

SAMPLE

COST

OF

PRODUCTION

1987

woodland area

U. C. COOPERATIVE EXTENSION
YOLO COUNTY
70 COTTONWOOD STREET
WOODLAND, CALIFORNIA 95695
UC Cooperative Extension

FIELD CORN

600 ACRES FOLLOWING WHEAT, CORN, ALFALFA OR SUGAR BEETS ON A 2900 ACRE FARM
 LEASE BASIS - 20% OF GROSS SALES TO LANDLORD (LANDLORD PAYS 20% OF DRYING COSTS)
 YIELD - 9,000 LBS/ACRE

1987

	HOURS/ ACRE	CASH COSTS PER ACRE				TOTAL
		LABOR	TRACTOR	IMPLT.	MATERIAL	
SEED BED PREPARATION:						
FALL:						
PLOW (1/2 ACRES)	.20	1.27	1.64	.81	-	3.72
SUBSOIL & ROLL (1/2 ACRES)	.20	1.27	3.32	.94	-	5.53
TRIPLANE 2X	.34	2.17	3.97	1.23	-	7.37
LIST UP BEDS (1/4 ACRES)	.07	.41	.44	.09	-	.94
HERBICIDE (1/4 ACRES)	-	-	-	-	2.88	2.88
AIRPLANE (1/4 ACRES)	-	-	-	-	1.38	1.38
SPRING:						
SPRINGTOOTH 2X (3/4 ACRES)	.12	.76	1.40	.58	-	2.75
LIST UP BEDS (3/4 ACRES)	.20	1.24	1.31	.26	-	2.81
INCORPORATE HERBICIDE (1/4 ACRES)	.05	.32	.29	.13	-	.74
HERBICIDE (1/4 ACRES)	-	-	-	-	5.45	5.45
ROLLING CULTIVATOR (ALL ACRES)	.20	1.27	1.17	.52	-	2.96
MOVE EQUIP., SET & SERVICE @ 10% OF LABOR COSTS	-	.87	-	-	-	.87
TOTAL SEEDBED PREPARATION COSTS:		9.60	13.53	4.57	9.70	37.39
PLANTING:						
PLANT	.33	2.32	1.89	1.68	-	5.88
SEED 18 LBS. @ \$1.25/LB.	-	-	-	-	22.50	22.50
STARTER FERTILIZER @ 15 GALS/ACRE (@ \$1.41/GAL. + \$1.90 ZINC)	-	-	-	-	23.05	23.05
MOVE EQUIPMENT SET UP & SERVICE @20% OF LABOR COSTS	-	.46	-	-	-	.46
TOTAL PLANTING COSTS:		2.79	1.89	1.68	45.55	51.90

CORN CONT.

	HOURS/ ACRE	CASH COSTS PER ACRE				
		LABOR	TRACTOR	IMPLT.	MATERIAL	TOTAL
HARVEST COSTS:						
COMBINE	.22	1.55	5.12	2.00	-	8.66
BANKOUT WAGON	.22	1.40	1.29	.26	-	2.95
CHOP STUBBLE	.25	1.59	1.68	1.03	-	4.30
DRYING (1/4 CORN @ \$4.40/TON)	-	-	-	-	4.95	4.95
TOTAL HARVEST COSTS:		4.54	8.09	3.29	4.95	20.87
POST HARVEST COSTS:						
STUBBLE DISC	.22	1.40	3.65	2.07	-	7.12
CASH CULTURAL AND HARVEST COSTS:						353.96
SHARE RENT (20% OF GROSS, LESS 20% OF DRYING AND DOCKAGE)		-	-	-	61.63	61.63
DOCKAGE, TENNANTS SHARE(2% OF 90 CWT.)		-	-	-	5.11	5.11
TOTAL CASH COSTS:						420.70
INVESTMENT COSTS:						
BUILDINGS (INTEREST & DEPRECIATION)		-	-	-	5.69	5.69
TRACTORS & IMPLT. (INT. & DEPRE.)		-	-	-	28.63	28.63
TOTAL INVESTMENT COSTS:					34.32	34.32
TOTAL ALL COSTS PER ACRE:						455.02
COST PER CWT.		-	-	-	-	5.06

