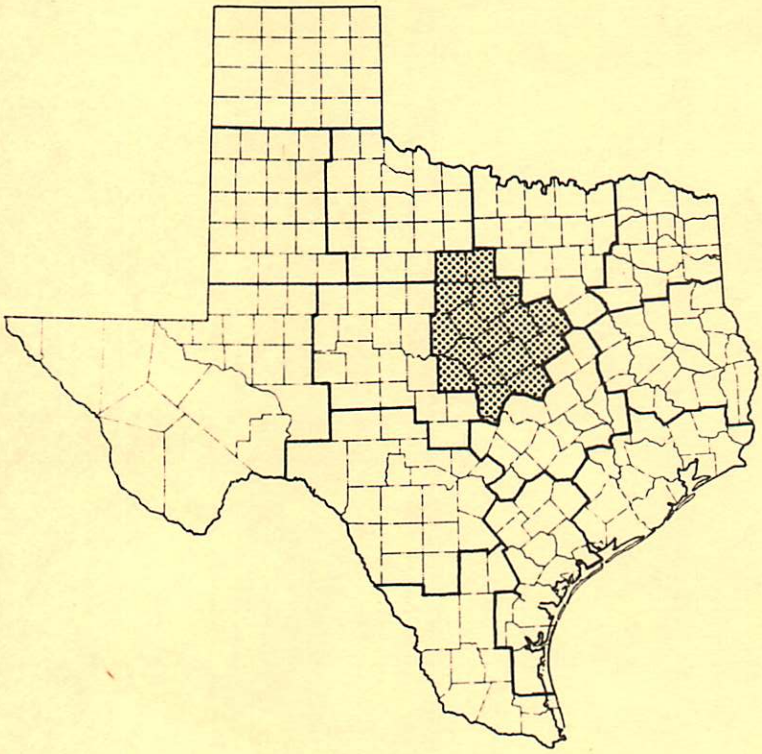
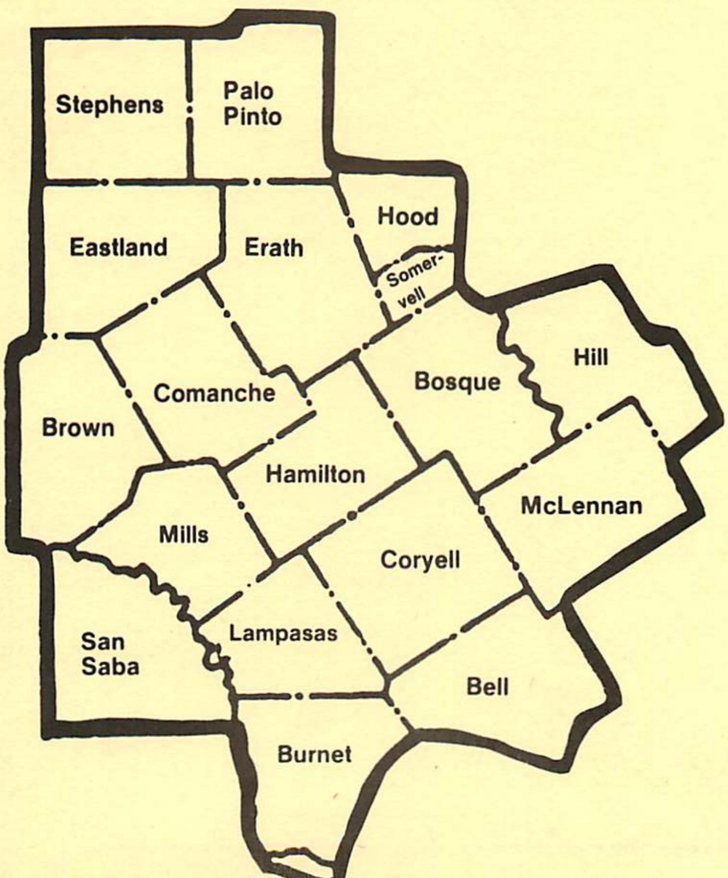
CENTRAL TEXAS

DISTRICT 8





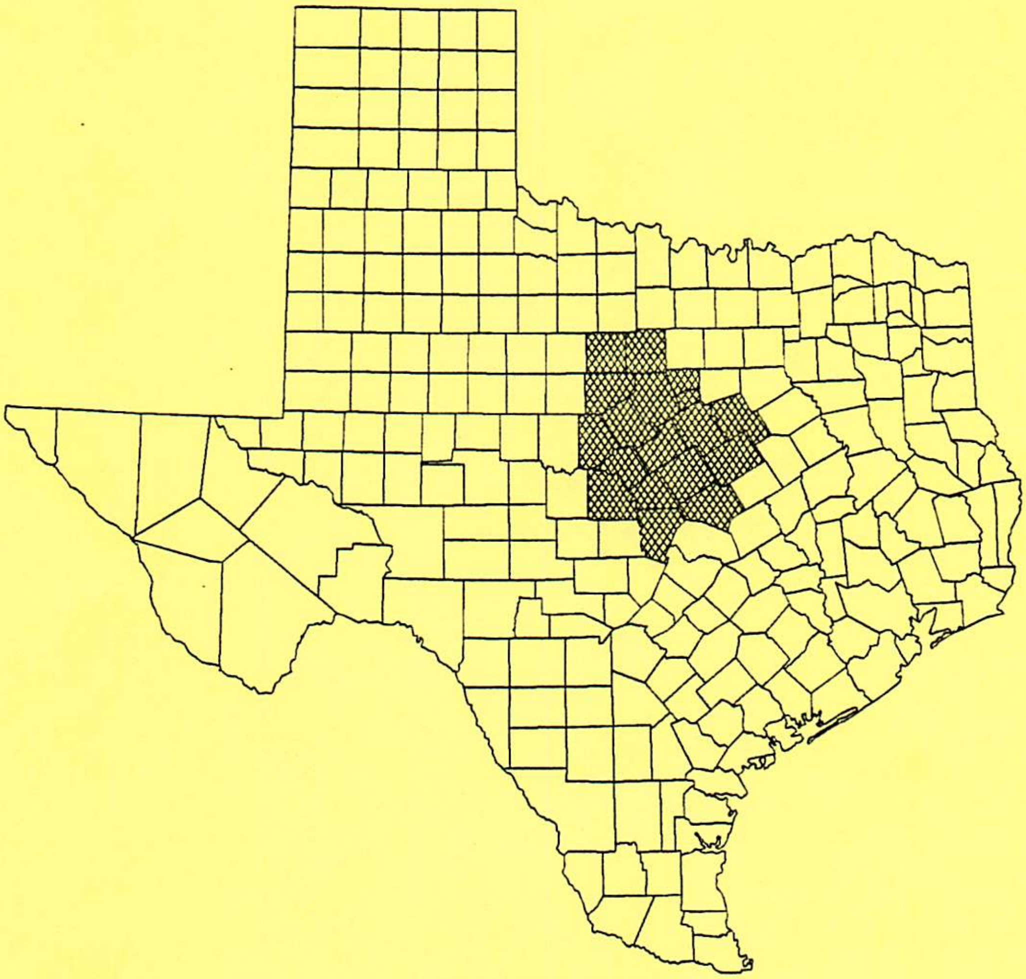
B-1241(C08)

TEXAS AGRICULTURAL EXTENSION SERVICE . THE TEXAS A&M UNIVERSITY SYSTEM
Zerle L. Carpenter, Director . College Station, Texas

TEXAS CROP ENTERPRISE BUDGETS

CENTRAL TEXAS DISTRICT

Projected for 1991



Prepared By
ASHLEY C. LOVELL
EXTENSION ECONOMIST-MANAGEMENT
RT 2, BOX 1, STEPHENVILLE, TEXAS 76401
817/968-4144

Cooperative Extension Work in Agriculture and Home Economics, The Texas A&M University System and the United States Department of Agriculture cooperating. Distributed in furtherance of the Acts of Congress of May 8, 1914, as amended, and June 30, 1914.
150 - 12-90, New

SORGHUM, DRYLAND
Central Texas District (8)
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
DEFICIENCY PMT. SORGHUM*	20.000	cwt.	1.0100	20.20	
SORGHUM	20.000	cwt.	3.9400	78.80	
Total GROSS Income				99.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
NITROGEN	32.000	lb.	.225	7.20	
PHOSPHORUS**	40.000	lb.	.250	10.00	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
SEED	6.000	lb.	.900	5.40	
CROP INSURANCE	1.000	ACRE	2.700	2.70	
INSECTICIDE	1.000	appl	5.750	5.75	
INSECTICIDE	0.500	appl	5.750	2.87	
SET ASIDE COST*	0.081	acre	22.420	1.81	
Fuel & Lube - Machinery		Acre		12.16	
Repairs - Machinery		Acre		4.53	
Labor - Machinery	3.160	Hour	5.501	17.38	
Total PREHARVEST				71.81	
Interest - OC Borrowed	34.337	Dol.	0.113	3.88	
HARVEST					
CUSTOM HARVEST	16.000	cwt.	.400	6.40	
CUSTOM HAULING	16.000	cwt.	.250	4.00	
Total HARVEST				10.40	
Total VARIABLE COST				86.09	
GROSS INCOME minus VARIABLE COST				12.91	

FIXED COST Description	Unit	Total	Your Estimate
SET ASIDE FIXED COST*	acre	4.27	
Machinery and Equipment	Acre	43.98	
Land	Acre	25.00	
Total FIXED Cost		73.24	
Total of ALL Cost		159.33	
NET PROJECTED RETURNS		-60.33	

* Delete these lines if not participating in farm program.

