Reeve Road Heifer Ranch Benefits of Non-Compliance

Compliance Action	Type of Action	Delayed not Avoided	Compliance Action Cost	Date of Cost Estimate	Date of Noncompliance	Date of Compliance	Date of Penalty Payment	Benefit of Noncompliance
Disposal of Manure Containing Animal Remains[1]	1 time nondepreciable expenditure	Y	$88,762	*11/20/2013*	*6/30/2012*	*1/15/2014*	*2/6/2014*	$4,334
Consulting Costs for Manure Disposal[2]	1 time nondepreciable expenditure	Y	$6,520	*11/20/2013*	*6/30/2012*	*1/15/2014*	*2/6/2014*	$318
Failure to Render Dead Animals[3]	Annual expense	N	$1,440	*11/20/2013*	*5/1/2012*	*6/25/2012*	*2/6/2014*	$143
Consulting Costs for Preparation of Groundwater Remediation Plan[4]	1 time nondepreciable expenditure	Y	$1,000	*11/20/2013*	*8/28/2012*	*4/12/2013*	*2/6/2014*	$20
			Total					$4,795

Source: BEN Version 4.7.0,

[1] Manure Cleanup Cost: Volume of Pile (approximate: 0.5 x (6.5' H x30 ' W) x 793' L = 77,035ft^3 = 2,853 yd^3 = 1711 Tons); Landfill Cost: 1,712 Tons x $32.00 per Ton = $54,781; Trucking Cost: 1,712 tons ÷ 20 tons per Load = 86 Loads @ $397 per Load = $33,981. The total cost is estimated at $88,762.

[2] For Consulting Costs for Manure Disposal, the Compliance Action Cost includes cost of oversight of manure/bone removal (5hrs/day for 14.3 days at $50/hr = $3,575; 3 trucks completing 2 loads/day = 6 loads/day requires 14.3 days total for manure removal).Including 3hrs/day travel costs gives estimated cost of $5,720. Additional consultant costs include onsite measurement of manure pile, 8 hrs @ $50/hr = $400; and preparation of final report, 8 hrs @$50/hr = $400. Total cost is estimated at $6,520.

[3] Sisk Tallow (209) 667-1451 rate is $60.00 per dead cow pickup event; Averge Tosta Dairy Herd Size = 1124 mature cows; 1124 Mature Cow Herd Size with a 2% Mortality Rate = 23 dead cows per year or 2 dead cows per month. Over the two month period. there would be 4 dead cows x $60.00 per pickup event = $240.00 rendering fees for the two month period.

[4] For Consulting Costs for Preparation of Groundwater Remediation Plan, the Compliance Action Cost includes 2 days of office time at $800 (8 hrs x $50/hr x 2 days = $800) and additional costs for materials, drafting, etc. of $200. Total cost is estimated at $1,000. Once the extent of contamination is determined, contaminated groundwater will be treated by land applying to crops.