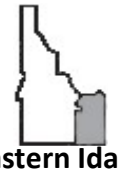
Eastern Idaho: Soft White Spring Wheat



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Background and Assumptions

The University of Idaho's costs and returns estimates are based on economic costs, not accounting costs. All resources are valued at a market rate or "opportunity cost". Input prices are based on the data collected annually by the University of Idaho from agricultural supply companies. The selling price for the commodity is typically an historical average, not a current year's price. The cost estimate shown here is typical for growing soft white spring wheat under irrigation in eastern Idaho. Production practices are based on data from farmers, crop consultants, and extension personnel in eastern Idaho. These aren't University of Idaho recommendations. The practices most closely represent those in Bingham, Bonneville, Jefferson, Madison, and Power counties. Although production practices may be similar for individual farms, each farm has a unique set of resources with different levels of productivity, different production problems, and therefore different costs. Farm size, crop rotation, age and type of equipment, and the quality and intensity of management are all crucial factors that influence production costs.

The Model Farm

This costs and returns estimate models a 2,400-acre irrigated farm with 1,600 acres in grain and 800 acres in potatoes. The typical crop rotation is one year of potatoes followed by two years of grain. Corn or an oil seed crop may substitute for grain, and alfalfa hay may be grown in longer rotations.

The farm uses a center pivot irrigation system and surface water delivered to the farm from an irrigation district. The irrigation district charges a flat fee per acre for water. Irrigation power use is based only on pressurization (no lift). Power costs per acre-inch of water applied are calculated using 2015 Idaho Power Schedule 24 Agricultural Irrigation Service rates. Power costs per acre-inch for water pumped from different depths and for different irrigation systems can be found in the annual Crop Input Cost Summary

http://www.uidaho.edu/cals/idaho-agbiz/crop-enterprise-budgets

Production Practices

After harvest of the previous crop (potatoes), the ground is deep ripped and disk-ripped in the fall. Only the cost of the disk-ripping is assigned to the grain crop. The ground is roller harrowed and planted in April as a single-pass operation. Wheat is harvested by the farm operator in August and hauled to a grain elevator and sold. Storage costs are not included. Harvest cost in grain budgets published prior to 2013 was based on a custom rate.

All fertilizer is custom applied in March before planting. A 3-way herbicide mix is ground applied post emergence to control wild oats and broadleaf weeds. A foliar fungicide is applied by air for control of stripe rust or other foliar diseases. While an insecticide may be needed in some years, none is included because treatment is infrequent and unpredictable. Soft white spring wheat receives 18 inches of water during the growing season from May through July; 5 inches in May, 7 inches in June, and 6 inches in July. Two inches of water applied to the previous fall are also credited to wheat for a total of 20 inches.

Machinery

Equipment used to produce spring grain is shown in Tables 4 and 5. Table 4 lists the equipment and their hourly operating and ownership costs, while Table 5 lists the equipment and their annual ownership costs. Machinery ownership cost (capital recovery) is based on 75% of the replacement cost of a new piece of equipment, except for trucks. Truck prices are for a used vehicle with a new bed. Capital recovery combines depreciation and interest into a single value. To keep machinery prices current between years in which a comprehensive survey is conducted, machinery prices are adjusted using USDA's Farm Machinery Prices Paid Index. Equipment prices are collected approximately every five years.

The University of Idaho uses the budget generator program *Budget Planner* from the University of California-Davis to produce the various tables shown in this publication. Machinery operating and ownership costs are calculated based on engineering equations in this program. Machinery operating costs include fuel, lubricants and repairs.

Labor and Management

The cost of labor used in this study includes a base wage, plus a percentage to account for various payroll taxes (FICA, SUTA & FUTA), and workman's compensation, as well as benefits such as paid vacation/personal leave days, health insurance and bonuses.

Labor is classified by the type of work performed. Labor classifications, labor rates and payroll overhead are shown below.

