

AG FOCUS



Annual Farm Business Summary and Analysis Season is Right Around the Corner

by John J. Hanchar and Joan Sinclair Petzen

Risks and uncertainties characteristic of the current environment for agricultural production, an environment heavily influenced by covid-19 pandemic related concerns combined with concerns over input availability and resulting rising input costs, amplify the value of annual farm business summary and analysis for achieving sound financial planning and control.

Summary

- Sound financial planning and control are keys to successfully managing a farm business, including risks and uncertainties faced by the business.
- The next few months present good opportunities to evaluate your business' financial management practices.
- The NWNY Dairy, Livestock, and Field Crops Program has the capacity to work with a variety of producers as they seek to improve their business' financial management practices.

Background

Winter months present farm business owners with opportunities to undertake planning efforts for the purpose of improving results. Research suggests that financial management practices, including annual farm business summary and analysis, key components of planning, better position a business for success.

Characteristics of Effective Farm Financial Management

Effective farm financial management emphasizes sound financial planning and control.

Financial planning is using financial information to answer the following questions.

1. "Where is the business now?" Include, "How is the farm business positioned to handle financial adversity, risks, uncertainties?"

2. "Where do you want it to be?"
3. "How will you get the business to where you want it to be?"

Financial planning practices include

- generating financial statements (balance sheet, cash flow statement, and income statement)
- using results to identify strengths and weaknesses, including identifying strategies to mitigate the financial exposure of the business to risk
- developing projections, including those associated with proposed changes to the farm business

Financial control involves measuring financial condition and performance over time to determine whether or not the business is achieving desired results. If not, then ask, "Why not?" to identify and implement needed changes.

As the end of the year draws near, the next few months present good opportunities to examine your business' financial management practices. As a farm business owner, you have financial objectives and goals. These direct your efforts. Do you measure the financial condition of your farm business using the balance sheet? Do you measure financial performance using the cash flow statement and income statement? If you don't measure financial condition and performance, then achieving desired financial results is less likely.

The statement "If you can't, or don't measure it, then you can't manage it" with its emphasis on measuring outcomes underlies the value and need for sound financial management.

Cornell University's Dairy Farm Business Summary (DFBS) Program

- Objectives of the DFBS Program include: provide producers with opportunities to analyze the business'

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visit us online at: <https://nwnyteam.cce.cornell.edu/>



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Remember To Check Out The NWNy Team Blog!

Our goal for this blog is to share with farmers and allied industry professionals, technical and applicable resources regarding all aspects of dairy farming, livestock and small farms, field crops and soils, and topics related to farm business management and precision agriculture.

The blog will feature **Crop Alerts, Dairy Alerts, Bilingual (Spanish) Resources, Upcoming Events** and more from our team members. When new material is published, subscribers will receive an email notification.

You can visit the blog at: <https://blogs.cornell.edu/nwny-dairy-livestock-field-crops/>

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production and financial situation, set future goals, and make sound financial decisions; help managers to better understand the business' ability to handle risks and uncertainties.

- The DFBS also allows producers to compare their business performance to that of other dairy producers.
- The summary and analysis for each farm includes profitability analysis, balance sheet analysis, analyses of annual cash flows and repayment ability, capital and labor efficiency, as well as analyses of the cropping and dairy aspects of the business.

The DFBS program is a preferred financial management tool for summary and analysis for dairy farm businesses of all kinds.

Financial Statements for Agriculture (FISA) Program

- FISA is a computer based spreadsheet program that can be used by all types of farm businesses to achieve an objective similar to the one above for the DFBS Program.
- In practice, FISA's ability to provide peer to peer comparisons is limited.

- The summary and analysis for each farm includes profitability analysis, balance sheet analysis, analyses of annual cash flows and repayment ability, as well as some capital efficiency measures and analysis. The program does not summarize and analyze production aspects of the business.