(MANAGEMENT FEE @ 5% OF GROSS INCOME - 90 CWT. @ \$3.55/CWT.) ----(\$ 15.98)
 (usual charge for management not included in this study)

CORN CONT:

COST PER CWT. AT VARYING YIELDS AND SHARE RENTALS

<u>CROP YIELD</u>	<u>Crop Share Rental in Percent</u>		
	<u>25%</u>	<u>20%</u>	<u>15%</u>
7,000 lbs	6.47	6.30	6.30
9,000 lbs	5.26	5.06	4.91
11,000 lbs	4.48	4.31	4.13

(Cost in \$ per hundred weight)

NOTE: The estimated crop price of \$3.55/cwt. is the projected free market price and does not include government support estimated at an additional \$1.86 per cwt. Government crop support payments are subject to a \$50,000 limit per farm.

INTRODUCTION

This 1987 study is a revision of "Sample Cost of Production, 1985, Woodland Area". The basic study is identical to that of 1985. Items revised or updated are: fuel, water, chemical and fertilizer costs, crop share rents and allocation of overhead costs between crops.

This study provides information on estimated costs of growing field and vegetable crops of major importance in Yolo County. Five field and vegetable crops commonly grown in the Woodland area were chosen for study. A sixth crop, sunflowers, has been added as a possible alternative for corn. For purposes of the study, a hypothetical farming operation was developed, based on the minimum acreage of each crop that might be considered an efficient unit for that crop, as part of the total enterprise.

Hypothetical Farming Enterprise

Crops	Acres
Alfalfa	400
Corn	600
Sugar Beets	300
Tomatoes	700
Wheat	900

Total	2,900

Alternate Crop

Sunflowers	600
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The study is aimed at answering questions on production costs and potential returns using local production practices. Figures given represent estimates and not actual costs. Actual costs will vary from farm to farm because of differences in soil, size of operation, equipment used, crop rotations, wage rates, water costs etc. Growers are urged to use their own data in arriving at true costs for their own farming operations.

EQUIPMENT:

Tractors and implements used in this farming operation are listed on pages 32 and 33. Equipment costs are divided into cash and non-cash costs.

Cash costs include: Fuel and oil, repairs, insurance, taxes and production and equipment loan interest.

Non-cash costs include: Depreciation and interest on investment in equipment.

The equipment table includes: Original cost, hours of operation, cash, non-cash and total hourly charges for tractors and implements. Generally speaking, the more hours a piece of equipment is used, the lower will be its cost per hour of operation. Some farming operations (i.e. alfalfa harvesting) are done on a custom basis at prevailing custom rates in the Woodland area. A few pieces of rental equipment are utilized in the operation.

COUNTY EQUIPMENT TAX

The tax rate used is 1.2% of the assessed value. For this cost study, assessed value is 55% of original cost.

Original cost x 55% x .012 = tax on equipment.

Note: In practice, county assessed value is more accurately determined by the use of tables.

EQUIPMENT INSURANCE:

Insurance is charged at \$5.00 per \$1,000 of insured value. Insured Value is estimated at 55% of original cost.

Original cost x 55% x 0.5% = insurance cost.

INTEREST ON INVESTMENT IN EQUIPMENT

Interest on equipment investment is charged at 12.0% simple annual interest. The study uses average cost of equipment (over it's life) to calculate interest on investment in equipment.

Original Cost x 12.0% = interest on equipment

2

Interest Charges are divided equally into cash and non-cash costs. Cash interest charges represent the operator's equipment loan costs; non-cash interest charges represent interest on the operator's equity or investment in equipment. Cash interest charges appear as "Equipment Loan Interest Cost"; non-cash interest charges appear under "Investment Costs" together with depreciation.