Labor Values

Labor Class	Base Rate	Payroll Overhead	Effective Rate
General Farm Labor	$9.25	15%	$10.65
Truck Drivers	$12.50	15%	$14.40
Equipment Operators	$14.80	25%	$18.50
Irrigation Labor			
Set Move: HL & WL	$10.10	30%	$13.15
Continuous Move: CP & L	$14.80	25%	$18.50

Set Move includes: handlines and wheellines
Continuous Move includes: center pivots and linear move
Payroll overhead for set move systems includes housing

Based on the speed, width and overall field efficiency, *Budget Planner* calculates equipment operator labor hours for all field operations except those performed on a custom basis. Custom operations are listed separately. General farm labor accounts for extra field labor used during planting or harvest.

A management fee based on approximately 5% of the total production costs is included. Prior to 2013, the basis of the 5% charge was expected revenue.

Capital, Land and Overhead Costs

Interest on operating capital is charged from the time an input is applied until harvest and is calculated at a nominal rate of 5.75 percent. Interest on intermediate term capital, primarily equipment, is calculated using a nominal rate of 5.5 percent. A general overhead charge, calculated at approximately 2.5 percent of operating expenses, is included to cover unallocated whole-farm costs such as office expenses, legal and accounting fees, cell phones, internet service and utilities. Irrigation power is not included as part of general farm utilities.

Land rent is based on a one-year cash lease for grain and covers the ownership costs (depreciation, interest, and insurance) of the irrigation system. Because the charge for water, irrigation system repairs and irrigation power costs are listed separately, the land rent may appear low because the land owner in many circumstances pays some or even all these expenses.

Budget Format

In addition to the Background and Assumption pages, this publication has six tables presenting a variety of cost and returns information.

Table 1 shows both expected revenue, based on a specified yield and price, and expenses. Expenses are broken into two main categories: operating and ownership. Operating expenses are those that typically vary with the level of production and involve inputs that are used in a single production cycle. Ownership expenses include a systematic cost recovery over the useful life for inputs used in the production process that have a useful life of more than one year. Machinery and land fall into this category. Operating inputs are organized by category. In addition to the cost per unit and cost per acre for each input, a total cost is given for each category. Table 1 also gives a total of all operating, ownership and total costs per acre, as well as these same categories on a yield basis (per bushel, cwt, ton, etc.).

Table 2 has most of the same cost information presented in Table 1 but the data is organized by operation for both pre-harvest and harvest costs. Operations can define a single activity, such as seed hauling, or multiple activities as in the case of tillage. The quantity of labor is shown for each operation. The cash costs per acre for labor, machinery costs, materials and custom are also specified. Cash overhead expenses are listed separately as are the non-cash overhead.

Table 3 is a monthly cash flow of expenses based on when the operation occurs and when inputs are applied. Field operations are classified as pre-harvest, harvest and post-harvest.

Table 4 lists the equipment used to produce this crop and the costs per hour to operate this equipment. Total annual hours of use for the current crop and for all crops on the farm is also shown.

Table 5 lists the purchase price and salvage value of equipment used to produce this crop, as well annual capital recovery and cash overhead expenses.

Table 6 provides a ranging analysis, sometime referred to as a sensitivity analysis. Table 6 shows how the costs and returns per acre will vary as the yield and/or price ranges above and below the base values from Table 1.

Authors

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TABLE 1. COSTS AND RETURNS PER ACRE TO PRODUCE SOFT WHITE SPRING WHEAT