Farm Business Summary and Analysis with the NWNY Dairy, Livestock, and Field Crops Program

If you are interested in improving your business' ability to practice sound financial management, then please contact us to learn more about some of the tools available and their value and/or to discuss plans for completing a farm business summary and analysis for 2021. Owners of all types of farm businesses are encouraged to contact us. The NWNY Dairy, Livestock, and Field Crops Program has the capacity, using the above tools, to develop valuable farm business summary and analysis. The NWNY team has the capacity and desire to work with a variety of farm businesses -- dairy (small, medium, and large; conventional; organic; grazing; and others), field crop, livestock, and others.

Upcoming Webinars

December 13, 2021 - Noon (CST)

“Caring for calves in cold climates”

Sarah Morrison, Miner Institute

<https://hoards.com/flex-309-Webinars.html>

December 16, 2021 - 10:00am - 11:00am (ET)

“Lessons Learned from COVID-19 in the Dairy Industry”

<https://extension.psu.edu/lessons-learned-from-covid-19-in-the-dairy-industry>

January 10, 2022 - Noon (CST)

“The dairy situation and outlook for 2022”

Mark Stephenson, University of Wisconsin-Madison

<https://hoards.com/flex-309-Webinars.html>

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Heidi is a Lab Support Technician in the Dairy One Forage Lab. Her 30 years of experience at Dairy One are a valuable asset to lab staff and customers.

Her training across all lab departments, understanding of different analyses, and commitment to quality assurance are important to the success of the lab. She knows that her work is critical for making optimal, timely decisions that will make a difference on farms. Heidi believes in farming and so do we.



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Another Look at Grazing Cover Crops by Nancy Glazier

Cover crop grazing has not been widely accepted in NY. Many farms have adopted the use of cover crops, but not the addition of livestock. Farms see the benefits of cover crops; mixes can include species to target specific environmental concerns. Adding grazing livestock is the missing piece for regenerative agriculture. With limited land access in some parts of the region it has been shown double cropping is beneficial.

There has been very little research done on grazing of cover crops and soil damage. One study I found was from the University of Nebraska (Blanco-Canqui et al., 2020) which looked at grazing cereal rye as cover crop on corn silage ground. Three treatments were compared: no cover crops; cover crops; and cover crops with grazing. The on-farm study was conducted for three years to assess the impact of grazing on soil compaction, aggregate stability, water infiltration, fertility, and crop yields. There had been irrigated continuous corn silage with strip tillage for 10 years. The cover crop was fertilized with urea and irrigated once. Total annual precipitation plus irrigation was 36-40 inches. Soil type was a fine sandy loam. The rye was terminated prior to planting with glyphosate.

Permanent perimeter fence was installed with temporary fence used to subdivide paddocks; a back fence was also used to keep the cow calf pairs from regrazing paddocks. The summary of findings showed grazing significantly increased compaction in the top 4 inches in year 2 only. Water infiltration was reduced in year 2 only. There was no difference in any of the years in water stable aggregation, and there was no impact to fertility or yields from grazing.

A 16-year study from eastern Nebraska (Rakkar et al., 2017) looked at the spring and fall grazing of corn residue in a corn-soybeans rotation. The abstract reported there was little to no effect on soil properties and small changes did not affect crop yields.

Closer to NY, Penn State's Sjoerd Willem Duiker shared preliminary findings (grazing in fall 2019 and spring 2020) of intensively managed cover crop grazing study showed no detriment to soil compaction and a boost to soil biological activity. This is a multi-year study on four farms which should conclude in 2021.



Cows grazing fall cover crop mix. Photo by Kable Thurlow, Michigan State University Extension

The objectives of the study were to:

1. Evaluate the effects of grazing cover crops on soil biological and physical properties (active carbon, respiration rate, bulk density, porosity, aggregate stability, and infiltration rate).
2. Evaluate the effectiveness of biological activity to alleviate soil compaction after grazing.
3. Study and compare economic returns of alternative scenarios.
4. Documentation of case studies of innovative cover crop grazing and dissemination of the information through pasture walks, in-door presentations, a fact sheet and articles, video case studies, and podcasts.

