

**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