Budget: 5 bushels per Acres \* 30 Acres = 150 bushels

**Ivan:**

Input

20 Acres

20 bushels for seeds

20 pounds of fertilizer (worth 2 bushels)

1 Ox (worth 40 bushels, good for 10 years so 4 bushels per year)

End:

Slightly used Ox (4/40)

Broken plow (3)

223 bushels

Owe 3 bushels for plow

Took 20 bushels

**Frederic**

Input:

10 Acers

10 bushels for seeds

10 pounds of fertilizer (worth 1 bushel)

1 Ox (worth 40 bushels, good for 10 years so 4 bushels per year)

End:

Slightly used Ox (4/40)

Plow (2/3)

Already paid 3 bushels for plow

105 bushels

Took 30 bushels

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **IVAN** |  | **FREDERIC** |
| **Acres** | | 20 |  | 10 |
| **Land Worth** | | 100 |  | 50 |
|  |  |  |  |  |
| **Sales** | |  |  |  |
|  | Raw | 223 |  | 105 |
|  | Spent | 0 |  | 3 |
|  | Per-taxed | 20 |  | 30 |
|  | TOTAL | 243 |  | 138 |
|  |  |  |  |  |
| **COGS** | |  |  |  |
|  | Ox | 4 |  | 4 |
|  | Plow | 3 |  | 1 |
|  | Seeds | 20 |  | 10 |
|  | Fertilizer | 2 |  | 1 |
|  | TOTAL | 29 |  | 16 |
|  |  |  |  |  |
| **EBIT** |  | 214 |  | 122 |
|  |  |  |  |  |
| **Gross Margins:** | | 88% |  | 88% |
|  |  |  |  |  |
| **Harvest/Acre** | | 10.7 |  | 12.2 |
| **Harvest/Seed** | | 12.15 |  | 13.8 |
| **ROI** |  | 1.3 |  | 1.2 |
| **ROFA (land/Ox)** | | 1.5 |  | 1.4 |