

TABLE 1. Basic cost information for San Juan County Projected 2018

Item			
<b>Labor Wage Rate:</b>			
Equipment operators	\$/hour		7.80
General & Irrigators	\$/hour		7.50
<b>Purchased Inputs:</b>			
<b>Fertilizer:</b>			
Nitrogen (N)	\$/pound		0.31
Phosphate (P205)	\$/pound		0.24
<b>Seed:</b>			
Alfalfa	\$/pound		4.00
Oats	\$/pound		0.44
Pasture	\$/pound		3.25
Wire	\$/pound		1.32
Canal Water	\$/acre foot		10.75
<b>Energy:</b>			
Diesel fuel	\$/gallon		2.70
Gasoline	\$/gallon		2.40
Natural Gas	\$/MCF		4.00
LP Gas	\$/gallon		2.85
Electricity	cents/KwHr		12.31
Employee Liability Insurance	\$/ \$1,000 wages		12.00
Employee Benefits	percent/w ages		12.00%
Labor Downtime	percent		25.00%
<b>Financial Rates:</b>			
Operating Capital Interest Rate	percent		5.50%
Land Interest Rate	percent		5.00%
Equipment Interest Rate	percent		5.50%
Real Interest Rate	percent		4.00%
Land Taxes	253.00 /acre (full value)		2.07
Personal Property Tax Rate - NR	\$/ \$1,000 (Assessed Value)		24.53
- R			28.79
<b>Supervision Factors</b>			
Field Crop-Irrigation	\$/labor hour		1.00
Field Crop-Equipment & General	\$/labor hour		0.50
Management Rate	percent		4.00%

BUDGET AREA..... SAN JUAN COUNTY Projected 2018  
 FARM SIZE... .. 20 ACRES  
 IRRIGATION TYPE..... FLOOD  
 NUMBER OF CROPS..... 2

ACREAGE SUMMARY:	LAND USE (ACRES)	WATER USE	
		AC.IN. PER AC.	TOTAL AC.IN.
ALFALFA ESTABLISHMENT	1.5	48	72.0
ALFALFA	9.0	60	540.0
PASTURE ESTABLISHMENT	0.5 *	21	10.5
PASTURE	10.0	62	620.0
TOTAL	20.5		1,242.5
ACRE FEET PER ACRE OF WATER RIGHTS			5.05

\* DOUBLE-CROPPED

TABLE 1a. Overhead cost information for San Juan County. Projected 2018

ITEM		CROP ENTERPRISE	LIVESTOCK ENTERPRISE	TOTAL
Electricity (Domestic & Shop)	38.10 per month	420	42	462
Telephone	38.10 per month	420	42	462
Accounting & Legal		130		146
Misc. Supplies & Hand Tools		245	25	321
Pickup and Auto	Crop Ent. Livestock Ent.			
miles	3,100 1,545 @	0.500 per mile	1,132 564	1,695
<b>Insurance</b>				
- general liability (non-employee)		0		0
- fire/theft		0		0
<b>Property Taxes</b>				
- non-planted land		0		0
- other than land & machinery		60		60
Building repairs and maintenance		115	12	140
Dues, fees, publications		115	6	133
Farmstead Equipment		175	18	224
	Total	2,812	707	3,519
Total per planted acre		137.15		

TABLE 2a. Equipment summary for a 20 acre flood-irrigated part-time farm, San Juan Co

EQUIPMENT ITEM & SIZE	ANNUAL HOURS OF USE	NUMBER	VARIABLE COST		
			TOTAL VALUE	FUEL, OIL JBRICANT	REPAIR
TRACTOR 65 HP	36.2	1	2400	237.6059	8.9595
MOWER 7 FT	12.825	1	1300		7.3359
RAKE	7.41	1	750		2.4453
DISC 6 FT (BORROWED)	1.68	1	0		0
PLOW 3-14 (BORROWED)	1.66	1	0		0
HARROW 8 FT	8.815	1	200		0.07052
DITCHER (BORROWED)	2.1	1	0		0
DRILL 10 FT (BORROWED)	0.66	1	0		0
FERT SPREADER DEALER FUF	1.05	1			
			4,650	238	19