A key piece of the above study for cover crop grazing is careful management. The cattle were moved often with forage removal limited to half the biomass. Unrestricted grazing may lead to soil erosion and reduced soil health. There are variables such as weather and infrastructure (fence and water). All things considered it can improve farm economics.

For help with selecting cover crop species, check out the decision tool found here: <https://northeastcovercrops.com/decision-tool/>

Small Farms Program Offers On-Line Courses by Joan Sinclair Petzen

Each Fall & Winter the Cornell Small Farms Program offers four sessions of courses. Participants join these classes from around the state, country, and world. Aspiring, beginning and experienced farmers interested in enhancing their technical or business skills for starting or diversifying a farm business find the classes build their confidence and decision-making skills to be successful. The classes combine readings, videos and assignments students complete outside at their own pace, discussion boards where students and instructors interact between weekly real time discussion sessions that allow instructors to elaborate on more complex concepts and students can ask questions of the instructor and other participants. New sessions will be starting in January and February. Below is the course list for those sessions. For more detailed information about the classes or to register, please visit the Cornell Small Farms website: <https://smallfarms.cornell.edu/online-courses/>.

January – February Classes

BF 102: Exploring Markets and Profits
BF 104: Access to Capital
BF121: Veggie Farming, part 2
BF138: Getting Started with Pastured Pigs
BF151: Woodland Mushroom Cultivation
BF160: Introduction to Beekeeping
BF205: Social Media and Online Marketing
BF202: Writing a Business Plan
BF203: Holistic Financial Planning
BF220: Season Extension with High Tunnels
BF232: Sheep Production

February – March Classes

BF103: Taking Care of Business
BF110: Soil Health
BF153: Indoor Specialty Mushroom Cultivation
BF223: Introduction to Tree Fruit Production
BF231: Grazing Management

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Winter Teat Health and Dip Tips by Kaitlyn Lutz

Here we are with Winter just around the corner, gearing up for all the extra chores that brings. One of the areas that we always focus on this time of year as Veterinarians is teat health. Our frequent freezing temperatures and periodic high winds certainly put our cows at high risk for teat damage in Western NY.

First, it's important to remember why we use teat dip, in this case, post-dip. Post-dips are essential for killing pathogens that accumulate on the teat during the milking process. We mostly think about these as the "contagious mastitis" pathogens, such as *Staph aureus*. Since these bacteria are harbored in the cows' udder, their contaminated milk will bathe the teat during milking, leaving residue on the teat. The other purpose of post-dip is to apply teat conditioners to maintain healthy teat skin and teat ends.

These two goals of disinfecting and conditioning teats are no less important in the winter, but we want to manage dips appropriately to avoid causing more harm than good. With lower temperatures, teat dip will take longer to dry, leading to risks of freezing and attracting bacteria-laden bedding to the teat end.

Before we talk about dip management, we should remember that the cows' environment plays a big role in teat health. Wind breaks and enclosing return-alleys wherever possible will greatly reduce the risk of teat damage in the winter. The wind-chill chart below is a good resource to remind us that even when it's above freezing, the wind-chill temperature can quickly result in frozen teats (Table 1). It is also important to try to keep bedding clean and dry and pay extra attention to areas where manure slurry and puddles accumulate in exit and return alleys. Many studies have shown the rapid in-

crease in bacterial counts in all bedding types as soon as moisture is introduced. This can be particularly challenging in barns with recycled sand and manure solids where storage is limited.

Here are a few common dip questions answered by Todd Raymond of AgroChem in Progressive Dairyman, January 2020:

Can I use the same dip I have been using?

You can, but when the wind chill temperature is too low it is best to dab the drop off at the end of the teat with a towel. Do not dry the teat barrel as this removes the dip and conditioners.

What if I have been using barrier dips?

Certain barrier dips are slower drying, leaving teat ends exposed in return alleys, which is not recommended. Some barriers, however, have fast-drying components designed for winter application. Check with your chemical representative for the best options if you want to use a barrier.

