

MICROCOMPUTER CROP COST AND RETURN GENERATOR

BUDGET AREA.....SAN JUAN COUNTY, Projected 2009.
FARM SIZE..... 80.00 ACRES
IRRIGATION TYPE.....SPRINKLER
NUMBER OF CROPS.....1

VERSION 1.0

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TABLE 1. Acreage Summary, San Juan County,
Projected 2009.

BUDGET AREA.....	SAN JUAN COUNTY, 2002.		
FARM SIZE.....	80 ACRES		
IRRIGATION TYPE.....	SPRINKLER		
NUMBER OF CROPS...	1		
	<u>WATER USE</u>		
ACREAGE SUMMARY:	LAND USE (ACRES)	AC.IN. PER AC.	TOTAL AC.IN.
ALFALFA ESTABLISHMENT	11.00	39	429
ALFALFA	69.00	46	3,174
TOTAL	80.00		3,603
ACRE FEET PER ACRE OF WATER RIGHTS			3.75

TABLE 2. Basic cost information for San Juan County,
Projected 2009.

Item		
Labor Wage Rate:		
Equipment operators	\$/hour	\$7.55
General & Irrigators	\$/hour	\$7.25
Purchased Inputs:		
Fertilizer:		
Phosphate (P205)	\$/pound	\$0.58
Seed:		
Alfalfa	\$/pound	\$4.00
Oats	\$/pound	\$0.42
Wire	\$/pound	\$0.55
Canal Water	\$/acre foot	\$30.50
Energy:		
Diesel fuel	\$/gallon	\$2.80
Gasoline	\$/gallon	\$2.50
Electricity	cents/KwHr	10.52
LP Gas	\$/gallon	\$2.40
Natural Gas	\$/MCF	\$5.89
(service charge)	\$/month	\$10.00
Employee Liability Insurance	\$/ \$1,000 wages	\$20.00
Employee Benefits	percent/wages	18.00%
Labor Downtime	percent	25.00%
Financial Rates:		
Operating Capital Interest Rate	percent	7.50%
Land Interest Rate	percent	7.25%
Equipment Interest Rate	percent	7.50%
Real Interest Rate	percent	3.00%
Land Taxes	\$253.00 /acre (full value)	\$1.84
Personal Property Tax Rate	- NR - R	\$/ \$1,000 (Assessed Value) \$25.47
Supervision Factors		
Field Crop-Irrigation	\$/labor hour	\$1.00
Field Crop-Equipment & General	\$/labor hour	\$0.50
Management Rate	percent	7.00%

TABLE 3. Overhead cost information for San Juan County,
Projected 2009.

Item		
Electricity (Domestic & Shop)		\$121.80 per month \$1,462
Telephone		\$87.00 per month \$1,044
Accounting & Legal		\$516
Misc. Supplies & Hand Tools		\$870
Pickup and Auto		
miles	11,948 @	\$0.415 per mile \$4,958
Insurance		
- general liability (non-employee)		\$1,079
- fire/theft		\$702
Property Taxes		
- non-farm land		\$0
- other than land & machinery		\$6,010
Building repairs and maintenance		\$539
Dues, fees, publications		\$267
Farmstead Equipment		\$174
	Total	\$17,621
	Total per planted acre	\$255.38

Table 4 Pumping costs and data for irrigation, San Juan County, Project 2009

INPUT DATA	
DELIVERY PIP BOOSTER PUMP	70
GALLONS PER MINUTE (GPM)	800
WORK HORSEPOWER	33
EFFICIENCY FACTOR:	
ELECTRICITY	0.640
NATURAL GAS	0.154
LP GAS	0.154
DIESEL	0.160
FUEL COST PER UNIT:	16.52 CENTS/GAL*
ELECTRICITY	\$0.80 KWHR
NATURAL GAS	\$2.40 SIGAL
LP GAS	\$2.40 SIGAL
DIESEL	\$2.80 SIGAL
RUNNING COSTS	
ELECTRIC WELL:	
COST PER HOUR	\$4.76
COST PER ACRE INCH	\$2.70
NATURAL GAS WELL:	
COST PER HOUR	\$1.92
COST PER ACRE INCH	\$1.99
LP GAS WELL:	
COST PER HOUR	\$14.13
COST PER ACRE INCH	\$8.00
DIESEL WELL:	
COST PER HOUR	\$19.30
COST PER ACRE INCH	\$5.83

