



MACHINERY COST ESTIMATES

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The tables in this publication contain estimates of farm machinery operation costs calculated via an economic engineering approach. The data are intended to show a representative farming industry cost for specified machines and operations.

Machine costs are separated into time-related and use-related categories. Use-related costs are incurred only when a machine is used. They include fuel, lubrication, use-related repairs and labor. Time-related costs, also often referred to as overhead costs, accrue to the owner whether or not a machine is used. Overhead includes time-related economic costs: interest, insurance, personal property taxes, and housing. There are no personal property taxes in Minnesota. Depreciation is both a use- and a time-related cost. Depreciation will be related to use to the extent that increased annual usage shortens years of life and/or reduces salvage value. While not entirely use-related, depreciation is included along with operating expenses and labor costs in the columns labeled "use-related cost/acre".

OVERHEAD COSTS: Time-related costs are prorated over a 12 year economic life except where otherwise indicated. Trade-in values are estimated based on American Society of Agricultural Engineers formulas. Income tax implications are ignored. A housing charge of 67 cents per square foot of shelter space needed per year is made.

A four percent "real" (inflation-adjusted) interest rate is used in the cost estimates. This real rate is calculated by taking a nominal rate charged by lenders, minus a measure of the inflation rate per year expected over the years of ownership. Insurance is charged at 0.85 percent of the undepreciated value. The interest and insurance cost formulas have one year's depreciation added to the numerator in effect bases the costs on the value at the beginning of each year owned. This gives a slightly more accurate calculation of the actual costs over the years owned. Salvage value are also adjusted for inflation so that depreciation is also on an inflation-adjusted basis. In states where farm machinery is taxed as personal property, property tax could be calculated in a similar manner, depending on how taxes are assessed.

Formulas used to compute machinery overhead costs:

$$\text{Interest, \$/year} = \frac{\text{purchase cost} + \text{salvage value} + \text{depreciation (\$/year)}}{2} \times \text{"real" interest rate}$$

$$\text{Insurance, \$/year} = \frac{\text{purchase cost} + \text{salvage value} + \text{depreciation (\$/year)}}{2} \times \text{insurance rate}$$

$$\text{Housing, \$/year} = \text{price per sq. foot} \times \text{sq. feet shelter space required}$$

$$\text{Taxes per year} = 0 \text{ (no taxes on personal property in Minnesota)}$$

USE-RELATED COSTS: Fuel cost is calculated by multiplying the fuel consumption by the price of fuel, with fuel consumption assumed to be 0.044 gallons of diesel fuel per PTO horsepower-hour on average for each implement type. Fuel consumption per acre is averaged across sizes within a given implement type. The price of farm diesel fuel is projected at \$3.60 per gallon. All power units, tractors, combines, trucks, etc., use diesel fuel. Lubrication cost is assumed to be 10 percent of fuel cost.

The formulas for repair and maintenance costs estimate total accumulated repair costs based on accumulated hours of lifetime use. Repair and maintenance calculations are based on American Society of Agricultural Engineers formulas. The total cost is then divided by accumulated hours to arrive at an average per hour cost estimate. The amount of annual use of a machine is an estimate of the number of hours a commercial farmer would use that particular machine in one year.

Labor is charged at hourly rates that include 30 percent benefits. The charge rates are \$15.00 per hour for unskilled labor and \$20.00 per hour for skilled labor. The skilled labor rate is generally used with the planting and harvesting equipment and sprayers. Labor per acre for an operation such as plowing or disking is calculated by using the work rate on the implement. Less labor per acre is used in a disking operation that covers more acres per hour than in a plowing operation. A small amount of extra labor is added over and above machine time to allow for downtime for tasks such as making adjustments and filling sprayers and planters. The labor adjustment ranges from 2 percent additional time for tillage to 33 percent for spraying.

Economic depreciation is included in use-related costs, calculated using the straight-line formula:

$$\text{Depreciation, \$/year} = \frac{\text{purchase cost} - \text{salvage value}}{\text{years you will use machine}}$$

These estimates will not represent any given individual's cost. Differences in buying power, repair programs, average annual use, and overall replacement programs should be considered when making adjustments. It may be useful to record actual expenses for at least a few of your implements and compare your costs to these estimates. These estimates will differ from records because they are estimates, but also because they are averaged over the use period and are expressed in today's dollars. If these estimates are compared to recorded costs that include repairs or depreciation based on historical costs, one adjustment that would be required for comparability would be to index the historical cost to current prices.