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
08/15/91	HARVEST	A	SORGHUM		20.0000	.0000	C	33.00	N
08/15/91	HARVEST	A	DEFICIENCY PMT.	SORGHUM*	20.0000	.0000	C	33.00	N

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
08/20/90	PREHARVEST	M	SHREDDING		1.0000			.00
03/05/91	PREHARVEST	M	PLOWING		1.0000			.00
03/10/91	PREHARVEST	M	DISCING-OFFSET		1.0000			.00
03/15/91	PREHARVEST	E	NITROGEN		32.0000	C	V	33.00
03/15/91	PREHARVEST	E	PHOSPHORUS**		40.0000	C	V	33.00
03/15/91	PREHARVEST	G	FERTILIZER APPL.		1.0000	C	V	33.00
03/31/91	PREHARVEST	M	PICKUP TRUCK		20.0000			.00
04/05/91	PREHARVEST	M	DISCING-TANDEM	13 FT	1.0000			.00
04/10/91	PREHARVEST	M	DISCING/BEDDING		1.0000			.00
04/15/91	PREHARVEST	E	SEED	SORGHUM	6.0000	C	V	33.00
04/15/91	PREHARVEST	M	PLANTING		1.0000			.00
04/15/91	PREHARVEST	E	CROP INSURANCE	SORGHUM	1.0000	C	V	.00
06/05/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
06/15/91	PREHARVEST	E	INSECTICIDE	SORGHUM	1.0000	C	V	.00
06/25/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
07/15/91	PREHARVEST	E	INSECTICIDE	SORGHUM	.5000	C	V	.00
08/14/91	PREHARVEST	E	SET ASIDE COST*	VARI	.0810	C	V	.00
08/14/91	PREHARVEST	E	SET ASIDE FIXED	COST*	.0810	C	F	.00
08/15/91	HARVEST	G	CUSTOM HARVEST	SORGHUM	16.0000	C	V	33.00
08/15/91	HARVEST	G	CUSTOM HAULING	SORGHUM	16.0000	C	V	33.00
08/15/91		K	LAND CHARGE	CROPS	1.0000		F	.00

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

B-1241(C08)

RUNNER PEANUTS, DRYLAND, SOLID PLANTED

Central Texas District (8)

1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PEANUTS-QUOTA RUNNERS	1375.000	lb.	0.3182	437.53	________
Total GROSS Income				437.53	________

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
COVER CROP	40.000	lb.	.130	5.20	________
NITROGEN*	15.000	lb.	.225	3.37	________
PHOSPHORUS*	30.000	lb.	.230	6.90	________
POTASSIUM	15.000	lb.	.120	1.80	________
FERTILIZER APPL.	1.000	appl	2.000	2.00	________
HERBICIDE	1.000	acre	4.250	4.25	________
SEED	60.000	lb.	1.300	78.00	________
CROP INSURANCE	1.000	ACRE	16.250	16.25	________
INSECTICIDE	1.500	appl	9.300	13.95	________
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	________
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	________
Fuel & Lube - Machinery		Acre		12.53	________
Repairs - Machinery		Acre		4.40	________
Labor - Machinery	3.568	Hour	5.500	19.63	________
- Other	1.000	Hour	5.500	5.50	________
Total PREHARVEST				194.28	________
HARVEST					
DRYING	0.780	ton	20.000	15.60	________
Fuel & Lube - Machinery		Acre		4.82	________
Repairs - Machinery		Acre		6.19	________
Labor - Machinery	2.039	Hour	5.500	11.21	________
Total HARVEST				37.82	________
Interest - OC Borrowed	136.701	Dol.	0.113	15.45	________
Total VARIABLE COST				247.55	________

Break-Even Price, Total Variable Cost $ 0.18 per lb. of PEANUTS-QUOTA

GROSS INCOME minus VARIABLE COST		189.98	________

FIXED COST Description	Unit	Total	Your Estimate
QUOTA COST PEANUTS	lb.	46.98	________
Machinery and Equipment	Acre	114.86	________
Land	Acre	25.00	________
Total FIXED Cost		186.84	________

Break-Even Price, Total Cost $ 0.31 per lb. of PEANUTS-QUOTA

Total of ALL Cost		434.39	________
NET PROJECTED RETURNS		3.13	________

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
11/15/91	HARVEST	A	PEANUTS-QUOTA	RUNNERS	1375.0000	.0000	C	.00	Y

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
11/30/90	PREHARVEST	E	COVER CROP		40.0000	C	V	.00
11/30/90	PREHARVEST	M	DRILLING	GRAIN	1.0000			.00
03/15/91	PREHARVEST	M	PLOWING		1.0000			.00
04/10/91	PREHARVEST	M	DISCING-TANDEM	13 FT	1.0000			.00
04/15/91	PREHARVEST	E	NITROGEN*		15.0000	C	V	.00
04/15/91	PREHARVEST	E	PHOSPHORUS*		30.0000	C	V	.00
04/15/91	PREHARVEST	E	POTASSIUM		15.0000	C	V	.00
04/15/91	PREHARVEST	G	FERTILIZER APPL.		1.0000	C	V	.00
04/20/91	PREHARVEST	E	HERBICIDE	PREMERGE	1.0000	C	V	.00
04/20/91	PREHARVEST	E	QUOTA COST	PEANUTS	1566.0000	C	F	.00
04/20/91	PREHARVEST	M	DISC & SPRAY		1.0000			.00
05/01/91	PREHARVEST	H	LABOR		1.0000	C	V	.00
05/05/91	PREHARVEST	M	DISCING/BEDDING		1.0000			.00
05/10/91	PREHARVEST	E	SEED	PEANUT	60.0000	C	V	.00
05/10/91	PREHARVEST	M	PLANTING		1.0000			.00
05/10/91	PREHARVEST	E	CROP INSURANCE	FPEANDS	1.0000	C	V	.00
06/15/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
06/30/91	PREHARVEST	M	PICKUP TRUCK		40.0000			.00
07/15/91	PREHARVEST	E	INSECTICIDE	PEANUT	1.5000	C	V	.00
08/10/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
08/25/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
11/10/91	HARVEST	M	DIGGING	PEANUTS	1.0000			.00
11/10/91	HARVEST	M	COMBINING	PEANUTS	1.0000			.00
11/10/91	HARVEST	D	TRAILER	PEANUT	.0030			.00
11/15/91	HARVEST	G	DRYING	PEANUTS	.7800	C	V	.00
11/16/91		K	LAND CHARGE	CROPS	1.0000		F	.00

RUNNER PEANUTS, DRYLAND, SKIP-ROW PLANTING
Central Texas District (8)
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PEANUTS-QUOTA RUNNERS	1450.000	lb.	0.3182	461.39	
Total GROSS Income				461.39	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
COVER CROP	40.000	lb.	.130	5.20	
NITROGEN*	15.000	lb.	.225	3.37	
PHOSPHORUS*	30.000	lb.	.230	6.90	
POTASSIUM	15.000	lb.	.120	1.80	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
HERBICIDE	1.000	acre	4.250	4.25	
SEED	40.000	lb.	1.300	52.00	
CROP INSURANCE	1.000	ACRE	17.100	17.10	
INSECTICIDE	1.500	appl	4.200	6.30	
FOLIAR FUNGICIDE	1.000	appl	5.000	5.00	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
Fuel & Lube - Machinery		Acre		15.11	
Repairs - Machinery		Acre		5.37	
Labor - Machinery	4.421	Hour	5.500	24.32	
- Other	1.000	Hour	5.500	5.50	
Total PREHARVEST				164.48	
HARVEST					
DRYING	1.080	ton	20.000	21.60	
Fuel & Lube - Machinery		Acre		4.82	
Repairs - Machinery		Acre		6.21	
Labor - Machinery	2.045	Hour	5.500	11.25	
Total HARVEST				43.87	
Interest - OC Borrowed	119.625	Dol.	0.113	13.52	
Total VARIABLE COST				221.87	