Table 5 Equipment summary for an 80 acre sprinkler-irrigated farm, San Juan County, Project 2009

EQUIPMENT	ITEM #	SIZE	ANNUAL HOURS OF USE	NUMBER	TOTAL VALUE	VARIABLE COSTS				FIXED COSTS		
						FUEL, OIL, LUBRICANT	REPAIR PER HR	FUEL, OIL, REPAIR PER HR	DEPRECIATION	TAXES	TOTAL PER HR	
TRACTOR	40 HP	51	1	\$8,888	\$481	\$66	\$9.35	\$1.08	\$300	\$68	\$8.25	
TRACTOR	60 HP	65	1	\$17,032	\$1,155	\$138	\$17.05	\$2.07	\$1,152	\$128	\$19.22	
SWATHER	14 FT	35	1	\$3,500	\$396	\$20	\$10.48	\$0.58	\$1,450	\$105	\$44.03	
BALER, PTO	2 WIRE	48	1	\$1,600	\$7	\$7	\$5.15		\$365	\$28	\$6.02	
BALE WAGON, PTO	12 FT	44	1	\$1,200	\$50	\$1.28			\$600	\$58	\$19.68	
DISC	3-14 IN	4	1	\$1,200	\$11	\$2.79			\$350	\$16	\$64.59	
FLOW DITCHER (DOUBLE MOLDBOARD)	12 FT	7	1	\$3,200	\$30	\$4.15			\$447	\$24	\$63.97	
HARROW	12 FT	8	1	\$1,200	\$0	\$0.65			\$167	\$9	\$21.87	
DRILL	12 FT	2	1	\$3,000	\$0	\$0.01			\$40	\$2	\$20.18	
FERT SPREADER	4	2	1	\$2,200	\$2	\$1.06			\$440	\$16	\$107.40	
NATURAL GAS BOOSTER PUMP		2,038	1	\$2,500	\$7,186	\$0	\$3.52	\$0.00	\$333	\$18	\$5.17	
		2,038	1	\$2,500	\$7,186	\$0	\$3.52	\$0.00	\$333	\$18	\$5.17	
					\$45,286	\$9,121	\$318			\$6,206	\$467	

EQUIPMENT LIST

ITEM	NEW VALUE	USED VALUE	YEARS LIFE	EQUIP CODE	MAX HOURS	FUEL UNTHR	LUBE COEF	ACQUA HOURS	INTEREST AGE	EXPENSE
TRACTOR	17975.00	6888.00	50.00	1.00	800.00	3.40	0.10	772.05	15.00	674.06
TRACTOR	34950.00	17032.00	30.00	1.00	800.00	4.54	0.10	1554.88	23.00	1298.53
SWATHER	3500.00	3600.00	20.00	2.00	800.00	3.12	0.29	488.32	14.00	1087.50
BALER, PTO	1700.00	1600.00	20.00	2.00	500.00			621.04	18.00	298.75
BALE WAGON, PTO	1800.00	1500.00	20.00	5.00	800.00			261.69	6.00	600.00
DISC	4500.00	2500.00	15.00	3.00	300.00			59.84	16.00	169.75
FLOW DITCHER (DOUBLE MOLDBOARD)	8700.00	3350.00	15.00	3.00	300.00			117.62	16.00	251.25
HARROW	2000.00	1250.00	15.00	4.00	300.00			120.00	15.00	95.75
DRILL	600.00	300.00	15.00	4.00	300.00			33.44	16.00	22.50
FERT SPREADER	4600.00	2300.00	10.00	5.00	100.00			50.23	13.00	165.00
NATURAL GAS BOOSTER PUMP	5000.00	2500.00	15.00	0.00	8742.00			39573.71	15.00	187.50