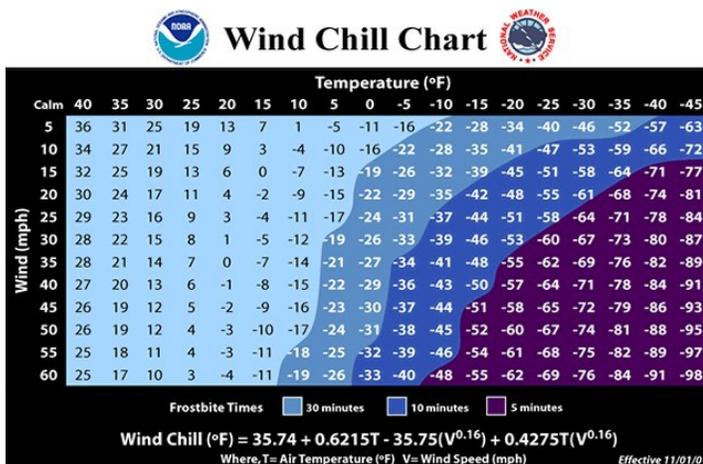
Can I add extra emollients on my own?

No, do not add extra components to your dip as the wrong combination can reduce the killing power or pull moisture from the teat. Check with your manufacturer representative as to the proper formulations and quantities.

What about teat dips marketed for winter use? The ones with high emollients?

Winter dips are specifically designed to protect teat skin from windchill damage. We see the same damage to our hands when they're exposed to wet conditions and dry air, causing drying and cracking.

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Wind-chill Temperature	Probability of Frozen Teats
Above zero	Unlikely
0 to -25°F	Possibly
Below -25°F	If wet, can occur in < 1 minute

Table 1. Probability of frozen teats based on wind-chill temperature. Wind Chill Chart from the National Weather Service

Winter Teat Health and Dip Tips

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Winter dip formulations have a higher percentage of emollients (usually 50% or greater) which reduces the risk of teats freezing by slowing evaporation. So, what about the expense? They are more costly than your traditional dips, but when it comes to the overall cost of teat damage and mastitis related costs, it adds up quickly. To keep your costs in check, install a large thermometer outside of your milking areas and implement “winter dip rules” when the temperature goes below your decided cutoff. Take into consideration your area’s winter conditions and your specific facility’s challenges. This system allows you to change dips daily, with daily temperature fluctuations and keep your expenses in check.

What about quitting dipping/doing nothing else?

This choice is not the best for your cows. If you do not have a high- emollient dip, there are options. It is better to use your regular dip and either dab the drip off at the teat end or wait longer to release the cows back to their pens, allowing more time in the exit area. Teats are still wet after milking from being bathed in milk in the liner and a little bit of conditioners and kill on a dry teat is still

better than no dip at all.

I have the proper dip. Now what?

It is not only the dip used in the winter that makes the difference. Make sure every aspect that can cause teat condition issues is addressed. This includes equipment maintenance and making sure that pulsator, vacuum and take-off settings are within National Mastitis Council guidelines. Also prepare the barn for winter by balancing ventilation and drafts and ensuring that beds are dry and cleaned often enough.

Lastly, having a plan and communicating it to your team so that everyone knows when to implement the winter dipping rules is key. Make sure that your milkers are educated on the challenges associated with winter teat issues (i.e. hyperkeratosis). They need to be aware that rough teat ends are more difficult to clean, requiring more attention, and that they must keep an eye out for cracked and frost-bitten teats.

Feel free to reach out to us if you’d like to schedule a milker training to review winter teat health with your team!

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Early ID is Key for Calf Recovery

by Margaret Quaassdorff

Bovine respiratory disease (BRD) is one of the main health challenges for pre-weaned calves in the winter months. We want to do our best to prevent BRD from occurring, but when that is not possible, we need to be able to quickly identify the early signs, and follow through with appropriate care.

