

# Crop Enterprise Budget

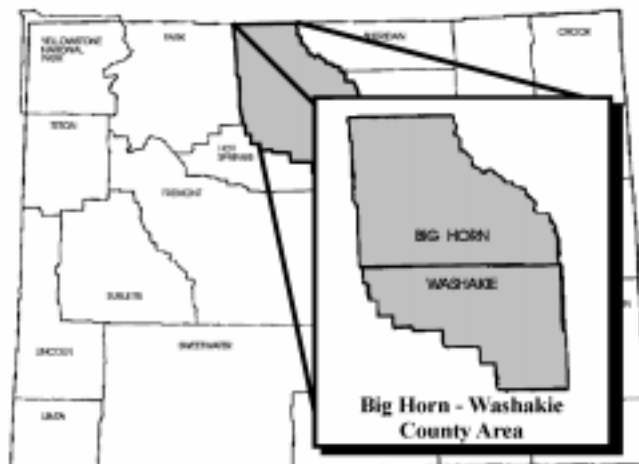
## Corn for Silage

### Big Horn-Washakie County Area

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This enterprise budget presents estimated typical costs and returns for malting barley in the Big Horn and Washakie County area of Wyoming. Data presented are not taken from an actual farm situation. A panel of Big Horn and Washakie County producers assisted in outlining the “representative” farm situation described in the budget. Thus, the budget provides a guide to determine costs and returns for specific operations. Production practices presented in the budget are not necessarily “best” management practices. The major assumptions used in this budget are presented below.

#### Land

This budget is based on an 880-acre farm that produces 265 acres of malting barley grown annually. Other enterprises included on this farm are: alfalfa establishment, 35 acres; alfalfa hay, 105 acres; sugar beets, 250 acres; corn for grain, 90 acres; and corn for silage, 90 acres. The remaining 80 acres include roadways, fence lines, and farmsteads. Owned land is valued at \$1,000 per acre irrigated and wasteland is valued at \$300 per acre.

Leased land is rented on a crop-share basis. A one-third share of gross revenue is paid to the landowner. In return, the landowner pays for one-third of the fertilizer and crop insurance for the crop and one-half the chemical cost for spring weed control. The landowner is also responsible for ownership costs associated with the land, buildings, and irrigation systems, as well as all irrigation water costs.

#### Labor

Labor is provided by the operator and one 12-month employee and one 8-month employee. All labor, including operator labor, is valued at \$7.33 per hour plus 7.65 percent to cover social security and federal withholding taxes. Labor charges for the owner/operator represent an opportunity cost for the time spent in this enterprise. Some part-time labor may be used on the farm for labor-intensive operations such as harvest.

#### Capital

The operator provides 70 percent of the long-term capital and 50 percent of the operating capital for this enterprise. Thirty percent of the long-term capital is borrowed at an interest rate of 8.0 percent Annual Percentage Rate (APR). Fifty percent of the operating capital is borrowed at an interest rate of 9.0 percent APR. The interest rates used here are for short-term planning. Real interest rates (interest rates adjusted for expected inflation) should be used for accurate long-term planning.

#### Machinery, Equipment, and Buildings

A complete list of machinery, equipment, and buildings used in this enterprise and their associated values are provided in Table 1. All resources are assumed to be half depreciated. Estimated operating and ownership costs are given in Table 3. Tables 1 and 3 list only the resources used in this enterprise. Other resources used on the farm are not included. However, the reader should note that the resources



listed in Tables 1 and 3 also might be used in other enterprises on the farm.

Each irrigated acre on the farm is assumed to be irrigated by a fraction of the total irrigation system. Water provided by each irrigation system is broken down as follows: 25 percent concrete ditch, 37.5 percent dirt ditch, and 37.5 percent gated pipe (plastic). All irrigation water is delivered to the distribution network via a delivery system. This method was employed because crops normally will be rotated over all farmed acres eventually. Table 2 presents an estimated cost per acre-inch of providing irrigation water via each irrigation system.

