

Exhibit 26. Tosta Dairy Benefits of Non-Compliance

Compliance Action	Type of Action	Avoided or Delayed	Compliance Action Cost	Date of				Benefit of Noncompliance
				Cost Estimate	Noncompliance	Compliance	Penalty Payment	
Install Lagoon Management System ¹	1 time nondepreciable expenditure	Delayed	\$149,700	11/1/2012	10/1/2011	12/31/2012	1/30/2013	\$6,086
Submit Clean-up Plan	1 time nondepreciable expenditure	Delayed	\$5,000	11/1/2012	7/2/2012	12/31/2012	1/30/2013	\$81
Submit Revised Waste Management Plan	1 time nondepreciable expenditure	Delayed	\$5,000	11/1/2012	7/27/2012	12/31/2012	1/30/2013	\$81
Accurate Waste Management Plan Submission 2010	1 time nondepreciable expenditure	Delayed	\$5,000	11/1/2012	6/1/2011	12/31/2012	1/30/2013	\$261
Submit Remediation Groundwater Plan	1 time nondepreciable expenditure	Delayed	\$5,000	11/1/2012	9/27/2012	12/31/2012	1/30/2013	\$41
Avoided Manure Management Costs ²	Annual Expense	Avoided	\$36,800	6/1/2012	1/1/1996	12/31/2012	1/30/2013	\$659,268
Avoided General Maintenance ³	Annual Expense	Avoided	\$4,800	6/1/2012	1/1/1996	12/31/2012	1/30/2013	\$85,991
Total								\$751,810

Source: BEN Version 4.7.0,

¹ Estimate for two fixed pumps and installation (\$7,000 per pump) = \$14,000; 45,000 foot² (300'LX150'W) concrete slab 6 inches deep = \$135,000 (\$3/ft² @ 6"); and 7 staff gauges (\$100/gauge x 7 gauges) = \$700. Total cost \$149,700.

² Estimate based on the amount of manure generated over a five year period (1,124 cows X 15.7 gallons manure generated / day / cow X 5 years or 1825 days = 32,205,410 gallons manure excreted over 5 years = 159,464 yards³) + land-applying manure via 8,000 truckloads (159,464³ / 20 yard trucksloads) @ \$23 a truckload = total cost for 5 years of manure removal at \$184,000 or \$36,800 annually. Total does not include excavation cost for manure over 5 years.

³ Estimate based on labor for one person (\$10 hr per hour) @ eight hours per month = \$80 per month X 60 months (5 years) = \$4,800. This cost estimate does not include the price of weed killer or rodent bate.