Break-Even Price, Total Variable Cost $ 0.15 per lb. of PEANUTS-QUOTA

	Total	Your Estimate
GROSS INCOME minus VARIABLE COST	239.52	

FIXED COST Description	Unit	Total	Your Estimate
QUOTA COST PEANUTS	lb.	43.50	
Machinery and Equipment	Acre	125.09	
Land	Acre.	25.00	
Total FIXED Cost		193.59	

Break-Even Price, Total Cost $ 0.28 per lb. of PEANUTS-QUOTA

	Total	Your Estimate
Total of ALL Cost	415.46	
NET PROJECTED RETURNS	45.93	

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
11/15/91	HARVEST	A	PEANUTS-QUOTA	RUNNERS	1450.0000	.0000	C	.00	Y

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
11/30/90	PREHARVEST	E	COVER CROP		40.0000	C	V	.00
11/30/90	PREHARVEST	M	DRILLING	GRAIN	1.0000			.00
03/15/91	PREHARVEST	M	PLOWING		1.0000			.00
04/10/91	PREHARVEST	M	DISCING-TANDEM	13 FT	1.0000			.00
04/15/91	PREHARVEST	E	NITROGEN*		15.0000	C	V	.00
04/15/91	PREHARVEST	E	PHOSPHORUS*		30.0000	C	V	.00
04/15/91	PREHARVEST	E	POTASSIUM		15.0000	C	V	.00
04/15/91	PREHARVEST	G	FERTILIZER APPL.		1.0000	C	V	.00
04/20/91	PREHARVEST	E	HERBICIDE	PREMERGE	1.0000	C	V	.00
04/20/91	PREHARVEST	M	DISC & SPRAY		1.0000			.00
04/30/91	PREHARVEST	E	QUOTA COST	PEANUTS	1450.0000	C	F	.00
05/01/91	PREHARVEST	H	LABOR		1.0000	C	V	.00
05/05/91	PREHARVEST	M	DISCING/BEDDING		1.0000			.00
05/10/91	PREHARVEST	E	SEED	PEANUT	40.0000	C	V	.00
05/10/91	PREHARVEST	M	PLANTING		1.0000			.00
05/10/91	PREHARVEST	E	CROP INSURANCE	FPEANDSK	1.0000	C	V	.00
06/30/91	PREHARVEST	M	PICKUP TRUCK		40.0000			.00
07/10/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
07/15/91	PREHARVEST	E	INSECTICIDE	SKIPROWD	1.5000	C	V	.00
07/15/91	PREHARVEST	M	SPRAYING		1.0000			.00
07/25/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
08/10/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/10/91	PREHARVEST	E	FOLIAR FUNGICIDE	SKIPROW	1.0000	C	V	.00
08/25/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/25/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
11/10/91	HARVEST	M	DIGGING	PEANUTS	1.0000			.00
11/10/91	HARVEST	M	COMBINING	PEANUTS	1.0000			.00
11/10/91	HARVEST	D	TRAILER	PEANUT	.0050			.00
11/15/91	HARVEST	G	DRYING	PEANUTS	1.0800	C	V	.00
11/16/91		K	LAND CHARGE	CROPS	1.0000		F	.00

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

B-1241(C08)

RUNNER PEANUTS, IRRIGATED, SOLID PLANT
Central Texas District (8)
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PEANUTS-QUOTA RUNNERS	2550.000	lb.	0.3182	811.41	
Total GROSS Income				811.41	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
COVER CROP	40.000	lb.	.130	5.20	
NITROGEN*	25.000	lb.	.225	5.62	
PHOSPHORUS*	50.000	lb.	.230	11.50	
POTASSIUM	25.000	lb.	.120	3.00	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
HERBICIDE	1.000	acre	4.250	4.25	
SOIL FUNGICIDE	0.300	appl	18.500	5.55	
SEED	90.000	lb.	1.300	116.99	
CROP INSURANCE	1.000	ACRE	17.400	17.40	
INSECTICIDE	1.500	appl	7.850	11.77	
SOIL FUNGICIDE	1.000	appl	18.500	18.50	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
SOIL FUNGICIDE	1.000	appl	18.500	18.50	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
Fuel & Lube - Machinery		Acre		20.51	
- Irrigation		Acre		69.99	
Repairs - Machinery		Acre		6.75	
- Irrigation		Acre		6.45	
Labor - Machinery	6.468	Hour	5.500	35.58	
- Other	2.000	Hour	5.500	11.00	
- Irrigation	1.172	Hour	5.491	6.44	
Total PREHARVEST				418.02	
HARVEST					
DRYING	1.360	ton	20.000	27.20	
Fuel & Lube - Machinery		Acre		4.82	
Repairs - Machinery		Acre		6.23	
Labor - Machinery	2.054	Hour	5.500	11.30	
Total HARVEST				49.55	
Interest - OC Borrowed	242.830	Dol.	0.113	27.44	
Total VARIABLE COST				495.01	

Break-Even Price, Total Variable Cost $ 0.19 per lb. of PEANUTS-QUOTA

GROSS INCOME minus VARIABLE COST		316.40	

FIXED COST Description	Unit	Total	Your Estimate
QUOTA COST PEANUTS	lb.	81.81	
Machinery and Equipment	Acre	144.10	
Irrigation	Acre	60.84	
Land	Acre	50.00	
Total FIXED Cost		336.75	

Break-Even Price, Total Cost $ 0.32 per lb. of PEANUTS-QUOTA

Total of ALL Cost	831.75	
NET PROJECTED RETURNS	-20.34	

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
11/14/91	HARVEST	A	PEANUTS	RUNNERS	2550.0000	.0000	C	.00	Y

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
11/29/90	PREHARVEST	E	COVER CROP		40.0000	C	V	.00
11/29/90	PREHARVEST	M	DRILLING	GRAIN	1.0000			.00
03/14/91	PREHARVEST	M	PLOWING		1.0000			.00
04/09/91	PREHARVEST	M	DISCING-TANDEM	13 FT	1.0000			.00
04/14/91	PREHARVEST	E	NITROGEN*		25.0000	C	V	.00
04/14/91	PREHARVEST	E	PHOSPHORUS*		50.0000	C	V	.00
04/14/91	PREHARVEST	E	POTASSIUM		25.0000	C	V	.00
04/14/91	PREHARVEST	G	FERTILIZER APPL.		1.0000	C	V	.00
04/19/91	PREHARVEST	E	HERBICIDE	PREMERGE	1.0000	C	V	.00
04/19/91	PREHARVEST	E	SOIL FUNGICIDE		.3000	C	V	.00
04/19/91	PREHARVEST	M	DISC & SPRAY		1.0000			.00
04/24/91	PREHARVEST	M	DISCING/BEDDING		1.0000			.00
04/29/91	PREHARVEST	E	QUOTA COST	PEANUTS	2727.0000	C	F	.00
05/09/91	PREHARVEST	E	SEED	PEANUT	90.0000	C	V	.00
05/09/91	PREHARVEST	M	PLANT & SPRAY		1.0000			.00
05/09/91	PREHARVEST	E	CROP INSURANCE	FPEANIS	1.0000	C	V	.00
06/14/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
06/19/91	PREHARVEST	O	IRRIGATION		2.0000			.00
06/29/91	PREHARVEST	M	PICKUP TRUCK		80.0000			.00
07/09/91	PREHARVEST	E	INSECTICIDE	PEANUTI	1.5000	C	V	.00
07/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
07/14/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
07/19/91	PREHARVEST	E	SOIL FUNGICIDE		1.0000	C	V	.00
07/19/91	PREHARVEST	M	SPRAYING		1.0000			.00
07/24/91	PREHARVEST	O	IRRIGATION		6.0000			.00
07/31/91	PREHARVEST	H	LABOR		2.0000	C	V	.00
08/09/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
08/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/14/91	PREHARVEST	E	SOIL FUNGICIDE		1.0000	C	V	.00
08/14/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/24/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
08/24/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/29/91	PREHARVEST	O	IRRIGATION		4.0000			.00
09/09/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
09/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
09/24/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
09/24/91	PREHARVEST	M	SPRAYING		1.0000			.00
11/09/91	HARVEST	M	DIGGING	PEANUTS	1.0000			.00
11/09/91	HARVEST	M	COMBINING	PEANUTS	1.0000			.00
11/09/91	HARVEST	D	TRAILER	PEANUT	.0080			.00
11/14/91	HARVEST	G	DRYING	PEANUTS	1.3600	C	V	.00
11/15/91		K	LAND CHARGE	IRRIG.	1.0000		F	.00