USAGE LIST

ALFALFA ESTABLISHMENT	ACRES:	11	PUMP WATER:	39.00
MACHINE	POWER UNIT	TIMES OVER	ACCOMPLISHMENT RATE	TOTAL CUSTOM
PLOW	68 HP	1.00	0.67	0.67
DISC	68 HP	2.00	0.17	0.34
HARROW	68 HP	1.00	0.19	0.19
FERTILIZER	68 HP	1.00	0.05	0.05
DRILL	68 HP	1.00	0.21	0.21
DITCHER	40 HP	2.00	0.05	0.10
IRRIGATE		9.00	0.57	22.06

INTEREST PROPORTION

OAT	ALFALFA	HAY
1.51	0.56	
37.69	12.87	
4.89	14.97	
1.32	3.97	
2.75	8.28	
15.34	0.00	
22.84	0.00	
1.17	1.17	
2.05	0.00	
0.50	0.00	
2.03	2.39	
2.03	2.39	
101.87	55.56	

ALFALFA HAY

ALFALFA ESTABLISHMENT	ACRES:	69	PUMP WATER:	46.00
MACHINE	POWER UNIT	TIMES OVER	ACCOMPLISHMENT RATE	TOTAL CUSTOM
FERTILIZER	68 HP	1.00	0.05	0.05
DITCHER	40 HP	2.00	0.05	0.10
IRRIGATE		15.00	0.57	26.02
SWATHER	14 FT	1.00	0.18	0.18
BALER	68 HP	1.00	0.21	0.21
BALE WAGON	68 HP	1.00	0.20	0.20

ANNUAL REPAIR COSTS AS A PERCENT OF NEW VALUE

Hours of Use	1	2	3	4	5	6	7	8	9
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00140	0.00040	0.00340	0.00250
50	0.00040	0.00020	0.00420	0.00020	0.00380	0.00140	0.00040	0.00340	0.00250
100	0.00080	0.00020	0.00900	0.00020	0.00740	0.00020	0.00020	0.00380	0.00250
200	0.00030	0.00030	0.00430	0.00040	0.00180	0.00280	0.00110	0.00510	0.00280
300	0.00030	0.00050	0.00090	0.00090	0.00020	0.00020	0.00020	0.00400	0.00400
400	0.00030	0.00060	0.00070	0.00090	0.00260	0.00340	0.00170	0.00710	0.00400
500	0.00030	0.00070	0.00080	0.00100	0.00280	0.00270	0.00170	0.00600	0.00400
600	0.00030	0.00090	0.00040	0.00120	0.00310	0.00290	0.00190	0.00580	0.00380
700	0.00030	0.00100	0.00060	0.00130	0.00330	0.00410	0.00210	0.00510	0.00580
800	0.00030	0.00110	0.00070	0.00150	0.00350	0.00430	0.00210	0.00580	0.00580
900	0.00030	0.00120	0.00080	0.00160	0.00370	0.00460	0.00230	0.00510	0.00660
1000	0.00030	0.00130	0.00090	0.00180	0.00390	0.00480	0.00260	0.00470	0.00660
1200	0.00045	0.00145	0.00095	0.00200	0.00465	0.00540	0.00345	0.00510	0.00710
1400	0.00045	0.00170	0.00090	0.00230	0.00435	0.00510	0.00410	0.00460	0.00795
1500	0.00050	0.00170	0.00090	0.00230	0.00465	0.00510	0.00410	0.00460	0.00795
1800	0.00075	0.00170	0.00095	0.00265	0.00485	0.00525	0.00335	0.00460	0.00805
2000	0.00110	0.00205	0.00280	0.00305	0.00505	0.00565	0.00255	0.00510	0.00805
2500	0.00095								
3000	0.00070								
3500	0.00082								
4000	0.00098								
4500	0.00108								
5000	0.00122								
5500	0.00136								
6000	0.00148								
6500	0.00162								
7000	0.00176								
7500	0.00188								
8000	0.00204								

* Based on unpublished data of D. R. Hunt, Department of Agricultural Engineering, University of Illinois.