DEPRECIATION

Straight line depreciation is used on both equipment and buildings. (Original cost divided by years of life)

EQUIPMENT REPAIRS

Repair costs are taken from University of California publication "Farm Machinery Costs", leaflet 2263 (revised May, 1981). Costs are adjusted to 1985 prices. Average repair costs for machinery life are used. When available and appropriate, local grower repair costs are used.

FUEL COSTS

Fuel requirements are calculated from University of California publication AXT 336, "Machinery Costs and Performance".

Type Tractor	Gallons Fuel Per Hour Per Drawbar Horsepower at 75% Maximum Rating
Diesel wheel engine	.065
Diesel tracklayer	.075

Flywheel HP x 86% = PTO HP (approximation)

PTO HP x 86% = drawbar HP

Fuel Price + 10% (for lube, oil & filters) = fuel costs

Diesel	\$.45 + \$.045 = \$.50/gallon
Unleaded gasoline	\$.89 + \$.09 = \$.98/gallon

Example: 144 drawbar HP diesel tracklayer:

$144 \times 75\% \text{ max. pull} = 108 \text{ HP} \times \begin{array}{c} 0.075 \text{ gal.} \\ \text{-----} \\ \text{hr.} \end{array} \times \text{HP} = 8.1 \text{ gal.} \times \text{hr.} \times \$0.50 = \$4.05/\text{hr.}$

Example: 150 HP diesel wheel engine (PTO):

$150 \times 86\% \times 75\% \times 0.065 = 6.29 \text{ gal/hr.} \times \$0.50 = \$3.14/\text{hr.}$

Pickup and truck fuel requirements are taken from University of California leaflet 2263.

WATER COSTS:

Water costs for this 2,900 acre farm are computed on the basis of using 1/2 irrigation district water (canal delivery system) and 1/2 well water.

Irrigation district water - \$9.99/acre foot.

Well water, pumped - \$20.16/acre foot (power & standby charge)

The average cost is \$15.08 per acre foot on 1/2 canal and 1/2 well usage.

Power cost for pumped water is based on a 450 ft. well, a 125 ft. lift, and a 75 HP turbine operating at 65% efficiency.

In the study, no investment costs for the wells and pumps are charge because all land is rented (landowner cost).

Note: Total costs of pumping for an operator owning his own pumps and wells would be:

\$20.16	power (including demand charges)
1.42	taxes, insurance, and repairs
7.37	interest and depreciation (20 year life)

\$28.95	per acre foot.

These costs are based on pumping 570 acre feet per year.

BUILDINGS

A \$150,000 investment in farm buildings is assumed for the study. The primary building is a fully equipped farm shop with storage for chemicals, fertilizer and seed. A used, \$5,000, forklift is included in the shop.

Building costs are equally distributed over the 2,900 acres.

150,000 original cost:

\$ 7,500	- depreciation (20 year life)
9,000	- interest on average investment at 12%
990	- taxes: original cost x 55% x 1.20%
413	- insurance: original cost x 55% x 0.5%
1,500	- repairs and maintenance: 1% of original cost

\$19,403/2,900 acres	= \$6.69/acre
	(\$5.69 fixed cost, interest & depreciation)
	(\$1.00 cash cost, taxes, ins., maintenance & repairs)

LAND RENT:

All ground is leased. No charges are made for land taxes, investment costs of land, pumps and wells. Share rental charges are listed as percent of gross income.

(PLEASE SEE PAGE 8 FOR SHARE RENT LEASING PRACTICES, WOODLAND AREA, AUGUST 1986)

LABOR COSTS:

The labor rates are estimated to be representative of the Woodland area. Actual labor rates vary from farm to farm. All labor costs, wages and benefits, are charged directly to operations.