THE BOTTOM LINE: Machinery costs are substantial; control of them is important. Custom charges are often based upon them. No one should do custom work unless the charge will cover operating costs and use-related depreciation plus a return for one's risk and time. Ideally, all allocated per acre or hour overhead costs should also be covered by anyone offering to do custom work. The market for custom work usually does not cover all costs. The market is usually somewhere in between the Use-related costs and total costs.

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Summary of Per Acre Use-Related Costs and Total Cost for Implements with Associated Power Units, Averaged Over All Sizes by Implement Type

	Use-Related Cost/Acre ¹	Total Cost/Acre		Use-Related Cost/Acre ¹	Total Cost/Acre
Chisel Plow	\$7.94	\$9.99	Hay Swather-Cond	\$8.70	\$11.31
Chisel Plow, Front Disk	\$11.22	\$13.95	Swather-Cond, Self-Prop	\$15.64	\$23.75
Moldboard Plow	\$18.35	\$22.11	Grain Swather, Self-Prop	\$11.05	\$17.06
Field Cultivator	\$4.69	\$5.86	Hay Baler PTO Twine	\$12.10	\$13.62
Tandem Disk	\$8.69	\$10.75	Rd Baler/Wrap	\$8.17	\$9.09
Offset Disk	\$10.76	\$12.95	Rd Baler/Wrap Corn Stover	\$11.53	\$12.92
V-Ripper	\$11.15	\$13.62	Large Rectangular Baler	\$10.15	\$12.16
Comb Disk & V-Ripper	\$16.89	\$20.99	Forage Harvester, Pull-type (Corn Head)	\$54.13	\$63.24
Row Crop Planter	\$8.26	\$11.02	Forage Harvester, Pull-type (Pickup Head)	\$21.36	\$24.80
Min-Til Planter	\$11.09	\$14.01	Forage Harvester, Self-Propelled (Corn Head)	\$36.23	\$45.02
Presswheel Drill	\$9.82	\$12.19	Forage Harvester, Self-Propelled (Pickup Head)	\$26.20	\$31.98
Air Seeder Drill w/Cart	\$13.18	\$17.70	Combine Corn Hd	\$29.92	\$35.65
No-Till Drill	\$16.99	\$21.47	Combine Grain Head	\$22.44	\$26.41
Prairie Grass Drill	\$14.69	\$20.11	Combine Soybean Hd	\$29.76	\$35.10
Row Cultivator	\$5.73	\$7.01	Combine Belt Pickup Hd	\$28.02	\$33.39
Rotary Hoe	\$2.24	\$2.67	Grain Cart	\$17.29	\$20.88
Boom Sprayer, Self-Prop	\$5.65	\$7.73	Manure spreader, slurry w/15 ft. injection bar	\$53.37	\$66.57
Boom Sprayer	\$2.27	\$2.68	Manure spreader, solid	\$33.67	\$39.22
Stalk Shredder	\$10.57	\$12.95			
Mower-Conditioner	\$10.47	\$13.04			
Rotary Mow/Conditioner	\$7.20	\$9.18			
Hay Rake	\$5.13	\$6.04			

¹ Use-related cost/acre includes fuel, lubricants, repairs and maintenance, labor, and power and implement depreciation (depreciation is both time-related and use-related). The difference between use-related cost and total cost is that total cost also includes overhead costs (interest, insurance, and housing).

	Net Cost	Annual	Fuel & Oil	Maintenance	Depreciation	-- Overhead ³ --		Total Cost	Total Cost	Diesel
Tractor, combine or	of a New	Hours	Cost Per	& Repair	Cost Per	Cost Per	Cost Per	Per Year	Per Hour	Use/Hr
Forage Harvester HP ¹	Power Unit ²	of Use	Hour	Cost/Hr	Hour	Year	Hour	Of Use	Of Use	Gallons

Tractors, Combines, and Self-Propelled Forage Harvesters (Without Heads)