It is estimated that 22% of calves get a respiratory disease before weaning, and the financial costs associated are from both immediate treatment of the disease as well as lifetime decrease in production and increased likelihood of leaving the herd before completing two lactations. Through the weaning process, the percentage of calves that contract a respiratory disease increases to 36% industry-wide, and these calves can cost over \$200 more to raise than their healthy counterparts. Though economics plays a vital role, our main concern is the health and well-being of the animal, and experienced calf care-takers notice early signs of sickness, and are able to properly treat calves, giving them the best odds of recovery.

Feeding time is a good opportunity to observe calves, and notice any “off” behaviors. Ask yourself the following questions to help quickly detect the signs of sickness in preweaned calves:

- Does the calf get up readily to come eat?
- Is the calf excited to drink her milk?
- Does the calf drink at a normal rate?
- Are the calf’s ears up, and is she alert?
- In an autfeeder setup, is the calf drinking her normal amount of milk within the allocated time?

If you answered, “No” to any of the above, take a closer look. Upon further inspection, do you notice any discharge of the eyes or nose of the calf, or any coughing? If yes, consult your veterinarian for specific diagnosis, and treatment.



Eye and nasal discharge from calves exhibiting signs of respiratory disease. Photos courtesy of UW-Madison School of Veterinary Medicine.

Oftentimes, BRD is caused by a virus rather than bacteria. In these cases, supportive care is much more effective and valuable than antibiotic administration. Work with your herd veterinarian to properly diagnose the cause of BRD in your calves, and follow these suggestions to provide supportive care:

- If sick calves are housed with healthy ones, separate them, and give sick calves a clean, warm, and dry space to recover.
- Offer milk feedings at the usual concentration and temperature, but feed less volume and more frequently.
- Administer warm fluids by feeding oral electrolytes two hours after a milk meal to help raise the body temperature and keep the calf hydrated.
 - To prevent aspiration of fluid into the lungs, only tube electrolytes with a clean, disinfected esophageal feeder if calf is able to stand
 - Warmed fluids administered subcutaneously or intravenously may be necessary if the calf cannot stand and is severely dehydrated.
- Provide access to fresh water (preferably warm) at least twice daily.
- Give non-steroidal anti-inflammatory drugs like aspirin, flunixin, or ketoprofen to help calves feel better (McGuirk, UW School of Veterinary Medicine).

Work with your herd veterinarian to properly diagnose the cause of BRD in your calves, and if antibiotic usage is warranted, follow veterinarian guidelines for dosage, frequency, route of administration, and length of therapy.



Healthy, alert calf with clear eyes and nose, who is eager to eat. Photo by Margaret Quaassdorff / CCE NWNV Team

2022 Virtual Corn Congress

January 5 & 6 - 10:00am to Noon

Both sessions will be held virtually on Zoom



January 5, 2022 (10:00am - Noon)

10:00 - 10:30 *Impacts of Neonics and Nematodes on Corn Insect Management*
Dr. Elson Shields, Entomologist, Cornell University

10:30 - 11:30 *Understanding Biologicals for Improved Corn Management*
Connor Sible, Dept. of Crop Sciences, University of Illinois

11:30 - 12:00 *Tar Spot is Here! ID and Management Options*
Dr. Gary Bergstrom, Plant Pathologist, Cornell University

January 6, 2022 (10:00am - Noon)

10:00 - 10:30 *Getting the Best Bang for Your Nitrogen Buck*
Dr. Quirine Ketterings, Nutrient Management, Cornell University

10:30 - 11:30 *Corn Weed Control in the Herbicide Shortage Era*
Dr. Bill Johnson, Weed Scientist, Purdue University

11:30 - 12:00 *Corn Nematode Survey Results: Management Implications?*
Mike Stanyard, Cornell Cooperative Extension, NWNy Team

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Tuesday, January 18th
7:00pm - 9:00pm | \$10 per farm

A one-night virtual meeting for beginning and part-time farmers that provides useful tax information enabling participants to make better tax decisions for their business. Federal and state income taxes will be covered. Tax regulations specific to NYS will be covered as well.