Type of Labor -----	Wages & Benefits -----	Total Cost Per Hour -----
General labor	3.75 + 1.28	\$5.03
Type A tractor driver (precision work)	5.25 + 1.79	7.04
Type B tractor driver (general tractor skills)	4.75 + 1.62	6.37
Irrigators	4.15 + 1.41	5.56
Tomato harvester operator	5.25 + 1.79	7.04
Benefits: Social Security)		
Workman's Compensation)		
Holidays)		
Unemployment Insurance)	Total package estimated at 34% of cash wages	
Health Insurance)		
Bonuses)		
Pensions)		

PRODUCTION LOAN INTEREST COST:

All cash costs are funded by production loans. Production loans are reduced, during the year, as income is received from crop sales. It is assumed that income is received 30 days after crop harvest. Loan interest is charged at 12% simple annual interest. Loan interest calculations are made on an independent, crop by crop basis. Production loan costs would be less (for the overall enterprise) if the cash flow among crops had been integrated and if a beginning cash reserve had been used. On the other hand, production loan costs will be much higher for those operators who store crops for later sale or for those operators whose crop income payments are withheld for several months.

COMMON COSTS:

The miscellaneous equipment, miscellaneous labor and supplies, trucks and pickups are used by the overall farm operation. Cost for these items are allocated to specific crops on a percentage of gross income basis.

GROSS FARM INCOME

Crops	Yield	Price/ Unit	Acres	Gross Farm Income	% of Gross
Alfalfa	7 tons	x \$77.00	x 400	= \$215,600	\$215,600/1,692,325 = 13%
Wheat	55 cwt.	x \$ 3.75	x 900	= \$185,625	\$185,625/1,692,325 = 11%
Corn	90 cwt.	x \$ 3.55	x 600	= \$191,700	\$191,700/1,692,325 = 11%
Sugar Beets	22 tons	x \$34.00	x 300	= \$224,400	\$224,400/1,692,325 = 13%
Tomatoes	25 tons	x \$50.00	x 700	= \$875,000	\$875,000/1,692,325 = 52%
TOTAL:				\$1,692,325	100%

Expenses that were distributed by this spread method (according to gross income) were:

A. Supervisory labor and office expenses:

3 foremen (salaries and benefits)
Bookkeeping and tax reports
Office supplies, telephone, postage et.
Liability insurance
Attorney's fees and association fees, etc.

B. Miscellaneous Equipment:

Low bed and tractor (used)
Equipment carrier
Small "cleanup disc"
Angle blade
Sprayer system
Fuel wagons
Closed mixing spray system

C. Pickups and truck:

(2) 2 ton trucks
(2) 3/4 ton pickups
(2) Economy size pickups

RETURN TO MANAGEMENT:

Return to management should be a consideration. However, management costs may not be cash costs unless a professional manager is hired. Returns for management generally are figured at 5% of gross income or 5% x \$1,692,000 = \$84,616 for this enterprise. This cost is not included in the study.

SHARE RENT LEASING PRACTICES, WOODLAND AREA - REVISED 8/15/1986

Leasing practices and rental rates for agricultural property are continually being adjusted due to changing production and marketing economics, land values, technological advances, and relative bargaining positions of the landlord and tenant. Crop share rents shown here approximate going rates for the area. Individual share leases are negotiated between the landowner and tenant and may vary depending on soil classification, water cost and availability, and crop economics. Within the past two years share rents have been changing for the first time since these cost studies were initiated in 1958. Share rents to the landowner are decreasing because of depressed crop prices and increasing costs of growing and marketing. Rental charges are listed as a percent of gross income to the landowner.