40 HP	\$18,000	400	\$6.97	\$0.60	\$2.39	\$680	\$1.70	\$4,665	\$11.66	1.76
60 HP	26,000	400	10.45	0.87	3.45	962	2.41	6,874	17.19	2.64
75 HP	39,000	400	13.07	1.38	5.02	1,432	3.58	9,220	23.05	3.30
105 HP MFWD	80,000	450	18.30	2.40	10.80	2,669	5.93	16,840	37.42	4.62
130 HP MFWD	114,000	450	22.65	3.42	15.38	3,769	8.38	22,424	49.83	5.72
160 HP MFWD	140,000	500	27.88	4.67	17.10	4,643	9.29	29,465	58.93	7.04
200 HP MFWD	178,000	500	34.85	5.93	21.74	5,874	11.75	37,134	74.27	8.80
225 HP MFWD	199,000	400	39.20	5.31	30.03	6,615	16.54	36,431	91.08	9.90
260 HP MFWD	254,000	400	45.30	4.06	38.33	8,396	20.99	43,475	108.69	11.44
310 HP 4WD	244,000	400	54.01	3.90	36.82	8,072	20.18	45,968	114.92	13.64
360 HP 4WD	259,000	400	62.73	4.14	39.08	8,558	21.40	50,940	127.35	15.84
425 HP 4WD	307,000	400	74.05	4.91	46.33	10,114	25.28	60,230	150.57	18.70
350 HP Tracked Tractor	317,000	400	60.98	5.07	47.84	10,438	26.09	55,994	139.99	15.40
275 HP Combine	267,000	300	47.92	44.54	58.40	8,543	28.48	53,802	179.34	12.10
340 HP Combine	297,000	300	59.24	49.55	64.97	9,540	31.80	61,667	205.56	14.96
440 HP Combine	352,000	300	66.74	58.72	77.00	11,245	37.48	71,984	239.95	16.85
315 HP SP Forage Harvester Base Unit	200,000	300	29.94	22.74	38.81	6,929	23.10	34,374	114.58	7.56
625 HP SP Forage Harvester Base Unit	326,000	300	59.40	37.06	63.26	11,083	36.94	59,000	196.67	15.00

¹HP shown for the smaller tractors is PTO horsepower. Engine HP is shown for the larger tractors. PTO HP for the larger tractors runs about 87% of engine HP, and is shown in parentheses. Fuel use is estimated at 0.044 gallons of diesel fuel per hour per PTO HP.

²Net cost of a new unit assumes no trade-in. Farm machinery is exempt from sales tax in Minnesota so no sales tax is included.

³Overhead costs include interest, insurance, and housing but not depreciation, which is shown separately because it varies to some extent with use. Overhead per hour will vary with annual use.