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

B-1241(C08)

RUNNER PEANUTS, IRRIGATED, SKIP-ROW PLANTING

Central Texas District (8)
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PEANUTS-QUOTA RUNNERS	3120.000	lb.	0.3182	992.78	
Total GROSS Income				992.78	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
COVER CROP	40.000	lb.	.130	5.20	
NITROGEN*	25.000	lb.	.225	5.62	
PHOSPHORUS*	50.000	lb.	.230	11.50	
POTASSIUM	25.000	lb.	.120	3.00	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
HERBICIDE	1.000	acre	4.250	4.25	
SOIL FUNGICIDE	0.300	appl	22.000	6.60	
SEED	60.000	lb.	1.300	78.00	
CROP INSURANCE	1.000	ACRE	18.700	18.70	
INSECTICIDE	1.250	appl	5.230	6.53	
SOIL FUNGICIDE	1.000	appl	22.000	22.00	
FOLIAR FUNGICIDE	1.000	appl	5.000	5.00	
SOIL FUNGICIDE	1.000	appl	22.000	22.00	
FOLIAR FUNGICIDE	1.000	appl	5.000	5.00	
FOLIAR FUNGICIDE	1.000	appl	5.000	5.00	
FOLIAR FUNGICIDE	1.000	appl	5.000	5.00	
Fuel & Lube - Machinery		Acre		20.51	
- Irrigation		Acre		69.99	
Repairs - Machinery		Acre		6.75	
- Irrigation		Acre		6.45	
Labor - Machinery	6.468	Hour	5.500	35.58	
- Other	2.000	Hour	5.500	11.00	
- Irrigation	1.172	Hour	5.491	6.44	
Total PREHARVEST				362.13	
HARVEST					
DRYING	1.560	ton	20.000	31.20	
Fuel & Lube - Machinery		Acre		4.82	
Repairs - Machinery		Acre		6.23	
Labor - Machinery	2.054	Hour	5.500	11.30	
Total HARVEST				53.55	
Interest - OC Borrowed	226.257	Dol.	0.113	25.57	
Total VARIABLE COST				441.25	

Break-Even Price, Total Variable Cost $ 0.14 per lb. of PEANUTS-QUOTA

GROSS INCOME minus VARIABLE COST	551.54	

FIXED COST Description	Unit	Total	Your Estimate
QUOTA COST PEANUTS	lb.	93.60	
Machinery and Equipment	Acre	144.10	
Irrigation	Acre	60.84	
Land	Acre	50.00	
Total FIXED Cost		348.54	

Break-Even Price, Total Cost $ 0.25 per lb. of PEANUTS-QUOTA

Total of ALL Cost	789.78	
NET PROJECTED RETURNS	203.00	

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
11/14/91	HARVEST	A	PEANUTS-QUOTA	RUNNERS	3120.0000	.0000	C	.00	Y

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
11/29/90	PREHARVEST	E	COVER CROP		40.0000	C	V	.00
11/29/90	PREHARVEST	M	DRILLING	GRAIN	1.0000			.00
03/14/91	PREHARVEST	M	PLOWING		1.0000			.00
04/09/91	PREHARVEST	M	DISCING-TANDEM	13 FT	1.0000			.00
04/14/91	PREHARVEST	E	NITROGEN*		25.0000	C	V	.00
04/14/91	PREHARVEST	E	PHOSPHORUS*		50.0000	C	V	.00
04/14/91	PREHARVEST	E	POTASSIUM		25.0000	C	V	.00
04/14/91	PREHARVEST	G	FERTILIZER APPL.		1.0000	C	V	.00
04/19/91	PREHARVEST	E	HERBICIDE	PREMERGE	1.0000	C	V	.00
04/19/91	PREHARVEST	M	DISC & SPRAY		1.0000			.00
04/19/91	PREHARVEST	E	SOIL FUNGICIDE	SKIPROW	.3000	C	V	.00
04/24/91	PREHARVEST	M	DISCING/BEDDING		1.0000			.00
04/29/91	PREHARVEST	E	QUOTA COST	PEANUTS	3120.0000	C	F	.00
05/09/91	PREHARVEST	E	SEED	PEANUT	60.0000	C	V	.00
05/09/91	PREHARVEST	M	PLANT & SPRAY		1.0000			.00
05/09/91	PREHARVEST	E	CROP INSURANCE	FPEANISK	1.0000	C	V	.00
06/14/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
06/19/91	PREHARVEST	O	IRRIGATION		2.0000			.00
06/29/91	PREHARVEST	M	PICKUP TRUCK		80.0000			.00
07/09/91	PREHARVEST	E	INSECTICIDE	SKIPROWI	1.2500	C	V	.00
07/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
07/14/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
07/19/91	PREHARVEST	E	SOIL FUNGICIDE	SKIPROW	1.0000	C	V	.00
07/19/91	PREHARVEST	M	SPRAYING		1.0000			.00
07/24/91	PREHARVEST	O	IRRIGATION		6.0000			.00
07/31/91	PREHARVEST	H	LABOR		2.0000	C	V	.00
08/09/91	PREHARVEST	E	FOLIAR FUNGICIDE	SKIPROW	1.0000	C	V	.00
08/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/14/91	PREHARVEST	E	SOIL FUNGICIDE	SKIPROW	1.0000	C	V	.00
08/14/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/24/91	PREHARVEST	E	FOLIAR FUNGICIDE	SKIPROW	1.0000	C	V	.00
08/24/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/29/91	PREHARVEST	O	IRRIGATION		4.0000			.00
09/09/91	PREHARVEST	E	FOLIAR FUNGICIDE	SKIPROW	1.0000	C	V	.00
09/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
09/24/91	PREHARVEST	E	FOLIAR FUNGICIDE	SKIPROW	1.0000	C	V	.00
09/24/91	PREHARVEST	M	SPRAYING		1.0000			.00
11/09/91	HARVEST	M	DIGGING	PEANUTS	1.0000			.00
11/09/91	HARVEST	M	COMBINING	PEANUTS	1.0000			.00
11/09/91	HARVEST	D	TRAILER	PEANUT	.0080			.00
11/14/91	HARVEST	G	DRYING	PEANUTS	1.5600	C	V	.00
11/15/91		K	LAND CHARGE	IRRIG.	1.0000		F	.00

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

SPANISH PEANUTS, DRYLAND, SOLID PLANT
Central Texas District (8)
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PEANUTS-QUOTA SPANISH	1050.000	lb.	0.2942	308.91	
Total GROSS Income				308.91	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
COVER CROP	40.000	lb.	.130	5.20	
NITROGEN*	15.000	lb.	.225	3.37	
PHOSPHORUS*	30.000	lb.	.230	6.90	
POTASSIUM	15.000	lb.	.120	1.80	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
HERBICIDE	1.000	acre	4.250	4.25	
SEED	45.000	lb.	1.300	58.50	
CROP INSURANCE	1.000	ACRE	14.550	14.55	
INSECTICIDE	1.000	appl	9.300	9.30	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
INSECTICIDE	0.500	appl	9.300	4.65	
Fuel & Lube - Machinery		Acre		13.99	
Repairs - Machinery		Acre		5.05	
Labor - Machinery	4.281	Hour	5.500	23.55	
- Other	1.000	Hour	5.500	5.50	
Total PREHARVEST				179.12	
HARVEST					
DRYING	0.600	ton	20.000	12.00	
Fuel & Lube - Machinery		Acre		4.82	
Repairs - Machinery		Acre		6.19	
Labor - Machinery	2.039	Hour	5.500	11.21	
Total HARVEST				34.22	
Interest - OC Borrowed	111.882	Dol.	0.113	12.64	
Total VARIABLE COST				225.98	

Break-Even Price, Total Variable Cost $ 0.21 per lb. of PEANUTS-QUOTA

GROSS INCOME minus VARIABLE COST	82.93	

FIXED COST Description	Unit	Total	Your Estimate
QUOTA COST PEANUTS	lb.	36.00	
Machinery and Equipment	Acre	120.67	
Land	Acre	15.00	
Total FIXED Cost		171.67	

Break-Even Price, Total Cost $ 0.37 per lb. of PEANUTS-QUOTA

Total of ALL Cost	397.65	
NET PROJECTED RETURNS	-88.74	

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
11/14/91	HARVEST	A	PEANUTS-QUOTA	SPANISH	1050.0000	.0000	C	.00	Y

