### Cool Season Grass, Traditional Establishment

#### Estimated Expenses per Acre

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Quantity</th>
<th>Price ($/acre)</th>
<th>Amount ($/acre)</th>
<th>Your Farm</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Variable Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Seed</td>
<td>Fescue or Orchardgrass</td>
<td>lb</td>
<td>15.00</td>
<td>$ 1.00</td>
<td>$ 15.00</td>
<td></td>
</tr>
<tr>
<td>Fertilizer</td>
<td>N</td>
<td>lb</td>
<td>30.00</td>
<td>$ 0.48</td>
<td>$ 14.40</td>
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</tr>
<tr>
<td></td>
<td>P2O5</td>
<td>lb</td>
<td>60.00</td>
<td>$ 0.34</td>
<td>$ 20.40</td>
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<tr>
<td></td>
<td>K2O</td>
<td>lb</td>
<td>60.00</td>
<td>$ 0.23</td>
<td>$ 13.80</td>
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</tr>
<tr>
<td>Lime</td>
<td>Custom Application</td>
<td>acre</td>
<td>1.00</td>
<td>$ 5.00</td>
<td>$ 5.00</td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>Fuel</td>
<td>acre</td>
<td>1.00</td>
<td>$ 15.97</td>
<td>$ 15.97</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Oil &amp; Filter</td>
<td>acre</td>
<td>1.00</td>
<td>$ 2.40</td>
<td>$ 2.40</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Repairs &amp; Maintenance</td>
<td>acre</td>
<td>1.00</td>
<td>$ 9.87</td>
<td>$ 9.87</td>
<td></td>
</tr>
<tr>
<td>Interest on Operating Capital</td>
<td>6 Months</td>
<td>acre</td>
<td></td>
<td>$ 138.84</td>
<td>$ 5.55</td>
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<tr>
<td><strong>Total Variable Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 144.39</td>
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</tr>
<tr>
<td><strong>Fixed Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>Depreciation</td>
<td>acre</td>
<td>1.00</td>
<td>$ 7.18</td>
<td>$ 7.18</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>acre</td>
<td>1.00</td>
<td>$ 9.62</td>
<td>$ 9.62</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Housing &amp; Insurance</td>
<td>acre</td>
<td>1.00</td>
<td>$ 0.92</td>
<td>$ 0.92</td>
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</tr>
<tr>
<td><strong>Total Fixed Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 17.73</td>
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</tr>
<tr>
<td><strong>Labor Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor</td>
<td>hour</td>
<td>2.17</td>
<td>$ 8.50</td>
<td>$ 18.45</td>
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<td></td>
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<tr>
<td><strong>Total Establishment Expenses</strong></td>
<td></td>
<td></td>
<td></td>
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<td>$ 180.56</td>
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<tr>
<td>Prorated Share</td>
<td>year</td>
<td>6.00</td>
<td>8.0%</td>
<td>$ 39.06</td>
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</tbody>
</table>

**Footnotes:**

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

2. Labor expense is $8.50 per hour, including wages, Social Security and Medicaid taxes and payroll administration costs.
## Cool Season Grass, Traditional Establishment
### Estimated Machinery and Labor Requirements per Acre

<table>
<thead>
<tr>
<th>Month</th>
<th>Operation</th>
<th>Power Unit</th>
<th>Implement</th>
<th>Hours per Acre</th>
<th>Machine</th>
<th>Labor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug</td>
<td>Plow</td>
<td>Tractor, 100 hp</td>
<td>Plow, 4-Bottom</td>
<td>0.59</td>
<td>0.74</td>
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</tr>
<tr>
<td>Aug</td>
<td>Fertilize &amp; Lime</td>
<td>Custom</td>
<td>Custom</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Aug</td>
<td>Disk, 3X</td>
<td>Tractor, 100 hp</td>
<td>Disk, 12’</td>
<td>0.52</td>
<td>0.64</td>
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</tr>
<tr>
<td>Aug</td>
<td>Cultimulch, 2X</td>
<td>Tractor, 100 hp</td>
<td>Cultimulcher, 12’</td>
<td>0.34</td>
<td>0.43</td>
<td></td>
</tr>
<tr>
<td>Sep</td>
<td>Plant</td>
<td>Tractor, 100 hp</td>
<td>Grain Drill, 10’</td>
<td>0.28</td>
<td>0.35</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Cultipacker-Seeder, 10’</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td><strong>2.17</strong></td>
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</tbody>
</table>

## Estimated Machinery Expenses per Acre

<table>
<thead>
<tr>
<th>Machine</th>
<th>Hours per Acre</th>
<th>Fuel</th>
<th>Oil &amp; Filter</th>
<th>Repairs</th>
<th>Variable Costs</th>
<th>Total Variable Costs</th>
<th>Fixed Cost</th>
<th>Housing &amp; Insurance</th>
<th>Total Fixed Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tractor, 100 hp</td>
<td>1.74</td>
<td>15.97</td>
<td>2.40</td>
<td>6.42</td>
<td>24.78</td>
<td>4.66</td>
<td>5.83</td>
<td>0.31</td>
<td>10.80</td>
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<tr>
<td>Plow, 4-Bottom</td>
<td>0.59</td>
<td>0.00</td>
<td>0.00</td>
<td>0.66</td>
<td>0.66</td>
<td>0.24</td>
<td>0.54</td>
<td>0.10</td>
<td>0.88</td>
</tr>
<tr>
<td>Disk, 12’</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.96</td>
<td>0.96</td>
<td>1.25</td>
<td>1.31</td>
<td>0.21</td>
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<tr>
<td>Cultipacker-Seeder, 10’</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.47</td>
<td>0.47</td>
<td>0.26</td>
<td>0.43</td>
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<td>Cultimulcher, 12’</td>
<td>0.34</td>
<td>0.00</td>
<td>0.00</td>
<td>1.02</td>
<td>1.02</td>
<td>0.42</td>
<td>0.93</td>
<td>0.16</td>
<td>1.51</td>
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<tr>
<td>Grain Drill, 10’</td>
<td>0.28</td>
<td>0.00</td>
<td>0.00</td>
<td>0.35</td>
<td>0.35</td>
<td>0.35</td>
<td>0.58</td>
<td>0.09</td>
<td>1.02</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 15.97</strong></td>
<td><strong>$ 2.40</strong></td>
<td><strong>$ 9.87</strong></td>
<td><strong>$ 28.24</strong></td>
<td><strong>$ 7.18</strong></td>
<td><strong>$ 9.62</strong></td>
<td><strong>$ 0.92</strong></td>
<td><strong>$ 17.73</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Total Machinery Cost**    **$ 45.96**