Table 2b. Value of Resources for Livestock Enterprise

	UNIT	QUANTITY
Cattle:		
Cows	NO	0
Replacement Heifers	NO	0
Yearling Heifers	NO	0
Yearlings Steers	NO	ACRES
Bulls	NO	0
Horses	NO	0
Subtotal		
Other Range Facilities:		
Fencing		
- Permanent	MI	6
- temporary	MI	11
Pipelines	MI	2
Tanks and Reservoirs	NO	2
Corrals	NO	1

Livestock Trailer

NO

1

Subtotal

Total

ounty

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TS		FIXED COSTS		
FUEL,OIL PER HR	REPAIR PER HR	DEPRE- CIATION	TAXES	TOTAL PER HOUR
6.5637	0.2475	137.5	22.55	4.421271
	0.572	130	10.66	10.96764
	0.33	75	6.15	10.95142
	0			
	0			
	0.008	20	1.64	2.454906
	0			
	0			
		363	41	

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<u>\$/UNIT</u>	<u>TOTAL</u>	<u>USEFUL LIFE</u>	<u>PRECIATION</u>
650	0		
650	0		
462	0		
564	0		
1000	0		
1000	0		
	<hr/> 0		
1500	9000	25	360
250	2750	10	275
300	600	20	30
500	1000	40	25
5000	5000	25	200

2500      2500      10      250

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20,850

20850

1140

Table 3a. Livestock Production Parameters

NUMBER OF COWS	0
COWS PER BULL	0
NUMBER OF HORSES	0
REPLACEMENT RATE (%)	0
CALF DEATH LOSS (%)	0.03
YEARLING DEATH LOSS (%)	0.0125
COW DEATH LOSS (%)	0.01
BULL DEATH LOSS (%)	0
CALF CROP (%)	0.9
PRODUCTIVE LIFE OF BULLS	5
CALVES PURCHASED	
HEIFERS	0
STEERS	20

Table 3b. Forage Sources for Livestock

	ACRES	AUMS/ ACRE	AUMS PROVIDED
ALFALFA	9.00	1.40	12.60
PERMANENT PASTURE	10	7	70
BALED HAY (TONS)		0.56	1.4
TOTAL	<u>19.00</u>		<u>84.00</u>

Table 3c. STOCK COUNT CHART

SEASON	TOTAL		AUMs REQUIRED
	YEARLING STEERS	YEARLING HEIFERS	
JANUARY			0
FEBUARY			0
MARCH			0
APRIL			0
MAY	20		14
JUNE	20		14
JULY	20		14
AUGUST	20		14

SEPTEMB	20	14
OCTOBER	20	14
NOVEMBER		0
DECEMBER		0
		<u>84</u>

Table 3d. FORAGE BALANCE CHART

	TOTAL AUMs REQUIRED	PERMANENT ALFALFA	PASTURE	TOTAL AUMs SUPPLIED	HAY
JANUARY	0	0	0	0	0
FEBRUAR	0	0	0	0	0
MARCH	0	0	0	0	0
APRIL	0	0	0	0	0
MAY	14	0	14	14	0
JUNE	14	0	14	14	0
JULY	14	0	14	14	0
AUGUST	14	0	14	14	0
SEPTEMB	14	0	14	14	0
OCTOBER	14	12.6	0	12.6	1.4
NOVEMBE	0	0	0	0	0
DECEMBE	0	0	0	0	0
Total AUM	84	12.6	70	82.6	1.4

TABLE 4. Alfalfa establishment, flood-irrigated, budgeted per acre costs and returns for a 20 acre part-time farm, San Juan County. Projected 2018  
 Planting dates: April 15 - June 1  
 Harvest dates: June 15 - July 1