### Operations

Operations related to production of corn for silage are listed in chronological order in the enterprise budget. After fall ground preparation, spring work begins in late April starting with fertilizer application. The corn usually is planted in early May. Irrigation is started in mid-May, with a total of eight irrigations per growing season. A total of 45 acre-inches of water are delivered per acre of corn.

Corn silage harvest begins in early September. After custom chopping, the silage is hauled, stacked, and packed within a mile of the field using equipment owned by the farm. The budgeted yield is 23 tons per acre.

### Enterprise Budget

Economic costs and returns for corn for silage are summarized by operation in the enterprise budget. Costs are broken down by stage of production. General overhead and operator management have been calculated at 5 percent and 10 percent of all cash costs, respectively.

Costs and returns for the crop-share lease arrangement are also summarized in the budget. Costs paid and received by the tenant are listed in the tenant column. Items paid and received by the landowner are included in the landowner column. The far right column has been provided to calculate changes from this base budget for your operation.

### Summary

Gross income for the corn for silage enterprise is estimated at \$460.00 per acre. Total variable costs are estimated at \$456.47 per acre, with total fixed costs at \$174.48 per acre. The total of all costs for corn for silage is estimated at \$630.95 per acre, leaving a net projected return of (\$170.95) per acre. The net projected returns for the lease arrangement are (\$10.89) per acre for the landowner and (\$159.17) per acre for the tenant.



# Corn for Silage

## Enterprise Budget Economic Costs and Returns per Acre Corn for Silage - Big Horn-Washakie County Area 90 Acre Enterprise

RETURNS SECTION -----							
GROSS INCOME Description	Quantity	Unit	\$ /Unit	Owner-Operator	--- Crop-Share ---		Your Return
				100% Total	Land-owner 33% Total	Tenant 67% Total	
CORN SILAGE	23.00	TON	20.00	\$460.00	\$151.80	\$308.20	
Total GROSS Income				\$460.00	\$151.80	\$308.20	

VARIABLE COSTS SECTION -----				----- M a t e r i a l s -----			Materials	--- Crop-Share ---			
VARIABLE	COST	Description	Dollars per Acre	Description	# Units	Unit	Total Cost	Owner-	Land-		Your
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
**ANNUAL**											
		LABOR HOUSE - 8 MONTH EMPLOYEE						3.28	----	3.28	
		LABOR HOUSE - FULL TIME EMPLOYEE						3.28	----	3.28	
		MACHINE SHED - 20 X 40						0.33	----	0.33	
		METAL SHOP - 40 X 80						1.26	----	1.26	
		4 WHEELER - 2WD	14.08	3.01				17.09	----	17.09	
		MINI PICKUP	2.50	1.49				3.99	----	3.99	
		1/2 TON PICKUP - 4WD	14.53	2.41				16.94	----	16.94	
		3/4 TON PICKUP - 4WD	32.44	4.26				36.70	----	36.70	
		GENERAL OVERHEAD						17.45	----	17.45	
		OPERATOR MANAGEMENT						34.91	----	34.91	
Total ANNUAL								\$135.23	\$0.00	\$135.23	
**PRE-PLANT FALL**											
		PLOW Operation	2.66	8.14				10.80	----	10.80	
		ROLLER HARROW Operation	0.96	1.54				2.50	----	2.50	
		ROLLER HARROW Operation	0.96	1.54				2.50	----	2.50	
		LAND PLANE Operation	1.34	3.44				4.78	----	4.78	
		LEVEL Operation	0.96	2.79				3.75	----	3.75	
		SOIL TESTS					0.48	0.48	----	0.48	
Total PRE-PLANT FALL								\$24.81	\$0.00	\$24.81	
**PRE-PLANT SPRING**											
		CUSTOM FERTILIZE Operation	0.00	0.00	11-52-0	0.096 TON	300.00	98.36	98.36	32.46	65.90
					0-0-60	0.041 TON	180.00				
					46-0-0	0.221 TON	265.00				
					CUSTOM FERTILIZE	1.000 ACRE	3.61				
		FLD CULT, S-TINE Operation	0.57	1.05	SUTAN	0.593 GAL	21.90	31.24	32.86	----	32.86
					FRONTIER	0.179 GAL	102.00				
Total PRE-PLANT SPRING								\$131.22	\$32.46	\$98.76	
**PLANT**											
		PLANT CORN Operation	0.69	1.10	CORN SEED	0.437 BAG	50.00	21.85	23.64	----	23.64
Total PLANT								\$23.64	\$0.00	\$23.64	
**GROW**											
		PULL DITCHES Operation	0.17	0.23				0.40	----	0.40	
		PULL ENDS Operation	0.05	0.02				0.07	----	0.07	
		LAY PIPE Operation	0.80	0.19				0.99	----	0.99	
		DELIVERY SYSTEM	0.19	0.00	Purchased Water		1.14	1.33	1.14		0.19
		CONCRETE DITCH	0.08	0.00				0.08	----	0.08	
		GATED PIPE	0.16	0.00				0.16	----	0.16	
		DIRT DITCH	0.13	0.00				0.13	----	0.13	
		CLOSE DITCHES Operation	0.17	0.21				0.38	----	0.38	
		PICKUP PIPE Operation	0.80	0.19				0.99	----	0.99	
		ROTARY HOE Operation	0.23	0.30				0.53	----	0.53	
		CULTIVATE Operation	0.79	0.97				1.76	----	1.76	