Crop	<u>Percent Share to Landowner</u>			Production Costs Shared by Landowner
	Low	Current Range*	High (Older Leases)	
ALFALFA	15	16 - 22	25	
BARLEY	20	20 - 30	33	Fertilizers and Chemicals
BEANS (single crop)	15	15 - 20	20	
CORN (single crop)	15	16 - 20	25	Drying Costs
MILO (single crop)	15	15	15	Drying Costs
RICE	15	20 - 25	33	Fertilizer, Chemicals, Drying Costs
SAFFLOWER	16	20 - 25	33	
SUNFLOWERS (seed)	15	17.5 - 20	20	
SUNFLOWERS (oil)	20	20	20	
SUGAR BEETS	10 - 13	15 - 17	20	
TOMATOES	13	14 - 16	17	
WHEAT (irrigated)	20	25 - 30	33	
WHEAT (dryland)	20	25	30	Fertilizers and Chemicals

*Current range within which most share rents are being negotiated.

COSTS OF EQUIPMENT - YOLO COUNTY - 1987
(Annual & Hourly Costs)

EQUIPMENT	SIZE	TRACTOR USED	YEARS LIFE	ACRES/HOUR	ORIGINAL COST	DEPRECIATION	INTEREST COST	REPAIRS/HOUR	HOURS/YEAR	FUEL GALS/HR	TX, INS. FUEL REPAIRS/HR.	INT., DEPREC PER HOUR	TOTAL COST PER HOUR	SPECIAL COMMENT
TRACTOR (USED) DRAWBAR HP	144 HP		15		47000	3133	2820	11.82	620	8.10	16.58	9.60	26.18	
TRACKLAYER (NEW)	125 HP		15		114000	7600	6840	7.03	951	7.03	11.67	15.18	26.85	
TRACKLAYER (NEW)	125 HP		15		114000	7600	6840	7.03	951	7.03	11.67	15.18	26.85	
TRACKLAYER, LIGHTWEIGHT	50 HP		15		12000	800	720	4.92	46	2.81	8.76	33.04	41.81	
WHEEL TRACTOR - (PTO HP.)	165 HP		10		63700	6370	3822	4.21	1167	6.92	8.18	8.73	16.91	
WHEEL TRACTOR	135 HP		10		54000	5400	3240	3.57	1581	5.66	6.72	5.46	12.18	
WHEEL TRACTOR	135 HP		10		54000	5400	3240	3.57	1581	5.66	6.72	5.46	12.18	
WHEEL (HIGH CLEARANCE)	110 HP		10		45700	4570	2742	3.01	1071	4.61	5.71	6.83	12.54	
WHEEL TRACTOR (USED)	90 HP		10		5000	500	300	3.92	1101	3.77	5.85	.73	6.57	
WHEEL TRACTOR (USED)	90 HP		10		5000	500	300	3.92	1101	3.77	5.85	.73	6.57	
SUBSOILER (3 SHANK X 24")	8'	T144	15	2.50	8000	533	480	2.92	620		3.04	1.63	4.68	
TRIPLANE	16 X 40'	T125	15	6.00	20000	1333	1200	3.31	591		3.63	4.29	7.91	
OFFSET DISC	26'	T125	15	8.00	18000	1200	1080	6.57	515		6.90	4.43	11.32	
STUBBLE DISC	14'	T144	15	4.50	24000	1600	1440	8.76	336		9.43	9.05	18.48	
SPRINGTOOTH	32'	T125	15	12.00	7800	520	468	3.56	56		4.86	17.64	22.51	
SWEDE HARROW & CART	32'	T125	15	12.00	7600	507	456	1.40	80		2.29	12.03	14.32	
RING ROLLER (AFTER HARROWS)	32'		15	12.00	5500	367	330	2.25	80		2.89	8.71	11.60	
ROLLING CULTIVATORS (2)	16'	W90	15	5.00	3000	200	180	2.54	435		2.60	.87	3.48	
LARGE ROLLER (36" DIAMETER)	12'		15	2.50	7800	520	468	1.56	620		1.68	1.59	3.27	
INCORPORATOR (2)	15'	W135-165	10	2.50	21000	2100	1260	2.94	505		3.33	6.65	9.98	
CULTIVATOR SLEDS (6)	16'	W90-135	15	3.50	16200	1080	972	1.28	2494		1.34	.82	2.16	
CORN-BEET PLANTERS(6)ON SLED		W90-135	15	3.00	6900	460	414	4.47	308		4.68	2.84	7.52	
TOMATO PLANTERS (6) ON SLED		W90-135	15	3.00	6900	460	414	4.47	231		4.75	3.78	8.53	
V DITCHER (USED)		T125	15	20.00	4800	320	288	2.44	360		2.56	1.69	4.25	
GRAIN DRILL	20'	W90	15	8.00	11400	760	684	6.28	117		7.19	12.34	19.53	
PLOW 2 WAY X 5-16 BOTTOMS	5-16	W165	15	2.50	10150	677	609	3.72	300		4.04	4.29	8.32	
SPRAYER SYSTEM		W90	15		500	33	30	.63	159		.66	.40	1.06	
SADDLE TANKS (4 SETS)		W135	15		6800	453	408	.36	1670		.40	.52	.91	
GRAIN COMBINE 20' HEADER	20'		10	4.50	84300	8430	5058	18.06	357	6.01	23.27	37.78	61.05	
CORN HEADER - 8 ROW	8 ROW	COMB.	10	5.00	21300	2130	1278	7.56	132		9.07	25.82	34.89	
TOMATO HARVESTOR (NEW)			5	.70	140000	28000	8400	24.82	749	5.00	29.07	48.60	77.67	
TOMATO HARVESTOR (USED)			5	.70	60000	12000	3600	45.16	252	5.00	49.89	61.90	111.79	
TRUCKS - 2 TON FLATBED (2 USED)			10		16000	1600	960	.08	3000	.20	.33	.85	1.18	PER MI
PICKUPS 3/4 TON (2)			5		20000	4000	1200	.06	30000	.13	.19	.17	.37	PER MI
PICKUPS, COMPACT (2)			5		15000	3000	900	.05	33000	.07	.12	.12	.24	PER MI
LOWBED W/TRACTOR (USED)			15		15000	1000	900	.10	2000	.20	.27	.95	1.22	PER MI