	Tractor	Net Cost	--Estimated--				Labor	--Implement Cost/Acre--			Total	Use-related	Diesel
	Size	of a New	Work-Performed		-Power Cost/Acre ² -		Cost		Deprec-		Cost	Cost	Fuel
Implement	(HP)	Implement ¹	Acres/hr	Acres/yr	Fuel	Other	Per Acre	Repairs	iation	Overhead ³	Per Acre ⁴	Per Acre ⁵	Gal/Acre
Tillage													
Chisel Plow 15 Ft	130 HP MFWD	\$19,000	8.50	680	\$2.55	\$3.20	\$1.80	\$0.68	\$1.58	\$1.15	\$ 10.97	\$ 8.83	0.64
Chisel Plow 23 Ft	200 HP MFWD	\$35,000	13.03	1,043	\$2.55	\$3.02	\$1.17	\$0.82	\$1.90	\$1.28	\$ 10.76	\$ 8.57	0.64
Chisel Plow 37 Ft	310 HP 4WD	\$45,000	20.97	1,677	\$2.55	\$2.90	\$0.73	\$0.66	\$1.52	\$1.04	\$ 9.41	\$ 7.40	0.64
Chisel Plow 57 Ft	425 HP 4WD	\$75,000	32.30	2,584	\$2.55	\$2.37	\$0.47	\$0.71	\$1.65	\$1.06	\$ 8.82	\$ 6.97	0.64
Chisel Plow, Front Dsk 16.3 Ft	200 HP MFWD	\$22,000	9.21	737	\$4.14	\$4.28	\$1.66	\$0.46	\$1.76	\$1.18	\$ 13.49	\$ 11.03	1.04
Chisel Plow, Front Dsk 21.3 Ft Fold	310 HP 4WD	\$34,000	12.04	963	\$4.14	\$5.06	\$1.27	\$0.55	\$2.08	\$1.31	\$ 14.41	\$ 11.42	1.04
Moldboard Plow 6 Bottom-18, 9 Ft	130 HP MFWD	\$25,000	4.17	501	\$5.22	\$6.51	\$3.67	\$2.58	\$2.83	\$1.84	\$ 22.66	\$ 18.81	1.32
Moldboard Plow 8 Bottom-18, 12 Ft	160 HP MFWD	\$37,000	5.56	668	\$5.22	\$5.58	\$2.75	\$2.87	\$3.14	\$2.00	\$ 21.56	\$ 17.89	1.32
Field Cultivator 18 Ft	105 HP MFWD	\$21,000	12.98	1,298	\$1.34	\$1.47	\$1.18	\$0.52	\$0.92	\$0.64	\$ 6.07	\$ 4.97	0.34
Field Cultivator 23 Ft	130 HP MFWD	\$30,000	16.59	1,659	\$1.34	\$1.64	\$0.92	\$0.58	\$1.03	\$0.68	\$ 6.19	\$ 5.00	0.34
Field Cultivator 47 Ft	260 HP MFWD	\$63,000	33.90	3,390	\$1.34	\$1.87	\$0.45	\$0.60	\$1.05	\$0.70	\$ 6.01	\$ 4.70	0.34
Field Cultivator 60 Ft	310 HP 4WD	\$71,000	43.27	4,327	\$1.34	\$1.41	\$0.35	\$0.53	\$0.93	\$0.61	\$ 5.17	\$ 4.09	0.34
Tandem Disk 21 Ft Rigid	160 HP MFWD	\$35,000	12.22	1,222	\$2.94	\$2.54	\$1.25	\$0.96	\$1.62	\$1.10	\$ 10.41	\$ 8.55	0.74
Tandem Disk 30 Ft Fold	360 HP 4WD	\$49,000	17.45	1,745	\$2.94	\$3.70	\$0.88	\$0.94	\$1.59	\$1.04	\$ 11.09	\$ 8.82	0.74
Offset Disk 12 Ft	105 HP MFWD	\$16,000	5.56	556	\$3.29	\$3.44	\$2.75	\$0.65	\$1.70	\$1.12	\$ 12.95	\$ 10.76	0.83
V-Ripper 25 " O.C., 10 Ft	160 HP MFWD	\$12,000	6.18	618	\$4.35	\$5.02	\$2.48	\$0.63	\$1.10	\$0.81	\$ 14.39	\$ 12.07	1.10
V-Ripper 25 " O.C., 18 Ft	260 HP MFWD	\$21,000	11.13	1,113	\$4.35	\$5.70	\$1.38	\$0.61	\$1.07	\$0.78	\$ 13.88	\$ 11.21	1.10
V-Ripper 30 " O.C., 17 Ft	260 HP MFWD	\$17,000	10.51	1,051	\$4.35	\$6.03	\$1.46	\$0.52	\$0.92	\$0.69	\$ 13.97	\$ 11.28	1.10
V-Ripper 30 " O.C., 22.5 Ft	360 HP 4WD	\$23,000	13.91	1,391	\$4.35	\$4.65	\$1.10	\$0.53	\$0.94	\$0.67	\$ 12.23	\$ 10.03	1.10
Comb Disk & V-Ripper 17.5 Ft	360 HP 4WD	\$40,000	9.02	902	\$6.67	\$7.17	\$1.70	\$1.01	\$2.62	\$1.65	\$ 20.81	\$ 16.79	1.69
Comb Disk & V-Ripper 22.5 Ft	425 HP 4WD	\$65,000	11.59	1,159	\$6.67	\$6.60	\$1.32	\$1.27	\$3.31	\$1.99	\$ 21.17	\$ 17.00	1.69
Planting													
Row Crop Planter 6 Row-30, 15 Ft	60 HP	\$21,000	7.00	490	\$1.28	\$0.96	\$3.31	\$0.88	\$2.08	\$1.76	\$ 10.27	\$ 8.17	0.32
Row Crop Planter 8 Row-30, 20 Ft	75 HP	\$35,000	9.33	653	\$1.28	\$1.07	\$2.49	\$1.10	\$2.59	\$2.11	\$ 10.64	\$ 8.15	0.32
Row Crop Planter 12 Row-30, 30 Ft	105 HP MFWD	\$59,000	14.00	980	\$1.28	\$1.37	\$1.66	\$1.24	\$2.92	\$2.35	\$ 10.80	\$ 8.03	0.32
Row Crop Planter 16 Row-30, 40 Ft	130 HP MFWD	\$87,000	18.67	1,307	\$1.28	\$1.46	\$1.24	\$1.37	\$3.22	\$2.52	\$ 11.10	\$ 8.12	0.32
Row Crop Planter 24 Row-30, 60 Ft	160 HP MFWD	\$168,000	28.00	1,960	\$1.28	\$1.11	\$0.83	\$1.76	\$4.15	\$3.15	\$ 12.28	\$ 8.80	0.32

