JULY	1	0.19	0.17	3.21	2.90
TRUCK	JULY	1	0.83	0.75	3.10	4.25
MOWER-COND.(2)	SEPT	1	0.39	0.36	6.92	8.24
WINDROWER(1)	SEPT	1	0.18	0.17	2.68	2.12
BALER, SQR(3)	SEPT	1	0.42	0.39	6.82	11.57
BALE WAGON(2)	SEPT	1	0.19	0.17	3.21	2.90
TRUCK	SEPT	1	0.83	0.75	3.10	4.25

PER ACRE TOTALS FOR SELECTED OPERATIONS	8.17	7.43	92.66	117.34
UNALLOCATED LABOR(HRS./AC.)	10.21			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

NET RETURNS PER ACRE ABOVE SPECIFIED EXPENSES AT VARYING YIELDS AND SELLING PRICES (1)

YIELD TON/AC.	PRICE PER TON ----- (dollars/acre) -----				
	180.00	190.00	200.00	210.00	220.00
3.00	-292.95	-262.95	-232.95	-202.95	-172.95
3.50	-202.95	-167.95	-132.95	-97.95	-62.95
4.00	-112.95	-72.95	-32.95	7.05	47.05
4.50	-22.95	22.05	67.05	112.05	157.05
5.00	67.05	117.05	167.05	217.05	267.05

(1) Production costs are held constant.

REFERENCE CONTACTS:

- WALT PREVATT - EXTENSION ECONOMIST;
- DON BALL - EXTENSION AGRONOMIST;
- MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**BAHIAGRASS ESTABLISHMENT**  
**ESTIMATED ANNUAL COSTS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
SEED	LBS.	20.00	2.00	40.00	_____
FERTILIZER					
NITROGEN	LBS.	80.00	0.77	61.60	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME	TONS	1.00	32.50	32.50	_____
LABOR (WAGES & FRINGE)	HOUR	2.32	8.25	19.13	_____
TRACTORS & EQUIPMENT	ACRE	1.00	21.10	21.10	_____
INTEREST ON OP. CAP.	DOL.	118.77	0.0800	9.50	_____
TOTAL VARIABLE COST				247.03	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	18.20	18.20	_____
GENERAL OVERHEAD	DOL.	247.03	0.0800	19.76	_____
TOTAL FIXED COSTS				37.96	
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				<b>285.00</b>	

FERTILIZER RATES USED (80-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

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 PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS
 

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OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAR	1.00	0.19	0.17	4.42	4.91
HEAVY DISK(4)	MAR	1.00	0.18	0.17	4.23	4.74
WHIRL-SEEDER(1)	APR	1.00	0.11	0.10	1.60	1.39
CULTIPACKER(3)	APR	1.00	0.22	0.20	3.84	2.59
ROTARY MOWER(4)	SEPT	1.00	0.32	0.30	7.01	4.57

## PER ACRE TOTALS FOR

SELECTED OPERATIONS			1.03	0.94	21.10	18.20
---------------------	--	--	------	------	-------	-------

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 UNALLOCATED LABOR (HRS./AC.)
 

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1.29

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE

TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.;

AND (5) 135 H.P.

## REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;

DON BALL - EXTENSION AGRONOMIST;

MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**BAHIAGRASS FOR GRAZING**  
**ESTIMATED ANNUAL COSTS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
<b>FERTILIZER</b>					
NITROGEN	LBS.	120.00	0.77	92.40	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
HERBICIDE (PRORATED)	ACRE	0.25	9.50	2.38	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	1.15	8.25	9.51	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	8.75	8.75	_____
INTEREST ON OP. CAP.	DOL.	103.48	0.0800	8.28	_____
<b>TOTAL VARIABLE COST</b>				<b>215.24</b>	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	5.59	5.59	_____
PRORATED ESTAB. COST	DOL.	285.00	0.10	28.50	_____
GENERAL OVERHEAD	DOL.	215.24	0.0800	17.22	_____
<b>TOTAL FIXED COSTS</b>				<b>51.31</b>	_____
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				<b>266.55</b>	_____

FERTILIZER RATES USED (120-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

## PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
				----- per trip -----		
TRACT. MT. SPRAYER (2)	MAY	1.00	0.14	0.12	1.74	1.02
ROTARY MOWER(4)	AUG	1.00	0.37	0.30	7.01	4.57
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.51	0.41	8.75	5.59
UNALLOCATED LABOR (HRS./AC.)			0.64			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.  
THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

## REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;  
DON BALL - EXTENSION AGRONOMIST;  
MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**BAHIAGRASS FOR HAY**  
**ESTIMATED ANNUAL COSTS AND RETURNS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. GROSS RECEIPTS</b>					
HAY	TONS	4.00	80.00	320.00	_____
<b>2. VARIABLE COSTS</b>					
FERTILIZER					
NITROGEN	LBS.	120.00	0.77	92.40	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
HERBICIDE (PRORATED)	ACRE	0.50	9.50	4.75	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	9.33	8.25	77.00	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTOR & EQUIPMENT	ACRE	1.00	47.20	47.20	_____
INTEREST ON OP. CAP.	DOL.	67.02	0.0800	5.36	_____
TOTAL VARIABLE COST				320.64	_____
<b>3. INCOME ABOVE VARIABLE COSTS</b>				-0.64	_____
<b>4. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	59.18	59.18	_____
PRORATED ESTAB. COST	DOL.	285.00	0.10	28.50	_____
GENERAL OVERHEAD	DOL.	320.64	0.0800	25.65	_____
TOTAL FIXED COSTS				113.33	_____
<b>5. TOTAL OF ALL SPECIFIED COSTS</b>				433.97	_____
<b>6. NET RETURNS ABOVE ALL SPECIFIED EXPENSES</b>				-113.97	_____
<b>7. BREAKEVEN PRICE PER TON</b>			108.49	_____	

FERTILIZER RATES USED (120-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

BAHIA GRASS FOR HAY ALABAMA, 2008

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
T. M. SPRAYER (2)	MAY	1.00	0.13	0.12	1.74	1.02
MOWER-COND.(2)	JUN	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	JUN	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	JUN	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	JUN	1.00	0.19	0.17	3.21	2.90
TRUCK	JUN	1.00	0.83	0.75	3.10	4.25
MOWER-COND.(2)	AUG	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	AUG	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	AUG	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	AUG	1.00	0.19	0.17	3.21	2.90
TRUCK	AUG	1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR						
SELECTED OPERATIONS			4.15	3.77	47.20	59.18
UNALLOCATED LABOR (HRS./AC.)			5.19			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

NET RETURNS PER ACRE ABOVE SPECIFIED EXPENSES AT VARYING YIELDS AND SELLING PRICES (

YIELD TON/AC.	PRICE PER TON (DOLLARS)				
	60.00	70.00	80.00	90.00	100.00
2.00	-313.97	-293.97	-273.97	-253.97	-233.97
3.00	-253.97	-223.97	-193.97	-163.97	-133.97
4.00	-193.97	-153.97	-113.97	-73.97	-33.97
5.00	-133.97	-83.97	-33.97	16.03	66.03
6.00	-73.97	-13.97	46.03	106.03	166.03

(1) Production costs are held constant.

REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;  
 DON BALL - EXTENSION AGRONOMIST;  
 MIKE DAVIS - AREA EXTENSION AGRONOMIST;

PUBLISHED BY THE ALABAMA COOPERATIVE EXTENSION SYSTEM, AUBURN UNIVERSITY AND ALABAMA A&M UNIVERSITY IN COOPERATION WITH THE U.S. DEPARTMENT OF AGRICULTURE. ALABAMA COOPERATIVE EXTENSION SYSTEM OFFERS EDUCATIONAL PROGRAMS, MATERIALS, AND EQUAL OPPORTUNITY EMPLOYMENT TO ALL PEOPLE WITHOUT REGARD TO RACE, COLOR, NATIONAL ORIGIN, RELIGION, SEX, AGE, VETERAN STATUS, OR DISABILITY.

**DALLISGRASS ESTABLISHMENT:**  
 ESTIMATED COSTS PER ACRE  
 FOLLOWING RECOMMENDED MANAGEMENT PRACTICES  
 ALABAMA, 2008

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
PURE LIVE SEED	LBS.	10.00	6.50	65.00	_____
FERTILIZER					
NITROGEN	LBS.	80.00	0.77	61.60	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME	TONS	1.00	32.50	32.50	_____
LABOR (WAGES & FRINGE)	HOUR	2.32	8.25	19.13	_____
TRACTORS & EQUIPMENT	ACRE	1.00	21.10	21.10	_____
INTEREST ON OP. CAP.	DOL.	131.27	0.0800	10.50	_____
TOTAL VARIABLE COST				273.03	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	18.20	18.20	_____
GENERAL OVERHEAD	DOL.	273.03	0.0800	21.84	_____
TOTAL FIXED COSTS				40.04	
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				<b>313.08</b>	

FERTILIZER RATES USED (80-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

DALLISGRASS ESTABLISHMENT: ALABAMA, 2008

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAR	1.00	0.19	0.17	4.42	4.91
HEAVY DISK(4)	MAR	1.00	0.18	0.17	4.23	4.74
WHIRL-SEEDER(1)	APR	1.00	0.11	0.10	1.60	1.39
CULTIPACKER(3)	APR	1.00	0.22	0.20	3.84	2.59
ROTARY MOWER(4)	SEPT	1.00	0.32	0.30	7.01	4.57
PER ACRE TOTALS FOR SELECTED OPERATIONS			1.03	0.94	21.10	18.20
UNALLOCATED LABOR (HR./AC.)			1.29			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE

TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.;

AND (5) 135 H.P.

REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;

DON BALL - EXTENSION AGRONOMIST;

MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**DALLISGRASS FOR GRAZING**  
 ESTIMATED ANNUAL COSTS PER ACRE  
 FOLLOWING RECOMMENDED MANAGEMENT PRACTICES  
 ALABAMA, 2008

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
FERTILIZER					
NITROGEN	LBS.	120.00	0.77	92.40	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	0.73	8.25	6.02	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	7.01	7.01	_____
INTEREST ON OP. CAP.	DOL.	99.68	0.0800	7.97	_____
TOTAL VARIABLE COST				207.33	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	4.57	4.57	_____
PRORATED ESTAB. COST	DOL.	313.08	0.10	31.31	_____
GENERAL OVERHEAD	DOL.	207.33	0.0800	16.59	_____
TOTAL FIXED COSTS				52.46	
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				<b>259.80</b>	

FERTILIZER RATES USED (120-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
ROTARY MOWER(4)	AUG	1.00	0.32	0.30	7.01	4.57
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.32	0.30	7.01	4.57
UNALLOCATED LABOR(HRS./AC.)			0.41			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;  
DON BALL - EXTENSION AGRONOMIST;  
MIKE DAVIS - AREA EXTENSION AGRONOMIST;

PUBLISHED BY THE ALABAMA COOPERATIVE EXTENSION SYSTEM, AUBURN UNIVERSITY AND ALABAMA A&M UNIVERSITY IN COOPERATION WITH THE U.S. DEPARTMENT OF AGRICULTURE. ALABAMA COOPERATIVE EXTENSION SYSTEM OFFERS EDUCATIONAL PROGRAMS, MATERIALS, AND EQUAL OPPORTUNITY EMPLOYMENT TO ALL PEOPLE WITHOUT REGARD TO RACE, COLOR, NATIONAL ORIGIN, RELIGION, SEX, AGE, VETERAN STATUS, OR DISABILITY.

**DALLISGRASS FOR HAY**  
**ESTIMATED ANNUAL COSTS AND RETURNS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
1. GROSS RECEIPTS					
HAY	TONS	3.00	80.00	240.00	_____
2. VARIABLE COSTS					
FERTILIZER					
NITROGEN	LBS.	120.00	0.77	92.40	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	9.05	8.25	74.65	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTOR & EQUIPMENT	ACRE	1.00	45.46	45.46	_____
INTEREST ON OP. CAP.	DOL.	76.61	0.0800	6.13	_____
TOTAL VARIABLE COST				312.56	_____
3. INCOME ABOVE VARIABLE COSTS				-72.56	_____
4. FIXED COSTS					
TRACTOR & EQUIPMENT	ACRE	1.00	58.16	58.16	_____
PRORATED ESTAB. COST	DOL.	313.08	0.10	18.18	_____
GENERAL OVERHEAD	DOL.	312.56	0.0800	25.01	_____
TOTAL FIXED COSTS				101.35	_____
5. TOTAL OF ALL SPECIFIED COSTS				413.91	_____
6. NET RETURNS ABOVE ALL SPECIFIED COSTS				-173.91	_____
7. BREAKEVEN PRICE PER TON			137.97		_____

FERTILIZER RATES USED (120-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
MOWER-COND.(2)	JUNE	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	JUNE	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	JUNE	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	JUNE	1.00	0.19	0.17	3.21	2.90
TRUCK	JUNE	1.00	0.83	0.75	3.10	4.25
MOWER-COND.(2)	AUG	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	AUG	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	AUG	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	AUG	1.00	0.19	0.17	3.21	2.90
TRUCK	AUG	1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR SELECTED OPERATIONS			4.02	3.66	45.46	58.16
UNALLOCATED LABOR (HRS./AC.)			5.03			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

NET RETURNS PER ACRE ABOVE SPECIFIED EXPENSES  
AT VARYING YIELDS AND SELLING PRICES(1)

YIELD TON/AC.	PRICE PER TON (DOLLARS)				
	60.00	70.00	80.00	90.00	100.00
----- (dollars/acre) -----					
1.00	-353.91	-343.91	-333.91	-323.91	-313.91
2.00	-293.91	-273.91	-253.91	-233.91	-213.91
3.00	-233.91	-203.91	-173.91	-143.91	-113.91
4.00	-173.91	-133.91	-93.91	-53.91	-13.91
5.00	-113.91	-63.91	-13.91	36.09	86.09

(1) Production costs are held constant.

REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;

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## HYBRID BERMUDAGRASS ESTABLISHMENT

ESTIMATED COSTS PER ACRE

FOLLOWING RECOMMENDED MANAGEMENT PRACTICES

ALABAMA, 2008

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
1. VARIABLE COSTS					
CUSTOM SPRIGGING	ACRE	1.00	150.00	150.00	_____
FERTILIZER					
NITROGEN	LBS.	90.00	0.77	69.30	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME	TONS	1.00	32.50	32.50	_____
LABOR (WAGES & FRINGE)	HOUR	1.57	8.25	12.95	_____
TRACTORS & EQUIPMENT	ACRE	1.00	15.66	15.66	_____
INTEREST ON OP. CAP.	DOL.	171.80	0.0800	13.74	_____
TOTAL VARIABLE COST				357.35	_____
2. FIXED COSTS					
TRACTOR & EQUIPMENT	ACRE	1.00	14.22	14.22	_____
GENERAL OVERHEAD	DOL.	357.35	0.0800	28.59	_____
TOTAL FIXED COSTS				42.81	_____
3. TOTAL OF ALL SPECIFIED COSTS				400.16	_____

FERTILIZER RATES USED (90-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS
			----- per trip -----		
CHISEL PLOW(4)	MAR	1.00	0.19	0.17	4.42
HEA VY DISK(4)	MAR	1.00	0.18	0.17	4.23
ROTARY MOWER(4)	SEPT	1.00	0.32	0.30	7.01
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.70	0.63	15.66
UNALLOCATED LABOR(HRS./AC.)			0.87		

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE

TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.;

AND (5) 135 H.P.

## REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;

DON BALL - EXTENSION AGRONOMIST;

MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**HYBRID BERMUDAGRASS FOR GRAZING**  
**ESTIMATED ANNUAL COSTS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
FERTILIZER					
NITROGEN	LBS.	120.00	0.77	92.40	_____
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
HERBICIDE (PRORATED)	ACRE	0.25	9.50	2.38	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	1.01	8.25	8.37	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	8.75	8.75	_____
INTEREST ON OP. CAP.	DOL.	102.91	0.0800	8.23	_____
TOTAL VARIABLE COST				214.05	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	5.59	5.59	_____
PRORATED ESTAB. COST	DOL.	400.16	0.10	40.02	_____
GENERAL OVERHEAD	DOL.	214.05	0.0800	17.12	_____
TOTAL FIXED COSTS				62.73	_____
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				<b>276.78</b>	_____

FERTILIZER RATES USED (120-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
T. M. SPRAYER (2)	MAY	1.00	0.13	0.12	1.74	1.02
ROTARY MOWER(4)	AUG	1.00	0.32	0.30	7.01	4.57
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.45	0.41	8.75	5.59
UNALLOCATED LABOR(HRS./AC.)			0.56			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

## REFERENCE CONTACTS:

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DON BALL - EXTENSION AGRONOMIST;  
MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**HYBRID BERMUDAGRASS HAY**

ESTIMATED ANNUAL COSTS AND RETURNS PER ACRE  
FOLLOWING RECOMMENDED MANAGEMENT PRACTICES  
ALABAMA, 2008

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
1. GROSS RECEIPTS					
HAY	TONS	6.00	100.00	600.00	_____
2. VARIABLE COSTS					
FERTILIZER					
NITROGEN	LBS.	300.00	0.77	231.00	_____
PHOSPHATE	LBS.	50.00	1.08	54.00	_____
POTASH	LBS.	200.00	0.50	100.00	_____
HERBICIDE (PRORATED)	ACRE	0.50	9.50	4.75	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	13.86	8.25	114.32	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTOR & EQUIPMENT	ACRE	1.00	69.93	69.93	_____
INTEREST ON OP. CAP.	DOL.	151.18	0.0800	12.09	_____
TOTAL VARIABLE COST				616.82	_____
3. INCOME ABOVE VARIABLE COSTS				-16.82	_____
4. FIXED COSTS					
TRACTOR & EQUIPMENT	ACRE	1.00	88.82	88.82	_____
PRORATED ESTAB. COST	DOL.	400.16	0.10	40.02	_____
GENERAL OVERHEAD	DOL.	616.82	0.0800	49.35	_____
TOTAL FIXED COSTS				178.18	_____
5. TOTAL OF ALL SPECIFIED COSTS				795.01	_____
6. NET RETURNS ABOVE ALL SPECIFIED EXPENSES				-195.01	_____
7. BREAKEVEN PRICE PER TON			132.50		_____

FERTILIZER RATES USED (300-50-200) BASED ON MEDIUM LEVEL OF SOIL  
FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS;  
FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING;  
FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
T. M. SPRAYER (2)	MAY	1.00	0.13	0.12	1.74	1.02
MOWER-COND.(2)	JUNE	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	JUNE	1.00	0.18	0.17	2.68	2.12
BALER, SQR(3)	JUNE	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	JUNE	1.00	0.19	0.17	3.21	2.90
TRUCK	JUNE	1.00	0.83	0.75	3.10	4.25
MOWER-COND.(2)	JULY	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	JULY	1.00	0.18	0.17	2.68	2.68
BALER, SQR(3)	JULY	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	JULY	1.00	0.19	0.17	3.21	2.90
TRUCK	JULY	1.00	0.83	0.75	3.10	4.25
MOWER-COND.(2)	AUG	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	AUG	1.00	0.18	0.17	2.68	2.12
BALER, SQR(3)	AUG	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	AUG	1.00	0.19	0.17	3.21	2.90
TRUCK	AUG	1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR						
SELECTED OPERATIONS			6.16	5.60	69.93	88.82
UNALLOCATED LABOR(HRS./AC.)			7.70			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.  
 THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

NET RETURNS PER ACRE ABOVE ALL SPECIFIED EXPENSES AT VARYING YIELDS AND SELLING PRICES (1)

PRICE PER TON (DOLLARS)

YIELD TON/AC.	80.00	90.00	100.00	110.00	120.00
		----- (dollars/acre) -----			
4.00	-475.01	-435.01	-395.01	-355.01	-315.01
5.00	-395.01	-345.01	-295.01	-245.01	-195.01
6.00	-315.01	-255.01	-195.01	-135.01	-75.01
7.00	-235.01	-165.01	-95.01	-25.01	44.99
8.00	-155.01	-75.01	4.99	84.99	164.99

(1) Production costs are held constant.

REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;

DON BALL - EXTENSION AGRONOMIST;

MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**SERICEA LESPEDEZA ESTABLISHMENT**  
**ESTIMATED ANNUAL COSTS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
SEED	LBS.	25.00	5.50	137.50	_____
FERTILIZER					
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME	TONS	1.00	32.50	32.50	_____
LABOR (WAGES & FRINGE)	HOUR	2.32	8.25	19.13	_____
TRACTORS & EQUIPMENT	ACRE	1.00	21.10	21.10	_____
INTEREST ON OP. CAP.	DOL.	136.72	0.0800	10.94	_____
TOTAL VARIABLE COST				284.37	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	18.20	18.20	_____
GENERAL OVERHEAD	DOL.	284.37	0.0800	22.75	_____
TOTAL FIXED COSTS				40.95	_____
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				<b>325.32</b>	_____

FERTILIZER RATES USED (0-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

## PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAR	1.00	0.19	0.17	4.42	4.91
HEA VY DISK(4)	MAR	1.00	0.18	0.17	4.23	4.74
WHIRL-SEEDER(1)	APR	1.00	0.11	0.10	1.60	1.39
CULTIPACKER(1)	APR	1.00	0.22	0.20	3.84	2.59
ROTARY MOWER(4)	SEPT	1.00	0.32	0.30	7.01	4.57
PER ACRE TOTALS FOR SELECTED OPERATIONS			1.03	0.94	21.10	18.20
UNALLOCATED LABOR(HRS./AC.)			1.29			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

## REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;  
DON BALL - EXTENSION AGRONOMIST;  
MIKE DAVIS - AREA EXTENSION AGRONOMIST;

PUBLISHED BY THE ALABAMA COOPERATIVE EXTENSION SYSTEM, AUBURN UNIVERSITY AND ALABAMA A&M UNIVERSITY IN COOPERATION WITH THE U.S. DEPARTMENT OF AGRICULTURE. ALABAMA COOPERATIVE EXTENSION SYSTEM OFFERS EDUCATIONAL PROGRAMS, MATERIALS, AND EQUAL OPPORTUNITY EMPLOYMENT TO ALL PEOPLE WITHOUT REGARD TO RACE, COLOR, NATIONAL ORIGIN, RELIGION, SEX, AGE, VETERAN STATUS, OR DISABILITY.

**SERICEA LESPEDEZA FOR GRAZING**  
**ESTIMATED ANNUAL COSTS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
FERTILIZER					
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME (PRORATED)	TONS	0.10	32.50	3.25	_____
LABOR (WAGES & FRINGE)	HOUR	0.73	8.25	6.02	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	7.01	7.01	_____
INTEREST ON OP. CAP.	DOL.	49.74	0.0800	3.98	_____
TOTAL VARIABLE COST				103.46	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	4.57	4.57	_____
PRORATED ESTAB. COST	DOL.	325.32	0.10	32.53	_____
GENERAL OVERHEAD	DOL.	103.46	0.0800	8.28	_____
TOTAL FIXED COSTS				45.38	_____
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				148.84	_____

FERTILIZER RATES USED (0-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
			----- per trip -----			
ROTARY MOWER(4)	AUG	1.00	0.32	0.30	7.01	4.57
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.32	0.30	7.01	4.57
UNALLOCATED LABOR(HRS./AC.)			0.41			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.  
 THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;  
 DON BALL - EXTENSION AGRONOMIST;  
 MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**SERICA LESPEDeza HAY**  
**ESTIMATED ANNUAL COSTS AND RETURNS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. GROSS RECEIPTS</b>					
HAY	TONS	3.00	80.00	240.00	_____
<b>2. VARIABLE COSTS</b>					
<b>FERTILIZER</b>					
PHOSPHATE	LBS.	40.00	1.08	43.20	_____
POTASH	LBS.	40.00	0.50	20.00	_____
LIME (PRORATED)	TONS	0.10	32.50	3.25	_____
LABOR (WAGES & FRINGE)	HOURL	9.05	8.25	74.65	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTOR & EQUIPMENT	ACRE	1.00	45.46	45.46	_____
INTEREST ON OP. CAP.	DOL.	51.64	0.0800	4.13	_____
<b>TOTAL VARIABLE COST</b>				210.69	_____
<b>3. INCOME ABOVE VARIABLE COSTS</b>				29.31	_____
<b>4. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	58.16	58.16	_____
PRORATED ESTAB. COST	DOL.	325.32	0.10	32.53	_____
GENERAL OVERHEAD	DOL.	210.69	0.0800	16.86	_____
<b>TOTAL FIXED COSTS</b>				107.55	_____
<b>5. TOTAL OF ALL SPECIFIED COSTS</b>				318.24	_____
<b>6. NET RETURNS ABOVE ALL SPECIFIED EXPENSES</b>				-78.24	_____
<b>7. BREAKEVEN PRICE PER TON</b>			106.08	_____	

FERTILIZER RATES USED (0-40-40) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; FOR ESTABLISHMENT COSTS, SEE ESTABLISHMENT BUDGET.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
MOWER-COND.(2)	JUNE	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	JUNE	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	JUNE	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	JUNE	1.00	0.19	0.17	3.21	2.90
TRUCK	JUNE	1.00	0.83	0.75	3.10	4.25
MOWER-COND.(2)	AUG	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	AUG	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	AUG	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	AUG	1.00	0.19	0.17	3.21	2.90
TRUCK	AUG	1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR SELECTED OPERATIONS			4.02	3.66	45.46	58.16
UNALLOCATED LABOR(HRS./AC.)			5.03			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

NET RETURNS PER ACRE ABOVE ALL SPECIFIED EXPENSES AT VARYING YIELDS AND SELLING PRICES(1)

PRICE PER TON (DOLLARS)

YIELD TON/AC.	60.00	70.00	80.00	90.00	100.00
	----- (dollars/acre) -----				
1.00	-258.24	-248.24	-238.24	-228.24	-218.24
2.00	-198.24	-178.24	-158.24	-138.24	-118.24
3.00	-138.24	-108.24	-78.24	-48.24	-18.24
4.00	-78.24	-38.24	1.76	41.76	81.76
5.00	-18.24	31.76	81.76	131.76	181.76

(1) Production costs are held constant.

