

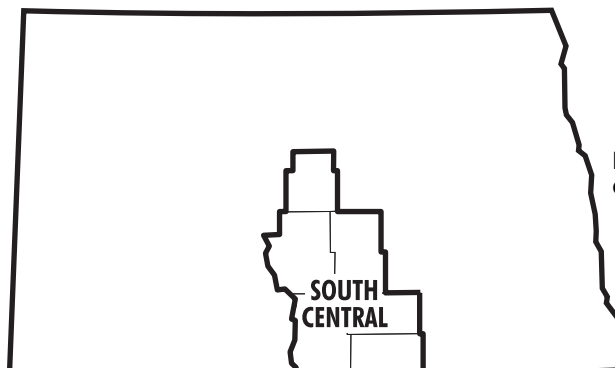
Farm Management Planning Guide



December 2009

Projected 2010 Crop Budgets South Central North Dakota

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Note: This region consists of six counties: Burleigh, Emmons, Kidder, Logan, McIntosh and Sheridan.

The 2010 crop budgets provide an estimate of revenues and costs for selected crops. Each set of budgets are developed for a multi-county region. There is considerable variation in soil type and productivity, weather conditions, as well as management and production practices within each region. Therefore, **THESE BUDGETS ARE ONLY INTENDED TO BE USED AS A GUIDE. EVERY INDIVIDUAL IS HIGHLY ENCOURAGED TO DEVELOP HIS/HER OWN BUDGETS!**

The profitability budget accounts for full economic opportunity costs for land and machinery investment, regardless of farm operator equity position. The bottom line is the return to labor and management. This is the expected "payment" to the producer for the labor and managerial efforts required by the crop

enterprise. Each individual must make the decision whether it is sufficient.

The budget can be changed to conform to the more common definition of accounting profit (return to unpaid labor and management, and owner equity) by replacing the machinery investment and land charge cost items with your per acre interest and rental expense of machinery and land, and real estate tax if land is owned.

The budget can be used for long run decisions if the revenues and costs are realistic for several years. (Crop prices, direct costs, and the land charge are best estimates for only the 2010 crop year, but crop yields are historic averages and machinery ownership costs are an average for the total length of ownership). If the budget shows a high return to labor and management, and is representative for several years, increased acreage and corresponding investment should be considered. However, if long-run returns to labor and management are unsatisfactory the best decision may be to exit the crop enterprise and employ the machinery and land investment, and labor and management, in a different enterprise or investment.

NDSU

Extension Service

North Dakota State University, Fargo, ND 58108

For short-run planning decisions you can omit the indirect costs if the land and machinery required to produce the different enterprises are in place. Simply compare the crop enterprises by calculating return over direct costs. Labor requirements and risk should also be considered. Insurance is not available for some crops.

The budget can be used to estimate cashflow by making a few modifications. Machinery depreciation should be omitted and the machinery investment number replaced with your per acre principal and interest payment on machinery debt. For owned land, the land charge should be replaced with your per acre real estate tax and principal and interest payment on land debt.

Direct and counter-cyclical payments under the Farm Bill are omitted from the budgets because those payments are tied to historic farm program base acres and payment yields, not to current crop selection or production. Direct payments for this region are \$6.50 per acre when averaged over all crop acreage. Counter-cyclical payments, which occur if the national average price of program crops are below a certain level, are not expected with the price levels used in the budgets.

Primary Assumptions:

Crops are planted on dryland recrop ground. Costs of moving crop to local market/storage are included.

The budgets for the South West, North West, South Central and North Central regions typically represent production systems where soil disturbance only occurs at seeding.

Market Price: Best estimates of NDSU extension economists. The greater of projected market price and marketing loan rate is used.

Market Yields: Average yield for the 7 year period 2002-2008, after the low and high yield years are removed. Yields for safflower, yellow mustard, buckwheat, millet, rye and chickpeas are from NDSU extension agronomists and industry sources.

