



2020 Nebraska Crop Budgets

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The 2020 Nebraska Crop budget projections were created using cropping practice norms for many producers in Nebraska. However, each individual farming operation is unique.

These budgets are available in both Adobe PDF and Excel worksheet formats. Producers can modify them to match their specific situation. The danger of releasing a tool that can subsequently be modified is that there is no way to verify that no alterations have been made or unrealistic data entered. Therefore, users of this tool are responsible for independently verifying all results prior to relying on them.

Original files for these budgets are available at http://extension.unl.edu/publications and on https://cropwatch.unl.edu/budgets.

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2020 Budget 74-Wheat, Southwest, No Till, Wheat after Row Crop, 55 bushel Yield Dryland

		Times	Labor @	Fuel @ \$2.27	Repa	nirs	Owner	ship^		Your
	Field Operations	or Qty	Unit \$25.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	No-Till Drill	1	2.29	1.32	0.79	1.57	2.47	3.21	11.65	<u> </u>
2	Spray Fertilizer and Herbicide	1	0.95	0.21	0.29	0.16	0.90	2.71	5.22	
3	Aerial Spray	Custom								-
4	Aerial Spray	Custom								
5	Combine Small Grain	1	3.44	3.42	7.56	0.95	8.08	3.67	27.12	
6	Truck	Custom								
	Total for Field (Operations	6.68	4.95	8.64	2.68	11.45	9.59	43.99	

	Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
	10-34-0	Fertilizer	1	100%	8 gallon	2.45	19.60	
	Wheat (Certified and Treated)	Seed	1	100%	90 pound	0.23	20.70	
	28-0-0	Fertilizer	2	100%	75 lbs N	0.43	32.50	
	Ally Extra SGW/TOTSOL	Herbicide	2	100%	0.3 ounce	9.00	2.70	
	2,4-D Ester LV4	Herbicide	2	100%	0.5 pint	2.00	1.00	
	NIS	Additive	2	100%	6 ounce	0.17	1.03	
*	Aerial Spray	Custom	3	25%	1 acre	10.00	2.50	
*	Quilt Xcel	Fungicide	3	25%	10.5 ounce	1.72	4.51	
**	Aerial Spray	Custom	4	15%	1 acre	10.00	1.50	
**	Warrior II/Zeon	Insecticide	4	15%	1.92 ounce	2.97	0.86	
	Haul Grain Bushels	Custom	5	100%	55 bushel	0.11	6.05	
	Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
		Crop Insurance				10.00	10.00	
	Total Materials	& Services					109.95	
	*Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operat Interest on C Total Operating and Use Related	Operations Capital \$ 132.90	ces cash expo	ense @	5.50% for 6.0 mo.	=	153.94 3.65 157.59	
	Overhead (accounting, liability in Real Estate Opportunity^ Real Estate Taxes Total Cost per Acre Including Ov	nsurance, vehicle cost, office ex Dryland (Southwest)	pense) \$ 1,585 \$ 1,585	per acre (~	=	20.00 47.55 21.40 246.54	
	Cash Cost per bushel Cost of production per bushel	^Ownership and RE Opportu	nity not include	d in cash costs.			3.24 4.48	