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
GROSS RETURNS					
Soft White Wheat	115.00	bu	5.85	672.75	
TOTAL GROSS RETURNS	115.00	bu		672.75	
OPERATING COSTS					
Seed:				**27.60**	
Wheat Seed: SWS	120.00	lb	0.23	27.60	
Fertilizer:				**97.00**	
Dry Nitrogen - Pre-plant	125.00	lb	0.55	68.75	
Dry P2O5	45.00	lb	0.53	23.85	
K2O	10.00	lb	0.44	4.40	
Pesticides/Chemicals:				**47.26**	
Axial XL	16.40	fl oz	1.09	17.88	
Affinity Tax Mix 50SG	0.60	oz	9.60	5.76	
Starane Ultra	0.30	pint	29.75	8.92	
TwinLine	7.00	fl oz	2.10	14.70	
Custom:				**36.70**	
Custom Fertilize: 0 - 400 lbs	1.00	acre	7.25	7.25	
Custom Air Spray - 5 gal. rate	1.00	acre	8.75	8.75	
Custom Haul: wheat	115.00	bu	0.18	20.70	
Irrigation:				**64.20**	
Irrigation Power - Center Pivot	20.00	ac-in	1.90	38.00	
Irrigation Water Assessment - Al	1.00	acre	16.00	16.00	
Irrigation Repairs - CP	20.00	ac-in	0.51	10.20	
Other:				**18.00**	
Crop Insurance	1.00	acre	18.00	18.00	
Labor				**49.24**	
Equipment Operator Labor	1.66	hrs	18.50	30.78	
Irrigation Labor - CP	0.80	hrs	18.50	14.80	
General Farm Labor	0.34	hrs	10.65	3.66	
Machinery				**38.56**	
Fuel-Gas	2.88	gal	2.50	7.20	
Fuel-Diesel	5.57	gal	2.35	13.09	
Fuel-Road Diesel	0.16	gal	2.85	0.45	
Lube				3.11	
Machinery Repair				14.71	
Interest on Operating Capital @ 5.75%				8.81	
TOTAL OPERATING COSTS/ACRE				387.37	
TOTAL OPERATING COSTS/BU				3.37	
NET RETURNS ABOVE OPERATING COSTS				285.38	

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TABLE 1. CONTINUED

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
CASH OVERHEAD COSTS					
General Overhead				10.00	
Land Rent				220.00	
Management Fee				34.00	
Property Taxes				0.00	
Property Insurance				1.39	
Investment Repairs				0.00	
TOTAL CASH OVERHEAD COSTS/ACRE				265.39	
TOTAL CASH OVERHEAD COSTS/BU				2.31	
TOTAL CASH COSTS/ACRE				652.76	
TOTAL CASH COSTS/BU				5.68	
NET RETURNS ABOVE CASH COSTS				19.99	
NON-CASH OVERHEAD COSTS (Capital Recovery)					
Equipment				51.36	
TOTAL NON-CASH OVERHEAD COSTS/ACRE				51.36	
TOTAL NON-CASH OVERHEAD COSTS/BU				0.45	
TOTAL COST/ACRE				704.12	
TOTAL COST/BU				6.12	
NET RETURNS ABOVE TOTAL COST				-32.12	

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TABLE 2. COSTS PER ACRE TO PRODUCE SOFT WHITE SPRING WHEAT

Operation	Operation Time (Hrs/A)	Cash and Labor Costs per Acre						
		Labor Cost	Fuel	Lube &Repairs	Material Cost	Custom/ Rent	Total Cost	Your Cost
Preharvest:								
Irrigation	0.00	14.80	0.00	0.00	38.00	0.00	52.80	
Tillage	0.13	4.44	5.50	4.95	0.00	0.00	14.89	
Applying Fertililzer	0.00	0.00	0.00	0.00	97.00	7.25	104.25	
Seed Hauling	0.03	0.74	0.09	0.16	0.00	0.00	0.99	
Roller Harrow & Plant	0.11	3.82	2.79	4.39	27.60	0.00	38.59	
Crop Insurance	0.00	0.00	0.00	0.00	18.00	0.00	18.00	
Irrigation Water Assessment	0.00	0.00	0.00	0.00	16.00	0.00	16.00	
Irrigation Repairs	0.00	0.00	0.00	0.00	10.20	0.00	10.20	
Applying Pesticides	0.04	1.45	0.74	0.41	47.26	8.75	58.61	
General Pickup Use	0.86	19.15	7.18	2.83	0.00	0.00	29.16	
4-Wheeler Use	0.03	0.74	0.02	0.02	0.00	0.00	0.78	
Service Truck Use	0.03	0.56	0.18	0.07	0.00	0.00	0.80	
Fuel Truck Use	0.03	0.56	0.18	0.08	0.00	0.00	0.82	
TOTAL PREHARVEST COSTS	1.25	46.25	16.68	12.91	254.06	16.00	345.89	
Harvest:								
Harvest	0.13	2.99	3.48	4.83	0.00	0.00	11.31	
Crop Hauling	0.00	0.00	0.00	0.00	0.00	20.70	20.70	
TOTAL HARVEST COSTS	0.13	2.99	3.48	4.83	0.00	20.70	32.01	
Interest on Operating Capital at 5.75%							8.81	
TOTAL OPERATING COSTS/ACRE	1.39	49.24	20.16	17.74	254.06	36.70	386.71	

