

**Cool Season Grass/Clover, Traditional Establishment**  
**Estimated Expenses per Acre**

Item	Description	Unit	Quantity	Price	Amount (\$/acre)	Your Farm
<b>Variable Expenses</b>						
Seed <sup>1</sup>	Fescue or Orchardgrass	lb	15.00	\$ 1.00	\$ 15.00	_____
	White Clover	lb	2.00	\$ 3.06	\$ 6.12	_____
	Red Clover	lb	4.00	\$ 2.86	\$ 11.44	_____
Fertilizer	N	lb	30.00	\$ 0.48	\$ 14.40	_____
	P2O5	lb	60.00	\$ 0.34	\$ 20.40	_____
	K2O	lb	60.00	\$ 0.23	\$ 13.80	_____
	Custom Application	acre	1.00	\$ 5.00	\$ 5.00	_____
Lime	Custom Application	ton	2.00	\$ 21.00	\$ 42.00	_____
Machinery						
Fuel		acre	1.00	\$ 17.00	\$ 17.00	_____
Oil & Filter		acre	1.00	\$ 2.55	\$ 2.55	_____
Repairs & Maintenance		acre	1.00	\$ 10.34	\$ 10.34	_____
Interest on Operating Capital	6 Months	acre	\$ 158.06	8.0%	\$ 6.32	_____
<b>Total Variable Expenses</b>					\$ 164.38	_____
<b>Fixed Expenses</b>						
Machinery						
Depreciation		acre	1.00	\$ 7.53	\$ 7.53	_____
Interest		acre	1.00	\$ 10.05	\$ 10.05	_____
Housing & Insurance		acre	1.00	\$ 0.96	\$ 0.96	_____
<b>Total Fixed Expenses</b>					\$ 18.54	_____
<b>Labor Expenses</b>						
Labor <sup>2</sup>		hour	2.31	\$ 8.50	\$ 19.64	_____
<b>Total Establishment Expenses</b>					\$ 202.56	_____
Prorated Share		year	6.00	8.0%	\$ 43.82	_____

**Footnotes:**

<sup>1</sup>Seed variety selection should be based on harvest method (grazing, hay or haylage).

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

**Cool Season Grass/Clover, Traditional Establishment  
Estimated Machinery and Labor Requirements per Acre**

Month	Operation	Power Unit	Implement	Hours per Acre	
				Machine	Labor
Aug	Plow	Tractor, 100 hp	Plow, 4-Bottom	0.59	0.74
Aug	Fertilize & Lime	Custom	Custom	---	---
Aug	Disk, 3X	Tractor, 100 hp	Disk, 12'	0.52	0.64
Aug	Cultimulch, 2X	Tractor, 100 hp	Cultimulcher, 12'	0.34	0.43
Sep	Plant Fescue or Orchardgrass	Tractor, 100 hp	Grain Drill, 10'    Cultipacker-Seeder, 10'	0.28	0.35
Feb	Plant Clover	Tractor, 100 hp	Broadcast Spreader	0.11	0.14
				<b>Total</b>	<b>2.31</b>

**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	1.85	17.00	2.55	6.83	26.39	4.96	6.21	0.33	11.50
Plow, 4-Bottom	0.59	0.00	0.00	0.66	0.66	0.24	0.54	0.10	0.88
Disk, 12'	0.52	0.00	0.00	0.96	0.96	1.25	1.31	0.21	2.77
Cultipacker-Seeder, 10'	0.28	0.00	0.00	0.47	0.47	0.26	0.43	0.05	0.75
Cultimulcher, 12'	0.34	0.00	0.00	1.02	1.02	0.42	0.93	0.16	1.51
Grain Drill, 10'	0.28	0.00	0.00	0.35	0.35	0.35	0.58	0.09	1.02
Broadcast Spreader	0.11	0.00	0.00	0.06	0.06	0.05	0.05	0.01	0.11
<b>Total</b>		<b>\$ 17.00</b>	<b>\$ 2.55</b>	<b>\$ 10.34</b>	<b>\$ 29.90</b>	<b>\$ 7.53</b>	<b>\$ 10.05</b>	<b>\$ 0.96</b>	<b>\$ 18.54</b>
<b>Total Machinery Cost</b>									<b>\$ 48.43</b>