Farm Specific Tax Code Benefits

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<p>Vac Truck</p>  <p>97,000 Miles</p> <p>2013 PETERBILT 348 VACUUM TRUCK; Paccor P93 350 HP; 10-Spd. Manual; Clean, Double Frame w/2940 Gallon Tank; Air-Trac Suspension; 20K Front Axle; 46K Full Locking Rears; 4:30 Ratio; 25.8" WB; Vacuum System Can Be Removed; 20" Frame Behind Cab; 18" CT; 97,334 Miles; Sk. # 6325 - \$46,900</p>	<p>20K/69K Rears</p>  <p>Allison Auto.</p> <p>2005 WESTERN STAR 4900; Detroit Diesel 490 HP; Jakes; Allison 4500 Auto. Trans. w/PTO; Double Frame Cab & Chassis; 20K F/A; 69K Triple Locking Rears; Neway Air Ride; 312" WB; 368" Bridge measurement; 31" Frame Behind Cab; 61,745 Miles; Sk. # 6353 - \$58,900</p>	<p>Chassis</p>  <p>600 HP</p> <p>2013 KENWORTH T800; Cummins ISX 600 HP; 18-Spd. Manual; Double Frame; 24" WB; 20K Front Axle; 48K Full Locking Rears on Hendrickson Air Ride Suspension; 3.73 Ratio; 2-Spd. Auxiliary Transmission; 164" CT; 176" Frame Behind Cab; 545,546 Miles; Sk. # 6321 - \$64,900</p>	<p>Steerable Tag Axle</p>  <p>Pete Tanker</p> <p>2011 PETERBILT 37 TANK TRUCK; CAT 475 HP; 18-Spd. Manual; 20K F/A; 46K R/A; 19K Steerable Tag; 26.5" WB; 17.5" CT; 4,200 Gal. Tank w/Inflant Pump; WILL SELL JUST CHASSIS; 336K Miles; Sk. # 5963 - \$61,900</p>
<p>23.5 Ton Crane</p>  <p>2007 PETERBILT 367 CRANE TRUCK; 430 HP CAT C13; 8LL Manual Trans.; Double Frame; Telex 814792 23.5 Ton; 92' Reach Crane w/4-Outriggers; 36" Bunk; 18" Steel Deck; 20K Front; 40K R/A; Steerable Lift Axle; 21" WB; 105,127 Miles; Sk. # 6238 - \$71,900</p>	<p>Clean Water Truck</p>  <p>Low Miles</p> <p>2011 KENWORTH T800 WATER TANKER TRUCK; Cummins 425 HP; w/2,225 Gallon Advance Steel Tank and Pump; 250" WB; 16K Front Axle; 46K Full Locking Rears on Hendrickson Air Ride; 4:30 Ratio; We Will Separate the Tank from the Chassis; 21" Frame Behind Cab; 172" CT; 97,878 Miles; Sk. # 6354 - \$58,900</p>	<p>20K/46K Rears</p>  <p>475 HP</p> <p>2007 PETERBILT 357; 475 HP CAT C15; 18-Spd. Manual; Clean Daycab w/Tula Winch; 20K F/A; 46K Full Locking Rears; Chalmers Susp.; 22.4" WB; 496,503 Miles; Sk. # 6241 - \$59,900</p>	<p>24 ft. Flatbed</p>  <p>Heavy Spec</p> <p>2005 KENWORTH T800 FLAT BED; CAT 335 HP; 10-Spd. Manual; Clean Double Frame Flatbed Truck w/Plunger P/L 11001 Rear Mounted Knuckleboom; 42" Rears; 20K Front Axle; 48K Full Locking Rears on Neway Air Ride; 23" x 96" Aluminum Deck; 4.63 Ratio; 27" WB; 192" CT and 24" Frame Behind Cab; Racked & Knuckleboom Can Be Removed; 278,458 Miles; Sk. # 6308 - \$48,900</p>