** Based on "Agricultural Machinery Data" in Agricultural Engineers Yearbook, 1985.

Codes

- 1 baler
- 2 baler, combine, forage harvester, silencer, pickups
- 3 rotary hoe, disk, moldboard plow, chain, field cultivator
- 4 harrow, wagon, Road, row buck, drag, roller, water furrow, bed shaper
- 5 baler/wagon, cotton picker, cotton stripper, corn pickers
- 6 chain, combine, mower
- 7 harrow, engine, manure spreader
- 8 planter, drill, seeding equipment, mounted sprayers
- 9 fertilizer distributing equipment

TABLE 6. Alfalfa establishment, sprinkler-irrigated, budgeted per acre costs and returns for an 80 acre farm, San Juan County, Projected 2009.
 Planting dates: April 15 - June 1
 Harvesting dates: June 15 - July 1

ITEM	PRICE	YIELD						TOTAL	
GROSS RETURNS									
OAT HAY	\$130.00	2.25 TONS (STACKED)						\$292.50	
GRAZING	\$10.00	1.00 AUM						\$10.00	
TOTAL							\$302.50		
PURCHASED INPUTS									
PURCHASED INPUTS	PRICE	QUANTITY	PURCHASED INPUTS				FIXED COST	TOTAL	
ALFALFA SEED	\$4.00	20 LBS	\$80.00					\$80.00	
OAT SEED	\$0.42	45 LBS	\$18.90					\$18.90	
PHOSPHATE (P2O5)	\$0.58	45 LBS	\$26.10					\$26.10	
WIRE	\$0.55	19 LBS	\$10.61					\$10.61	
CANAL WATER		39 AC. IN.					\$99.13	\$99.13	
CANAL WATER (MAINTENANCE)		1 ACRE					\$8.00	\$8.00	
SUBTOTAL			\$135.61				\$107.13	\$242.73	
PREHARVEST OPERATIONS									
	POWER UNIT	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL	
PLOW	96 HP	0.67 HR		\$5.06	\$11.42	\$4.17	\$55.90	\$76.56	
DISC (2X)	96 HP	0.34 HR		\$2.57	\$5.80	\$1.65	\$35.40	\$45.42	
HARROW	96 HP	0.19 HR		\$1.43	\$3.24	\$0.40	\$7.54	\$12.61	
FERTILIZE	96 HP	0.05 HR		\$0.38	\$0.85	\$0.10	\$0.98	\$2.31	
DRILL	96 HP	0.21 HR		\$1.59	\$3.58	\$0.66	\$45.55	\$51.38	
DITCHER (2X)	40 HP	0.10 HR		\$0.76	\$0.94	\$0.11	\$3.02	\$4.83	
IRRIGATE (9X)		2.25 HR		\$16.31	\$77.57	\$0.00	\$8.91	\$102.79	
SUBTOTAL		3.81 HR		\$28.09	\$103.40	\$7.10	\$157.31	\$295.89	
HARVEST OPERATIONS									
SWATHER	14 FT	0.16 HR		\$1.21	\$1.68	\$0.09	\$7.14	\$10.11	
BALER	96 HP	0.21 HR		\$1.59	\$3.58	\$0.47	\$5.99	\$11.63	
BALE WAGON	96 HP	0.20 HR		\$1.51	\$3.41	\$0.67	\$7.84	\$13.43	
SUBTOTAL		0.57 HR		\$4.30	\$8.67	\$1.23	\$20.97	\$35.17	
OVERHEAD EXPENSES									
DOWNTIME		1.74 HR		\$13.10				\$13.10	
EMPLOYEE BENEFITS				\$5.83				\$5.83	
INSURANCE			\$0.65					\$0.65	
LAND TAXES						\$1.84		\$1.84	
SUPERVISION AND MANAGEMENT				\$41.02				\$41.02	
SUBTOTAL		1.74 HR	\$0.65	\$59.95				\$1.84	\$62.44
TOTAL OPERATING EXPENSES		6.12 HR	\$136.25	\$92.34	\$112.07	\$8.33	\$287.25	\$636.23	
NET OPERATING PROFIT							(\$333.73)		
INTEREST ON OPERATING CAPITAL		(\$96.25	@	7.50%)	\$7.22		
INTEREST ON EQUIPMENT INVESTMENT							\$107.87		
RETURN TO LAND AND RISK							(\$448.82)		