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
11/29/90	PREHARVEST	E	COVER CROP		40.0000	C	V	.00
11/29/90	PREHARVEST	M	DRILLING	GRAIN	1.0000			.00
03/14/91	PREHARVEST	M	PLOWING		1.0000			.00
04/09/91	PREHARVEST	M	DISCING-TANDEM	13 FT	1.0000			.00
04/14/91	PREHARVEST	E	NITROGEN*		15.0000	C	V	.00
04/14/91	PREHARVEST	E	PHOSPHORUS*		30.0000	C	V	.00
04/14/91	PREHARVEST	E	POTASSIUM		15.0000	C	V	.00
04/14/91	PREHARVEST	G	FERTILIZER APPL.		1.0000	C	V	.00
04/29/91	PREHARVEST	E	QUOTA COST	PEANUTS	1200.0000	C	F	.00
05/04/91	PREHARVEST	E	HERBICIDE	PREMERGE	1.0000	C	V	.00
05/04/91	PREHARVEST	M	DISC & SPRAY		1.0000			.00
05/04/91	PREHARVEST	H	LABOR		1.0000	C	V	.00
05/09/91	PREHARVEST	M	DISCING/BEDDING		1.0000			.00
06/09/91	PREHARVEST	E	SEED	PEANUT	45.0000	C	V	.00
06/09/91	PREHARVEST	M	PLANTING		1.0000			.00
06/09/91	PREHARVEST	E	CROP INSURANCE	SPEANUTD	1.0000	C	V	.00
06/29/91	PREHARVEST	M	PICKUP TRUCK		40.0000			.00
07/09/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
07/19/91	PREHARVEST	E	INSECTICIDE	PEANUT	1.0000	C	V	.00
07/19/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/09/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
08/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/24/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
08/24/91	PREHARVEST	M	SPRAYING		1.0000			.00
09/14/91	PREHARVEST	E	INSECTICIDE	PEANUT	.5000	C	V	.00
09/14/91	PREHARVEST	M	SPRAYING		1.0000			.00
11/09/91	HARVEST	M	DIGGING	PEANUTS	1.0000			.00
11/09/91	HARVEST	M	COMBINING	PEANUTS	1.0000			.00
11/09/91	HARVEST	D	TRAILER	PEANUT	.0030			.00
11/14/91	HARVEST	G	DRYING	PEANUTS	.6000	C	V	.00
11/15/91		K	LAND CHARGE	PEANUTS	1.0000		F	.00

SPANISH PEANUTS, IRRIGATED, SOLID PLANT

Central Texas District (8)
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PEANUTS-QUOTA SPANISH	2250.000	lb.	0.2942	661.95	
Total GROSS Income				661.95	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
COVER CROP	40.000	lb.	.130	5.20	
NITROGEN*	25.000	lb.	.225	5.62	
PHOSPHORUS*	50.000	lb.	.230	11.50	
POTASSIUM	25.000	lb.	.120	3.00	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
HERBICIDE	1.000	acre	4.250	4.25	
SEED	80.000	lb.	1.300	104.00	
SOIL FUNGICIDE	1.000	appl	18.500	18.50	
CROP INSURANCE	1.000	ACRE	17.000	17.00	
INSECTICIDE	1.000	appl	9.300	9.30	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
SOIL FUNGICIDE	1.000	appl	18.500	18.50	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
INSECTICIDE	1.500	appl	9.300	13.95	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
SOIL FUNGICIDE	1.000	appl	18.500	18.50	
FOLIAR FUNGICIDE	1.000	appl	10.250	10.25	
Fuel & Lube - Machinery		Acre		17.66	
- Irrigation		Acre		69.99	
Repairs - Machinery		Acre		5.96	
- Irrigation		Acre		6.45	
Labor - Machinery	5.266	Hour	5.500	28.97	
- Other	2.000	Hour	5.500	11.00	
- Irrigation	1.172	Hour	5.491	6.44	
Total PREHARVEST				418.79	
HARVEST					
DRYING	1.100	ton	20.000	22.00	
Fuel & Lube - Machinery		Acre		4.82	
Repairs - Machinery		Acre		6.21	
Labor - Machinery	2.045	Hour	5.500	11.25	
Total HARVEST				44.27	
Interest - OC Borrowed	236.955	Dol.	0.113	26.78	
Total VARIABLE COST				489.84	

Break-Even Price, Total Variable Cost $ 0.21 per lb. of PEANUTS-QUOTA

GROSS INCOME minus VARIABLE COST	172.11	

FIXED COST Description	Unit	Total	Your Estimate
QUOTA COST PEANUTS	lb.	67.50	
Machinery and Equipment	Acre	130.87	
Irrigation	Acre	60.84	
Land	Acre	50.00	
Total FIXED Cost		309.21	

Break-Even Price, Total Cost $ 0.35 per lb. of PEANUTS-QUOTA

Total of ALL Cost	799.04	
NET PROJECTED RETURNS	-137.09	

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
11/14/91	HARVEST	A	PEANUTS-QUOTA	SPANISH	2250.0000	.0000	C	.00	Y

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
11/29/90	PREHARVEST	E	COVER CROP		40.0000	C	V	.00
11/29/90	PREHARVEST	M	DRILLING	GRAIN	1.0000			.00
03/14/91	PREHARVEST	M	PLOWING		1.0000			.00
04/09/91	PREHARVEST	M	DISCING-TANDEM	13 FT	1.0000			.00
04/14/91	PREHARVEST	E	NITROGEN*		25.0000	C	V	.00
04/14/91	PREHARVEST	E	PHOSPHORUS*		50.0000	C	V	.00
04/14/91	PREHARVEST	E	POTASSIUM		25.0000	C	V	.00
04/14/91	PREHARVEST	G	FERTILIZER APPL.		1.0000	C	V	.00
04/19/91	PREHARVEST	E	HERBICIDE	PREMERGE	1.0000	C	V	.00
04/19/91	PREHARVEST	M	DISC & SPRAY		1.0000			.00
04/24/91	PREHARVEST	M	DISCING/BEDDING		1.0000			.00
04/29/91	PREHARVEST	E	QUOTA COST	PEANUTS	2250.0000	C	F	.00
04/30/91	PREHARVEST	H	LABOR		2.0000	C	V	.00
05/09/91	PREHARVEST	E	SEED	PEANUT	80.0000	C	V	.00
05/09/91	PREHARVEST	E	SOIL FUNGICIDE		1.0000	C	V	.00
05/09/91	PREHARVEST	M	PLANT & SPRAY		1.0000			.00
05/09/91	PREHARVEST	E	CROP INSURANCE	SPEANUTI	1.0000	C	V	.00
06/14/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
06/19/91	PREHARVEST	O	IRRIGATION		2.0000			.00
06/29/91	PREHARVEST	M	PICKUP TRUCK		60.0000			.00
07/09/91	PREHARVEST	E	INSECTICIDE	PEANUT	1.0000	C	V	.00
07/14/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
07/19/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
07/19/91	PREHARVEST	E	SOIL FUNGICIDE		1.0000	C	V	.00
07/19/91	PREHARVEST	M	SPRAYING		1.0000			.00
07/24/91	PREHARVEST	O	IRRIGATION		6.0000			.00
08/09/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
08/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/09/91	PREHARVEST	E	INSECTICIDE	PEANUT	1.5000	C	V	.00
08/24/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
08/24/91	PREHARVEST	E	SOIL FUNGICIDE		1.0000	C	V	.00
08/24/91	PREHARVEST	M	SPRAYING		1.0000			.00
08/29/91	PREHARVEST	O	IRRIGATION		4.0000			.00
09/09/91	PREHARVEST	E	FOLIAR FUNGICIDE		1.0000	C	V	.00
09/09/91	PREHARVEST	M	SPRAYING		1.0000			.00
11/09/91	HARVEST	M	DIGGING	PEANUTS	1.0000			.00
11/09/91	HARVEST	M	COMBINING	PEANUTS	1.0000			.00
11/09/91	HARVEST	D	TRAILER	PEANUT	.0050			.00
11/14/91	HARVEST	G	DRYING	PEANUTS	1.1000	C	V	.00
11/15/91		K	LAND CHARGE	IRRIG.	1.0000		F	.00

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

B-1241(C08)