ITEM	PRICE	YIELD						TOTAL
<b>GROSS RETURNS</b>								
OAT HAY	100.00	2.00 TONS (IN FIELD)						200.00
<b>TOTAL</b>								200.00
<b>PURCHASED INPUTS</b>								
PURCHASED INPUTS	PRICE	QUANTITY	PURCHASED INPUTS					TOTAL
ALFALFA SEED	2.80	20.00 LBS	56.00					56.00
OAT SEED	0.30	45.00 LBS	13.50					13.50
PHOSPHATE (P2O5)	0.20	45.00 LBS	9.00					9.00
CANAL WATER		48.00 AC. IN.			75.00			75.00
CANAL WATER (MAINTENANCE)		1 ACRE			8.00			8.00
<b>SUBTOTAL</b>			78.50		83.00			161.50
<b>PREHARVEST OPERATIONS</b>								
PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
PLOW	65 HP	0.83 HR		5.60	5.85	0.21	3.71	15.37
DISC (2X)	65 HP	0.84 HR		5.67	5.92	0.21	3.75	15.55
FERTILIZE	65 HP	0.05 HR		0.34	0.35	0.01	0.22	0.93
CORRUGATE	65 HP	0.41 HR		2.77	2.89	0.10	2.84	8.61
DRILL	65 HP	0.33 HR		2.23	2.33	0.08	1.47	6.11
DITCHER	65 HP	0.10 HR		0.68	0.70	0.02	0.45	1.85
IRRIGATE (6X)		3.00 HR		19.35				19.35
<b>SUBTOTAL</b>		5.56 HR		36.63	18.05	0.64	12.45	67.76
<b>HARVEST OPERATIONS</b>								
MOWER	65 HP	0.45 HR		3.04	3.17	0.37	6.97	13.55
RAKE	65 HP	0.26 HR		1.76	1.83	0.15	4.02	7.76
BALER (CUSTOM)			65.60					65.60
<b>SUBTOTAL</b>		0.71 HR	65.60	4.79	5.01	0.52	11.00	86.91
<b>OVERHEAD EXPENSES</b>								
DOWNTIME		2.43 HR		16.37				16.37
EMPLOYEE BENEFITS				4.97				4.97
INSURANCE			0.50					0.50
LAND TAXES							2.23	2.23
SUPERVISION AND MANAGEMENT				13.81				13.81
OTHER EXPENSES			144.71					144.71
<b>SUBTOTAL</b>		2.43 HR	145.21	35.14			2.23	182.58
<b>TOTAL OPERATING EXPENSES</b>		8.70 HR	289.31	76.57	23.05	1.16	108.67	498.76
<b>NET OPERATING PROFIT</b>								-298.76
INTEREST ON OPERATING CAPITAL (		49.85 @	0.07 )					3.24
INTEREST ON EQUIPMENT INVESTMENT								21.43
<b>RETURN TO LAND AND RISK</b>								-323.43



TABLE 5. Alfalfa hay, flood-irrigated, budgeted per acre costs and returns for a 20 acre part-time farm,  
 San Juan County Projected 2018  
 Harvesting dates: June 10 - October 15