Min-Til Planter 6 Row-30, 15 Ft	75 HP	\$31,000	6.36	509	\$2.11	\$1.57	\$3.65	\$1.66	\$2.95	\$2.39	\$ 14.32	\$ 11.37	0.53
Min-Til Planter 8 Row-30, 20 Ft	105 HP MFWD	\$38,000	8.48	594	\$2.11	\$2.25	\$2.73	\$1.31	\$3.10	\$2.50	\$ 14.02	\$ 10.82	0.53
Min-Til Planter 12 Row-30, 30 Ft	160 HP MFWD	\$81,000	12.73	1,273	\$2.11	\$2.44	\$1.82	\$2.77	\$3.08	\$2.39	\$ 14.61	\$ 11.49	0.53
Min-Til Planter 16 Row-30, 40 Ft	200 HP MFWD	\$99,000	16.97	2,206	\$2.11	\$2.32	\$1.37	\$3.38	\$2.17	\$1.72	\$ 13.07	\$ 10.66	0.53
Presswheel Drill 16 Ft	105 HP MFWD	\$19,000	6.79	509	\$2.42	\$2.82	\$3.27	\$0.89	\$2.00	\$1.47	\$ 12.87	\$ 10.53	0.61
Presswheel Drill 20 Ft	130 HP MFWD	\$23,000	8.48	636	\$2.42	\$3.20	\$2.62	\$0.86	\$1.94	\$1.43	\$ 12.47	\$ 10.05	0.61
Presswheel Drill 25 Ft	130 HP MFWD	\$33,000	10.61	795	\$2.42	\$2.56	\$2.09	\$0.99	\$2.23	\$1.61	\$ 11.90	\$ 9.50	0.61
Presswheel Drill 30 Ft	160 HP MFWD	\$42,000	12.73	1,018	\$2.42	\$2.44	\$1.74	\$1.12	\$2.21	\$1.57	\$ 11.51	\$ 9.21	0.61
Air Seeder Drill w/Cart 52 Ft	260 HP MFWD	\$179,000	22.06	1,765	\$2.05	\$2.87	\$1.01	\$2.76	\$5.44	\$3.57	\$ 17.70	\$ 13.18	0.52
No-Till Drill 15 Ft	130 HP MFWD	\$44,000	6.36	509	\$3.56	\$4.27	\$3.49	\$2.35	\$4.64	\$3.16	\$ 21.47	\$ 16.99	0.90
Prairie Grass Drill 10 Ft	60 HP	\$35,000	5.15	258	\$1.86	\$1.31	\$4.04	\$1.38	\$7.29	\$4.90	\$ 20.78	\$ 15.41	0.47
Prairie Grass Drill (Twinned) , 21 Ft	105 HP MFWD	\$76,000	10.82	541	\$1.86	\$1.77	\$1.92	\$1.42	\$7.54	\$4.93	\$ 19.44	\$ 13.97	0.47
Crop Maintenance													
Row Cultivator 12 Row-30, 30 Ft	160 HP MFWD	\$29,000	15.45	1,545	\$1.80	\$2.01	\$1.01	\$0.44	\$1.06	\$0.69	\$ 7.01	\$ 5.73	0.46
Rotary Hoe 21 Ft	105 HP MFWD	\$13,000	25.96	2,596	\$0.70	\$0.74	\$0.60	\$0.14	\$0.28	\$0.21	\$ 2.67	\$ 2.24	0.18