WHEAT, DRYLAND

Central Texas District (8), Western
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
BEEF PRODUCTION	150.000	lb.	0.2800	42.00	
DEFICIENCY PMT. WHEAT**	25.000	bu.	1.4300	35.75	
WHEAT	25.000	bu.	2.4200	60.50	
Total GROSS Income				138.25	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
NITROGEN	20.000	lb.	.225	4.50	
PHOSPHORUS*	40.000	lb.	.230	9.20	
POTASSIUM	20.000	lb.	.120	2.40	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
SEED	90.000	lb.	.113	10.17	
CROP INSURANCE	1.000	ACRE	4.750	4.75	
INSECTICIDE	1.000	appl	3.750	3.75	
NITROGEN	45.000	lb.	.225	10.12	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
INSECTICIDE	1.000	appl	3.750	3.75	
NITROGEN*	45.000	lb.	.225	10.12	
FERTILIZER APPL.	1.000	appl	2.000	2.00	
Fuel & Lube - Machinery		Acre		6.32	
Repairs - Machinery		Acre		2.17	
Labor - Machinery	2.025	Hour	5.501	11.14	
Total PREHARVEST				84.40	
HARVEST					
SET ASIDE COST**	0.176	acre	22.420	3.95	
CUSTOM HARVEST	1.000	acre	12.000	12.00	
CUSTOM HAULING	25.000	bu.	.120	3.00	
Total HARVEST				18.96	
Interest - OC Borrowed	12.569	Dol.	0.113	1.42	
Total VARIABLE COST				104.78	
GROSS INCOME minus VARIABLE COST				33.47	

FIXED COST Description	Unit	Total	Your Estimate
SET ASIDE FIXED COST**	acre	9.30	
Machinery and Equipment	Acre	22.15	
Land	Acre	15.00	
Total FIXED Cost		46.44	
Total of ALL Cost		151.22	
NET PROJECTED RETURNS		-12.97	

** Delete these lines if not participating in farm program.

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME	NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
06/20/90	HARVEST	A	DEFICIENCY PMT. WHEAT**	25.0000	.0000	C	.00	N
11/15/90	HARVEST	A	BEEF PRODUCTION	37.0000	.0000	C	.00	N
12/15/90	HARVEST	A	BEEF PRODUCTION	39.0000	.0000	C	.00	N
01/15/91	HARVEST	A	BEEF PRODUCTION	39.0000	.0000	C	.00	N
02/15/91	HARVEST	A	BEEF PRODUCTION	35.0000	.0000	C	.00	N
06/20/91	HARVEST	A	WHEAT	25.0000	.0000	C	.00	N

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME	NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
07/15/90	PREHARVEST	M	CHISELING	1.0000			.00
08/15/90	PREHARVEST	M	DISCING-TANDEM 13 FT	1.0000			.00
09/10/90	PREHARVEST	E	NITROGEN	20.0000	C	V	.00
09/10/90	PREHARVEST	E	PHOSPHORUS*	40.0000	C	V	.00
09/10/90	PREHARVEST	E	POTASSIUM	20.0000	C	V	.00
09/10/90	PREHARVEST	G	FERTILIZER APPL.	1.0000	C	V	.00
09/15/90	PREHARVEST	M	DISCING-TANDEM 13 FT	1.0000			.00
09/15/90	PREHARVEST	M	DRILLING GRAIN	1.0000			.00
09/15/90	PREHARVEST	E	SEED WHEAT	90.0000	C	V	.00
09/15/90	PREHARVEST	E	CROP INSURANCE WHEAT	1.0000	C	V	.00
10/15/90	PREHARVEST	M	SPRAYING	1.0000			.00
10/15/90	PREHARVEST	E	INSECTICIDE WHEAT	1.0000	C	V	.00
11/15/90	PREHARVEST	E	NITROGEN	45.0000	C	V	.00
11/15/90	PREHARVEST	G	FERTILIZER APPL.	1.0000	C	V	.00
12/15/90	PREHARVEST	M	SPRAYING	1.0000			.00
12/15/90	PREHARVEST	E	INSECTICIDE WHEAT	1.0000	C	V	.00
02/15/91	PREHARVEST	E	NITROGEN*	45.0000	C	V	.00
02/15/91	PREHARVEST	G	FERTILIZER APPL.	1.0000	C	V	.00
03/31/91	PREHARVEST	M	PICKUP TRUCK	20.0000			.00
06/19/91	HARVEST	E	SET ASIDE COST** VARI	.1765	C	V	.00
06/19/91	HARVEST	E	SET ASIDE FIXED COST**	.1765	C	F	.00
06/20/91	HARVEST	G	CUSTOM HARVEST WHEAT	1.0000	C	V	.00
06/20/91	HARVEST	G	CUSTOM HAULING WHEAT	25.0000	C	V	.00
06/20/91		K	LAND - CASH RENT FORAGE	1.0000		F	.00

COTTON PRODUCTION AFTER WHEAT
Central Texas District (8) - Eastern
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
COTTON LINT	400.000	lb.	0.5800	232.00	
COTTONSEED	0.330	ton	95.0000	31.35	
DEFICIENCY PMT. COTTON*	350.000	lb.	0.1200	42.00	
Total GROSS Income				305.35	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
FERT. 32-0-0	156.000	lb.	.070	10.92	
HERB, YELLOW	1.000	qt.	6.650	6.65	
SEED	18.000	lb.	.640	11.52	
HERB., PRE-MERGE	1.000	qt.	6.650	6.65	
CROP INSURANCE	1.000	ACRE	7.100	7.10	
INSECT. THRIPS	1.000	acre	1.000	1.00	
INSECT. THRIPS	1.000	acre	1.000	1.00	
INSECT. PLANTBUG	1.000	acre	2.500	2.50	
INSECT. PLANTBUG	1.000	acre	2.500	2.50	
SET ASIDE COST*	0.053	acre	22.420	1.17	
Fuel & Lube - Machinery		Acre		10.60	
Repairs - Machinery		Acre		4.48	
Labor - Machinery	2.331	Hour	5.501	12.82	
Total PREHARVEST				78.92	
HARVEST					
DEFOLIANT	3.000	pt.	1.200	3.60	
CUSTOM STRIPPING	18.000	cwt	1.500	27.00	
GINNING	18.000	cwt	3.250	58.50	
Fuel & Lube - Machinery		Acre		0.37	
Repairs - Machinery		Acre		0.16	
Labor - Machinery	0.178	Hour	5.501	0.98	
Total HARVEST				90.61	
Interest - OC Borrowed	70.079	Dol.	0.113	7.92	
Total VARIABLE COST				177.45	
GROSS INCOME minus VARIABLE COST				127.90	

FIXED COST Description	Unit	Total	Your Estimate
SET ASIDE FIXED COST*	acre	2.77	
Machinery and Equipment	Acre	41.82	
Land	Acre	35.00	
Total FIXED Cost		79.59	
Total of ALL Cost		257.04	
NET PROJECTED RETURNS		48.31	

* Delete these lines if not participating in farm program.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
10/01/91	HARVEST	A	COTTON LINT		400.0000	.0000	C	25.00	N
10/01/91	HARVEST	A	COTTONSEED		.3300	.0000	C	25.00	N
10/15/91	HARVEST	A	DEFICIENCY PMT.	COTTON*	350.0000	.0000	C	25.00	N

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
08/15/90	PREHARVEST	M	CHISELING		1.0000			.00
08/15/90	PREHARVEST	M	DISCING-TANDEM	20 FT	1.0000			.00
09/15/90	PREHARVEST	M	DISCING-TANDEM	20 FT	1.0000			.00
10/10/90	PREHARVEST	E	FERT. 32-0-0		156.0000			.00
10/10/90	PREHARVEST	E	HERB, YELLOW	COTTON	1.0000			.00
10/15/90	PREHARVEST	M	DISCING-TANDEM	20 FT	1.0000			.00
04/25/91	PREHARVEST	M	PLANTING	8 ROW	1.0000			.00
04/25/91	PREHARVEST	E	SEED	COTTON	18.0000	C	V	.00
04/25/91	PREHARVEST	E	HERB., PRE-MERGE	CAPAROL	1.0000	C	V	.00
04/25/91	PREHARVEST	E	CROP INSURANCE	COTTON	1.0000	C	V	.00
05/01/91	PREHARVEST	M	ROLLING		1.0000			.00
05/10/91	PREHARVEST	M	SPRAYING		1.0000			.00
05/10/91	PREHARVEST	E	INSECT. THRIPS		1.0000	C	V	25.00
05/15/91	PREHARVEST	M	SPRAYING		1.0000			.00
05/15/91	PREHARVEST	E	INSECT. THRIPS		1.0000	C	V	25.00
05/25/91	PREHARVEST	M	CULTIVATING	ROLLING	1.0000			.00
05/25/91	PREHARVEST	M	SPRAYING		1.0000			.00
05/25/91	PREHARVEST	E	INSECT. PLANTBUG		1.0000	C	V	25.00
05/30/91	PREHARVEST	M	SPRAYING		1.0000			.00
05/30/91	PREHARVEST	E	INSECT. PLANTBUG		1.0000	C	V	25.00
07/31/91	PREHARVEST	E	SET ASIDE COST*	VARI	.0526	C	V	.00
07/31/91	PREHARVEST	E	SET ASIDE FIXED	COST*	.0526	C	F	.00
09/01/91	HARVEST	M	SPRAYING		1.0000			.00
09/01/91	HARVEST	E	DEFOLIANT		3.0000	C	V	25.00
09/10/91	HARVEST	G	CUSTOM STRIPPING	COTTON	18.0000	C	V	25.00
10/01/91	HARVEST	G	GINNING	COTTON	18.0000	C	V	25.00
10/15/91		K	LAND CHARGE	COTTON	1.0000	C	F	.00