2020 Budget 75-Wheat, Panhandle, No Till, Fallow, One Crop in Two Years, 70 bushel Yield Dryland

					Repa	airs	Owner	rship^		
		Times	Labor @	Fuel @ \$2.27	•			•		Your
	Field Operations	or Qty U	nit \$25.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	Spray (Prior Year Stubble)	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
2	Spray (Prior Year Stubble)	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
3	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
4	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
5	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
6	No-Till Drill	1	2.29	1.32	0.79	1.57	2.47	3.21	11.65	
7	Spread Fertilizer	1	1.97	0.79	0.75	0.00	2.33	0.00	5.84	
8	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.44	3.42	7.56	0.95	8.08	3.67	27.12	
12	Truck	Custom								
	Total for Fie	ld Operations	13.40	6.79	10.84	6.12	18.28	13.36	68.79	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.12	3.75	
21-0-0-248	Additive	1	100%	1.7 pound	0.35	0.60	
Glyphosate 5# w/Surfactant	Herbicide	2	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	2	100%	1.7 pound	0.35	0.60	
AAtrex 4L	Herbicide	2	100%	1 quart	4.50	4.50	
Glyphosate 5# w/Surfactant	Herbicide	3	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	3	100%	1.7 pound	0.35	0.60	
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	4	100%	1.7 pound	0.35	0.60	
Glyphosate 5# w/Surfactant	Herbicide	5	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	5	100%	1.7 pound	0.35	0.60	
10-34-0	Fertilizer	6	100%	8 gallon	2.45	19.60	
Wheat (Certified and Treated)	Seed	6	100%	60 pound	0.23	13.80	
46-0-0	Fertilizer	7	100%	90 lbs N	0.43	38.70	
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70	
2,4-D Ester LV4	Herbicide	8	10%	0.5 pint	2.00	0.10	
NIS	Additive	8	20%	6 ounce	0.17	0.21	
* Aerial Spray	Custom	9	30%	1 acre	10.00	3.00	
* Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.72	4.51	
* Aerial Spray	Custom	10	15%	1 acre	10.00	1.50	
* Warrior II/Zeon	Insecticide	10	15%	1.92 ounce	2.97	0.86	
Haul Grain Bushels	Custom	12	100%	70 bushel	0.11	7.70	
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
	Crop Insurance				11.00	11.00	
Total Materials	& Services					136.93	·
*Fungicide for rust							
**Insecticide for aphids and army cutworm						205.55	
Total listed costs for Field Operat				5 500/ · 6 · · · C O · ·		205.72	
	perations Capital \$ 174.08	cash exp	ense @	5.50% for 6.0 n	no.	4.79	
Total Operating and Use Related	Ownership Costs					210.51	·
Overhead (accounting, liability in	surance, vehicle cost, office ex	pense)				20.00)
Real Estate Opportunity^	Dryland (Panhandle)	\$ 1,290	per acre	e @ 3.00)%	77.40)
Real Estate Taxes		\$ 1,290	per acre	1.35	5%	34.84	<u> </u>
Total Cost per Acre Including Ov	erhead				=	342.75	j

^Ownership and RE Opportunity not included in cash costs.

Cash Cost per bushel

Cost of production per bushel

3.34 4.90

2020 Budget 76-Wheat, Panhandle, Stubble Mulch Fallow, One Crop in Two Years, 65 bushel Yield Dryland

					Repa	airs	Owner	rship^		
	E. HO	Times	Labor @	Fuel @ \$2.27	Darran	T	Darwan	T	TD 4.1	Your
	Field Operations	or Qty U	nit \$25.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	Sweep Plow	1	2.20	1.80	0.52	0.96	4.71	1.51	11.70	
2	Sweep Plow	1	2.20	1.80	0.52	0.96	4.71	1.51	11.70	
3	Sweep Plow	1	2.20	1.80	0.52	0.96	4.71	1.51	11.70	
4	Rod Weeder	1	1.89	1.06	0.72	0.23	2.24	0.91	7.05	
5	Rod Weeder	1	1.89	1.06	0.72	0.23	2.24	0.91	7.05	
6	Drill	1	2.20	1.04	0.76	3.29	2.37	2.63	12.29	
7	Spray Fertilizer	1	0.95	0.21	0.29	0.16	0.90	2.71	5.22	
8	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.44	3.42	7.56	0.95	8.08	3.67	27.12	
12	Truck	Custom								
	Tota	l for Field Operations	17.92	12.40	11.90	8.34	30.86	16.44	97.86	

	Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
	10-34-0	Fertilizer	6	100%	8 gallon	2.45	19.60	
	Wheat (Certified and Treated)	Seed	6	100%	55 pound	0.23	12.65	
	28-0-0	Fertilizer	7	100%	85 lbs N	0.43	36.83	
	2,4-D Ester LV4	Herbicide	8	100%	0.5 pint	2.00	1.00	
	Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70	
	NIS	Additive	8	100%	6 ounce	0.17	1.03	
*	Aerial Spray	Custom	9	25%	1 acre	10.00	2.50	
*	Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.72	4.51	
**	Aerial Spray	Custom	10	15%	1 acre	10.00	1.50	
**	Warrior II/Zeon	Insecticide	10	15%	1.92 ounce	2.97	0.86	
	Haul Grain Bushels	Custom	12	100%	65 bushel	0.11	7.15	
	Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
		Crop Insurance				10.00	10.00	
	Total Materials &	Services					107.33	
	*Fungicide for rust **Insecticide for aphids and army cutworm							
	Total listed costs for Field Operation						205.19	
	Interest on Op	perations Capital \$ 157.89	cash expe	ense @	5.50% for 6.0 mo.	=	4.34	
	Total Operating and Use Related O	Ownership Costs					209.53	
	Overhead (accounting, liability ins		/				20.00	
	Real Estate Opportunity^	, , ,	\$ 1,290	per acre @	·		77.40	
	Real Estate Taxes		\$ 1,290	per acre @	1.35%	=	34.84	

^Ownership and RE Opportunity not included in cash costs.

