

Cool Season Grass, Traditional Establishment
Estimated Expenses per Acre

Item	Description	Unit	Quantity	Price	Amount (\$/acre)	Your Farm
Variable Expenses						
Seed ¹	Fescue or Orchardgrass	lb	15.00	\$ 1.00	\$ 15.00	_____
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	\$ 15.97	\$ 15.97	_____
Oil & Filter		acre	1.00	\$ 2.40	\$ 2.40	_____
Repairs & Maintenance		acre	1.00	\$ 9.87	\$ 9.87	_____
Interest on Operating Capital	6 Months	acre	\$ 138.84	8.0%	\$ 5.55	_____
Total Variable Expenses					\$ 144.39	_____
Fixed Expenses						
Machinery						
Depreciation		acre	1.00	\$ 7.18	\$ 7.18	_____
Interest		acre	1.00	\$ 9.62	\$ 9.62	_____
Housing & Insurance		acre	1.00	\$ 0.92	\$ 0.92	_____
Total Fixed Expenses					\$ 17.73	_____
Labor Expenses						
Labor ²		hour	2.17	\$ 8.50	\$ 18.45	_____
Total Establishment Expenses					\$ 180.56	_____
Prorated Share		year	6.00	8.0%	\$ 39.06	_____

Footnotes:

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

²Labor 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

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	Tractor, 100 hp	Grain Drill, 10' Cultipacker-Seeder, 10'	0.28	0.35
				Total	2.17

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	1.74	15.97	2.40	6.42	24.78	4.66	5.83	0.31	10.80
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
Total		\$ 15.97	\$ 2.40	\$ 9.87	\$ 28.24	\$ 7.18	\$ 9.62	\$ 0.92	\$ 17.73
Total Machinery Cost									\$ 45.96