Boom Sprayer, Self-Prop 80 Ft	None	\$220,000	44.12	4,412	\$0.27	\$0.27	\$0.57	\$2.40	\$2.41	\$1.80	\$ 7.73	\$ 5.65	0.14
Boom Sprayer 50 Ft	60 HP	\$19,000	25.61	1,280	\$0.35	\$0.26	\$0.98	\$0.29	\$0.72	\$0.63	\$ 3.23	\$ 2.50	0.09
Boom Sprayer 90 Ft	75 HP	\$42,000	46.09	2,305	\$0.35	\$0.22	\$0.54	\$0.36	\$0.88	\$0.76	\$ 3.11	\$ 2.27	0.09
Stalk Shredder 20 Ft	130 HP MFWD	\$26,000	7.76	776	\$2.92	\$3.50	\$2.13	\$1.12	\$1.98	\$1.30	\$ 12.95	\$ 10.57	0.74
Harvest													
Mower-Conditioner 9 Ft	40 HP	\$21,000	4.36	349	\$1.60	\$1.08	\$3.78	\$0.94	\$3.47	\$2.18	\$ 13.04	\$ 10.47	0.40
Rotary Hay Mower 6 Ft	40 HP	\$6,000	2.91	291	\$2.40	\$1.61	\$5.16	\$1.21	\$1.08	\$0.84	\$ 12.30	\$ 10.87	0.61
Rotary Mow/Cond 12 Ft	75 HP	\$31,000	8.73	698	\$1.50	\$1.14	\$1.80	\$0.61	\$2.56	\$1.57	\$ 9.18	\$ 7.20	0.38
Hay Rake (Hyd) 9 Ft	40 HP	\$7,000	6.11	489	\$1.14	\$0.77	\$2.46	\$0.21	\$0.83	\$0.63	\$ 6.04	\$ 5.13	0.29
Hay Rake (Wheel, 2-16') 30 Ft	40 HP	\$45,000	26.18	2,095	\$0.27	\$0.18	\$0.57	\$0.32	\$1.25	\$0.79	\$ 3.37	\$ 2.52	0.07
Hay Swather-Cond 14 Ft	60 HP	\$32,000	6.79	543	\$1.54	\$0.99	\$2.21	\$0.92	\$3.40	\$2.25	\$ 11.31	\$ 8.70	0.39
Swather-Cond, Self-Prop 16 Ft	None	\$123,000	7.76	621	\$1.27	\$1.27	\$1.93	\$1.01	\$11.42	\$6.85	\$ 23.75	\$ 15.64	0.64
Grain Swather, Self-Prop 25 Ft	None	\$132,000	12.12	970	\$1.27	\$1.27	\$1.24	\$0.70	\$7.85	\$4.75	\$ 17.06	\$ 11.05	0.64
Hay Baler PTO Twine 12 Ft	40 HP	\$26,000	4.36	873	\$1.60	\$1.08	\$5.09	\$3.00	\$1.73	\$1.13	\$ 13.62	\$ 12.10	0.40
Rd Baler/Wrap 5x6 , 20 Ft	75 HP	\$37,000	9.45	2,364	\$1.38	\$1.06	\$1.59	\$3.62	\$0.91	\$0.53	\$ 9.09	\$ 8.17	0.35
Rd Baler/Wrap Corn Stover 5x6 , 20 Ft	105 HP MFWD	\$54,000	9.45	2,364	\$1.94	\$2.02	\$1.59	\$5.28	\$1.32	\$0.77	\$ 12.92	\$ 11.53	0.49