# Corn for Silage

VARIABLE COSTS SECTION -----												
		----- M a t e r i a l s -----						Materials	--- Crop-Share ---			Your
VARIABLE COST	Description	Dollars per Acre		Description	# Units	Unit	\$/unit	Total Cost	Owner-	Land-	Tenant	Cost
=====	=====	LABOR	MACHINERY	=====	Per Acre	Type	=====	Per Acre	Operator	owner	=====	=====
SPRAY WEEDS	Operation	0.00	0.00	2,4D	0.008	GAL	12.52	0.47	0.47	0.24	0.23	
				ROUNDUP	0.002	GAL	52.23					
				MALATHION	0.008	GAL	28.15					
				SPREADER	0.002	GAL	19.45					
SPRAY CORN	Operation	0.40	0.29	BANVEL	0.125	GAL	86.75	10.84	11.53	----	11.53	
CORRUGATE	Operation	0.26	0.31						0.57	----	0.57	
PULL DITCHES	Operation	0.17	0.23						0.40	----	0.40	
PULL ENDS	Operation	0.05	0.02						0.07	----	0.07	
LAY PIPE	Operation	0.80	0.19						0.99	----	0.99	
DELIVERY SYSTEM		0.19	0.00	Purchased Water				1.14	1.33	1.14	0.19	
CONCRETE DITCH		0.08	0.00						0.08	----	0.08	
GATED PIPE		0.16	0.00						0.16	----	0.16	
DIRT DITCH		0.13	0.00						0.13	----	0.13	
DELIVERY SYSTEM		0.19	0.00	Purchased Water				1.14	1.33	1.14	0.19	
CONCRETE DITCH		0.08	0.00						0.08	----	0.08	
GATED PIPE		0.16	0.00						0.16	----	0.16	
DIRT DITCH		0.13	0.00						0.13	----	0.13	
DELIVERY SYSTEM		0.19	0.00	Purchased Water				1.14	1.33	1.14	0.19	
CONCRETE DITCH		0.08	0.00						0.08	----	0.08	
GATED PIPE		0.16	0.00						0.16	----	0.16	
DIRT DITCH		0.13	0.00						0.13	----	0.13	
DELIVERY SYSTEM		0.19	0.00	Purchased Water				1.14	1.33	1.14	0.19	
CONCRETE DITCH		0.08	0.00						0.08	----	0.08	
GATED PIPE		0.16	0.00						0.16	----	0.16	
DIRT DITCH		0.13	0.00						0.13	----	0.13	
DELIVERY SYSTEM		0.19	0.00	Purchased Water				1.14	1.33	1.14	0.19	
CONCRETE DITCH		0.08	0.00						0.08	----	0.08	
GATED PIPE		0.16	0.00						0.16	----	0.16	
DIRT DITCH		0.13	0.00						0.13	----	0.13	
DELIVERY SYSTEM		0.19	0.00	Purchased Water				1.14	1.33	1.14	0.19	
CONCRETE DITCH		0.08	0.00						0.08	----	0.08	
GATED PIPE		0.16	0.00						0.16	----	0.16	
DIRT DITCH		0.13	0.00						0.13	----	0.13	
DELIVERY SYSTEM		0.19	0.00	Purchased Water				1.14	1.33	1.14	0.19	
CONCRETE DITCH		0.08	0.00						0.08	----	0.08	
GATED PIPE		0.16	0.00						0.16	----	0.16	
DIRT DITCH		0.13	0.00						0.13	----	0.13	
CLOSE DITCHES	Operation	0.17	0.21						0.38	----	0.38	
PICKUP PIPE	Operation	0.80	0.19						0.99	----	0.99	
Total GROW									\$34.12	\$9.36	\$24.76	
**HARVEST**												
CSTM CHOP SILAGE								72.00	72.00	----	72.00	
HAUL SILAGE CORN	Operation	0.23	0.55						0.78	----	0.78	
HAUL SILAGE CORN	Operation	0.23	0.61						0.84	----	0.84	
HAUL SILAGE CORN	Operation	0.20	0.65						0.85	----	0.85	
STACK SILAGE	Operation	7.99	14.46						22.45	----	22.45	
Total HARVEST									\$96.92	\$0.00	\$96.92	
Operating Interest								10.53	10.53	----	10.53	
Total VARIABLE COST									\$456.47	\$41.82	\$414.65	
GROSS INCOME minus VARIABLE COST									\$3.53	\$109.98	(\$106.45)	