<p>48K Rears</p>  <p>CAT 6N2</p> <p>2003 KENWORTH T800; 475 HP CAT C15 6N2 Turbo; 8LL Manual Trans.; Clean Daycab w/12,800# Front Axle; 46K Rears On KW 8-Bag Air Ride; 4.11 Ratio; 186" WB; Wetline; 447,898 Miles; Sk. # 5925 - \$49,900</p>	<p>(2) Available</p>  <p>2004 & 2003 PETERBILT 378 TRI-AXLE DUMP TRUCKS; 475 HP CAT C15 Single Turbo; 18-Spd. Manual; 20K F/A; 44K R/A; Air Trac Susp.; Double Frame; 21" Aluminum Box; AirHill Tag; 540,000 Miles; Sk. # 6345/6346 - CALL FOR PRICE</p>	<p>Dozens of Mack Dumps!!</p>  <p>1999 MACK RD688S DUMP TRUCK; 400 HP Mack E7; Engine Brake; 8LL Trans.; Rubber Block Susp.; Tri-Axle; 19" Steel Body; 20,000# F/A; 46,000# R/A; 22.5 Tires; 248" WB; Spoke Wheels; EXPORT PRICED!!!!; 777,148 Miles; Sk. # 5902 - \$19,900</p>	<p>22 ft. Frame</p>  <p>Allison Auto. Dump</p> <p>2006 PETERBILT 367; Cummins ISX 485HP; Allison Auto Trans.; Clean Single Frame Dump Truck w/15" Steel Body w/3 Sides and 1" Sideboards; Tarp; 14,300# F/A; 48K Locking Rears on Air Trac Susp.; 20.4" WB; Plumbed for Pup Trailer; Engine Had Complete Rebuild (Paperwork Included); 383,992 Miles; Sk. # 6264 - \$62,900</p>
<p>6x6 Flatbed</p>  <p>Low Miles</p> <p>2005 PETERBILT 357 6x6; Clean Double Frame 31' Flatbed Truck CAT 350 HP; 8LL Trans.; 28K F/A; 48K Full Locking Rears; 425 HP/2.5 Tons; Hendrickson Hulmeaux Susp.; 5.63 Ratio; 28" WB; 218" CT; 31" Frame Behind Cab; We Separate Ped from Chassis; 174,181 Miles; Sk. # 5701 - \$49,900</p>	<p>Heavy Spec Long Flatbed</p>  <p>2005 KENWORTH T800 FLATBED; CAT 335 HP; Double Frame Racked Truck; 20K F/A; 44K Full Locking Rears; 21" x 96" Steel Deck; 5.29 ratio; 24.4" WB; Hendrickson Susp.; Racked Can Be Removed; 19" Frame Behind Cab; 182" CT; 12,584 Hours; 137,760 Miles; Sk. # 6323 - \$49,600</p>	<p>Heavy Spec Chassis</p>  <p>2006 PETERBILT 357 CAB & CHASSIS; Cummins 370 HP; Engine Brake; 8LL Manual Trans.; Quad-Axle w/Double Frame; 18K F/A; 44K Full Locking Rears; (2) 11K Steerable Lift Axles; Air Trac Susp.; 22" Frame Behind Cab; 212" CT; 302,500 Miles; Sk. # 5831 - \$43,600</p>	<p>2010 WESTERN STAR 4900FA; Detroit Diesel Series 60 14.0L 495 HP; 18-Spd. Manual; Clean Fuel Tanker Truck w/5,530 Gal. Hammers Steel Tank & Pump; 245" WB; 14,700# Front Axle; 44K Full Locking Rears on AirLiner Susp.; 3.90 Ratio; We Will Separate Tank from the Chassis; 20" Frame Behind Muller; 158" CT; 223,505 Miles; Sk. # 6384 - \$53,900</p> 
