Estimated Costs And Returns Per Acre Of Corn For Silage, High Level Management

	Item	Unit	Price or Cost/Unit	Quantity	Value or Cost
1.	Gross receipts, from production: Silage, in field	ton	\$ 5.50	27	\$148.50
2.	Variable Costs:				
	Seed	1b.	. 30	25	\$ 7.50
	Fertilizer (180-60-0)	ac.	11.10	1	11.10
	Herbicide (custom)	ac.	6.75	1	6.75
	Machinery	ac.	1.55	1	1.55
	Tractor (1)	hr.	1.48	1.02	1.51
	Tractor (2)	hr.	1.28	1.32	1.69
	Labor, Tractor & Machinery	hr.	2.00	2.92	5.84
	Labor, Irrigation	hr.	1.75	2.70	3.50
	Irrigation Machinery	ac.	10.12	1	10.12
	Pickup Miscellaneous	ac.	5.00	1	5.00
	Crop Insurance	\$100	9.45	•65	6.14
	Interest on Op. Cap.	\$. 085	31.06	2.64
	Total Variable Costs				\$ 63.84
3.	Income Above Variable Costs				\$ 85.16
4.	Fixed Costs:				
	Machinery	ac.	3.35	1	\$ 3.35
	Tractor (1)	hr.	1.80	1.02	1.84
	Tractor (2)	hr.	1.33	1.32	1.76
	Irrigation	ac.	16.50	1	16.50
	Land (Net rent) $\underline{1}$ /	ac.	21.80	1	21.80
	Total Fixed Costs				\$ 45.25
5.	Total Costs				\$108.59
6.	Net Returns 2/				\$ 39.91

^{1/} \$35/acre less 80% of irrigation fixed costs.

^{2/} Planted on acres outside the government program.

Estimated Costs, And Requirements Per Acre Of Corn For Silage, High Level Management

Operation	Item No.	Data	Times Over	Labor Hours	Tractor or Mach. Hrs.	Fuel, Oil, Lub., Rep. Per Acre	Fixed costs Per Acre
				(1)		rei acie	
Shred & Disc	1,12,15	Nov	1	.20	.16	\$.21	\$.43
Tandem Disc	2,12	Nov	1	.25	.20	.10	.20
Chisel, Harrow	1,7,18	Dec	1	.31	.25	.09	.10
Offset Disc	1,13	Feb	1	.31	.25	.17	. 36
Tandem Disc	2,12	Feb	1	.25	.20	.10	.20
Float	2,8	Mar	2	.63	.50	.16	.96
List & Fertilize	1,11	Mar	1	.25	. 20	.26	.41
Rod Weeder	2,16	Apr	1	.16	.13	.01	.03
Plant & Inc. Herbicide	1,11 20,10	Apr	1	. 20	.16	.33	.49
Cultivate	2,4	May	1	.16	.13	.11	.15
Water Furrow	2,21	May	1	. 20	.16	.01	.02
Total				2.92	2.34	\$ 1.55	\$ 3.35
Irrigation:							
Preplant (2)		Mar	1	.74		\$ 2.76	\$ 4.50
Postplant (2)		Jun-Au	g 4	1.96		7.36	12.00
Total				2.70		\$10.12	\$16.50

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.

⁽²⁾ See attached irrigation cost sheet. Assumed at 800 GPM, 250 feet well, furrow irrigation, natural gas pumping unit; 6 acre inches preplant and 4 acre inches at each postplant.