COSTS OF EQUIPMENT CONT.

COSTS OF EQUIPMENT - YOLO COUNTY - 1967
(Annual & Hourly Costs)

EQUIPMENT	SIZE	TRACTOR USED	YEARS LIFE	ACRES/HOUR	ORIGINAL COST	DEPRECIATION	INTEREST COST	REPAIRS/HOUR	HOURS YEAR	FUEL GALS/HR.	TX,INS.FUEL REPAIRS/HR.	INT.,DEPREC PER HOUR	TOTAL COS PER HOUR	SPECIAL COMMENT
IMPLEMENT CARRIER		3/4 TON	15		5000	333	300	.05	2000		.07	.32	.39	PER MI.
ELECTRONIC THINNERS (2)		W90	10	3.00	10000	1000	600	6.86	177		7.39	9.04	16.43	
B.G.SCRAPER	10'	W90	10	4.00	2500	250	150	.94	25		1.88	16.00	17.88	
DOLLIES (4) (FOR BULK TRAILERS)		W90	15		3400	227	204	.30	1750		.32	.25	.56	
VINE DIVERTER		W135	15		5000	333	300	2.86	70		3.53	9.05	12.58	
BANKOUT WAGON		W90	15		7800	520	468	1.00	357		1.20	2.77	3.97	
DITCH CLOSER		T125	15	20.00	5800	387	348	2.11	360		2.26	2.04	4.30	
ANGLE BLADE		W135	15		2600	173	156	1.00	100		1.24	3.29	4.54	
SMALL DISC	9'	T125	15		6500	433	390	2.37	100		2.98	8.23	11.21	
VINE TRAINER		W135	15	4.00	2500	167	150	1.00	140		1.17	2.26	3.43	
GENERATOR, LIGHTS (USED)			15	.00	4500	300	270	1.32	378	1.20	2.03	1.51	3.54	
FLAT ROLLER	16'	W90	15	8.00	2500	167	150	1.00	122		1.19	2.60	3.79	
ALLOWAY	16'	W135	10	6.00	6000	600	360	3.65	98		4.22	9.80	14.02	
FLAIL CHOPPER 15'	15'	W135	10	4.00	8100	810	486	3.60	150		4.10	8.64	12.74	
DISC RIDGER		W135	15	17.00	4500	300	270	1.64	27		3.20	21.11	24.31	
FUEL WAGONS		3/4 TON	10		2800	280	168	1.00	400		1.07	1.12	2.19	
CLOSED MIX SPRAY SYSTEM			10		2000	200	120	1.00	200		1.09	1.60	2.69	