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TABLE 2. CONTINUED

Operation	Operation Time (Hrs/A)	Cash and Labor Costs per Acre						
		Labor Cost	Fuel	Lube &Repairs	Material Cost	Custom/ Rent	Total Cost	Your Cost
CASH OVERHEAD:								
General Overhead							10.00	
Land Rent							220.00	
Management Fee							34.00	
Property Taxes							0.00	
Property Insurance							1.39	
Investment Repairs							0.00	
TOTAL CASH OVERHEAD COSTS/ACRE							265.39	
TOTAL CASH COSTS/ACRE							652.10	
NON-CASH OVERHEAD:		Per Producing Acre		Annual Cost Capital Recovery				
Equipment		473.44		51.36			51.36	
TOTAL NON-CASH OVERHEAD COSTS		473.44		51.36			51.36	
TOTAL COSTS/ACRE							703.46	

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TABLE 3. MONTHLY COSTS PER ACRE TO PRODUCE SOFT WHITE SPRING WHEAT

	OCT 14	NOV 14	DEC 14	JAN 15	FEB 15	MAR 15	APR 15	MAY 15	JUN 15	JUL 15	AUG 15	Total
Preharvest:												
Irrigation	5.28							13.20	18.48	15.84		52.80
Tillage	14.89											14.89
Applying Fertililzer						104.25						104.25
Seed Hauling							0.99					0.99
Roller Harrow & Plant							38.59					38.59
Crop Insurance							18.00					18.00
Irrigation Water Assessment							16.00					16.00
Irrigation Repairs							10.20					10.20
Applying Pesticides								35.16	23.45			58.61
General Pickup Use	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	29.16
4-Wheeler Use	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.78
Service Truck Use	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.80
Fuel Truck Use	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.82
TOTAL PREHARVEST COSTS	23.04	2.87	2.87	2.87	2.87	107.12	86.65	51.23	44.80	18.71	2.87	345.89
Harvest:												
Harvest											11.31	11.31
Crop Hauling											20.70	20.70
TOTAL HARVEST COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.01	32.01
Interest on Operating Capital @5.75%	0.11	0.12	0.14	0.15	0.17	0.68	1.09	1.34	1.55	1.64	1.81	8.81
TOTAL OPERATING COSTS/ACRE	23.15	2.99	3.01	3.02	3.03	107.80	87.74	52.57	46.35	20.35	36.69	386.71
CASH OVERHEAD												
General Overhead	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	10.00
Land Rent						220.00						220.00
Management Fee	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	34.00
Property Taxes												0.00
Property Insurance							1.39					1.39
Investment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH OVERHEAD COSTS	4.00	4.00	4.00	4.00	4.00	224.00	5.39	4.00	4.00	4.00	4.00	265.39
TOTAL CASH COSTS/ACRE	27.15	6.99	7.01	7.02	7.03	331.80	93.13	56.57	50.35	24.35	40.69	652.10

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TABLE 4. HOURLY EQUIPMENT COSTS