Estimated Costs And Returns Per Acre Of Corn For Silage, Typical Management

	Item	Unit	Price or Cost/Unit	Quantity	Value or Cost
1.	Gross receipts, from production:				
	Silage, in field	ton	\$ 5.50	20	\$110.00
2.	Variable Costs:				
	Seed	1b.	.30	25	\$ 7.50
	Fertilizer (180-60-0)	ac.	11.10	1	11.10
	Herbicide (custom)	ac.	6.75	1	6.75
	Machinery	ac.	1.71	1	1.71
	Tractor (1)	hr.	1.63	1.02	1.66
	Tractor (2)	hr.	1.41	1.32	1.86
	Labor, Tractor & Machinery	hr.	2.00	2.92	5.84
	Irrigation Machinery	ac.	9.11	1	9.11
	Pickup Miscellaneous	ac.	5.00	1	5.00
	Crop Insurance	\$100	9.45	. 50	4.72
	Interest on Op. Cap.	\$.085	27.20	2.51
	Total Variable Costs				\$ 61.63
3.	Income Above Variable Costs				\$ 48.37
4.	Fixed Costs:				
	Machinery	ac.	3.69	1	\$ 3.69
	Tractor (1)	hr.	1.98	1.02	2.02
	Tractor (2)	hr.	1.46	1.32	1.93
	Irrigation	ac.	14.85	1	14.85
	Land (Net rent) $\underline{1}$ /	ac.	23.12	1	23.12
	Total Fixed Costs				\$ 45.61
5.	Total Costs				\$107.24
6.	Net Returns 2/				\$ 2.76

 $[\]frac{1}{2}$ / \$35 per acre less 80% of irrigation fixed costs. $\frac{2}{2}$ / Planted on acres outside the government program.

Estimated Costs, And Requirements Per Acre Of Corn For Silage, Typical Management

Operation	Teom	Data	Times Over	Labor Hours (1)	Tractor or Mach. Hrs.	Fuel, Oil, Lub., Rep. Per Acre	Fixed costs Per Acre
Shred & Disc	1,12,15	Nov	1	. 20	.16	\$.23	\$.47
Tandem Disc	2,12	Nov	1	.25	.20	.11	.22
Chisel, Harrow	1,7,18	Dec	1	.31	.25	.10	.11
Offset Disc	1,13	Feb	1	.31	. 25	.19	. 40
Tandem Disc	2,12	Feb	1	.25	. 20	.11	.22
Float	2,8	Mar	2	.63	.50	.18	1.06
List & Fertilize	1,11	Mar	1	. 25	.20	. 29	.45
Rod Weeder	2,16	Apr	1	.16	.13	.01	.03
Plant & Inc. Herbicide	1,11 20,10	Apr	1	. 20	.16	.36	.54
Cultivate	2,4	May	1	.16	.13	.12	.17
Water Furrow	2,21	May	1		.16	01	.02
Total				2.92	2.34	\$ 1.71	\$ 3.69
Irrigation:							
Preplant (2)		Mar	1	.74		\$ 3.04	\$ 4.95
Postplant (2)		May-Au	g 3	1.47		6.07	9.90
Total				2.21		\$ 9.11	\$14.85

NOTE: Machinery costs per hour estimated at 1.1 times the cost for high level manager due to decreased efficiency and increased repair costs.

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.

⁽²⁾ See attached irrigation cost sheet. Assumed at 800 GPM, 250 feet well, furrow irrigation, natural gas pumping unit; 6 acre inches preplant and 4 acre inches at each postplant.

FORAGE SORGHUM FOR GRAZING, FURROW IRRIGATED, HIGH PLAINS I Estimated Costs And Returns Per Acre Of Forage Sorghum For Grazing, High Level Management

	Item	Unit	Price or Cost/Unit	Quantity	Value or Cost
1.	Gross receipts, from production: Gain	1b.	\$.18	540	\$ 97.20
120			,		7 77 120
2.	Variable Costs:				
	Seed	1b.	.20	20	\$ 4.00
	Fertilizer (200-60-0)	ac.	11.80	1	11.80
	Herbicide	1b.	2.00	.50	1.00
	Machinery	ac.	.94	1	•94
	Tractor (1)	hr.	1.48	.61	.90
	Tractor (2)	hr.	1.28	1.26	1.61
	Labor, Tractor & Machinery	hr.	2.00	2.38	4.76
	Labor, Irrigation	hr.	1.75	2.21	3.87
	Irrigation Machinery	ac.	8.28	1	8.28
	Interest on Op. Cap.	\$.085	18.58	1.58
	Total Variable Costs				\$ 38.74
3.	Income Above Variable Costs				\$ 58.46
,	71 1 0				
4.	Fixed Costs:			_	
	Machinery	ac.	2.47	1	\$ 2.47
	Tractor (1)	hr.	1.80	.61	1.10
	Tractor (2)	hr.	1.33	1.26	1.68
	Irrigation	ac.	13.50	1	13.50
	Land (Net Rent) $1/$	ac.	24.20	1	24.20
	Total Fixed Costs				\$ 42.95
5.	Total Costs				\$ 81.70
6.	Net Returns				\$ 15.50

^{1/} \$35/acre, less 80% of irrigation fixed costs.

