

Winter Annuals, Intensive Grazing, No-Till Establishment
Estimated Expenses per Acre

Item	Description	Unit	Quantity	Price	Amount (\$/acre)	Your Farm
Variable Expenses						
Seed ¹	Rye	bu	1.50	\$ 14.84	\$ 22.26	_____
	Ryegrass	lb	15.00	\$ 0.59	\$ 8.85	_____
Fertilizer ²	N	lb	120.00	\$ 0.48	\$ 57.60	_____
	P2O5	lb	40.00	\$ 0.34	\$ 13.60	_____
	K2O	lb	40.00	\$ 0.23	\$ 9.20	_____
	Custom Application	acre	3.00	\$ 5.00	\$ 15.00	_____
Lime ³	Custom Application	ton	0.50	\$ 21.00	\$ 10.50	_____
Weed Control Burndown	Gramoxone Max	pt	1.50	\$ 4.91	\$ 7.37	_____
	Surfactant	pt	0.50	\$ 1.63	\$ 0.82	_____
	Custom Application	acre	1.00	\$ 5.00	\$ 5.00	_____
Machinery						
Fuel		acre	1.00	\$ 6.35	\$ 6.35	_____
Oil & Filter		acre	1.00	\$ 0.95	\$ 0.95	_____
Repairs & Maintenance		acre	1.00	\$ 8.91	\$ 8.91	_____
Fence Repairs		acre	1.00	\$ 6.86	\$ 6.86	_____
Interest on Operating Capital	6 months	acre	\$ 173.26	8.0%	\$ 6.93	_____
Total Variable Expenses					\$ 180.19	_____
Fixed Expenses						
Machinery						
Depreciation		acre	1.00	\$ 3.71	\$ 3.71	_____
Interest		acre	1.00	\$ 5.52	\$ 5.52	_____
Housing & Insurance		acre	1.00	\$ 0.48	\$ 0.48	_____
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					\$ 30.01	_____
Labor Expenses						
Labor ^{4,5}		hour	1.23	\$ 8.50	\$ 10.47	_____
Total Budgeted Expenses					\$ 220.67	_____

Footnotes:

¹Wheat and crimson clover may also be used for Winter grazing.

²60 lbs of nitrogen applied at seeding. Remainder applied in the Spring as two 30 lb. applications.

³Lime is applied at the rate of 2 tons per acre every 4 years.

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.

**Winter Annuals, Intensive Grazing, No-Till Establishment
Estimated Machinery and Labor Requirements per Acre**

Month	Operation	Power Unit	Implement	Hours per Acre	
				Machine	Labor
Sep	Burndown (Gramoxone Max)	Custom	Custom	---	---
Sep	Fertilize & Lime	Custom	Custom	---	---
Sep	Plant	Tractor, 70 hp	No-Till Drill, 10'	0.47	0.59
Mar	Fertilize	Tractor, 70 hp	Custom	---	---
Apr	Clip	Tractor, 70 hp	Rotary Mower, 10'	0.26	0.32
May	Fertilize	Tractor, 70 hp	Custom	---	---
May	Clip	Tractor, 70 hp	Rotary Mower, 10'	0.26	0.32
Total				1.23	1.23

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, 70 hp	0.99	6.35	0.95	2.09	9.39	1.26	1.50	0.11	2.88
No-Till Drill, 10'	0.47	0.00	0.00	5.05	5.05	1.91	3.15	0.24	5.30
Rotary Mower, 10'	0.52	0.00	0.00	1.77	1.77	0.53	0.86	0.13	1.52
Total		\$ 6.35	\$ 0.95	\$ 8.91	\$ 16.21	\$ 3.71	\$ 5.52	\$ 0.48	\$ 9.71
Total Machinery Cost									\$ 25.91