REFERENCE CONTACTS:

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**SUMMER ANNUALS FOR GRAZING**

ESTIMATED ANNUAL COSTS PER ACRE

FOLLOWING RECOMMENDED MANAGEMENT PRACTICES

ALABAMA, 2008

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
1. VARIABLE COSTS					
SEED	LBS.	25.00	0.57	14.25	_____
FERTILIZER					
NITROGEN	LBS.	180.00	0.77	138.60	_____
PHOSPHATE	LBS.	60.00	1.08	64.80	_____
POTASH	LBS.	60.00	0.50	30.00	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	1.16	8.25	9.56	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	12.84	12.84	_____
INTEREST ON OP. CAP.	DOL.	150.39	0.0800	12.03	_____
TOTAL VARIABLE COST				312.80	_____
2. FIXED COSTS					
TRACTOR & EQUIPMENT	ACRE	1.00	14.91	14.91	_____
GENERAL OVERHEAD	DOL.	312.80	0.0800	25.02	_____
TOTAL FIXED COSTS				39.93	_____
3. TOTAL OF ALL SPECIFIED COSTS				352.74	_____

FERTILIZER RATES USED (180-60-60) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; SEEDING RATE, SEEDING METHOD (BROADCAST vs. DRILLED) AND SEED PRICE MAY VARY.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

## PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAY	1.00	0.19	0.17	4.42	4.91
HEAVY DISK(4)	MAY	1.00	0.18	0.17	4.23	4.74
GRAIN DRILL(4)	MAY	1.00	0.14	0.13	4.19	5.26
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.51	0.47	12.84	14.91
UNALLOCATED LABOR(HRS./AC.)			0.64			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

## REFERENCE CONTACTS:

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**SUMMER ANNUALS FOR HAY**  
**ESTIMATED ANNUAL COSTS AND RETURNS PER ACRE**  
**FOLLOWING RECOMMENDED MANAGEMENT PRACTICES**  
**ALABAMA, 2008**

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. GROSS RECEIPTS</b>					
HAY	TONS	3.50	80.00	280.00	_____
<b>2. VARIABLE COSTS</b>					
SEED	LBS.	25.00	0.57	14.25	_____
<b>FERTILIZER</b>					
NITROGEN	LBS.	180.00	0.77	138.60	_____
PHOSPHATE	LBS.	60.00	1.08	64.80	_____
POTASH	LBS.	60.00	0.50	30.00	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
LABOR (WAGES & FRINGE)	HOUR	14.73	8.25	121.53	_____
LAND RENT	ACRE	1.00	20.00	20.00	_____
TRACTOR & EQUIPMENT	ACRE	1.00	81.03	81.03	_____
INTEREST ON OP. CAP.	DOL.	120.23	0.0800	9.62	_____
<b>TOTAL VARIABLE COST</b>				490.56	_____
<b>3. INCOME ABOVE VARIABLE COSTS</b>				-210.56	_____
<b>4. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	102.15	102.15	_____
GENERAL OVERHEAD	DOL.	490.56	0.0800	39.24	_____
<b>TOTAL FIXED COSTS</b>				141.39	_____
<b>5. TOTAL OF ALL SPECIFIED COSTS</b>				631.95	_____
<b>6. NET RETURNS ABOVE ALL SPECIFIED EXPENSES</b>				-351.95	_____
<b>7. BREAKEVEN PRICE PER TON</b>			180.56	_____	

FERTILIZER RATES USED (180-60-60) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS; FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; SEEDING RATE, SEEDING METHOD (BROADCAST vs. DRILLED) AND SEED PRICE MAY VARY.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAY	1.00	0.19	0.17	4.42	4.91
HEAVY DISK(4)	MAY	1.00	0.18	0.17	4.23	4.74
GRAIN DRILL(4)	MAY	1.00	0.14	0.13	4.19	5.26
MOWER-COND.(2)	JUL	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	JUL	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	JUL	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	JUL	1.00	0.19	0.17	3.21	2.90
TRUCK	JUL	1.00	0.83	0.75	3.10	4.25
MOWER-COND.(2)	AUG	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	AUG	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	AUG	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	AUG	1.00	0.19	0.17	3.21	2.90
TRUCK	AUG	1.00	0.83	0.75	3.10	4.25
MOWER-COND.(2)	SEP	1.00	0.39	0.36	6.92	8.24
WINDROWER(1)	SEP	1.00	0.18	0.17	2.68	2.12
BALER, RND(3)	SEP	1.00	0.42	0.39	6.82	11.57
BALE WAGON(2)	SEP	1.00	0.19	0.17	3.21	2.90
TRUCK	SEP	1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR SELECTED OPERATIONS			6.55	5.95	81.03	102.15
UNALLOCATED LABOR (HRS./AC.)			8.18			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

NET RETURNS PER ACRE ABOVE SPECIFIED EXPENSES AT VARYING YIELDS AND SELLING PRICES (1)

YIELD TON/AC.	PRICE PER TON (DOLLARS)				
	60.00	70.00	80.00	90.00	100.00
	-----(dollars/acre)-----				
1.50	-541.95	-526.95	-511.95	-496.95	-481.95
2.50	-481.95	-456.95	-431.95	-406.95	-381.95
3.50	-421.95	-386.95	-351.95	-316.95	-281.95
4.50	-361.95	-316.95	-271.95	-226.95	-181.95
5.50	-301.95	-246.95	-191.95	-136.95	-81.95

(1) Production costs are held constant.

REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;  
 DON BALL - EXTENSION AGRONOMIST;  
 MIKE DAVIS - AREA EXTENSION AGRONOMIST;

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**CORN FOR SILAGE (INCLUDES ENSILING)**

ESTIMATED COST PER ACRE

FOLLOWING RECOMMENDED MANAGEMENT PRACTICES

NORTH ALABAMA, 2008

17.50 TON YIELD;

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
1. VARIABLE COSTS					
SEED(THOUSAND KERNELS)	1000'S	28.00	1.76	49.28	_____
FERTILIZER					
NITROGEN	LBS.	180.00	0.77	138.60	_____
PHOSPHATE	LBS.	60.00	1.08	64.80	_____
POTASH	LBS.	60.00	0.50	30.00	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
HERBICIDE	ACRE	1.00	9.50	9.50	_____
INSECTICIDE	ACRE	1.00	3.50	3.50	_____
LABOR (WAGES & FRINGE)	HOUR	8.71	8.25	71.85	_____
LAND RENT	ACRE	1.00	41.00	41.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	77.37	77.37	_____
INTEREST ON OP. CAP.	DOL.	248.31	0.0800	19.87	_____
TOTAL VARIABLE COST				516.49	_____
2. FIXED COSTS					
TRACTOR & EQUIPMENT	ACRE	1.00	78.43	78.43	_____
GENERAL OVERHEAD	DOL.	516.49	0.0800	41.32	_____
TOTAL FIXED COSTS				119.75	_____
3. TOTAL OF ALL SPECIFIED COSTS				636.24	_____
4. TOTAL COSTS PER TON				36.36	_____

FERTILIZER RATES USED (180-60-60) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS. FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; SILAGE YIELD IS BASED ON (6 BU. GRAIN = 1 TON SILAGE) EQUIVALENT.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

## PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAR	1.00	0.19	0.17	4.42	4.91
HEAVY DISK(4)	APR	1.00	0.18	0.17	4.23	4.74
LIGHT DISK W/ HERBICIE (3)	APR	1.00	0.15	0.14	2.73	2.61
6-ROW PLANTER W/ HERBICIDE(4)	APR	1.00	0.17	0.15	5.77	7.95
HERBICIDE APPL.(1)	MAY	1.00	0.13	0.12	2.58	2.00
6-ROW CULTI.(4)	MAY	1.00	0.22	0.20	5.23	4.46
SILAGE CHOPPER AND WAGON(5)	AUG	1.00	0.86	0.78	26.21	26.24
SILAGE WAGON(4)	AUG	1.00	0.63	0.57	15.30	15.39
SILAGE BLOWER(2)	AUG	1.00	0.52	0.47	7.80	5.88
TRUCK		1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR SELECTED OPERATIONS			3.87	3.52	77.37	78.43
UNALLOCATED LABOR(HRS./AC.)			4.84			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.  
THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

## REFERENCE CONTACTS:

WALT PREVATT - EXTENSION ECONOMIST;  
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**CORN FOR SILAGE (INCLUDES ENSILING)**

ESTIMATED COST PER ACRE

FOLLOWING RECOMMENDED MANAGEMENT PRACTICES

CENTRAL ALABAMA, 2008

14.17 TON YIELD;

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
SEED (THOUSAND KERNELS)	1000'S	28.00	1.76	49.28	_____
FERTILIZER					
NITROGEN	LBS.	180.00	0.77	138.60	_____
PHOSPHATE	LBS.	60.00	1.08	64.80	_____
POTASH	LBS.	60.00	0.50	30.00	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
HERBICIDE	ACRE	1.00	9.50	9.50	_____
INSECTICIDE	ACRE	1.00	3.50	3.50	_____
LABOR (WAGES & FRINGE)	HOUR	8.72	8.25	71.95	_____
LAND RENT	ACRE	1.00	41.00	41.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	77.37	77.37	_____
INTEREST ON OP. CAP.	DOL.	248.36	0.0800	19.87	_____
TOTAL VARIABLE COST				516.59	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	78.43	78.43	_____
GENERAL OVERHEAD	DOL.	516.59	0.0800	41.33	_____
TOTAL FIXED COSTS				119.76	_____
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				636.35	_____
<b>4. TOTAL COSTS PER TON</b>				44.92	_____

FERTILIZER RATES USED (180-60-60) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS. FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; SILAGE YIELD IS BASED ON (6 BU. GRAIN = 1 TON SILAGE) EQUIVALENT.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

## PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAR	1.00	0.19	0.17	4.42	4.91
HEAVY DISK(4)	APR	1.00	0.18	0.17	4.23	4.74
LIGHT DISK W/ HERBICIDE (3)	APR	1.00	0.15	0.14	2.73	2.61
6-ROW PLANTER W/ HERBICIDE(4)	APR	1.00	0.17	0.15	5.77	7.95
HERBICIDE APPL.(1)	MAY	1.00	0.13	0.12	2.58	2.00
6-ROW CULTI.(4)	MAY	1.00	0.22	0.20	5.23	4.46
SILAGE CHOPPER AND WAGON(5)	AUG	1.00	0.86	0.78	26.21	26.24
SILAGE WAGON(4)	AUG	1.00	0.63	0.57	15.30	15.39
SILAGE BLOWER(2)	AUG	1.00	0.52	0.47	7.80	5.88
TRUCK		1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR SELECTED OPERATIONS			3.88	3.52	77.37	78.43
UNALLOCATED LABOR(HRS./AC.)			4.84			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

## REFERENCE CONTACTS:

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**CORN FOR SILAGE (INCLUDES ENSILING)**

ESTIMATED COST PER ACRE

FOLLOWING RECOMMENDED MANAGEMENT PRACTICES

SOUTH ALABAMA, 2008

16.67 TON YIELD;

ITEM	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. VARIABLE COSTS</b>					
SEED(THOUSAND KERNELS)	1000'S	28.00	1.76	49.28	_____
FERTILIZER					
NITROGEN	LBS.	180.00	0.77	138.60	_____
PHOSPHATE	LBS.	60.00	1.08	64.80	_____
POTASH	LBS.	60.00	0.50	30.00	_____
LIME (PRORATED)	TONS	0.33	32.50	10.73	_____
HERBICIDE	ACRE	1.00	9.50	9.50	_____
INSECTICIDE	ACRE	1.00	3.50	3.50	_____
LABOR (WAGES & FRINGE)	HOUR	8.71	8.25	71.85	_____
LAND RENT	ACRE	1.00	44.00	44.00	_____
TRACTORS & EQUIPMENT	ACRE	1.00	77.37	77.37	_____
INTEREST ON OP. CAP.	DOL.	249.81	0.0800	19.99	_____
TOTAL VARIABLE COST				519.61	_____
<b>2. FIXED COSTS</b>					
TRACTOR & EQUIPMENT	ACRE	1.00	78.43	78.43	_____
GENERAL OVERHEAD	DOL.	519.61	0.0800	41.57	_____
TOTAL FIXED COSTS				120.00	_____
<b>3. TOTAL OF ALL SPECIFIED COSTS</b>				639.61	_____
<b>4. TOTAL COSTS PER TON</b>				38.38	_____

FERTILIZER RATES USED (180-60-60) BASED ON MEDIUM LEVEL OF SOIL FERTILITY. SOIL TESTING IS RECOMMENDED ON INDIVIDUAL FIELDS. FERTILIZER AND LIME COSTS REFLECT CUSTOM SPREADING; SILAGE YIELD IS BASED ON (6 BU. GRAIN = 1 TON SILAGE) EQUIVALENT.

THESE ESTIMATES SHOULD BE USED AS GUIDES FOR PLANNING PURPOSES ONLY.

## PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR TYPICAL OPERATIONS

OPERATION *	MONTH	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
----- per trip -----						
CHISEL PLOW(4)	MAR	1.00	0.19	0.17	4.42	4.91
HEAVY DISK(4)	APR	1.00	0.18	0.17	4.23	4.74
LIGHT DISK W/ HERBICIDE (13)	APR	1.00	0.15	0.14	2.73	2.61
6-ROW PLANTER W/ HERBICIDE(4)	APR	1.00	0.17	0.15	5.77	7.95
HERBICIDE APPL.(1)	MAY	1.00	0.13	0.12	2.58	2.00
6-ROW CULTI.(4)	MAY	1.00	0.22	0.20	5.23	4.46
SILAGE CHOPPER AND WAGON(5)	AUG	1.00	0.86	0.78	26.21	26.24
SILAGE WAGON(4)	AUG	1.00	0.63	0.57	15.30	15.39
SILAGE BLOWER(2)	AUG	1.00	0.52	0.47	7.80	5.88
TRUCK		1.00	0.83	0.75	3.10	4.25
PER ACRE TOTALS FOR SELECTED OPERATIONS			3.87	3.52	77.37	78.43
UNALLOCATED LABOR(HRS./AC.)			4.84			

\* THE NUMBER AND DATES OF YOUR OPERATIONS MAY VARY WITH REGION, VARIETY AND WEATHER CONDITIONS.