Estimated Costs, And Requirements Per Acre Of Forage Sorghum For Grazing, High Level Management

Operation	Item No.		Times Over	Labor Hours (1)	Tractor or Mach. Hrs.	Fuel, 0il, Lub., Rep. Per Acre	Fixed costs Per Acre
Shred & Disc	1,12,15	Nov	1	.20	.16	\$.21	\$.43
Chisel, Harrow	1,7,18	Dec	1	.31	. 25	.09	.10
Tandem Disc	2,12	Feb	1	. 25	.20	.10	.20
Float	2,8	Mar	2	.63	.50	.16	.96
List & Fertilize	1,11	Mar	1	.25	.20	.26	.41
Rod Weeder	2,16	May	1	.16	.13	.01	.03
Plant	2,14	May	1	. 20	.16	.07	. 28
Spray	2,20	May	1	. 14	.11	.03	.04
Water Furrow	2,21	Jun	1	20	16	.01	.02
Total			*	2.38	1.87	\$.94	\$ 2.47
Irrigation:							
Preplant (2)		Mar	1	.74		\$ 2.76	\$ 4.50
Postplant (2)		Jun-Aug	g 3	1.47		5.52	9.00
Total				2.21		\$ 8.28	\$13.50

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.

⁽²⁾ See attached irrigation cost sheet. Assumed at 800 GPM, 250 feet well, furrow irrigation, natural gas pumping unit; 6 inches acre preplant and 4 acre inches at each postplant.

Estimated Costs And Returns Per Acre Of Forage Sorghum For Grazing, Typical Management

	Item	Unit	Price or Cost/Unit	Quantity	Value or Cost
•				-	
1.	Gross receipts, from production:				
	Gain	1b.	\$.18	405	\$ 72.90
2.	Variable Costs:				
	Seed	1b.	.20	20	4.00
	Fertilizer (150-50-0)	ac.	9.25	1	9.25
	Herbicide	1ь.	2.00	.5	1.00
	Machinery	ac.	1.32	1	1.32
	Tractor (1)	hr.	1.63	.61	.99
	Tractor (2)	hr.	1.41	1.26	1.78
	Labor, Tractor & Machinery	hr.	2.00	2.29	4.58
	Irrigation Machinery	ac.	7.09	1	7.09
	Pickup & Miscellaneous	ac.	5.00	1	5.00
	Interest on Op. Cap.	\$.085	18.51	1.57
	Total Variable Costs				\$ 39.59
3.	Income Above Variable Costs				\$ 33.31
4.	Fixed Costs:				
	Machinery	ac.	2.71	1	\$ 2.71
	Tractor (1)	hr.	1.98	.61	1.21
	Tractor (2)	hr.	1.46	1.26	1.84
	Irrigation	ac.	11.55	1	11.55
	Land (Net Rent) $\underline{1}/$	ac.	25.76	1	25.76
	Total Fixed Costs				\$ 43.07
5.	Total Costs				\$ 82.66
6.	Net Returns				\$ (9.76)

^{\$35/}acre, less 80% of irrigation fixed costs.

Estimated Costs, And Requirements Per Acre Of Forage

Sorghum For Grazing, Typical Management Labor Fuel, Oil, Fixed costs Times Tractor or Item Lub., Rep. Hours ()peration Date Per Acre 0ver Mach. Hrs. No. (1)Per Acre Shred & Disc 1,12,15 Nov .20 1 .16 \$.23 .47 Chisel, Harrow 1,7,18 1 .31 .25 Dec .10 .10 Tandem Disc 2,12 1 . 25 .20 Feb .11 . 22 2,8 Float 2 Mar .63 .50 .19 1.06 List & Fertilize 1,11 Mar 1 .25 .20 .29 .45 Rod Weeder 2,16 .01 May 1 .16 .13 .03 Plant 2,14 1 .20 .16 .08 May .31 Spray .14 2,20 May 1 .11 .03 .04 Water Furrow 2,21 Jun 1 . 20 .16 .01 .02 Total 2.29 1.87 \$ 1.04 \$ 2.71 Irrigation: Preplant (2) .74 Mar 1 \$ 3.04 \$ 4.95 Postplant (2) Jun-Aug 2 _.98 4.05 6.60 Total 1.72 \$ 7.09 \$11.55

NOTE: Machinery cost per hour estimated at 1.1 times the cost for high level manager due to reduced efficiency and increased repair cost.