Total Cost per Acre Including Overhead

Cash Cost per bushel

Cost of production per bushel

341.77

3.34

5.26

2020 Budget 77-Wheat, Panhandle, Conventional Tillage, One Crop in Two Years, 60 bushel Yield Dryland

					Rep	airs	Owner	rship^		
	Field Operations	Times or Qty U	Labor @ nit \$25.00 /Hr	Fuel @ \$2.27 and Lube	Power	Imp.	Power	Imp.	Total	Your Estimate
1	Disk	1	2.52	1.98	0.60	1.36	5.40	1.22	13.08	
2	Field Cultivation	1	1.83	1.43	0.63	1.43	1.97	1.62	8.91	
3	Field Cultivation	1	1.83	1.43	0.63	1.43	1.97	1.62	8.91	
4	Field Cultivation	1	1.83	1.43	0.63	1.43	1.97	1.62	8.91	
5	Rod Weeder	1	1.89	1.06	0.72	0.23	2.24	0.91	7.05	
6	Rod Weeder & Fertilizer	1	2.27	1.06	0.72	0.23	2.24	0.91	7.43	
7	Drill	1	2.20	1.04	0.76	3.29	2.37	2.63	12.29	
8	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.44	3.42	7.56	0.95	8.08	3.67	27.12	
12	Truck	Custom								
	Total for	Field Operations	18.76	13.06	12.54	10.95	27.14	15.28	97.73	

	Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
	32-0-0	Fertilizer	6	100%	70 lbs N	0.40	28.00	
	10-34-0	Fertilizer	7	100%	8 gallon	2.45	19.60	
	Wheat (Certified and Treated)	Seed	7	100%	50 pound	0.23	11.50	
	2,4-D Ester LV4	Herbicide	8	100%	0.5 pint	2.00	1.00	
	Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70	
	NIS	Additive	8	100%	6 ounce	0.17	1.03	
*	Aerial Spray	Custom	9	25%	1 acre	10.00	2.50	
	Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.72	4.51	
**	Aerial Spray	Custom	10	15%	1 acre	10.00	1.50	
**	Warrior II/Zeon	Insecticide	10	15%	1.92 ounce	2.97	0.86	
	Haul Grain Bushels	Custom	12	100%	60 bushel	0.11	6.60	
	Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
		Crop Insurance				9.00	9.00	
	Total Materials &	Services					95.80	
	*Fungicide for rust **Insecticide for aphids and army cutworm							
	Total listed costs for Field Operatio	ns and Materials and Serv	vices				193.53	
	Interest on Op	erations Capital \$ 151.11	cash expe	ense @	5.50% for 6.0 mo.	. <u>-</u>	4.16	<u> </u>
	Total Operating and Use Related O	wnership Costs				_	197.69	
	Overhead (accounting, liability insu	rance, vehicle cost, office e	expense)				20.00)
	Real Estate Opportunity^	Dryland (Panhandle)	\$ 1,290	per acre (a	3.00%		77.40)
	Real Estate Taxes		\$ 1,290	per acre	1.35%		34.84	
	Total Cost per Acre Including Over	head				=	329.93	

3.50 5.50

^Ownership and RE Opportunity not included in cash costs.