Fertilizer: Cost of fertilizer applied, based on soil test, to meet yield goal of 130% of market yield. N fertilizer can be reduced if previous crop was soybean, dry bean, field peas or lentil.

Soil test - recrop:
 Nitrogen - 35 lb
 Phosphorus - 9 ppm
 Potassium - 328 ppm

Fertilizer prices:

Nitrogen - .34/lb
 Phosphorus - .32/lb
 Potassium - .46/lb

Seed Prices:

Spring Wheat 8.40/bu
 Durum 8.25/bu
 Barley 6.60/bu
 Corn grain RR/Bt 2.56/thou.kern.
 Corn grain RR 2.15/thou.kern.
 Soybean RR .285/thou.kern.
 Dry Beans .84/lb
 Oil Sunflower 1.17/thou.kern.
 Conf. Sunflower 2.05/thou.kern.
 Canola 8.00/lb
 Flax 12.50/bu
 Field Peas 10.50/bu
 Oats 4.25/bu
 Mustard .95/lb
 Buckwheat .50/lb
 Millet .22/lb
 Winter Wheat 7.50/bu
 Rye 5.20/bu

Fuel prices:

Diesel 2.50/gal
 Gas 2.70/gal

Lubrication charge: 15% of fuel cost

Crop Insurance: Coverage levels are 70% on all insurable crops. MPCI estimates are used, except for RA-HPO on all wheat, soybeans and canola.

Miscellaneous: soil testing, machinery rent and custom work.

Operating Interest: Direct costs charged 5.25% interest for 6 month period.

Misc. Overhead: Machinery housing and insurance at .5% and .85%, respectively, of average machinery investment. Also, liability insurance and license fees of trucks. In addition, \$2 per acre is assumed for general farm utilities, farm publications, meetings, dues, income tax preparation, legal fees, etc.

Land charge = average cash rent.

Machinery investment: 4.5% real interest rate, over the years of machine ownership, is charged on average machinery investment. The real, or inflation adjusted, rate is the commercial rate minus the inflation rate. Ave. mach. investment = (Purchase price + Disposal price)/2

Depreciation = (Purchase price - disposal price / years ownership)

Spring Wheat

Durum

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	31	_____	30	_____
Market Price	5.49	_____	6.26*	_____
MARKET INCOME	170.19	_____	187.80	_____
DIRECT COSTS				
-Seed	12.60	_____	12.38	_____
-Herbicides	18.90	_____	18.90	_____
-Fungicides**	5.50	_____	5.50	_____
-Insecticides***	0.00	_____	0.00	_____
-Fertilizer	28.39	_____	27.09	_____
-Crop Insurance	9.10	_____	9.80	_____
-Fuel & Lubrication	9.74	_____	9.70	_____
-Repairs	12.68	_____	12.66	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	6.00	_____
-Operating Interest	2.70	_____	2.68	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	105.61	_____	104.70	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.75	_____	4.74	_____
-Machinery Depreciation	14.33	_____	14.29	_____
-Machinery Investment	8.26	_____	8.24	_____
-Land Charge	34.90	_____	34.90	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	62.23	_____	62.17	_____
SUM OF ALL LISTED COSTS	167.84	_____	166.88	_____
RETURN TO LABOR & MANAGEMENT	2.35	_____	20.92	_____
LISTED COSTS PER BUDGET UNIT	(bu):		(bu):	
-Direct Costs	3.41	_____	3.49	_____
-Indirect Costs	2.01	_____	2.07	_____
-Total Costs	5.41	_____	5.56	_____

Wheat notes:

*Durum price is for milling quality. There is risk of lower quality and lower price.

**Includes seed treatment (\$1.50-\$2) and early season foliar fungicide (\$3-\$4.50). Late season fungicide, often not warranted in this region, would cost \$4-\$14, plus application. Trials consistently show yield response of 5-10% with early season fungicide, IF wheat planted into residue, and 15-20% with late application IF weather favors disease development.