FIXED COSTS SECTION -----					
		--- Crop-Share ---			
FIXED COST	Description	Unit	Owner-	Land-	Your
=====	=====	=====	Operator	owner	Cost
Machinery and Equipment:					
	Taxes	Acre	2.56	----	2.56
	Insurance	Acre	3.83	----	3.83
	Long Term Interest	Acre	22.92	----	22.92
	Depreciation	Acre	23.41	----	23.41
Buildings and Improvements:					
	Taxes	Acre	1.32	0.77	----
	Insurance	Acre	0.77	13.60	----
	Long Term Interest	Acre	13.60	10.52	----
	Depreciation	Acre	10.52	0.43	----



## Corn for Silage

FIXED COSTS SECTION -----				
FIXED COST Description	Unit	--- Crop-Share ---		Your Cost
		Owner-Operator	Land-owner Tenant	
=====	=====	=====	=====	=====
Irrigation:				
Taxes	Acre	0.43	0.43	----
Insurance	Acre	0.36	0.36	----
Long Term Interest	Acre	5.97	5.97	----
Depreciation	Acre	6.56	6.56	----
Land:				
Taxes	Acre	7.76	7.76	----
Long Term Interest	Acre	74.47	74.47	----
=====	=====	=====	=====	=====
Total FIXED Cost		\$174.48	\$120.87	\$52.72
-----	-----	-----	-----	-----
Total of ALL Cost		\$630.95	\$162.69	\$467.37
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NET PROJECTED RETURNS		(\$170.95)	(\$10.89)	(\$159.17)
+++++				