TOTAL ORIGINAL COST OF EQUIPMENT:

1153850

SPRINKLER EQUIPMENT:

1/4 MILE WHEEL MOVES, COMPLETE (6)			10	2.4 ac/	81000	8100	4860	6.49	462		8.13	28.05	36.18	
1-1/2 MILES, 8" MAIN LINE			10	1/4 MI.	38016	3802	2281	3.25	462		4.02	13.17	17.18	
800 GPM PUMP WITH DIESEL ENGINE			10	line/set	13000	1300	780	1.19	462	6.00	4.45	4.50	8.96	
ADDITIONAL PIPE MOVERS (2 USED)			7		2000	286	120	.22	462		.26	.88	1.14	

IRRIGATION PUMPS & WELLS:

134016

(Not used in this cost study, listed only to show cost of pumping as compared to surface water supplies))

								AC.FT	POWER					COST PER ACRE FOOT
WELL, 450 DEPTH, 16" OD CASING (gravel pack)			20	1350 (gpm)	20800	1040	1248	-			.34	4.01	4.36	
75 HP PUMP, HOOKUP, WELL DEVELOPMENT			20		17400	870	1044	.79	570	20.16	21.24	3.36	24.60	
												\$	28.96	

ESTIMATED HOURLY EQUIPMENT COSTS
(adjusted for standard hours of use & based on original costs used in this study)