SORGHUM PRODUCTION AFTER WHEAT

Central Texas District (8) - Eastern
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
DEFICIENCY PMT. SORGHUM*	36.000	cwt.	1.0100	36.36	________
SORGHUM	40.000	cwt.	3.9400	157.60	________
Total GROSS Income				193.96	________

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
FERT. 10-34-0	150.000	lb.	.094	14.17	________
LIQUID FERT. RIG	1.000	acre	2.500	2.50	________
FERT. 82-0-0	100.000	lb.	.104	10.40	________
ANHYDROUS RIG	1.000	acre	2.000	2.00	________
SEED SORGHUM	7.000	lb.	.900	6.30	________
HERB., PRE-MERGE	1.000	acre	15.000	15.00	________
INSECTICIDE	2.000	appl	5.750	11.50	________
CROP INSURANCE	1.000	ACRE	4.350	4.35	________
SET ASIDE COST*	0.081	acre	22.420	1.81	________
Fuel & Lube - Machinery		Acre		10.29	________
Repairs - Machinery		Acre		4.20	________
Labor - Machinery	1.762	Hour	5.501	9.69	________
Total PREHARVEST				92.23	________
HARVEST					
CUSTOM COMBINING	1.000	acre	12.000	12.00	________
CUSTOM HAULING	40.000	cwt.	.250	10.00	________
Total HARVEST				22.00	________
Interest - OC Borrowed	60.919	Dol.	0.113	6.88	________
Total VARIABLE COST				121.11	________
GROSS INCOME minus VARIABLE COST				72.85	________

FIXED COST Description	Unit	Total	Your Estimate
SET ASIDE FIXED COST*	acre	4.27	________
Machinery and Equipment	Acre	34.72	________
Land	Acre	25.00	________
Total FIXED Cost		63.98	________
Total of ALL Cost		185.10	________
NET PROJECTED RETURNS		8.86	________

* Delete these lines if not participating in farm program.

Information presented is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm or ranch operation. These projections were collected and developed by staff members of the Texas Agricultural Extension Service and approved for publication.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME	NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
02/14/91	HARVEST	A	DEFICIENCY PMT. SORGHUM*	18.0000	.0000	C	33.00	N
08/14/91	HARVEST	A	SORGHUM	40.0000	.0000	C	33.00	N
09/14/91	HARVEST	A	DEFICIENCY PMT. SORGHUM*	18.0000	.0000	C	33.00	N

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME	NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
06/14/90	PREHARVEST	M	DISCING-OFFSET	1.0000			.00
08/14/90	PREHARVEST	M	DISCING-TANDEM 20 FT	1.0000			.00
09/14/90	PREHARVEST	M	DISCING-TANDEM 20 FT	1.0000			.00
10/09/90	PREHARVEST	M	LIQUID FERT. RIG	1.0000			.00
10/09/90	PREHARVEST	E	FERT. 10-34-0	150.0000	C	V	33.00
10/14/90	PREHARVEST	M	DISCING-TANDEM 20 FT	1.0000			.00
02/09/91	PREHARVEST	M	ANHYDROUS APPL.	1.0000			.00
02/09/91	PREHARVEST	E	FERT. 82-0-0	100.0000	C	V	33.00
03/09/91	PREHARVEST	M	PLANTING 8 ROW	1.0000			.00
03/09/91	PREHARVEST	E	SEED SORGHUM TREATED	7.0000	C	V	.00
03/09/91	PREHARVEST	E	HERB., PRE-MERGE BICEP2.4	1.0000	C	V	.00
03/09/91	PREHARVEST	E	INSECTICIDE MIDGE	2.0000	C	V	33.00
03/09/91	PREHARVEST	E	CROP INSURANCE SORGHUME	1.0000	C	V	.00
03/14/91	PREHARVEST	M	ROLLING	1.0000			.00
04/04/91	PREHARVEST	M	CULTIVATING ROLLING	1.0000			.00
07/30/91	PREHARVEST	E	SET ASIDE COST* VARI	.0810	C	V	.00
07/30/91	PREHARVEST	E	SET ASIDE FIXED COST*	.0810	C	F	.00
07/31/91	HARVEST	G	CUSTOM COMBINING SORGHUM	1.0000	C	V	33.00
07/31/91	HARVEST	G	CUSTOM HAULING SORGHUM	40.0000	C	V	.00
07/31/91		K	LAND CHARGE CROPS	1.0000	C	F	.00

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

SORGHUM FOR HAY

Central Texas District (8) - Eastern
1991 Projected Costs and Returns per Acre

GROSS INCOME Description		Quantity	Unit	$ / Unit	Total	Your Estimate
HAY	SORGHUM	120.000	bale	2.0000	240.00	
Total GROSS Income					240.00	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
FERT. 18-46-0	100.000	lb.	.109	10.90	
DRY FERT. RIG	1.000	acre	2.000	2.00	
FERT. 82-0-0	100.000	lb.	.104	10.40	
ANHYDROUS RIG	1.000	acre	2.000	2.00	
SEED FORAGE SORG	50.000	lb.	.260	13.00	
Fuel & Lube - Machinery		Acre		6.76	
Repairs - Machinery		Acre		2.65	
Labor - Machinery	1.207	Hour	5.501	6.64	
Total PREHARVEST				54.35	
HARVEST					
CUSTOM BALING	60.000	bale	.650	39.00	
CUSTOM HAULING	60.000	bale	.350	21.00	
CUSTOM BALING	60.000	bale	.650	39.00	
CUSTOM HAULING	60.000	bale	.350	21.00	
Total HARVEST				120.00	
Interest - OC Borrowed	50.045	Dol.	0.113	5.66	
Total VARIABLE COST				180.00	

Break-Even Price, Total Variable Cost $ 1.50 per bale of HAY

GROSS INCOME minus VARIABLE COST		60.00	
FIXED COST Description	**Unit**	**Total**	
Machinery and Equipment	Acre	20.00	
Land	Acre	25.00	
Total FIXED Cost		45.00	

Break-Even Price, Total Cost $ 1.87 per bale of HAY

Total of ALL Cost	225.00	
NET PROJECTED RETURNS	15.00	

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
06/10/90	HARVEST	A	HAY	SORGHUM	60.0000	.0000	C	.00	Y
07/25/90	HARVEST	A	HAY	SORGHUM	60.0000	.0000	C	.00	Y

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
06/15/89	PREHARVEST	M	DISCING-OFFSET		1.0000			.00
08/15/89	PREHARVEST	M	DISCING-TANDEM	20 FT	1.0000			.00
10/10/89	PREHARVEST	M	DRY FERT. RIG		1.0000			.00
10/10/89	PREHARVEST	E	FERT. 18-46-0		100.0000	C	V	.00
10/15/89	PREHARVEST	M	DISCING-TANDEM	20 FT	1.0000			.00
12/31/89	PREHARVEST	K	LAND CHARGE	CROPS	1.0000	C	F	.00
02/10/90	PREHARVEST	M	ANHYDROUS APPL.		1.0000			.00
02/10/90	PREHARVEST	E	FERT. 82-0-0		100.0000	C	V	.00
03/25/90	PREHARVEST	M	DRILLING	15 FT	1.0000			.00
03/25/90	PREHARVEST	E	SEED FORAGE SORG		50.0000	C	V	.00
06/01/90	HARVEST	G	CUSTOM BALING	HAY	60.0000	C	V	.00
06/01/90	HARVEST	G	CUSTOM HAULING	HAY	60.0000	C	V	.00
07/15/90	HARVEST	G	CUSTOM BALING	HAY	60.0000	C	V	.00
07/15/90	HARVEST	G	CUSTOM HAULING	HAY	60.0000	C	V	.00