THE NUMBER IN PARENTHESES BESIDE THE IMPLEMENT INDICATES THE SIZE TRACTOR USED: (1) 55 H.P.; (2) 75 H.P.; (3) 95 H.P.; (4) 115 H.P.; AND (5) 135 H.P.

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# Appendix

**MACHINERY AND EQUIPMENT - COSTS OF OWNERSHIP AND OPERATION, 2008**

INTEREST RATE (%) =>	8.25	GAS PRICE (\$/GAL.) =>	3.00	INSUR. RATE(\$/1000) =>	6.00										
DIESEL PRICE (\$/GAL.) =>	3.00	L. P. PRICE (\$/GAL.) =>	#N/A	TAX RATE (\$/1000) =>	0.00										
				TVC /AC	TFC /AC	TC /AC	TVC /AC	TFC /AC	TC /AC						
FUEL TYPE	1=DIES	TRAC	WIDTH	ESTI-											
MACHINE	2=GAS	-TOR	OR	MATED	TVC	TFC	TC	HRS	(EXCLUDING TRACTOR OR POWER SOURCE)			(INCLUDING TRACTOR OR POWER SOURCE)			
	3=LP	USED	HP	COST	/HOUR	/HOUR	/HOUR	/AC							
<b>SELF-PROPELLED ITEMS</b>															
TRACTOR(1)	2	-	55	22840.00	14.05	4.86	18.91	-	-	-	-	-	-	-	
TRACTOR(2)	1	-	75	39019.35	14.99	8.31	23.30	-	-	-	-	-	-	-	
TRACTOR(3)	1	-	95	46855.31	18.82	9.98	28.80	-	-	-	-	-	-	-	
TRACTOR(4)	1	-	115	68580.00	23.57	14.61	38.17	-	-	-	-	-	-	-	
TRACTOR(5)	1	-	135	87525.08	28.13	18.64	46.77	-	-	-	-	-	-	-	
MEDIUM COMBINE	1	-	13	137474.52	28.82	145.70	174.53	0.302	-	-	-	8.71	44.03	52.74	
W/ROW CROP HEADER	1	-	13	146102.39	29.80	154.85	184.65	0.302	-	-	-	9.01	46.80	55.80	
LARGE COMBINE	1	-	16	166321.81	35.40	176.28	211.68	0.246	-	-	-	8.69	43.28	51.98	
W/ROW CROP HEADER	1	-	16	189000.00	37.97	200.31	238.29	0.246	-	-	-	9.32	49.18	58.51	
COTTON PICKER	1	-	6.5	141223.17	58.93	76.64	135.57	0.518	-	-	-	30.53	39.70	70.23	
Cotton Picker 4-Row	1	-	13	246800.00	90.60	133.93	224.53	0.259	-	-	-	23.47	34.69	58.16	
COTTON STRIPPER - 4Row	1	-	13	141246.68	58.93	76.65	135.59	0.173	-	-	-	10.18	13.24	23.41	
HIBOY	2	-	28	45380.04	48.20	55.44	103.65	0.061	-	-	-	2.96	3.40	6.36	
<b>DRAWN IMPLEMENTS</b>															
4-BOTTOM FLIP PLOW			3	10	24004.82	18.00	16.13	34.13	0.252	4.53	4.06	8.59	9.26	6.57	15.83
4-ROW CULTIVATOR			3	12	4949.90	1.42	6.65	8.07	0.269	0.38	1.79	2.17	5.44	4.47	9.90
4-ROW PLANTER W/FERT			3	12	16673.00	8.38	29.88	38.26	0.205	1.72	6.13	7.85	5.58	8.18	13.76
5-BOTTOM PLOW			4	13	13167.82	9.88	8.85	18.72	0.198	1.96	1.75	3.71	6.63	4.65	11.28
6R CULTI. W/ HERBICIDE			4	16					0.201				5.25	4.51	9.76
6R CULTI. W/HERB.&INS.			4	16					0.201				5.28	4.57	9.85
6R CULTI. W/INSECTICIDE			4	16					0.201				5.25	4.52	9.77
6R PLANTER W/ HERBICIDE			4	16					0.154				5.77	7.95	13.72
6-ROW CULTIVATOR			4	16	6988.14	2.40	7.51	9.91	0.201	0.48	1.51	2.00	5.23	4.46	9.69
6-ROW PLANTER W/FERT			4	16	24580.00	13.79	36.70	50.49	0.154	2.12	5.65	7.77	5.75	7.90	13.65
BALE WAGON			2	24	9511.33	3.71	8.56	12.27	0.172	0.64	1.47	2.11	3.21	2.90	6.11
BALER ROUND, 1200-1500 lb.			3	8	20119.22	5.12	30.63	35.75	0.285	1.46	8.73	10.19	6.82	11.57	18.40
BALER, PTO SQUARE			3	8	14569.84	3.71	22.18	25.89	0.385	1.43	8.53	9.96	8.67	12.37	21.04
CHISEL PLOW(1)			4	14	10219.32	1.91	13.73	15.64	0.173	0.33	2.38	2.71	4.42	4.91	9.33
CHISEL PLOW(2)			5	18	15940.00	2.98	21.42	24.40	0.120	0.36	2.57	2.92	3.73	4.80	8.53
CULTIPACKER			3	13	1849.38	0.25	2.88	3.12	0.201	0.05	0.58	0.63	3.84	2.59	6.43
CULTIVATOR 2R			1	6	2313.79	1.50	3.11	4.61	0.441	0.66	1.37	2.03	6.85	3.51	10.37
CULTIVATOR 2R W/FERT			2	6	2607.47	1.69	3.50	5.20	0.604	1.02	2.12	3.14	10.09	7.14	17.23
DIGGER INVERTER			4	6	7280.94	5.64	9.73	15.37	0.917	5.17	8.91	14.09	26.78	22.30	49.08
DO-ALL/FIELD CULVATOR			3	16	6707.15	1.25	9.01	10.27	0.135	0.17	1.22	1.38	2.71	2.56	5.27
FERTILIZER SPREADER			1	20	4439.17	2.55	11.99	14.54	0.123	0.31	1.48	1.79	2.04	2.08	4.12
FUMIGATION UNIT			1	5	1814.95	1.24	5.48	6.73	0.430	0.53	2.36	2.89	6.57	4.45	11.02
GR. DRILL W/ CULTIPACKER			4	13					0.129				4.24	5.84	10.08
GRAIN DRILL			4	16	16779.67	8.90	26.21	35.12	0.129	1.15	3.38	4.53	4.19	5.26	9.45
GRAIN DRILL W/FERT.			5	13	20220.00	10.73	31.59	42.32	0.159	1.70	5.01	6.71	6.16	7.97	14.13
GRANULAR APPLICATOR			1	12	2189.31	1.28	3.68	4.96	0.127	0.16	0.47	0.63	1.95	1.09	3.04
HEAVY DISK(1)			4	13	10397.77	1.92	13.97	15.89	0.166	0.32	2.32	2.64	4.23	4.74	8.97
HEAVY DISK(2)			5	16	16180.00	2.99	21.74	24.73	0.135	0.40	2.93	3.33	4.19	5.44	9.64
HERB. APPLICATOR(1)			1	12	4878.93	2.86	8.20	11.05	0.153	0.44	1.25	1.69	2.58	2.00	4.58
HERB. APPLICATOR(2)			2	16	313.98	0.20	0.47	0.67	0.115	0.02	0.05	0.08	1.74	1.01	2.75