TABLE 1. Machinery, Equipment, and Building Value and Use Assumptions

Resource Name		Current List Price	Current Market Value	Salvage Value	Total Defined Annual Use	Useful Life		Remaining Life
=====	=====	=====	=====	=====	=====	=====	=====	=====
100HP TRACTOR	2WD	\$41,730	\$23,542	\$5,354	285 Hours	5,700 Hours		2,850 Hours
125HP TRACTOR	MFD	\$50,582	\$28,536	\$6,490	475 Hours	9,500 Hours		4,750 Hours
150HP TRACTOR	4WD	\$60,445	\$34,100	\$7,756	378 Hours	7,560 Hours		3,780 Hours
200HP TRACTOR	MFD	\$77,681	\$43,824	\$9,967	380 Hours	7,600 Hours		3,800 Hours
4 WHEELER	2WD	\$5,900	\$3,094	\$287	500 Hours	10,000 Hours		5,000 Hours
60HP TRACTOR	2WD	\$20,349	\$11,480	\$2,611	246 Hours	4,920 Hours		2,460 Hours
CORRUGATOR	12 ROW	\$2,093	\$1,101	\$109	37 Hours	740 Hours		370 Hours
CULTIVATOR, 12ROW30"		\$10,113	\$5,320	\$527	17 Hours	340 Hours		170 Hours
DITCHER, 3 POINTV-BLADE		\$2,134	\$1,123	\$111	26 Hours	520 Hours		260 Hours
END PULLER	3 ROW	\$1,001	\$527	\$52	18 Hours	360 Hours		180 Hours
FLD. CULT, 20 FTS-TINE		\$4,820	\$2,536	\$251	31 Hours	620 Hours		310 Hours
FRONT END LOADER2 TON		\$6,885	\$3,622	\$359	414 Hours	8,280 Hours		4,140 Hours
LAND PLANE	14 X 70	\$7,662	\$4,031	\$399	67 Hours	1,340 Hours		670 Hours
LEVELER, 3 POINT24 FT		\$9,560	\$5,029	\$498	48 Hours	960 Hours		480 Hours
PIPE TRAILER		\$1,631	\$858	\$85	158 Hours	3,160 Hours		1,580 Hours
PLOW, 2-WAY	5-16S	\$7,693	\$4,047	\$401	144 Hours	2,880 Hours		1,440 Hours
ROLLER HARROW	15 FT	\$7,947	\$4,181	\$414	124 Hours	2,480 Hours		1,240 Hours
ROTRY HOE, 12 ROW30"		\$6,562	\$3,452	\$342	6 Hours	120 Hours		60 Hours
ROW PLNTR, 12 ROW30"		\$32,320	\$17,002	\$1,685	16 Hours	320 Hours		160 Hours
SPRAYER, 3 POINT28 FT		\$2,812	\$1,532	\$252	10 Hours	150 Hours		75 Hours
SPRAYER, SDL TNK20 FT		\$2,812	\$1,532	\$252	49 Hours	735 Hours		368 Hours
TERRACE BLADE	8 FT	\$1,171	\$616	\$61	29 Hours	580 Hours		290 Hours
1/2 TON PICKUP	4WD	\$15,882	\$8,754	\$1,626	8,000 Mile	120,000 Mile		60,000 Mile
3/4 TON PICKUP	4WD	\$15,385	\$8,480	\$1,575	15,000 Mile	150,000 Mile		75,000 Mile
MINI PICKUP		\$8,482	\$4,675	\$869	8,000 Mile	120,000 Mile		60,000 Mile
TANDEM TRUCK	#1	\$21,163	\$10,901	\$639	1,899 Mile	47,475 Mile		23,738 Mile
TANDEM TRUCK	#2	\$21,163	\$10,901	\$639	1,699 Mile	42,475 Mile		21,238 Mile
TANDEM TRUCK	#3	\$21,163	\$10,901	\$639	1,559 Mile	38,975 Mile		19,488 Mile
CONCRETE DITCH		\$37,736	\$19,177	\$619	9,971 AcIn	299,130 AcIn		149,565 AcIn
DELIVERY SYSTEM		\$77,588	\$39,430	\$1,272	39,958 AcIn	1,198,740 AcIn		599,370 AcIn
DIRT DITCH		\$20,419	\$10,377	\$335	14,952 AcIn	448,560 AcIn		224,280 AcIn
GATED PIPE		\$10,481	\$5,777	\$1,073	14,952 AcIn	299,040 AcIn		149,520 AcIn
LABOR HOUSE	#1		\$22,881	\$2,288		30 Years		15 Years
LABOR HOUSE	#2		\$38,136	\$3,814		30 Years		15 Years
MACHINE SHED	20 X 40		\$3,148	\$315		30 Years		15 Years
METAL SHOP	40 X 80		\$61,017	\$6,102		30 Years		15 Years



