

**Cool Season Grass, Continuous Grazing
Estimated Expenses per Acre**

Item	Description	Unit	Quantity	Price	Amount (\$/acre)	Your Farm
Variable Expenses						
Fertilizer ¹	N	lb	105.00	\$ 0.48	\$ 50.40	_____
	P2O5	lb	30.00	\$ 0.34	\$ 10.20	_____
	K2O	lb	30.00	\$ 0.23	\$ 6.90	_____
	Custom Application	acre	2.00	\$ 5.00	\$ 10.00	_____
Lime ²	Custom Application	ton	0.20	\$ 21.00	\$ 4.20	_____
Weed Control ³						
Post-Emerge	2,4-D Ester 4EC	pt	1.00	\$ 2.04	\$ 2.04	_____
	Custom Application	acre	0.50	\$ 5.00	\$ 2.50	_____
Machinery						
Fuel		acre	1.00	\$ 1.42	\$ 1.42	_____
Oil & Filter		acre	1.00	\$ 0.21	\$ 0.21	_____
Repairs & Maintenance		acre	1.00	\$ 1.34	\$ 1.34	_____
Fence Repairs		acre	1.00	\$ 5.56	\$ 5.56	_____
Interest on Operating Capital	6 months	acre	\$ 94.77	8.0%	\$ 3.79	_____
				Total Variable Expenses	\$ 98.57	_____
Fixed Expenses						
Machinery						
Depreciation		acre	1.00	\$ 0.54	\$ 0.54	_____
Interest		acre	1.00	\$ 0.76	\$ 0.76	_____
Housing & Insurance		acre	1.00	\$ 0.09	\$ 0.09	_____
				Total Fixed Expenses	\$ 1.39	_____
Labor Expenses						
Labor ^{4,5}		hour	0.32	\$ 8.50	\$ 2.74	_____
				Total Budgeted Expenses	\$ 102.69	_____

Footnotes:

¹45 lbs of nitrogen applied in March, and 60 lbs applied in September to provide stockpiled grazing.

²Lime is applied at the rate of 2 tons every 10 years.

³Weed spray is done every other year at a rate of 2 pt/acre, to supplement clipping and control broadleaf weeds.

⁴Labor expense is \$8.50 per hour, including wages, Social Security and Medicaid taxes and payroll administration costs.

⁵Labor for managing livestock grazing is not included in this budget. Hours devoted to moving cattle and fences should be included in livestock enterprise analyses.

**Cool Season Grass, Continuous Grazing
Estimated Machinery and Labor Requirements per Acre**

Month	Operation	Power Unit	Implement	Hours per Acre	
				Machine	Labor
Mar	Fertilize	Custom	Custom	---	---
Mar	Post-Emerge (2,4-D Ester 4EC)	Custom	Custom	---	---
May	Mow	Tractor, 60 hp	Rotary Mower, 10'	0.26	0.32
Oct	Fertilize	Custom	Custom	---	---
				Total	0.32

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, 60 hp	0.26	1.42	0.21	0.45	2.09	0.27	0.33	0.03	0.63
Rotary Mower, 10'	0.26	0.00	0.00	0.88	0.88	0.27	0.43	0.06	0.76
Total		\$ 1.42	\$ 0.21	\$ 1.34	\$ 2.97	\$ 0.54	\$ 0.76	\$ 0.09	\$ 1.39
Total Machinery Cost									\$ 4.36