<p>Heavy Spec Dump Truck</p>  <p>2006 PETERBILT 340 DUMP TRUCK; Paccor P93 330 HP; 13-Spd. Manual; Double Frame; 19" Heated Steel Body; 20K Front Axle; 20K Lift; 48K Full Locking Rears; 24" WB; Tarp; 5.25 Ratio; Air-Trac Suspension; Hitch and Plumbed for Pup Trailer; 214,367 Miles; Sk. # 6332 - \$49,900</p>	<p>Attn. Farmers! Feed Mixer</p>  <p>2007 MACK CTP713; 370 HP Mack MP7; Clean, Low Hour Double Framed Feed Mixer Truck w/Supreme Int'l. Inc. 1400T Feed Mixer; Digi-Star 623400 Scale System; Allison Auto. Trans.; 20K F/A; 45,400# R/A; Camelback Susp.; 26.4" WB; 198" CT; 24" Frame; 79,280 Miles; Sk. # 6363 - \$104,900</p>	<p>2007 WESTERN STAR 4900 TANDUM TRI-DRIVE CRANE; 530 HP CAT C15; Double Frame; 18-Drive; Twin Steer Truck w/Twin Single TM7571 Crane w/1500 Ton Capacity; 77' Reach; 38" Ovals; 14' Sideboards; 38K F/A; 57K Triple Locking Rears; 60M Wheel; 408" Bridge Measurement; 456 R/A; 32.5 Ton Lift Back; 221,495 Miles; Sk. # 6361 - \$72,900</p> 	<p>2007 MACK CTP713; Mack MP7 370 HP; 10-Spd.; Clean Cab & Chassis; 18K Front Axle; 46K Locking Rears; Air Ride Susp.; 27" WB; 172" CT; 21" Frame Behind Cab; 118,186 Miles; Sk. # 6389 - \$47,250</p> 
<p>Kuhn Feed Mixer</p>  <p>2012 KENWORTH T800 FEED MIXER; 330 HP Paccor P93; Allison Auto. Trans.; Clean Double Frame Feed Mixer Truck w/4000 Rinkhoff 70110 Feed Mixer; Digi-Star 628000 Scale System; 18K F/A; 58K Locking Rears; Hendrickson HI Susp.; 20.4" WB; 178" CT; 22.3" Frame; 1.71 Ratio; 59,826 Miles; Sk. # 6384 - \$29,900</p>	<p>Tri-Drive Crane</p>  <p>Tandem Axle</p> <p>37.5 Ton</p> <p>2006 WESTERN STAR 4900 TANDUM TRI-DRIVE CRANE; 530 HP CAT C15; Double Frame; 18-Drive; Twin Steer Truck w/Twin Single TM7571 Crane w/1500 Ton Capacity; 77' Reach; 38" Ovals; 14' Sideboards; 38K F/A; 57K Triple Locking Rears; 60M Wheel; 408" Bridge Measurement; 456 R/A; 32.5 Ton Lift Back; 221,495 Miles; Sk. # 6361 - \$72,900</p>	<p>Heavy Spec Chassis</p>  <p>118,700 Miles</p> <p>2004 KENWORTH W800; 335 HP CAT C10 Engine; 8LL Trans. Cab & Chassis; 20K F/A; 46K Full Locking Rears; 25.2" WB; 21" Frame Behind Cab; 150" CT; 4.89 Ratio; Hulmeaux Susp.; 118,700 Miles; Sk. # 6075 - \$29,900</p>	<p>6x6 Crane</p>  <p>Cummins N14</p> <p>2001 INTERNATIONAL 5600 6x6 CRANE; 435 HP Cummins N14; 10-Spd. Manual; Double Frame; Pflum Hydra-Lift HL1530 7-Ton; 65' Crane; 4-Outriggers; 20' x 8' Racked; 20K F/A; 48K R/A; Hendrickson HI Susp.; 24.4" WB; 184" CT; 25.3" Frame Behind Cab; 158,174 Miles; Sk. # 6299 - \$49,900</p>
<p>\$\$\$\$ WE BUY MACK, FREIGHTLINER, PETE, KENWORTH, Etc. TRUCKS and CAT, KOMATSU, CASE, HYUNDAI, IR, Etc. CONSTRUCTION EQUIPMENT for \$\$\$\$\$</p>			

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