TABLE 7. Alfalfa hay, sprinkler-irrigated, budgeted per acre costs and returns for an 80 acre farm, San Juan County, Projected 2009.
Harvesting dates: June 1 - October 15

ITEM	PRICE	YIELD	TOTAL
GROSS RETURNS			
ALFALFA HAY	\$140.00	5.00 TONS (STACKED)	\$700.00
GRAZING	\$10.00	2.00 AUM	\$20.00
TOTAL			\$720.00

PURCHASED INPUTS	PRICE	QUANTITY	PURCHASED INPUTS	FIXED COST	TOTAL
PHOSPHATE (P2O5)	\$0.58	40.00 LBS	\$23.20		\$23.20
INSECTICIDE (AERIAL)	\$19.20	1.00 ACRE	\$19.20		\$19.20
WIRE	\$0.55	43.00 LBS	\$23.65		\$23.65
LIVESTOCK FAC & EQUIP ESTABLISHMENT: Principal		6.00 YEARS		\$5.00	\$5.00
: Interest				\$74.80	\$74.80
CANAL WATER		46.00 AC. IN.		\$34.14	\$34.14
CANAL WATER (MAINTENANCE)		1 ACRE		\$116.92	\$116.92
				\$8.00	\$8.00
SUBTOTAL			\$66.05	\$238.86	\$304.91

PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
FERTILIZE	96 HP	0.05 HR		\$0.38	\$0.85	\$0.10	\$0.98	\$2.31
DITCHER (2X)	40 HP	0.10 HR		\$0.76	\$0.94	\$0.11	\$3.02	\$4.83
IRRIGATE (13X)		3.25 HR		\$23.56	\$91.49	\$0.00	\$10.51	\$125.56
SUBTOTAL		3.40 HR		\$24.70	\$93.28	\$0.22	\$14.51	\$132.70

HARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
SWATHER (3X)	14 FT	0.48 HR		\$3.62	\$5.03	\$0.28	\$21.41	\$30.34
BALER (3X)	40 HP	0.63 HR		\$4.76	\$5.89	\$0.78	\$10.88	\$22.31
BALE WAGON (3X)	96 HP	0.60 HR		\$4.53	\$10.23	\$2.01	\$23.52	\$40.30
SUBTOTAL		1.71 HR		\$12.91	\$21.15	\$3.07	\$55.81	\$92.94

OVERHEAD EXPENSES	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
DOWNTIME	0.44 HR		\$3.32				\$3.32
EMPLOYEE BENEFITS			\$6.77				\$6.77
INSURANCE		\$0.75					\$0.75
LAND TAXES						\$1.84	\$1.84
SUPERVISION AND MANAGEMENT			\$54.53				\$54.53
OTHER EXPENSES		\$255.38					\$255.38
SUBTOTAL	0.44 HR	\$256.13	\$64.62			\$1.84	\$322.59

TOTAL OPERATING EXPENSES 5.55 HR \$322.18 \$102.23 \$114.43 \$3.28 \$311.02 \$853.14

NET OPERATING PROFIT (\$133.14)

INTEREST ON OPERATING CAPITAL (\$58.42 @ 7.50%) \$4.38

INTEREST ON EQUIPMENT INVESTMENT \$55.59

RETURN TO LAND AND RISK (\$193.11)

BUDGET SUMMARY			
GROSS RETURN		\$720.00	
VARIABLE OPERATING EXPENSES	\$439.89		
RETURN OVER VARIABLE EXPENSES		\$280.11	(GROSS MARGIN)
FIXED EXPENSES	\$311.02		
NET FARM INCOME		(\$30.91)	(RETURN TO CAPITAL, LABOR, LAND & RISK)
LABOR AND MANAGEMENT COST	\$102.23		
NET OPERATING PROFIT		(\$133.14)	(RETURN TO CAPITAL, LAND & RISK)
CAPITAL COSTS	\$59.97		
RETURN TO LAND AND RISK		(\$193.11)	

TABLE 8. Summary of per acre costs and returns for an 80 acre farm, San Juan County,
Projected 2009.