Corn for Silage

TABLE 2. Irrigation System Costs per Acre-Inch Delivered

	Concrete <u>Ditch</u> *	Dirt <u>Ditch</u> *	Gated <u>Pipe</u> *
Variable Costs			
Repair and Maintenance (Off-Farm) .....	\$0.0128	\$0.0253	\$0.0165
Owner Operation Labor .....	0.0107	0.0107	0.0252
Purchased Water .....	0.0500	0.0751	0.0751
Fixed Costs			
Taxes .....	0.0039	0.0032	0.0023
Interest on Investment.....	0.0541	0.0442	0.0326
Depreciation.....	0.0628	0.0547	0.0262
Insurance .....	<u>0.0032</u>	<u>0.0027</u>	<u>0.0019</u>
Total Cost per Acre-Inch of Irrigation Water Delivered .....	\$0.1975	\$0.2159	\$0.1798

\* Each distribution system is assumed to receive irrigation water from a central delivery system. This delivery system (buried pipeline, concrete ditch, moss catchers, and tail ditch) has been allocated to each of the distribution systems according to its share of the total irrigation water applied.

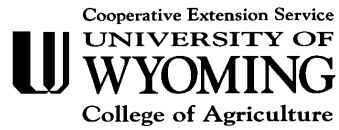


# Corn for Silage

TABLE 3. Machinery, Equipment, and Building Cost Calculations

		RESOURCE COST PER UNIT OF USE								ENTERPRISE			
		-----Variable-----				-----Fixed-----				-----Costs per Acre-----			
Machine/Vehicle	Unit	Fuel and Lube	Operation Labor & Inputs	Repair and Maint.	Hourly Lease	Deprec. and Interest	Taxes and Insurance	TOTAL COST	Resource Use per Acre	Variable	Fixed	TOTAL	
100HP TRACTOR	2WD	\$/Hr	\$5.63	\$0.00	\$2.50	\$0.00	\$7.25	\$0.80	\$16.18	0.1664	\$1.35	\$1.34	\$2.69
125HP TRACTOR	MFD	\$/Hr	7.04	0.00	5.05	0.00	5.27	0.58	17.94	1.0909	13.19	6.38	19.57
150HP TRACTOR	4WD	\$/Hr	8.45	0.00	4.80	0.00	7.91	0.88	22.04	0.3236	4.29	2.84	7.13
200HP TRACTOR	MFD	\$/Hr	11.27	0.00	6.20	0.00	10.12	1.12	28.71	0.6782	11.85	7.62	19.47
4 WHEELER	2WD	\$/Hr	24.14	0.00	5.17	0.00	0.85	0.07	30.23	0.5833	17.10	0.54	17.64
60HP TRACTOR	2WD	\$/Hr	3.38	0.00	1.05	0.00	4.09	0.45	8.97	0.2126	0.94	0.97	1.91
CORRUGATOR	12 ROW	\$/Hr	0.00	0.00	0.36	0.00	2.65	0.29	3.30	0.0300	0.01	0.09	0.10
CULTIVATOR, 12ROW	30"	\$/Hr	0.00	0.00	0.79	0.00	27.86	3.04	31.69	0.0909	0.07	2.81	2.88
DITCHER, 3 POINT	V-BLADE	\$/Hr	0.00	0.00	0.53	0.00	3.84	0.42	4.79	0.0400	0.02	0.17	0.19
END PULLER	3 ROW	\$/Hr	0.00	0.00	0.08	0.00	2.61	0.28	2.97	0.0126	0.00	0.04	0.04
FLD. CULT, 20 FT	S-TINE	\$/Hr	0.00	0.00	1.29	0.00	7.28	0.79	9.36	0.0714	0.09	0.58	0.67