## MACHINERY AND EQUIPMENT - COSTS OF OWNERSHIP AND OPERATION, 2008

INTEREST RATE (%) =>	8.25	GAS PRICE (\$/GAL.) =>	3.00	INSUR. RATE(\$/1000) =>	6.00
DIESEL PRICE (\$/GAL.) =>	3.00	L. P. PRICE (\$/GAL.) =>	#N/A	TAX RATE (\$/1000) =>	0.00

MACHINE	FUEL TYPE	TRAC	WIDTH	ESTI-	TVC /AC	TFC /AC	TC /AC	HRS /AC	TVC /AC	TFC /AC	TC /AC	TVC /AC	TFC /AC	TC /AC
	1=DIES	-TOR	OR	MATED										
	2=GAS	USED	HP	COST										
									(EXCLUDING TRACTOR OR POWER SOURCE)			(INCLUDING TRACTOR OR POWER SOURCE)		
LIGHT DISKING W/ HERBICIDE		3	16					0.135				2.73	2.61	5.34
LISTER		2	6	1636.18	0.43	4.40	4.83	0.586	0.25	2.58	2.83	9.05	7.45	16.50
MOWER-CONDITIONER		2	7	10981.45	4.46	14.83	19.29	0.356	1.59	5.28	6.87	6.92	8.24	15.16
MULCH LAYER		2	5	4974.97	8.08	13.37	21.45	0.524	4.23	7.00	11.24	12.09	11.36	23.44
NO-TILL GRAIN DRILL		5	15	36299.29	19.26	56.71	75.97	0.138	2.65	7.80	10.45	6.52	10.36	16.88
NO-TILL PLANTER		4	12	20175.15	12.06	27.11	39.17	0.229	2.76	6.21	8.98	8.16	9.56	17.72
NO-TILL PLANTER W/ HERB.		4	12					0.229				8.60	10.81	19.41
PEANUT COMBINE		4	5	33424.08	10.13	44.92	55.05	1.100	11.15	49.41	60.56	37.07	65.48	102.55
PEANUT COMBINE 4-Row		4	10	70277.75	21.30	94.45	115.75	0.550	11.72	51.95	63.66	24.68	59.98	84.66
PEANUT PLANTER		4	12	14576.08	7.33	26.12	33.45	0.205	1.50	5.36	6.86	6.34	8.36	14.70
PEANUT PLANTER W/NEMAT		4	12					0.205				6.50	8.83	15.33
PLANTER 2R		2	6	1322.17	0.23	2.37	2.60	0.887	0.20	2.10	2.30	13.50	9.47	22.98
POTATO DIGGER (SWEET)		3	6	13139.02	1.04	19.84	20.88	0.786	0.82	15.59	16.41	15.61	23.43	39.04
POTATO HARVESTER		4	5	60988.49	15.25	33.17	48.41	0.786	11.98	26.06	38.04	30.50	37.54	68.03
POTATO PLANTER		4	12	24439.86	15.59	17.72	33.31	0.270	4.21	4.79	8.99	10.57	8.73	19.30
POTATO PLANTER (SWEET)		2	8	8015.63	4.72	16.14	20.86	0.393	1.85	6.34	8.19	7.74	9.61	17.35
PTO A.BLST SPRY(500)		3	18	26443.32	21.02	39.93	60.96	0.201	4.23	8.03	12.26	8.02	10.04	18.06
RIPPER-BEDDER		5	10	9757.17	8.95	8.74	17.69	0.271	2.43	2.37	4.80	10.06	7.43	17.49
ROTARY MOWER		4	7	680.54	0.21	0.91	1.12	0.295	0.06	0.27	0.33	7.01	4.57	11.58
ROTOVATOR		2	4.5	6579.21	5.08	17.68	22.76	1.410	7.16	24.94	32.10	28.31	36.66	64.96
SICKLE MOWER		2	9	3240.96	4.74	8.71	13.45	0.263	1.25	2.29	3.54	5.19	4.48	9.67
SILAGE BLOWER		2	5	3082.30	1.54	4.16	5.70	0.471	0.73	1.96	2.69	7.80	5.88	13.68
SILAGE CHOPPER		5	8	4412.50	3.13	5.96	9.08	0.781	2.44	4.66	7.10	24.42	19.22	43.64
SILAGE CHOPPER & WAGON		5	8					0.781				26.21	26.24	52.45
SILAGE WAGON		4	8	9070.06	3.13	12.25	15.38	0.573	1.79	7.02	8.81	15.30	15.39	30.68
SPIKE HARROW		1	12	1214.74	0.25	1.76	2.01	0.235	0.06	0.41	0.47	3.36	1.56	4.92
SPRING TOOTH		2	20	1074.26	0.22	1.56	1.78	0.111	0.02	0.17	0.20	1.69	1.10	2.79
SUPER BEDDER		3	5	3734.16	2.83	9.98	12.81	1.100	3.11	10.97	14.09	23.82	21.95	45.77
TRACTOR MTD. SPRAYER		2	16	332.14	0.19	0.56	0.75	0.115	0.02	0.06	0.09	1.74	1.02	2.76
TRAILER 4W		2	6	2148.52	1.05	5.75	6.80	0.139	0.15	0.80	0.94	2.23	1.95	4.18
TRANSPLANTER 2R		2	6	2231.15	1.41	4.00	5.41	2.292	3.23	9.16	12.39	37.59	28.21	65.79
VINE CUTTER		4	3	1561.81	0.50	3.82	4.32	0.764	0.39	2.92	3.30	18.39	14.07	32.46
WHIRL SEEDER		1	25	3259.14	1.61	8.76	10.37	0.102	0.17	0.90	1.06	1.60	1.39	3.00
WINDROWER (HAYRAKE)		1	12	4169.51	2.15	7.93	10.09	0.165	0.36	1.31	1.67	2.68	2.12	4.79



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