		Soft White Spring Wheat	Total		Cash Overhead		Operating			
Yr	Description	Hours Used	Hours Used	Capital Recovery	Insur-ance	Taxes	Lube& Repairs	Fuel	Total Oper.	Total Costs/Hr.
15	4-wheeler	53	90	6.79	0.19	0.00	0.57	0.63	1.19	8.18
15	Grain Drill - 24'	175	175	24.93	0.57	0.00	13.89	0.00	13.89	39.39
15	Pickup 1 - 3/4 ton	400	800	8.03	0.15	0.00	3.28	8.32	11.60	19.79
15	Pickup 2 - 3/4 ton	400	800	8.03	0.15	0.00	3.28	8.32	11.60	19.79
15	Roller-harrow -24'	175	175	29.88	0.79	0.00	13.49	0.00	13.49	44.15
15	Tractor - 160hp	64	350	24.56	0.91	0.00	8.44	18.57	27.01	52.48
15	Truck 1P 10-Wheeler	53	345	20.44	0.65	0.00	4.69	2.76	7.45	28.54
15	Sprayer - 50' 200 gal.	58	100	4.29	0.12	0.00	1.97	0.00	1.97	6.39
15	Tractor 2 - 200hp	192	500	22.61	0.80	0.00	11.64	23.19	34.84	58.24
15	Service Truck	40	80	36.69	1.21	0.00	2.87	7.13	9.99	47.89
15	Disk-Ripper - 17'	203	250	28.11	0.64	0.00	24.77	0.00	24.77	53.52
15	RT Tractor - 340hp	223	500	45.65	1.61	0.00	12.98	39.41	52.38	99.64
15	Pickup 3 - 3/4ton	193	375	11.38	0.30	0.00	3.28	8.32	11.60	23.28
15	Pickup 4 - 3/4ton	193	375	11.38	0.30	0.00	3.28	8.32	11.60	23.28
15	Pickup 5 - 3/4ton	193	375	11.38	0.30	0.00	3.28	8.32	11.60	23.28
15	Fuel Truck	40	80	46.10	1.49	0.00	3.32	7.13	10.44	58.04
15	Combine 25' Grain	237	250	138.08	3.48	0.00	32.59	23.50	56.09	197.65

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TABLE 5. WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, AND BUSINESS OVERHEAD COSTS

ANNUAL EQUIPMENT COSTS

						Cash Overhead		
Yr	Description	Price	Yrs Life	Salvage Value	Capital Recovery	Insur-ance	Taxes	Total
15	4-wheeler	6,000.00	10	1,500.00	679.50	18.75	0.00	698.25
15	Grain Drill - 24'	36,000.00	8	8,128.30	4,846.99	110.32	0.00	4,957.32
15	Pickup 1 - 3/4 ton	41,000.00	5	13,750.00	7,137.56	136.88	0.00	7,274.43
15	Pickup 2 - 3/4 ton	41,000.00	5	13,750.00	7,137.56	136.88	0.00	7,274.43
15	Roller-harrow -24'	54,000.00	12	7,479.36	5,809.12	153.70	0.00	5,962.82
15	Tractor - 160hp	131,000.00	25	11,078.38	9,549.39	355.20	0.00	9,904.59
15	Truck 1P 10-Wheeler	95,000.00	20	4,000.00	7,834.82	247.50	0.00	8,082.32
15	Sprayer - 50' 200 gal.	5,000.00	15	480.03	476.71	13.70	0.00	490.41
15	Tractor 2 - 200hp	157,000.00	20	20,144.91	12,559.91	442.86	0.00	13,002.77
15	Service Truck	40,000.00	20	3,000.00	3,261.14	107.50	0.00	3,368.64
15	Disk-Ripper - 17'	58,000.00	8	13,095.60	7,809.05	177.74	0.00	7,986.79
15	RT Tractor - 340hp	317,000.00	20	40,674.75	25,359.82	894.19	0.00	26,254.01
15	Pickup 3 - 3/4ton	41,000.00	10	9,000.00	4,740.37	125.00	0.00	4,865.37
15	Pickup 4 - 3/4ton	41,000.00	10	9,000.00	4,740.37	125.00	0.00	4,865.37
15	Pickup 5 - 3/4ton	41,000.00	10	9,000.00	4,740.37	125.00	0.00	4,865.37
15	Fuel Truck	50,000.00	20	3,000.00	4,097.93	132.50	0.00	4,230.43
15	Combine 25' Grain	325,000.00	10	61,305.01	38,355.60	965.76	0.00	39,321.36
	TOTAL	1,479,000.00	-	228,386.34	149,136.20	4,268.47	0.00	153,404.67
	90% of New Cost*	1,331,100.00	-	205,547.70	134,222.58	3,841.62	0.00	138,064.20

*Used to reflect a mix of new and used equipment

ANNUAL INVESTMENT COSTS

					Cash Overhead			
Description	Price	Yrs Life	Salvage Value	Capital Recovery	Insur-ance	Taxes	Repairs	Total
INVESTMENT								
TOTAL INVESTMENT	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUSINESS OVERHEAD COSTS

Description	Units/ Farm	Unit	Price/ Unit	Total Cost
General Overhead	1600	acre	10.00	16,000.00
Land Rent	1600	acre	220	352,000.00
Management Fee	1600	acre	34.00	54,400.00