ITEM	PRICE	YIELD						TOTAL	
<b>GROSS RETURNS</b>									
ALFALFA HAY	175.00	5.50 TONS (IN FIELD)						962.50	
GRAZING	10.00	1.40 AUM						14.00	
<b>TOTAL</b>							<u>976.50</u>		
PURCHASED INPUTS		PRICE	QUANTITY	PURCHASED INPUTS				FIXED COST	TOTAL
PHOSPHATE (P2O5)		0.24	45.00 LBS	10.80					10.80
ESTABLISHMENT: Principal			6.00 YEARS					53.90	53.90
: Interest								17.24	17.24
LIVESTOCK FAC & EQUIP								5.00	5.00
CANAL WATER			60.00 AC. IN.					93.75	93.75
CANAL WATER (MAINTENANCE)			1 ACRE					8.00	8.00
<b>SUBTOTAL</b>				<u>10.80</u>				<u>177.90</u>	<u>188.70</u>
PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL	
FERTILIZE	65 HP	0.05 HR		0.34	0.35	0.01	0.22	0.93	
DITCHER	65 HP	0.10 HR		0.68	0.70	0.02	0.45	1.85	
CORRUGATE	65 HP	0.41 HR		2.77	2.89	0.10	2.84	8.61	
IRRIGATE (10X)		5.00 HR		32.25				32.25	
<b>SUBTOTAL</b>		<u>5.56 HR</u>		<u>36.03</u>	<u>3.95</u>	<u>0.14</u>	<u>3.51</u>	<u>43.63</u>	
<b>HARVEST OPERATIONS</b>									
MOWER (3X)	65 HP	1.35 HR		9.11	9.52	1.11	20.92	40.66	
RAKE (3X)	65 HP	0.78 HR		5.27	5.50	0.45	12.07	23.29	
BALER (CUSTOM)			180.40					180.40	
<b>SUBTOTAL</b>		<u>2.13 HR</u>	<u>180.40</u>	<u>14.38</u>	<u>15.02</u>	<u>1.56</u>	<u>32.99</u>	<u>244.34</u>	
<b>OVERHEAD EXPENSES</b>									
DOWNTIME		0.55 HR		3.68				3.68	
EMPLOYEE BENEFITS				6.05				6.05	
INSURANCE			0.60					0.60	
LAND TAXES							2.23	2.23	
SUPERVISION AND MANAGEMENT				45.15				45.15	
OTHER EXPENSES			144.71					144.71	
<b>SUBTOTAL</b>		<u>0.55 HR</u>	<u>145.32</u>	<u>54.88</u>			<u>2.23</u>	<u>202.42</u>	
<b>TOTAL OPERATING EXPENSES</b>		<u>8.24 HR</u>	<u>336.52</u>	<u>105.29</u>	<u>18.96</u>	<u>1.70</u>	<u>216.63</u>	<u>679.10</u>	
<b>NET OPERATING PROFIT</b>								297.40	
INTEREST ON OPERATING CAPITAL		(	22.84	@	0.07	)		1.48	
INTEREST ON EQUIPMENT INVESTMENT								27.91	
<b>RETURN TO LAND AND RISK</b>								<u>268.01</u>	

**BUDGET SUMMARY**

GROSS RETURN		976.50	
VARIABLE OPERATING EXPENSES	357.18		
RETURN OVER VARIABLE EXPENSES	619.32	(GROSS MARGIN)	
FIXED EXPENSES	216.63		
NET FARM INCOME	402.69	(RETURN TO CAPITAL, LABOR, LAND & RISK)	
LABOR AND MANAGEMENT COST	105.29		
NET OPERATING PROFIT	297.40	(RETURN TO CAPITAL, LAND & RISK)	
CAPITAL COSTS	29.40		
RETURN TO LAND AND RISK	268.01		

TABLE 6. Permanent pasture establishment, flood-irrigated, budgeted per acre costs and returns for a 20 acre part-time farm, San Juan County. Projected 2018  
Planting dates: August 15 - September 15

ITEM	PRICE	QUANTITY	PURCHASED INPUTS					TOTAL
							FIXED COST	
<u>PURCHASED INPUTS</u>								
SEED	2.50	15.00 LBS	37.50					37.50
NITROGEN (N)	0.29	20.00 LBS	5.80					5.80
PHOSPHATE (P205)	0.20	50.00 LBS	10.00					10.00
CANAL WATER		21.00 AC. IN.			32.81		32.81	
CANAL WATER (MAINTENANCE)					8.00		8.00	
SUBTOTAL			53.30		40.81			94.11
PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
PLOW	65 HP	0.83 HR		5.60	5.85	0.21	3.71	15.37
DISC (2X)	65 HP	0.84 HR		5.67	5.92	0.21	3.75	15.55
HARROW	65 HP	0.41 HR		2.77	2.89	0.10	2.84	8.61
FERTILIZE	65 HP	0.05 HR		0.34	0.35	0.01	0.22	0.93
CORRUGATE	65 HP	0.41 HR		2.77	2.89	0.10	2.84	8.61
DRILL	65 HP	0.33 HR		2.23	2.33	0.08	1.47	6.11
DITCHER	65 HP	0.10 HR		0.68	0.70	0.02	0.45	1.85
IRRIGATE (3X)		1.50 HR		9.68				9.68
SUBTOTAL		4.47 HR		29.72	20.94	0.74	15.29	66.69
<u>OVERHEAD EXPENSES</u>								
DOWNTIME		0.74 HR		5.01				5.01
EMPLOYEE BENEFITS				3.57				3.57
INSURANCE			0.36					0.36
SUPERVISION AND MANAGEMENT				9.42				9.42
SUBTOTAL		0.74 HR	0.36	18.00				18.35
TOTAL OPERATING EXPENSES		5.21 HR	53.66	47.72	20.94	0.74	56.10	179.16