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.

⁽²⁾ See attached irrigation cost sheet. Assumed at 800 GPM, 250 feet well, furrow irrigation, natural gas pumping unit; 6 acre inches preplant and 4 acre inches at each postplant.

FORAGE SORGHUM FOR GRAZING, DRYLAND, HIGH PLAINS I Estimated Costs And Returns Per Acre Of Forage Sorghum For Grazing, Typical Management

	Item	Unit	Price or Cost/Unit	Quantity	Value or Cost	
1.	Gross receipts, from production: Gain	1b.	\$.18	50	\$ 9.00	
2.	Variable Costs: Seed Machinery Tractor (1) Tractor (2) Tractor (3) Labor, Tractor & Machinery Pickup & Miscellaneous Interest on Op. Cap. Total Variable Costs	lb. ac. hr. hr. ac. ac. s	.20 .44 1.63 1.41 .72 2.00 2.50 .085	5 1 .48 .36 .10 1.17 1 3.62	\$ 1.00 .44 .78 .51 .07 2.34 2.50 .31	
3.	Income Above Variable Costs				\$ 7.95 \$ 1.05	
4.	Fixed Costs: Machinery Tractor (1) Tractor (2) Tractor (3) Land (rent) 1/	ac. hr. hr. hr. ac.	.89 1.98 1.46 .79 3.00	1 .48 .36 .10	\$.89 .95 .53 .08 3.00	
	Total Fixed Costs				\$ 5.45	
5. 6.	Total Costs Net Returns				\$ 13.40 \$ (4.40)	

^{1/} 1/3 of gross income.

Estimated Costs, And Requirements Per Acre Of Forage Sorghum For Grazing, Typical Management

Operation	Item No.	Date	Times Over	Labor Hours (1)	Tractor or Mach. Hrs.	Fuel, 011 Lub., Rep	Per Acre
Chisel	1,7	Feb-	Apr 3	.60	.48	\$.24	\$.33
Tandem Disc	2,12	Apr	1	.25	.20	.11	.22
Plant	2,14	May	1	.20	.16	.08	.31
Harrow	3,18	Jun	1	12	.10	.01	.03
Total				1.17	.94	\$.44	\$.89

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.

Estimated Costs And Returns Per Acre Of Grain Sorghum, High Level Management

•	ltem	Unit	Price or Cost/Unit	Quantity	Value or Cost
1.	Gross receipts, from production: Grain	cwt.	\$ 1.90	75	\$142.50
2.	Variable Costs:				
	Pre-Harvest: Seed Fertilizer (250-80-0) Herbicide Insecticide (custom applied) Machinery Tractor (1) Tractor (2) Labor, Tractor & Machinery Labor, Irrigation Irrigation Machinery Pickup & Miscellaneous	lb. ac. lb. ac. ac. hr. hr. hr. ac. ac.	.21 15.15 2.90 2.25 1.55 1.48 1.28 2.00 1.75 10.12 5.00	12 1 2 2 1 1.02 1.32 2.92 2.71	\$ 2.52 15.15 5.80 4.50 1.55 1.51 1.69 5.84 5.11 10.12 5.00
3.	Interest on Op. Cap. Subtotal, Pre-Harvest Harvest: Custom, includes hauling Total Variable Costs Income Above Variable Costs	\$ cwt.	.20	29 . 39	\$ 61.29 \$ 15.00 \$ 76.29 \$ 66.21
4.	Fixed Costs: Machinery Tractor (1) Tractor (2) Irrigation Land (Net Rent) 1/ Total Fixed Costs	ac. hr. hr. ac. ac.	3.35 1.80 1.33 16.50 21.80	1 1.02 1.32 1	\$ 3.35 1.84 1.76 16.50 21.80 \$ 45.25
5.	Total Costs				\$121.54
6.	Net Returns				\$ 20.96
7. 8.	Government Payments (\$.29/bu. x 13		50% Allot.)		\$ 19.43 \$ 40.39

DEVELOPED BY EXTENSION ECONOMISTS-MANAGEMENT, TAES, TAMU.