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TABLE 6. RANGING ANALYSIS - SOFT WHITE SPRING WHEAT

COSTS PER ACRE AND PER BU AT VARYING YIELDS TO PRODUCE SOFT WHITE SPRING WHEAT

	YIELD(BU)						
	100.00	105.00	110.00	115.00	120.00	125.00	130.00
OPERATING COSTS/ACRE:							
Preharvest	345.89	345.89	345.89	345.89	345.89	345.89	345.89
Harvest	32.01	32.01	32.01	32.01	32.01	32.01	32.01
Interest on Operating Capital @ 5.75%	8.81	8.81	8.81	8.81	8.81	8.81	8.81
TOTAL OPERATING COSTS/ACRE	386.71	386.71	386.71	386.71	386.71	386.71	386.71
TOTAL OPERATING COSTS/BU	3.87	3.68	3.52	3.36	3.22	3.09	2.97
CASH OVERHEAD COSTS/ACRE	265.39	265.39	265.39	265.39	265.39	265.39	265.39
TOTAL CASH COSTS/ACRE	652.10	652.10	652.10	652.10	652.10	652.10	652.10
TOTAL CASH COSTS/BU	6.52	6.21	5.93	5.67	5.43	5.22	5.02
NON-CASH OVERHEAD COSTS/ACRE	51.36	51.36	51.36	51.36	51.36	51.36	51.36
TOTAL COSTS/ACRE	703.46	703.46	703.46	703.46	703.46	703.46	703.46
TOTAL COSTS/BU	7.03	6.70	6.40	6.12	5.86	5.63	5.41

Net Return Per Acre Above Operating Costs For Soft White Spring Wheat

PRICE ($/bu)	YIELD (bu/acre)						
Soft White Wheat	100.00	105.00	110.00	115.00	120.00	125.00	130.00
5.10	123.29	148.79	174.29	199.79	225.29	250.79	276.29
5.35	148.29	175.04	201.79	228.54	255.29	282.04	308.79
5.60	173.29	201.29	229.29	257.29	285.29	313.29	341.29
5.85	198.29	227.54	256.79	286.04	315.29	344.54	373.79
6.10	223.29	253.79	284.29	314.79	345.29	375.79	406.29
6.35	248.29	280.04	311.79	343.54	375.29	407.04	438.79
6.60	273.29	306.29	339.29	372.29	405.29	438.29	471.29

Net Return Per Acre Above Cash Costs For Soft White Spring Wheat

PRICE ($/bu)	YIELD (bu/acre)						
Soft White Wheat	100.00	105.00	110.00	115.00	120.00	125.00	130.00
5.10	-142.10	-116.60	-91.10	-65.60	-40.10	-14.60	10.90
5.35	-117.10	-90.35	-63.60	-36.85	-10.10	16.65	43.40
5.60	-92.10	-64.10	-36.10	-8.10	19.90	47.90	75.90
5.85	-67.10	-37.85	-8.60	20.65	49.90	79.15	108.40
6.10	-42.10	-11.60	18.90	49.40	79.90	110.40	140.90
6.35	-17.10	14.65	46.40	78.15	109.90	141.65	173.40
6.60	7.90	40.90	73.90	106.90	139.90	172.90	205.90

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TABLE 6. RANGING ANALYSIS CONTINUED

Net Return Per Acre Above Total Costs For Soft White Spring Wheat

PRICE ($/bu)	YIELD (bu/acre)						
Soft White Wheat	100.00	105.00	110.00	115.00	120.00	125.00	130.00
5.10	-193.46	-167.96	-142.46	-116.96	-91.46	-65.96	-40.46
5.35	-168.46	-141.71	-114.96	-88.21	-61.46	-34.71	-7.96
5.60	-143.46	-115.46	-87.46	-59.46	-31.46	-3.46	24.54
5.85	-118.46	-89.21	-59.96	-30.71	-1.46	27.79	57.04
6.10	-93.46	-62.96	-32.46	-1.96	28.54	59.04	89.54
6.35	-68.46	-36.71	-4.96	26.79	58.54	90.29	122.04
6.60	-43.46	-10.46	22.54	55.54	88.54	121.54	154.54