	ALFALFA ESTABLISHMENT	ALFALFA HAY
	TONS	TONS
PRIMARY YIELD	2.25	5.00
PRIMARY PRICE	\$130.00	\$140.00
GOVERNMENT PAYMENTS	\$0.00	\$0.00
SECOND INCOME	\$10.00	\$20.00
GROSS RETURN	\$302.50	\$720.00
CASH OPERATING EXPENSES		
SEED	\$98.90	
FERTILIZER	\$26.10	\$23.20
CHEMICALS		\$19.20
CROP INSURANCE		
OTHER PURCHASED INPUTS	\$10.61	\$23.65
CANAL WATER		
FUEL, OIL & LUBRICANTS-EQUIPMENT	\$34.50	\$22.94
FUEL-IRRIGATION	\$77.57	\$91.49
REPAIRS	\$8.33	\$3.28
CUSTOM CHARGES		
LAND TAXES	\$1.84	\$1.84
OTHER EXPENSES	\$0.65	\$256.13
TOTAL CASH EXPENSES	\$258.49	\$441.73
RETURN OVER CASH EXPENSES	\$44.01	\$278.27
FIXED EXPENSES	\$285.40	\$309.18
TOTAL EXPENSES	\$543.89	\$750.91
NET FARM INCOME	(\$241.39)	(\$30.91)
LABOR AND MANAGEMENT COSTS	\$92.34	\$102.23
NET OPERATING PROFIT	(\$333.73)	(\$133.14)
CAPITAL COSTS		
INTEREST ON OPERATING CAPITAL	\$7.22	\$4.38
INTEREST ON EQUIPMENT INVESTMENT	\$107.87	\$55.59
TOTAL CAPITAL COSTS	\$115.09	\$59.97
RETURN TO LAND AND RISK	(\$448.82)	(\$193.11)

TABLE 9. Whole farm summary, San Juan County,
Projected 2009.

GROSS RETURNS		
OAT HAY	11.00 ACRES	
CROP		\$3,328
ALFALFA HAY	69.00 ACRES	
CROP		\$48,300
GRAZING		\$1,380
GROSS RETURN		<u>\$53,008</u>
CASH OPERATING EXPENSES		
SEED		\$1,088
FERTILIZER		\$1,888
CHEMICALS		\$1,325
CROP INSURANCE		\$0
OTHER PURCHASED INPUTS		\$1,749
CANAL WATER		\$0
FUEL, OIL & LUBRICANTS-EQUIPMENT		\$1,962
FUEL-IRRIGATION		\$7,166
REPAIRS		\$318
CUSTOM CHARGES		\$0
LAND TAXES		\$147
OTHER EXPENSES		\$17,680
TOTAL CASH EXPENSES		<u>\$33,323</u>
RETURN OVER CASH EXPENSES		\$19,684
FIXED EXPENSES		\$19,311
TOTAL EXPENSES		\$52,634
NET FARM INCOME		\$373
LABOR AND MANAGEMENT COSTS		\$8,069
NET OPERATING PROFIT		(\$7,696)
CAPITAL COSTS		
INTEREST ON OPERATING CAPITAL		\$382
INTEREST ON EQUIPMENT INVESTMENT		\$5,022
TOTAL CAPITAL COSTS		<u>\$5,404</u>
RETURN TO LAND AND RISK		<u>(\$13,100)</u>

LAND VALUE	RETURN TO RISK*	RETURN ON INVESTMENT**
\$1,000 /ACRE	(\$15,500)	-6.14%
\$2,500 /ACRE	(\$19,100)	-3.14%
\$4,000 /ACRE	(\$22,700)	-2.11%
\$5,500 /ACRE	(\$26,300)	-1.59%
\$7,000 /ACRE	(\$29,900)	-1.27%
\$8,500 /ACRE	(\$33,500)	-1.06%

* RETURN TO LAND AND RISK MINUS (INTEREST RATE TIMES LAND VALUE TIMES ACREAGE)

** NET OPERATING PROFIT DIVIDED BY (MACHINERY AND EQUIPMENT VALUE PLUS LAND VALUE)