TABLE 7. Permanent pasture, flood-irrigated, budgeted per acre costs and returns for a 20 acre part-time farm,  
 San Juan County. Projected 2018  
 Harvesting dates: Year Round

ITEM	PRICE	YIELD						TOTAL
<b>GROSS RETURNS</b>								
PASTURE	12.00	7.00 AUMS						84.00
<b>TOTAL</b>							<b>84.00</b>	
<b>PURCHASED INPUTS</b>								
PURCHASED INPUTS	PRICE	QUANTITY	PURCHASED INPUTS				FIXED COST	TOTAL
NITROGEN (N)	0.29	100.00 LBS	29.00					29.00
ESTABLISHMENT: Principal		20.00 YEARS					8.96	8.96
: Interest							5.02	5.02
CANAL WATER		62.00 AC. IN.					96.88	96.88
CANAL WATER (MAINTENANCE)		1 ACRE					8.00	8.00
<b>SUBTOTAL</b>			<b>29.00</b>				<b>118.85</b>	<b>147.85</b>
<b>PREHARVEST OPERATIONS</b>								
PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE	PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
FERTILIZE	65 HP	0.05 HR		0.34	0.35	0.01	0.22	0.93
CORRUGATE	65 HP	0.41 HR		2.77	2.89	0.10	2.84	8.61
DITCHER	65 HP	0.10 HR		0.68	0.70	0.02	0.45	1.85
IRRIGATE (11X)		5.50 HR		35.48				35.48
<b>SUBTOTAL</b>		<b>6.06 HR</b>		<b>39.26</b>	<b>3.95</b>	<b>0.14</b>	<b>3.51</b>	<b>46.86</b>
<b>OVERHEAD EXPENSES</b>								
DOWNTIME		0.14 HR		0.95				0.95
EMPLOYEE BENEFITS				4.71				4.71
INSURANCE			0.47					0.47
LAND TAXES							2.23	2.23
SUPERVISION AND MANAGEMENT				9.14				9.14
OTHER EXPENSES			144.71					144.71
<b>SUBTOTAL</b>		<b>0.14 HR</b>		<b>145.18</b>	<b>14.80</b>		<b>2.23</b>	<b>162.21</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>6.20 HR</b>		<b>174.18</b>	<b>54.05</b>	<b>3.95</b>	<b>124.59</b>	<b>356.91</b>
<b>NET OPERATING PROFIT</b>								<b>-272.91</b>
<b>INTEREST ON OPERATING CAPITAL ( 15.52 @ 0.07 )</b>								<b>1.01</b>
<b>INTEREST ON EQUIPMENT INVESTMENT</b>								<b>3.37</b>
<b>RETURN TO LAND AND RISK</b>								<b>-277.29</b>

PASTURE LIVESTOCK  
 -0.06736 0.01

**BUDGET SUMMARY**

GROSS RETURN	84.00	
VARIABLE OPERATING EXPENSES	178.27	
RETURN OVER VARIABLE EXPENSES	-94.27	(GROSS MARGIN)
FIXED EXPENSES	124.59	
NET FARM INCOME	-218.86	(RETURN TO CAPITAL, LABOR, LAND & RISK)
LABOR AND MANAGEMENT COST	54.05	
NET OPERATING PROFIT	-272.91	(RETURN TO CAPITAL, LAND & RISK)
CAPITAL COSTS	4.38	
RETURN TO LAND AND RISK	-277.29	

TABLE 8. Summary of per acre costs and returns for a 20 acre part-time farm,  
San Juan County. Projected 2018