WHEAT PRODUCTION FOLLOWING GRAIN SORGHUM

Central Texas District (8) - Eastern
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
DEFICIENCY PMT. WHEAT*	30.000	bu.	1.4300	42.90	
WHEAT	35.000	bu.	2.4200	84.70	
Total GROSS Income				127.60	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
FERT. 18-46-0	100.000	lb.	.109	10.90	
FUNGICIDE	1.000	acre	9.000	9.00	
SEED WHEAT	90.000	lb.	.130	11.70	
CROP INSURANCE	1.000	ACRE	3.450	3.45	
INSECT. GREENBUG	1.500	appl	3.950	5.92	
FERT. 32-0-0	250.000	lb.	.070	17.50	
LIQUID FERT. RIG	1.000	acre	2.500	2.50	
INSECT. GREENBUG	1.000	appl	7.000	7.00	
SET ASIDE COST*	0.176	acre	22.420	3.95	
Fuel & Lube - Machinery		Acre		7.66	
Repairs - Machinery		Acre		3.43	
Labor - Machinery	1.487	Hour	5.501	8.18	
Total PREHARVEST				91.21	
HARVEST					
CUSTOM COMBINING	1.000	acre	12.000	12.00	
CUSTOM HAULING	35.000	bu.	.150	5.25	
Total HARVEST				17.25	
Interest - OC Borrowed	64.951	Dol.	0.113	7.34	
Total VARIABLE COST				115.80	
GROSS INCOME minus VARIABLE COST				11.80	

FIXED COST Description	Unit	Total	Your Estimate
SET ASIDE FIXED COST*	acre	9.30	
Machinery and Equipment	Acre	24.18	
Land	Acre	25.00	
Total FIXED Cost		58.48	
Total of ALL Cost		174.28	
NET PROJECTED RETURNS		-46.68	

* Delete these lines if not participating in farm program.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME	NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
06/14/91	HARVEST	A	WHEAT	35.0000	.0000	C	33.00	N
07/14/91	HARVEST	A	DEFICIENCY PMT. WHEAT*	30.0000	.0000	C	33.00	N

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME	NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
06/14/90	PREHARVEST	M	DISCING-OFFSET	1.0000			.00
08/14/90	PREHARVEST	M	DISCING-TANDEM 20 FT	1.0000			.00
09/14/90	PREHARVEST	M	DISCING-TANDEM 20 FT	1.0000			.00
10/09/90	PREHARVEST	E	FERT. 18-46-0	100.0000	C	V	33.00
10/09/90	PREHARVEST	E	FUNGICIDE WHEAT	1.0000	C	V	.00
10/14/90	PREHARVEST	M	DISCING-TANDEM 20 FT	1.0000			.00
10/19/90	PREHARVEST	M	DRILLING 15 FT	1.0000			.00
10/19/90	PREHARVEST	E	SEED WHEAT	90.0000	C	V	.00
10/19/90	PREHARVEST	E	CROP INSURANCE WHEATE	1.0000	C	V	.00
12/14/90	PREHARVEST	M	SPRAYING	1.0000			.00
12/14/90	PREHARVEST	E	INSECT. GREENBUG ARMYWRMS	1.5000	C	V	33.00
03/09/91	PREHARVEST	M	LIQUID FERT. RIG	1.0000			.00
03/09/91	PREHARVEST	E	FERT. 32-0-0	250.0000	C	V	33.00
03/14/91	PREHARVEST	E	INSECT. GREENBUG	1.0000	C	V	33.00
05/30/91	PREHARVEST	E	SET ASIDE VARI.* COST	.1765	C	V	.00
05/30/91	PREHARVEST	E	SET ASIDE FIXED COST*	.1765	C	F	.00
05/31/91	HARVEST	G	CUSTOM COMBINING WHEAT	1.0000	C	V	33.00
05/31/91	HARVEST	G	CUSTOM HAULING WHEATE	35.0000	C	V	33.00
05/31/91		K	LAND CHARGE CROPS	1.0000	C	F	.00

Projections for Planning Purposes Only
Not to be Used without Updating after July 23, 1991.

WHEAT PRODUCTION, CONTINUOUS WITH GRAZING
Central Texas District (8) - Eastern
1991 Projected Costs and Returns per Acre

GROSS INCOME Description	Quantity	Unit	$ / Unit	Total	Your Estimate
DEFICIENCY PMT. WHEAT*	30.000	bu.	1.4300	42.90	
WEIGHT GAIN STOCKERS	125.000	lb.	0.2800	35.00	
WHEAT	35.000	bu.	2.4200	84.70	
Total GROSS Income				162.60	

VARIABLE COST Description	Quantity	Unit	$ / Unit	Total	Your Estimate
PREHARVEST					
FERT. 18-46-0	100.000	lb.	.109	10.90	
FERT. 34-0-0	200.000	lb.	.081	16.20	
SEED WHEAT	90.000	lb.	.130	11.70	
CROP INSURANCE	1.000	ACRE	3.450	3.45	
FERT. 32-0-0	250.000	lb.	.070	17.50	
LIQUID FERT. RIG	1.000	acre	2.500	2.50	
INSECT. GREENBUG	1.000	appl	7.000	7.00	
SET ASIDE COST*	0.176	acre	22.420	3.95	
Fuel & Lube - Machinery		Acre		4.11	
Repairs - Machinery		Acre		1.86	
Labor - Machinery	0.943	Hour	5.501	5.19	
Total PREHARVEST				84.36	
HARVEST					
CUSTOM COMBINING	1.000	acre	12.000	12.00	
CUSTOM HAULING	35.000	bu.	.150	5.25	
Total HARVEST				17.25	
Interest - OC Borrowed	59.557	Dol.	0.113	6.73	
Total VARIABLE COST				108.34	
GROSS INCOME minus VARIABLE COST				54.26	

FIXED COST Description	Unit	Total	Your Estimate
SET ASIDE FIXED COST*	acre	9.30	
Machinery and Equipment	Acre	13.59	
Land	Acre	25.00	
Total FIXED Cost		47.89	
Total of ALL Cost		156.23	
NET PROJECTED RETURNS		6.37	

* Delete these lines if not participating in farm program.

DATE	STAGE OF PRODUCTION	TYPE OF PROD.	PRODUCT NAME		NUMBER OF UNITS	WEIGHT PER HEAD	CASH NON-CASH	LANDLORD SHARE	BREAK EVEN PROD.
02/28/91	GRAZING	A	WEIGHT GAIN	STOCKERS	125.0000	.0000	N	.00	N
06/14/91	HARVEST	A	WHEAT		35.0000	.0000	C	33.00	N
06/14/91	HARVEST	A	DEFICIENCY PMT.	WHEAT*	30.0000	.0000	C	33.00	N

DATE	STAGE OF PRODUCTION	TYPE OF INPUT	INPUT NAME		NUMBER OF UNITS	CASH NON-CASH	FIXED OR VARI.	LANDLORD SHARE
06/14/90	PREHARVEST	M	DISCING-OFFSET		1.0000			.00
07/14/90	PREHARVEST	M	DISCING-TANDEM	20 FT	1.0000			.00
08/14/90	PREHARVEST	E	FERT. 18-46-0		100.0000	C	V	33.00
08/14/90	PREHARVEST	E	FERT. 34-0-0		200.0000	C	V	33.00
08/31/90	PREHARVEST	M	DRILLING	15 FT	1.0000			.00
08/31/90	PREHARVEST	E	SEED WHEAT		90.0000	C	V	.00
08/31/90	PREHARVEST	E	CROP INSURANCE	WHEATE	1.0000	C	V	.00
03/09/91	PREHARVEST	M	LIQUID FERT. RIG		1.0000			.00
03/09/91	PREHARVEST	E	FERT. 32-0-0		250.0000	C	V	33.00
03/14/91	PREHARVEST	E	INSECT. GREENBUG		1.0000	C	V	33.00
03/14/91	PREHARVEST	M	SPRAYING		1.0000			.00
05/30/91	PREHARVEST	E	SET ASIDE VARI.*	COST	.1765	C	V	.00
05/30/91	PREHARVEST	E	SET ASIDE FIXED	COST*	.1765	C	F	.00
05/31/91	HARVEST	G	CUSTOM COMBINING	WHEAT	1.0000	C	V	33.00
05/31/91	HARVEST	G	CUSTOM HAULING	WHEATE	35.0000	C	V	33.00
05/31/91		K	LAND CHARGE	CROPS	1.0000	C	F	.00