EQUIPMENT	SIZE	YEARS LIFE	ACRES/ HOUR	ORIGINAL COST	REPAIRS/ HOUR	HOURS/ YEAR	FUEL GALS/HR	TX,INS.FUEL REPAIRS/HR	INTEREST DEPREC/HR	TOTAL COST PER HOUR	TRACTOR USED	LABOR/ HOUR	TRACTOR COST	COST/HR. TRAC. IMPLT. & LABOR
TRACTOR (USED) DRAWBAR HP	144 HP	15		47000	11.82	1200	8.10	16.24	4.96	21.20		6.37		27.57
TRACKLAYER (NEW)	125 HP	15		114000	7.03	1200	7.03	11.43	12.03	23.47		6.37		29.84
TRACKLAYER (NEW)	125 HP	15		114000	7.03	1200	7.03	11.43	12.03	23.47		6.37		29.84
TRACKLAYER, LIGHTWEIGHT	50 HP	15		12000	4.92	250	2.81	6.77	6.08	12.85		6.37		19.22
WHEEL TRACTOR - (PTO HP.)	165 HP	10		63700	4.21	1200	6.92	8.17	8.49	16.66		6.37		23.03
WHEEL TRACTOR	135 HP	10		54000	3.57	1200	5.66	6.82	7.20	14.02		6.37		20.39
WHEEL TRACTOR	135 HP	10		54000	3.57	1200	5.66	6.82	7.20	14.02		6.37		20.39
WHEEL (HIGH CLEARANCE)	110 HP	10		45700	3.01	1200	4.61	5.67	6.09	11.76		6.37		18.13
WHEEL TRACTOR (USED)	90 HP	10		5000	3.92	1200	3.77	5.84	.67	6.51		6.37		12.88
WHEEL TRACTOR (USED)	90 HP	10		5000	3.92	1200	3.77	5.84	.67	6.51		6.37		12.88
SUBSOILER (3 SHANK X 24")	8'	15	2.50	8000	2.92	500		3.07	2.03	5.10	T144	6.37	21.20	32.67
TRIPLANE	16 X 40'	15	6.00	20000	3.31	500		3.68	5.07	8.75	T125	6.37	23.47	38.59
OFFSET DISC	26'	15	8.00	18000	6.57	500		6.91	4.56	11.47	T125	6.37	23.47	41.31
STUBBLE DISC	14'	15	4.50	24000	8.76	500		9.21	6.08	15.29	T144	6.37	21.20	42.86
SPRINGTOOTH	32'	15	12.00	7800	3.56	500		3.71	1.98	5.68	T125	6.37	23.47	35.52
SWEDE HARROW & CART	32'	15	12.00	7600	1.40	500		1.54	1.93	3.47	T125	6.37	23.47	33.31
RING ROLLER (AFTER HARRONS)	32'	15	12.00	5500	2.25	500		2.35	1.39	3.75				3.75
ROLLING CULTIVATOR	16'	15	5.00	1500	2.54	250		2.60	.76	3.36	W135	6.37	14.02	23.75
LARGE ROLLER (36" DIAMETER)	12'	15	2.50	7800	1.56	500		1.71	1.98	3.68				3.68
INCORPORATOR	15'	10	2.50	10500	2.94	250		3.33	6.72	10.05	W135	6.37	14.02	30.44
CULTIVATOR SLED	16'	15	3.50	2700	1.28	400		1.34	.86	2.20	W135	6.37	14.02	22.59
CORN-BEET PLANTERS(6)ON SLED		15	3.00	6900	4.47	300		4.69	2.91	7.60	W135	6.37	14.02	27.99
TOMATO PLANTERS (6) ON SLED		15	3.00	6900	4.47	300		4.69	2.91	7.60	W135	6.37	14.02	27.99
V DITCHER (USED)		15	20.00	4800	2.44	300		2.59	2.03	4.62	T125	6.37	23.47	34.46
GRAIN DRILL	20'	15	8.00	11400	6.28	250		6.71	5.78	12.48	W135	6.37	14.02	32.87
PLOW 2 WAY X 5-16 BOTTOMS	5-16	15	2.50	10150	3.72	300		4.04	4.29	8.32	W165	6.37	16.66	31.35
SADDLE TANKS		15		1700	.36	500		.39	.43	.82	W135			.82
GRAIN COMBINE 20' HEADER	20'	10	4.50	84300	18.06	500	6.01	22.64	26.98	49.62	S.P.	7.04		56.66
CORN HEADER - 8 ROW	8 ROW	10	5.00	21300	7.56	250		8.36	13.63	21.99	COMB.	7.04	40.92	69.95
ELECTRONIC THINNER		10	3.00	5000	6.86	250		7.05	3.20	10.25	W135	6.37	14.02	30.64
VINE DIVERTER		15		5000	2.86	100		3.33	6.33	9.66	W135	6.37	14.02	30.05
BANKOUT WAGON		15		7800	1.00	500		1.15	1.98	3.12	W135	6.37	14.02	23.51
DITCH CLOSER		15	20.00	5800	2.11	350		2.26	2.10	4.36	T125	6.37	23.47	34.20
VINE TRAINER		15	4.00	2500	1.00	150		1.16	2.11	3.27	W135	6.37	14.02	23.66
FLAT ROLLER	16'	15	8.00	2500	1.00	250		1.09	1.27	2.36	W135	6.37	14.02	22.75
ALLOWAY	16'	10	6.00	6000	3.65	250		3.87	3.84	7.71	W135	6.37	14.02	28.10
FLAIL CHOPPER 15'	15'	10	4.00	8100	3.60	250		3.90	5.18	9.09	W135	6.37	14.02	29.48