 $[\]underline{1}$ / \$35/acre, less 80% of irrigation fixed costs.

Estimated Costs, And Requirements Per Acre Of Grain Sorghum, High Level Management

Operation	Item No.	Date	Times Over	Labor Hours (1)	Tractor or Mach. Hrs.	Fuel, Oil, Lub., Rep. Per Acre	Fixed costs Per Acre
Shred & Disc	1,12,1	5 Nov	1	. 20	.16	\$.21	\$.43
Tandem Disc	2,12	Nov	1	. 25	.20	.10	.20
Chisel, Harrow	1,7,18	Dec	1	.31	. 25	.09	.10
Offset Disc	1,13	Feb	1	.31	.25	.17	.36
Tandem Disc	2,12	Feb	1	. 25	.20	.10	.20
Float	2,8	Mar	2	.63	.50	.16	.96
List & Fertilize	1,11	Mar	1	. 25	.20	.26	.41
Cultivate	2,4	Apr	1	.16	.13	.11	.15
Rod Weeder	2,16	May	1	.16	.13	.01	.03
Plant & Spray	1,11 20,10	May	1	.20	.16	.33	.49
Water Furrow	2,21	Jun	1	. 20	16	01	02
Total				2.92	2.34	\$ 1.55	\$ 3.35
Irrigation:							
Preplant (2)		Mar	1	.74		\$ 2.76	\$ 4.50
Postplant (2)		Jun-A	Aug 4	1.97		7.36	12.00
Total				2.71		\$10.12	\$16.50

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.

⁽²⁾ See attached irrigation cost sheet. Assumed at 800 GPM, 250 feet well, furrow irrigation, natural gas pumping unit; 6 acre inches preplant and 4 acre inches at each postplant.

Estimated Costs And Returns Per Acre Of Grain Sorghum, Typical Management

	ltem	Unit	Price or Cost/Unit	Quantity	Value or Cost
1.	Gross receipts, from production:				****
	Grain	cwt.	\$ 1.90	65	\$123.50
2.	Variable Costs:				
	Pre-Harvest:				
	Seed	1b.	.21	12	\$ 2.52
	Fertilizer (130-60-0)	ac.	9.35	1	9.35
	Herbicide	1b.	2.90	2	5.80
	Insecticide (custom applied)	ac.	2.25	2	4.50
	Machinery	ac.	1.71	1	1.71
	Tractor (1)	hr.	1.63	1.02	1.66
	Tractor (2)	hr.	1.41	1.32	1.86
	Labor, Tractor & Machinery	hr.	2.00	2.92	5.84
	Labor, Irrigation	hr.	1.75	2.21	3.87
	Irrigation Machinery	ac.	9.11	1	9.11
	Pickup & Miscellaneous	ac.	5.00	1	5.00
	Interest on Op. Cap.	\$.085	25.61	2.17
	Subtotal, Pre-Harvest	•			\$ 53.39 \$ 13.00
	Harvest, custom includes hauling	cwt.	. 20	65	\$ 13.00
	Total Variable Costs				\$ 66.39
3.	Income Above Variable Costs				\$ 57.11
4.	Fixed Costs:				
	Machinery	ac.	3.69	1	\$ 3.69
	Tractor (1)	hr.	1.98	1.02	2.02
	Tractor (2)	hr.	1.46	1.32	1.93
	Irrigation	ac.	14.85	1	14.85
	Land (Net Rent) $\underline{1}/$	ac.	23.12	1	23.12
	Total Fixed Costs				\$ 45.61
5.	Total Costs				\$112.00
6.	Net Returns				\$ 11.50
7.	Government Payments (\$.29/bu. x 11	.6 bu. x	50% Allot.)		\$ 16.82
8.	Not Potume Including Comment P) a			\$ 28.32
٥,	Net Returns Including Government P	аушепс			9 20.32

^{1/ \$35/}acre, less 80% of irrigation fixed costs.

