

**Bermudagrass, Clipping Establishment
Estimated Expenses per Acre**

Item	Description	Unit	Quantity	Price	Amount (\$/acre)	Your Farm
Variable Expenses						
Clippings ¹	Bermudagrass--Vaughn's #1	acre	1.00	\$ 160.00	\$ 160.00	_____
Fertilizer	N	lb	60.00	\$ 0.48	\$ 28.80	_____
	P2O5	lb	40.00	\$ 0.34	\$ 13.60	_____
	K2O	lb	40.00	\$ 0.23	\$ 9.20	_____
	Custom Application	acre	1.00	\$ 5.00	\$ 5.00	_____
Lime	Custom Application	ton	2.00	\$ 21.00	\$ 42.00	_____
Machinery						
Fuel		acre	1.00	\$ 13.10	\$ 13.10	_____
Oil & Filter		acre	1.00	\$ 1.97	\$ 1.97	_____
Repairs & Maintenance		acre	1.00	\$ 7.46	\$ 7.46	_____
Interest on Operating Capital	6 Months	acre	\$ 281.13	8.0%	\$ 11.25	_____
Total Variable Expenses					\$ 292.37	_____
Fixed Expenses						
Machinery						
Depreciation		acre	1.00	\$ 5.41	\$ 5.41	_____
Interest		acre	1.00	\$ 6.91	\$ 6.91	_____
Housing & Insurance		acre	1.00	\$ 0.60	\$ 0.60	_____
Total Fixed Expenses					\$ 12.93	_____
Labor Expenses						
Labor ²		hour	1.78	\$ 8.50	\$ 15.14	_____
Total Establishment Expenses					\$ 320.44	_____
Prorated Share		years	10.00	8.0%	\$ 47.75	_____

Footnotes:

¹Established through clippings, the cost will be prorated over 10 years.

²Labor expense is \$8.50 per hour, including wages, Social Security and Medicaid taxes and payroll administration costs.

Bermudagrass, Clipping Establishment
Estimated Machinery and Labor Requirements per Acre

Month	Operation	Power Unit	Implement	Hours per Acre	
				Machine	Labor
May	Fertilize & Lime	Custom	Custom	---	---
May	Plow	Tractor, 100 hp	Plow, 4-Bottom	0.59	0.74
May	Disk	Tractor, 100 hp	Disk, 12'	0.17	0.21
May	Manure Spreader	Tractor, 100 hp	Manure Spreader	0.23	0.29
May	Disk	Tractor, 100 hp	Disk, 12'	0.17	0.21
Jul	Fertilize	Custom	Custom	---	---
Jul	Mow	Tractor, 100 hp	Rotary Mower, 10'	0.26	0.32
				Total	1.78

Estimated Machinery Expenses per Acre

Machine	Hours per Acre	Variable Cost			Total Variable Costs	Fixed Cost			Total Fixed Costs
		Fuel	Oil & Filter	Repairs	Depreciation	Interest	Housing & Insurance		
Tractor, 100 hp	1.42	13.10	1.97	5.27	20.33	3.82	4.79	0.25	8.86
Plow, 4-Bottom	0.59	0.00	0.00	0.66	0.66	0.24	0.54	0.10	0.88
Disk, 12'	0.34	0.00	0.00	0.64	0.64	0.84	0.87	0.14	1.85
Manure Spreader	0.23	0.00	0.00	0.01	0.01	0.25	0.28	0.05	0.58
Rotary Mower, 10'	0.26	0.00	0.00	0.88	0.88	0.27	0.43	0.06	0.76
Total		\$ 13.10	\$ 1.97	\$ 7.46	\$ 22.53	\$ 5.41	\$ 6.91	0.60	\$ 12.93
Total Machinery Cost									\$ 35.46