***Cereal grain aphid insecticide would cost about \$6 per acre plus application.

Malting Barley

Corn Grain

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	50		76	
Market Price	3.49*		3.41	
MARKET INCOME	174.50		259.16	
DIRECT COSTS				
-Seed	9.90		56.99*	
-Herbicides	17.30		14.00	
-Fungicides	1.50		0.00	
-Insecticides	0.00		0.00	
-Fertilizer	28.22		38.02	
-Crop Insurance	4.40		18.90	
-Fuel & Lubrication	11.67		14.63	
-Repairs	13.98		14.85	
-Drying	0.00		15.20	
-Miscellaneous	6.00		6.00	
-Operating Interest	2.44		4.69	
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	95.41		183.28	
INDIRECT (FIXED) COSTS				
-Misc. Overhead	5.37		6.31	
-Machinery Depreciation	16.56		21.79	
-Machinery Investment	9.77		12.29	
-Land Charge	34.90		34.90	
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	66.60		75.30	
SUM OF ALL LISTED COSTS	162.01		258.58	
RETURN TO LABOR & MANAGEMENT	12.49		0.58	
LISTED COSTS PER BUDGET UNIT	(bu):		(bu):	
-Direct Costs	1.91		2.41	
-Indirect Costs	1.33		0.99	
-Total Costs	3.24		3.40	

Barley notes:

*Use \$2.84 estimate for feed barley price.

Corn notes:

*RR/Bt corn is planted on 80 percent of acres and RR corn without Bt Trait is on 20 percent of acres for corn borer refuge. Cost includes insecticide seed treatment for wireworm, rootworm, white grub and suppression of cutworm.

Soybeans

Drybeans*

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	23	_____	1270	_____
Market Price	8.63	_____	0.26	_____
MARKET INCOME	198.49	_____	330.20	_____
DIRECT COSTS				
-Seed	49.87*	_____	42.00	_____
-Herbicides	14.00	_____	35.50**	_____
-Fungicides	0.00	_____	0.00	_____
-Insecticides	8.00**	_____	0.00	_____
-Fertilizer	2.77	_____	22.83	_____
-Crop Insurance	17.00	_____	23.30	_____
-Fuel & Lubrication	9.75	_____	14.14	_____
-Repairs	12.98	_____	15.65	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	4.00	_____
-Operating Interest	3.16	_____	4.13	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	123.53	_____	161.55	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.73	_____	5.57	_____
-Machinery Depreciation	14.90	_____	19.78	_____
-Machinery Investment	8.44	_____	11.27	_____
-Land Charge	34.90	_____	34.90	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	62.98	_____	71.52	_____
SUM OF ALL LISTED COSTS	186.51	_____	233.07	_____
RETURN TO LABOR & MANAGEMENT	11.98	_____	97.13	_____
LISTED COSTS PER BUDGET UNIT	(bu):		(lb):	
-Direct Costs	5.37	_____	0.13	_____
-Indirect Costs	2.74	_____	0.06	_____
-Total Costs	8.11	_____	0.18	_____

Soybean notes:

*Roundup (glyphosate) resistant soybeans.

**Soybean aphid and/or spider mite insecticide.

Drybean notes:

*Acreage limitations exist under the farm bill. The general rule is drybean acres can not be planted on base acres. If farm or producer has drybean history, drybean can be planted on base acres but government payments on those acres will be forfeited.