Estimated Costs, And Requirements Per Acre Of Grain Sorghum, Typical Management

Operation	Item No.	Date	Times Over	Labor Hours (1)	Tractor or Mach. Hrs.	Fuel, 011, Lub., Rep. Per Acre	Fixed costs Per Acre
Shred & Disc	1,12,1	5 Nov	1	. 20	.16	\$.23	\$.47
Tandem Disc	2,12	Nov	1	.25	. 20	.11	.22
Chisel, Harrow	1,7,18	Dec	1	.31	.25	.10	.11
Offset Disc	1,13	Feb	1	.31	.25	.19	.40
Tandem Disc	2,12	Feb	1	. 25	.20	.11	.22
Float	2,8	Mar	2	.63	.50	.18	1.06
List & Fertilize	1,11	Mar	1	.25	.20	. 29	.45
Cultivate	2,4	Apr	1	.16	.13	.12	.17
Rod Weeder	2,16	May	1	.16	.13	.01	.03
Plant & Spray	1,11 20,10	May	1	.20	.16	.36	•54
Water Furrow	2,21	Jun	1	20	16	.01	02
Total				2.92	2.34	\$ 1.71	\$ 3.69
							e.,
Irrigation:							
Preplant (2)		Mar	1	.74		\$ 3.04	\$ 4.95
Postplant (2)		Jun-A	lug 3	1.47		6.07	9.90
Total				2.21		\$ 9.11	\$14.85

NOTE: Machinery cost per hour estimated at 1.1 times the cost for high level manager due to reduced efficiency and increased repair cost.

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.

⁽²⁾ See attached irrigation cost sheet. Assumed at 800 GPM, 250 feet well, furrow irrigation, natural gas pumping unit; 6 acre inches preplant and 4 acre inches at each postplant.

GRAIN SORGHUM, DRYLAND, HIGH PLAINS I

Estimated Costs And Returns Per Acre Of Grain Sorghum, Typical Management

	Item	Unit	Price or Cost/Unit	Quantity	Value or Cost	
1.	Gross receipts, from production: Grain	cwt.	\$ 1.90	15	\$ 28.80	
2.	Variable Costs:					
	Pre-Harvest:					
	Seed	1b.	.21	3	\$.63	
	Fertilizer (30-0-0)	ac.	1.05	1	1.05	
	Machinery	ac.	.44	1	.44	
	Tractor (1)	hr.	1.63	.48	.78	
	Tractor (2)	hr.	1.41	.36	.51	
	Tractor (3)	hr.	.72	.10	.07	
	Labor, Tractor & Machinery	hr.	2.00	1.17	2.34	
	Pickup & Miscellaneous	ac.	2.50	1	2.50	
	Interest on Op. Cap.	\$.085	4.10	35	
	Subtotal, Pre-Harvest	·		1	\$ 8.67	
	Harvest:					
	Custom Combine	ac.	3.50	1	\$ 3.50	
	Haul	cwt.	.10	15	1.50	
	Subtotal, Harvest				\$ 5.00	
	Total Variable Costs				\$ 13.67	
3.	Income Above Variable Costs				\$ 15.13	
4.	Fixed Costs:					
	Machinery	ac.	.89	1	\$.89	
	Tractor (1)	hr.	1.98	.48	.95	
	Tractor (2)	hr.	1.46	.36	.53	
	Tractor (3)	hr.	. 79	.10	.08	
	Land (Rent) $\underline{1}$ /	ac.	10.00	1	10.00	
	Total Fixed Costs				\$ 12.45	
5.	Total Costs				\$ 26.12	
6.	Net Returns				\$ 2.68	
7.	. Government Payment (\$.29/bu. x 50% of allotment)					
8.	Net Returns Including Government Payment					

1/ 1/3 of gross income

Estimated Costs, And Requirements Per Acre Of Grain Sorghum, Typical Management

Operation	Item No.	Date	Times Over	Labor Hours (1)	Tractor or Mach. Hrs.	Fuel, Oil, Lub., Rep. Per Acre	KIVAA AAGTA
Chisel	1,7	Feb-	Apr 3	.60	.48	\$.24	\$.33
Tandem	2,12	Apr	1	.25	.20	.11	.22
Plant	2,14	May	1	.20	.16	.08	.31
Harrow	3,18	Jun	1	.12	.10		.03
Total				1.17	.94	\$.44	\$.89

NOTE: Machinery cost per hour estimated at 1.1 times the cost for high level manager due to reduced efficiency and increased repair costs.

⁽¹⁾ Labor hours calculated at 1.25 times tractor hours except where noted by *.