	ALFALFA ESTABLISHMENT	ALFALFA HAY	ANNUAL PASTURE EST.	ANNUAL PASTURE
	-----FLOOD-----			
	TONS	TONS		AUMS
PRIMARY YIELD	2.00	5.50		7.00
PRIMARY PRICE	100.00	175.00		12.00
GOVERNMENT PAYMENTS	0.00	0.00		0.00
SECOND INCOME	0.00	14.00		0.00
GROSS RETURN	200.00	976.50		84.00
CASH OPERATING EXPENSES				
SEED	69.50		37.50	
FERTILIZER	9.00	10.80	15.80	29.00
CHEMICALS				
CROP INSURANCE				
OTHER PURCHASED INPUTS	0.00	0.00	0.00	0.00
CANAL WATER				
FUEL, OIL & LUBRICANTS-EQUIPMENT	23.05	18.96	20.94	3.95
FUEL-IRRIGATION				
REPAIRS	1.16	1.70	0.74	0.14
CUSTOM CHARGES	65.60	180.40		
LAND TAXES	2.23	2.23		2.23
OTHER EXPENSES	145.21	145.32	0.36	145.18
TOTAL CASH EXPENSES	315.75	359.41	75.34	180.50
RETURN OVER CASH EXPENSES	-115.75	617.09	-75.34	-96.50
FIXED EXPENSES	106.45	214.40	56.10	122.36
TOTAL EXPENSES	422.19	573.81	131.44	302.86
NET FARM INCOME	-222.19	402.69	-131.44	-218.86
LABOR AND MANAGEMENT COSTS	76.57	105.29	47.72	54.05
NET OPERATING PROFIT	-298.76	297.40	-179.16	-272.91
CAPITAL COSTS				
INTEREST ON OPERATING CAPITAL	3.24	1.48		1.01
INTEREST ON EQUIPMENT INVESTMENT	21.43	27.91		3.37
TOTAL CAPITAL COSTS	24.67	29.40	0.00	4.38
RETURN TO LAND AND RISK	-323.43	268.01	-179.16	-277.29

TABLE 9. Whole farm summary, San Juan County. Projected 2018

GROSS RETURNS		
OAT HAY	1.50 ACRES	
CROP		300.00
GRAZING		0.00
ALFALFA HAY	9.00 ACRES	
CROP		8,662.50
GRAZING		126.00
PASTURE	10.00 ACRES	
GRAZING		840.00
LIVESTOCK		15,384.00
GROSS RETURN		<u>25,313</u>
CASH OPERATING EXPENSES		
FORAGE		966.00
FEED AND LIVESTOCK		11,656.38
SEED		123.00
FERTILIZER		408.60
CHEMICALS		0.00
CROP INSURANCE		0.00
OTHER PURCHASED INPUTS		0.00
CANAL WATER		0.00
FUEL, OIL & LUBRICANTS-EQUIPMENT		255.21
FUEL-IRRIGATION		0.00
REPAIRS		18.81
CUSTOM CHARGES		1,722.00
LAND TAXES		45.66
OTHER EXPENSES		3,699.11
TOTAL CASH EXPENSES		<u>18,895</u>
RETURN OVER CASH EXPENSES		6,417.73
FIXED EXPENSES		3,906.25
TOTAL EXPENSES		22,801.01
NET FARM INCOME		2,511.49
LABOR AND MANAGEMENT COSTS		2,199.47
NET OPERATING PROFIT		312.01
CAPITAL COSTS		
INTEREST ON OPERATING CAPITAL		28.31
INTEREST ON EQUIPMENT INVESTMENT		317.06
INTEREST ON LIVESTOCK ENTERPRISE		2,146.00
TOTAL CAPITAL COSTS		<u>2,491</u>
RETURN TO LAND AND RISK		<u>-2,179.36</u>

LAND VALUE	RETURN TO RISK*	RETURN ON INVESTMENT**
1,000.00 /ACRE	-2,979.36	0.01
2,500.00 /ACRE	-4,179.36	0.01
4,000.00 /ACRE	-5,379.36	0.00
5,500.00 /ACRE	-6,579.36	0.00
7,000.00 /ACRE	-7,779.36	0.00
8,500.00 /ACRE	-8,979.36	0.00

\* 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)