**Includes dessicant prior to straight cutting.

Oil Sunflower

Confectionery Sunflower

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1270	_____	1230	_____
Market Price	0.154	_____	0.232	_____
MARKET INCOME	195.58	_____	285.36	_____
DIRECT COSTS				
-Seed	25.74*	_____	36.90*	_____
-Herbicides	27.00	_____	27.00	_____
-Fungicides	0.00	_____	0.00	_____
-Insecticides	6.00**	_____	12.00**	_____
-Fertilizer	21.40	_____	20.35	_____
-Crop Insurance	12.30	_____	17.00	_____
-Fuel & Lubrication	11.40	_____	11.36	_____
-Repairs	12.30	_____	12.28	_____
-Drying	2.54	_____	2.46	_____
-Miscellaneous	12.00	_____	18.00	_____
-Operating Interest	3.43	_____	4.13	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	134.11	_____	161.48	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	5.21	_____	5.19	_____
-Machinery Depreciation	15.98	_____	15.94	_____
-Machinery Investment	9.54	_____	9.52	_____
-Land Charge	34.90	_____	34.90	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	65.63	_____	65.55	_____
SUM OF ALL LISTED COSTS	199.74	_____	227.03	_____
RETURN TO LABOR & MANAGEMENT	(4.16)	_____	58.33	_____
LISTED COSTS PER BUDGET UNIT	(lb):		(lb):	
-Direct Costs	0.11	_____	0.13	_____
-Indirect Costs	0.05	_____	0.05	_____
-Total Costs	0.16	_____	0.18	_____

Oil Sunflower notes:

*Cost includes seed treatment for control of wireworm and flea beetle.

**One spraying for head feeding insects (red seed weevil, lygus bug and banded moths). Custom application cost of \$6 is under "Miscellaneous." Insecticide treatment for cutworms would cost about \$5 plus application (usually tank mixed with herbicide).

Confectionery Sunflower notes:

*Cost includes seed treatment for control of wireworm and flea beetle.

**Two sprayings for head feeding insects (red seed weevil, lygus bug and banded moths) at about \$6 per application. Each custom application cost of \$6 is under "Miscellaneous." Insecticide treatment for cutworms would cost about \$5 plus application (usually tank mixed with herbicide).

Canola

Flax

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1270	_____	16	_____
Market Price	0.168	_____	8.50	_____
MARKET INCOME	213.36	_____	136.00	_____
DIRECT COSTS				
-Seed	40.00*	_____	8.75	_____
-Herbicides	14.00	_____	21.50	_____
-Fungicides	0.00**	_____	0.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	38.15	_____	12.73	_____
-Crop Insurance	11.60	_____	6.70	_____
-Fuel & Lubrication	10.19	_____	10.42	_____
-Repairs	12.98	_____	13.41	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	1.50	_____
-Operating Interest	3.49	_____	1.97	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	136.41	_____	76.98	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.83	_____	4.91	_____
-Machinery Depreciation	15.21	_____	15.46	_____
-Machinery Investment	8.73	_____	9.23	_____
-Land Charge	34.90	_____	34.90	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	63.67	_____	64.50	_____
SUM OF ALL LISTED COSTS	200.08	_____	141.48	_____
RETURN TO LABOR & MANAGEMENT	13.28	_____	(5.48)	_____
LISTED COSTS PER BUDGET UNIT	(lb):		(bu):	
-Direct Costs	0.11	_____	4.81	_____
-Indirect Costs	0.05	_____	4.03	_____
-Total Costs	0.16	_____	8.84	_____

Canola notes:

*Cost includes insecticide seed treatment for flea beetles, \$6.

**Fungicide for white mold would cost about \$18 plus application.

Field Peas

Oats

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	32		54	
Market Price	6.00*		2.16	
MARKET INCOME	192.00		116.64	
DIRECT COSTS				
-Seed	31.50		8.50	
-Herbicides	25.50		7.50	
-Fungicides	0.00		0.00	
-Insecticides	0.00		0.00	
-Fertilizer	5.75		25.31	
-Crop Insurance	6.00		7.90	
-Fuel & Lubrication	11.03		11.82	
-Repairs	14.27		14.05	
-Drying	0.00		0.00	
-Miscellaneous	7.00		6.00	
-Operating Interest	2.65		2.13	
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	103.71		83.20	
INDIRECT (FIXED) COSTS				
-Misc. Overhead	5.04		5.42	
-Machinery Depreciation	16.74		16.68	
-Machinery Investment	9.21		9.83	
-Land Charge	34.90		34.90	
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	65.89		66.84	
SUM OF ALL LISTED COSTS	169.60		150.04	
RETURN TO LABOR & MANAGEMENT	22.40		(33.40)	
LISTED COSTS PER BUDGET UNIT	(bu):		(bu):	
-Direct Costs	3.24		1.54	
-Indirect Costs	2.06		1.24	
-Total Costs	5.30		2.78	

Field Pea notes:

*Food quality price. Use \$3.25 price estimate for feed quality peas.