Large Rectangular Baler 3x3 , 20 Ft	130 HP MFWD	\$98,000	11.64	2,909	\$1.95	\$2.34	\$1.91	\$2.25	\$1.95	\$1.17	\$ 11.57	\$ 9.68	0.49
Large Rectangular Baler 4x3 , 20 Ft	130 HP MFWD	\$120,000	11.64	2,909	\$1.95	\$2.34	\$1.91	\$2.76	\$2.39	\$1.42	\$ 12.76	\$ 10.62	0.49
Forage Harvester (Corn Head) 2 Row, 5 Ft	105 HP MFWD	\$37,000	1.38	276	\$13.27	\$13.87	\$16.10	\$7.56	\$7.62	\$4.81	\$ 63.24	\$ 54.13	3.35
Forage Harvester (Pickup Head) 12 Ft	105 HP MFWD	\$30,000	3.31	662	\$5.53	\$5.78	\$6.71	\$2.55	\$2.58	\$1.65	\$ 24.80	\$ 21.36	1.40
Corn Head for SP Harvstr Base 6 Row, 15 Ft	625 HP SP Forage Harvester Base Unit	\$69,000	5.09	1,018	\$10.21	\$26.96	\$4.36	\$1.08	\$3.85	\$2.46	\$48.92	\$ 39.21	2.58
Corn Head for SP Harvstr Base 8 Row, 20 Ft	625 HP SP Forage Harvester Base Unit	\$93,000	6.79	1,358	\$10.21	\$20.22	\$3.27	\$1.10	\$3.89	\$2.43	\$41.12	\$ 33.25	2.58
Pickup Head for SP Harvstr Base 12 Ft	315 HP SP Forage Harvester Base Unit	\$16,000	4.07	815	\$7.32	\$20.78	\$5.45	\$0.31	\$1.12	\$0.90	\$35.89	\$ 29.31	1.85
Pickup Head for SP Harvstr Base (2X Windrows) , 24 Ft	625 HP SP Forage Harvester Base Unit	\$16,000	8.15	1,629	\$7.32	\$16.85	\$2.73	\$0.16	\$0.56	\$0.45	\$28.06	\$ 23.08	1.85
Combine Grain Head 20 Ft	275 HP Combine	\$21,000	6.79	1,358	\$5.88	\$19.36	\$3.27	\$0.36	\$0.97	\$0.53	\$30.38	\$ 25.65	1.49
Combine Grain Head 30 Ft	275 HP Combine	\$25,000	10.18	2,036	\$5.88	\$12.91	\$2.18	\$0.29	\$0.77	\$0.42	\$22.45	\$ 19.23	1.49
Combine Soybean Hd 18 Ft	275 HP Combine	\$28,000	5.35	1,069	\$7.71	\$24.59	\$4.15	\$0.61	\$1.65	\$0.90	\$39.60	\$ 33.38	1.95
Combine Soybean Hd 25 Ft	275 HP Combine	\$27,000	7.42	1,485	\$7.71	\$17.70	\$2.99	\$0.42	\$1.14	\$0.63	\$30.59	\$ 26.13	1.95
Combine Corn Hd 6 Row-30, 15 Ft	275 HP Combine	\$44,000	5.09	1,018	\$7.43	\$25.82	\$4.36	\$1.01	\$2.72	\$1.45	\$42.78	\$ 35.74	1.88
Combine Corn Hd 8 Row-30, 20 Ft	275 HP Combine	\$57,000	6.79	1,358	\$7.43	\$19.36	\$3.27	\$0.98	\$2.64	\$1.41	\$35.09	\$ 29.49	1.88
Combine Corn Hd 12 Row-30, 30 Ft	340 HP Combine	\$87,000	10.18	2,036	\$7.43	\$14.37	\$2.18	\$0.99	\$2.69	\$1.41	\$29.07	\$ 24.54	1.88
Combine Belt Pickup Hd 12 Row-30, 23 Ft	275 HP Combine	\$23,000	6.69	713	\$7.16	\$19.64	\$3.32	\$0.20	\$1.96	\$1.11	\$33.39	\$ 28.02	1.81
Grain Cart 30 Ft	225 HP MFWD	\$49,000	6.87	1,375	\$5.70	\$7.55	\$2.42	\$1.96	\$2.07	\$1.18	\$20.88	\$ 17.29	1.44
Manure spreader, slurry w/15 ft. injection bar 6000 Gal., 0.5 Hr/A	130 HP MFWD	\$54,000	2.00	200	\$11.33	\$13.59	\$12.00	\$5.35	\$15.29	\$9.02	\$66.57	\$ 53.37	2.86
Manure spreader, solid 275 Bu., 0.5 Hr/A	105 HP MFWD	\$15,500	2.00	200	\$9.15	\$9.56	\$12.00	\$1.54	\$4.39	\$2.59	\$39.22	\$ 33.67	2.31

¹Net cost of a new unit assumes no trade-in. Farm machinery is exempt from sales tax in Minnesota so no sales tax is included.

²Power cost per acre for the power unit assigned to each implement multiplied times that implement's acres/hour equals that power unit's total cost per hour shown in the "Tractors, Combines, and Self-Propelled Forage Harvesters (Without Heads)" table above.

³Overhead per acre will vary with annual use.

⁴Total cost/acre is total cost per hour divided by acres per hour. Includes fuel, lubricants, power and equipment repairs and maintenance, labor, and overhead costs including depreciation. Fuel is included in power cost.

⁵Use-related cost/acre is included in the total cost/acre amount. Use-related cost/acre includes everything in total cost/acre EXCEPT that non-depreciation overhead costs (interest, insurance, and housing) are omitted. Depreciation is included in use-related cost under the assumption that extra use reduces trade-in value which increases annual depreciation. In other words, depreciation is considered here to be at least partially use-related even though it is commonly thought of as being mainly time-related.