FRONT END LOADER	2 TON	\$/Hr	0.00	0.00	3.99	0.00	0.78	0.09	4.86	1.0000	3.99	0.87	4.86
LAND PLANE	14 X 70	\$/Hr	0.00	0.00	2.39	0.00	5.36	0.58	8.33	0.1538	0.37	0.91	1.28
LEVELER, 3 POINT	24 FT	\$/Hr	0.00	0.00	2.29	0.00	9.33	1.02	12.64	0.1111	0.25	1.15	1.40
PIPE TRAILER		\$/Hr	0.00	0.00	1.01	0.00	0.47	0.05	1.53	0.2000	0.20	0.10	0.30
PLOW, 2-WAY	5-16S	\$/Hr	0.00	0.00	8.29	0.00	2.50	0.27	11.06	0.3333	2.76	0.92	3.68
ROLLER HARROW	15 FT	\$/Hr	0.00	0.00	1.79	0.00	3.00	0.33	5.12	0.2222	0.40	0.74	1.14
ROTRY HOE, 12 ROW	30"	\$/Hr	0.00	0.00	0.70	0.00	51.21	5.59	57.50	0.0290	0.02	1.65	1.67
ROW PLNTR, 12 ROW	30"	\$/Hr	0.00	0.00	5.86	0.00	102.44	11.17	119.47	0.0870	0.51	9.88	10.39
SPRAYER, 3 POINT	28 FT	\$/Hr	0.00	0.00	0.70	0.00	15.67	1.49	17.86	0.0504	0.04	0.87	0.91
SPRAYER, SDL TNK	20 FT	\$/Hr	0.00	0.00	1.13	0.00	3.20	0.30	4.63	0.0714	0.08	0.25	0.33
TERRACE BLADE	8 FT	\$/Hr	0.00	0.00	0.31	0.00	1.89	0.21	2.41	0.0800	0.02	0.17	0.19
1/2 TON PICKUP	4WD	\$/Mi	0.08	0.00	0.13	0.00	0.21	0.05	0.47	11.1111	2.33	2.89	5.22
3/4 TON PICKUP	4WD	\$/Mi	0.10	0.00	0.10	0.00	0.14	0.03	0.37	20.8333	4.17	3.54	7.71
MINI PICKUP		\$/Mi	0.06	0.00	0.07	0.00	0.11	0.03	0.27	11.1111	1.44	1.56	3.00
TANDEM TRUCK	#1	\$/Mi	0.10	0.00	0.45	0.00	0.89	0.28	1.72	1.0000	0.55	1.17	1.72
TANDEM TRUCK	#2	\$/Mi	0.10	0.00	0.51	0.00	0.99	0.31	1.91	1.0000	0.61	1.30	1.91
TANDEM TRUCK	#3	\$/Mi	0.10	0.00	0.55	0.00	1.08	0.34	2.07	1.0000	0.65	1.42	2.07
CONCRETE DITCH		\$/Ac-In	0.00	0.04	0.02	0.00	0.36	0.02	0.44	11.3600	0.68	4.32	5.00
DELIVERY SYSTEM		\$/Ac-In	0.00	0.20	0.03	0.00	0.11	0.00	0.34	45.6000	10.49	5.02	15.51
DIRT DITCH		\$/Ac-In	0.00	0.03	0.03	0.00	0.16	0.00	0.22	17.0400	1.02	2.73	3.75
GATED PIPE		\$/Ac-In	0.00	0.07	0.01	0.00	0.05	0.00	0.13	17.0400	1.36	0.85	2.21
LABOR HOUSE	#1	\$/Year	1,200.00	145.40	1,000.00	0.00	3,148.42	273.22	5,767.04	0.0011	2.67	3.89	6.56
LABOR HOUSE	#2	\$/Year	1,200.00	145.40	1,000.00	0.00	5,247.51	455.39	8,048.30	0.0011	2.67	6.48	9.15
MACHINE SHED	20 X 40	\$/Year	100.00	36.35	100.00	0.00	433.16	37.59	707.10	0.0011	0.27	0.53	0.80
METAL SHOP	40 X 80	\$/Year	720.00	87.24	100.00	0.00	8,395.94	728.61	10,031.79	0.0011	1.03	10.37	11.40





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