Yellow Mustard

Buckwheat

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	900	_____	900	_____
Market Price	0.233	_____	0.192	_____
MARKET INCOME	209.70	_____	172.80	_____
DIRECT COSTS				
-Seed	11.40	_____	25.00	_____
-Herbicides	15.00	_____	13.50	_____
-Fungicides	0.00	_____	0.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	20.02	_____	10.80	_____
-Crop Insurance	0.00	_____	8.70	_____
-Fuel & Lubrication	10.42	_____	10.06	_____
-Repairs	13.41	_____	12.92	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	1.50	_____
-Operating Interest	2.00	_____	2.17	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	78.26	_____	84.65	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	4.91	_____	4.78	_____
-Machinery Depreciation	15.47	_____	15.08	_____
-Machinery Investment	9.23	_____	8.68	_____
-Land Charge	34.90	_____	34.90	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	64.51	_____	63.44	_____
SUM OF ALL LISTED COSTS	142.76	_____	148.08	_____
RETURN TO LABOR & MANAGEMENT	66.94	_____	24.72	_____
LISTED COSTS PER BUDGET UNIT	(lb):		(lb):	
-Direct Costs	0.09	_____	0.09	_____
-Indirect Costs	0.07	_____	0.07	_____
-Total Costs	0.16	_____	0.16	_____

notes:

Millet

Winter Wheat

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1500	_____	43*	_____
Market Price	0.065	_____	4.86	_____
MARKET INCOME	97.50	_____	208.98	_____
DIRECT COSTS				
-Seed	5.00	_____	7.50	_____
-Herbicides	6.00	_____	15.40	_____
-Fungicides	0.00	_____	9.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	15.80	_____	43.99	_____
-Crop Insurance	0.00	_____	9.10	_____
-Fuel & Lubrication	10.94	_____	9.75	_____
-Repairs	13.64	_____	12.39	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	6.00	_____	6.00	_____
-Operating Interest	1.51	_____	2.97	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	58.88	_____	116.09	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	5.10	_____	4.76	_____
-Machinery Depreciation	15.91	_____	14.11	_____
-Machinery Investment	9.45	_____	7.93	_____
-Land Charge	34.90	_____	34.90	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	65.36	_____	61.69	_____
SUM OF ALL LISTED COSTS	124.25	_____	177.78	_____
RETURN TO LABOR & MANAGEMENT	(26.75)	_____	31.20	_____
LISTED COSTS PER BUDGET UNIT	(lb):		(bu):	
-Direct Costs	0.04	_____	2.70	_____
-Indirect Costs	0.04	_____	1.43	_____
-Total Costs	0.08	_____	4.13	_____

Winter Wheat notes:

*Yield is per harvested acre, 2002-2008 acreage abandonment averaged 14%.

Rye

	Per Acre	Your Figures
Market Yield	40	_____
Market Price	3.59	_____
MARKET INCOME	143.60	_____
DIRECT COSTS		
-Seed	6.24	_____
-Herbicides	3.50	_____
-Fungicides	0.00	_____
-Insecticides	0.00	_____
-Fertilizer	40.09	_____
-Crop Insurance	5.80	_____
-Fuel & Lubrication	9.77	_____
-Repairs	12.27	_____
-Drying	0.00	_____
-Miscellaneous	6.00	_____
-Operating Interest	2.20	_____
	=====	=====
SUM OF LISTED DIRECT COSTS	85.86	_____
INDIRECT (FIXED) COSTS		
-Misc. Overhead	4.77	_____
-Machinery Depreciation	14.17	_____
-Machinery Investment	8.08	_____
-Land Charge	34.90	_____
	=====	=====
SUM OF LISTED INDIRECT COSTS	61.92	_____
SUM OF ALL LISTED COSTS	147.78	_____
RETURN TO LABOR & MANAGEMENT	(4.18)	_____
LISTED COSTS PER BUDGET UNIT	(bu):	
-Direct Costs	2.15	_____
-Indirect Costs	1.55	_____
-Total Costs	3.69	_____

notes:

2010 Machinery List

Machine	Purch. Price	Annual Use	Years to trade	Trade in	Deprec.	Invest.	Repairs	Ac/hr
2WD 100HP Tractor	60300	400hr	20	19447	5.11 /hr	4.49 /hr	6.14 /hr	
2WD 160HP Tractor	102600	500hr	15	30365	9.63 /hr	5.98 /hr	10.45 /hr	
4WD 330HP Tractor	178000	500hr	15	52675	16.71 /hr	10.38 /hr	10.36 /hr	
SP Combine (base unit)	225000	250hr	12	55965	56.34 /hr	25.29 /hr	36.52 /hr	
Tandem Truck (used)	33000	150hr	15	10500	10.00 /hr	6.53 /hr	6.33 /hr	
Semi & Trailer (used)	37000	150hr	10	10600	17.60 /hr	7.14 /hr	8.00 /hr	
Pick-up Truck	21900	300hr	10	4500	5.80 /hr	1.98 /hr	2.93 /hr	
Swather 25 ft	20500	1000ac	20	4855	0.78 /ac	0.57 /ac	0.36 /ac	12.1
Sprayer 90 ft	32500	5000ac	10	14714	0.30 /ac	0.21 /ac	0.42 /ac	42.5
Heavy Harrow 70 ft	26000	2000ac	20	15164	0.27 /ac	0.46 /ac	0.29 /ac	39.7
Air Seeder 40 ft	140000	2200ac	10	65991	2.80 /ac	2.10 /ac	4.84 /ac	17.0
Planter 12-30	56100	800ac	20	15879	1.99 /ac	1.79 /ac	2.64 /ac	10.6
Corn head	41000	600ac	20	3860	3.09 /ac	1.68 /ac	0.95 /ac	6.8
Grain head w/pu	13100	800ac	15	2716	0.87 /ac	0.44 /ac	0.25 /ac	8.5
Grain str. cut 30 ft	21800	2000ac	8	8791	0.81 /ac	0.34 /ac	0.34 /ac	10.2
Head w/sunf pans 30 ft	26200	600ac	20	2680	1.96 /ac	1.08 /ac	0.41 /ac	10.2
Soybeans str. cut 30 ft	32300	1000ac	20	2963	1.46 /ac	0.79 /ac	0.50 /ac	10.2
Rock picker	18700	50hr	20	5976	0.42 /ac	0.37 /ac	0.28 /ac	29.1
Grain auger	7800	50hr	20	590	7.21 /hr	3.78 /hr	4.00 /hr	

Example Sequence of Operations

Field operations sequence for spring wheat and durum.

OP. NO.	DESCRIPTION	(FEET) WIDTH	(MPH) SPEED	(AC/HR) Fld Cap	(\$/AC) FUEL & LUBE	(\$/AC) EST. REPAIRS
1	Pick Rocks				0.43	0.49
2	Spray (burn-down)	90	6.0	42.5	0.30	0.56
3	Plant	40	5.0	17.0	2.46	5.46
4	Spray	90	6.0	42.5	0.30	0.56
5	Combine	30	4.0	10.2	2.86	3.92
6	Heavy Harrow	70	5.5	39.7	0.51	0.55
	Trucks*				1.13	0.52
	Grain auger (pto)				0.17	0.08
	Pickup truck allocation				1.56	0.53
Total					9.72	12.68

* Truck costs will vary between crops.

For more information on this and other topics, see: www.ag.ndsu.edu

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