

**Cool Season Grass, Intensive 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	2 tons every 6 years	ton	0.33	\$ 21.00	\$ 6.93	_____
Overseeding ³	Fescue	lb	2.00	\$ 1.00	\$ 2.00	_____
No-Till Drill, Rental		acre	0.17	\$ 8.00	\$ 1.36	_____
Weed Control ⁴						
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	\$ 6.21	\$ 6.21	_____
Oil & Filter		acre	1.00	\$ 0.93	\$ 0.93	_____
Repairs & Maintenance		acre	1.00	\$ 3.80	\$ 3.80	_____
Fence Repairs		acre	1.00	\$ 6.86	\$ 6.86	_____
Interest on Operating Capital	6 months	acre	\$ 110.12	8.0%	\$ 4.40	_____
Total Variable Expenses					\$ 114.53	_____
Fixed Expenses						
Establishment Cost	Prorated over 6 years	acre	1.00	\$ 31.99	\$ 31.99	_____
Machinery						
Depreciation		acre	1.00	\$ 1.78	\$ 1.78	_____
Interest		acre	1.00	\$ 2.34	\$ 2.34	_____
Housing & Insurance		acre	1.00	\$ 0.25	\$ 0.25	_____
Fencing						
Depreciation	Perimeter Fence	acre	1.00	\$ 6.94	\$ 6.94	_____
Depreciation	Divider Fence	acre	1.00	\$ 6.50	\$ 6.50	_____
Interest	Perimeter Fence	acre	1.00	\$ 5.56	\$ 5.56	_____
Interest	Divider Fence	acre	1.00	\$ 1.30	\$ 1.30	_____
Total Fixed Expenses					\$ 56.65	_____
Labor Expenses						
Labor ^{5,6}		hour	1.41	\$ 8.50	\$ 11.95	_____
Total Budgeted Expenses					\$ 183.13	_____

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 6 years.

³Overseed 12 lbs once over 6 years. Prorated over stand-life.

⁴Weed spray every other year at a rate of 2 pt/acre to supplement clipping and control broadleaf weeds.

⁵Labor expense is \$8.50 per hour, including wages, Social Security and Medicaid taxes and payroll administration costs.

⁶Labor 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, Intensive Grazing
Estimated Machinery and Labor Requirements per Acre**

Month	Operation	Power Unit	Implement	Hours per Acre	
				Machine	Labor
Mar	Fertilize	Custom	Custom	---	---
Mar	Drag Pastures	Tractor, 60 hp	Harrow, 10'	0.14	0.17
Mar	Post-Emerge (2,4-D Ester 4EC)	Custom	Custom	---	---
May	Mow	Tractor, 60 hp	Rotary Mower, 10'	0.26	0.32
Jul	Mow	Tractor, 60 hp	Rotary Mower, 10'	0.26	0.32
Oct	Overseed	Tractor, 60 hp	No-Till Drill, Rental	0.47	0.59
Oct	Fertilize	Custom	Custom	---	---
				Total	1.41

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	1.12	6.21	0.93	1.98	9.11	1.20	1.42	0.11	2.73
Rotary Mower, 10'	0.52	0.00	0.00	1.77	1.77	0.53	0.86	0.13	1.52
Harrow, 10'	0.14	0.00	0.00	0.05	0.05	0.05	0.05	0.01	0.11
Total		\$ 6.21	\$ 0.93	\$ 3.80	\$ 10.93	\$ 1.78	\$ 2.34	\$ 0.25	\$ 4.36
Total Machinery Cost									\$ 15.29