Cash Cost per bushel

Cost of production per bushel

2020 Budget 78-Wheat, Southwest, No Till, Wheat before Corn, Two Crops in Three Years, 80 bushel Yield Dryland

		Times	Labor @	Fuel @ \$2.27	Repa	airs	Owner	ship^		Your
	Field Operations		nit \$25.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
2	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
3	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
4	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
5	No-Till Drill	1	2.29	1.32	0.79	1.57	2.47	3.21	11.65	
6	Spread Fertilizer	1	1.97	0.79	0.75	0.00	2.33	0.00	5.84	
7	Spray Herbicide	1	0.95	0.21	0.29	0.60	0.90	1.08	4.03	
8	Aerial Spray	Custom								
9	Aerial Spray	Custom								
10	Combine Small Grain	1	3.44	3.42	7.56	0.95	8.08	3.67	27.12	
11	Truck	Custom								
	Total	for Field Operations	12.45	6.58	10.55	5.52	17.38	12.28	64.76	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	1	100%	1.7 pound	0.35	0.60	
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00	
Glyphosate 5# w/Surfactant	Herbicide	2	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	2	100%	1.7 pound	0.35	0.60	
2,4-D Ester LV4	Herbicide	2	100%	1 pint	2.00	2.00	
Glyphosate 5# w/Surfactant	Herbicide	3	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	3	100%	1.7 pound	0.35	0.60	
2,4-D Ester LV4	Herbicide	3	100%	1 pint	2.00	2.00	
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	4	100%	1.7 pound	0.35	0.60	
10-34-0	Fertilizer	5	100%	8 gallon	2.45	19.60	
Wheat (Certified and Treated)	Seed	5	100%	60 pound	0.23	13.80	
46-0-0	Fertilizer	6	100%	120 lbs N	0.43	51.60	
Ally Extra SGW/TOTSOL	Herbicide	7	100%	0.3 ounce	9.00	2.70	
NIS	Additive	7	10%	6 ounce	0.17	0.10	
2,4-D Ester LV4	Herbicide	7	20%	0.5 pint	2.00	0.20	
* Aerial Spray	Custom	8	30%	1 acre	10.00	3.00	
* Quilt Xcel	Fungicide	8	25%	10.5 ounce	1.72	4.51	
* Aerial Spray	Custom	9	15%	1 acre	10.00	1.50	
* Warrior II/Zeon	Insecticide	9	15%	1.92 ounce	2.97	0.86	
Haul Grain Bushels	Custom	11	100%	80 bushel	0.11	8.80	
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
2 ,	Crop Insurance				13.00	13.00	
Total Materials *Fungicide for rust	& Services					150.07	
**Insecticide for aphids and army cutworm Total listed costs for Field Opera		es cash exp	ense @	5.50% for 6.0 mo.		214.83 5.09	
Total Operating and Use Related	Ownership Costs	•			=	219.92	
Overhead (accounting, liability in Real Estate Opportunity)		pense) \$ 1,585		@ 3.00%		20.00 71.33	
Real Estate Taxes		\$ 1,585 \$ 1,585	per acre	0		32.10	
Total Cost per Acre Including O		ų 1,505	per acre	u 1.5570	=	343.35	
•							
Cash Cost per bushel	^Ownership and RE Opportun	iity not include	ed in cash costs.			3.03	
Cost of production per bushel						4.29	

2020 Budget 79-Wheat, Panhandle, No Till, after Dry Beans, 105 bushel Yield Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches

Cost of production per bushel

						Rep	airs	Owner	ship^		
		Times		Labor @	Fuel @ \$2.27	-			-		Your
	Field Operations	or Qty	Unit	\$25.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	No-Till Drill	1		2.29	1.32	0.79	1.57	2.47	3.21	11.65	
2	Pivot D 125' Lift	6	ai	5.21	29.06	2.06	10.38	3.91	5.70	56.32	
3	Spray Herbicide	1		0.95	0.21	0.29	0.60	0.90	1.08	4.03	
4	Aerial Spray	Custom									
5	Aerial Spray	Custom									
6	Combine Small Grain	1		3.44	3.42	7.56	0.95	8.08	3.67	27.12	
7	Truck	Custom									
	Total fo	r Field Operations		11.89	34.01	10.70	13.50	15.36	13.66	99.12	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	1	100%	8 gallon	2.45	19.60	
Wheat (Certified and Treated)	Seed	1	100%	120 pound	0.23	27.60	
28-0-0	Fertilizer	2	100%	130 lbs N	0.43	56.33	
2,4-D Ester LV4	Herbicide	3	100%	0.5 pint	2.00	1.00	
Ally Extra SGW/TOTSOL	Herbicide	3	100%	0.3 ounce	9.00	2.70	
NIS	Additive	3	100%	6 ounce	0.17	1.03	
* Aerial Spray	Custom	4	100%	1 acre	10.00	10.00	
* Prosaro 421 SC	Fungicide	4	100%	7 ounce	2.66	18.59	
** Aerial Spray	Custom	5	15%	1 acre	10.00	1.50	
** Mustang Maxx	Insecticide	5	10%	3 ounce	1.41	0.42	
** Warrior II/Zeon	Insecticide	5	5%	1.92 ounce	2.97	0.29	
Haul Grain Bushels	Custom	7	100%	105 bushel	0.11	11.55	
Scouting Irrigated Wheat	Scouting		100%	1 acre	9.00	9.00	
	Crop Insurance				10.00	10.00	
Total Materials	& Services					169.61	
*Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Opera		vices				268.73	
Interest on	Operations Capital \$ 239.71	cash exp	ense @	5.50% for 6.0 mo.		6.59	
Total Operating and Use Related	Ownership Costs				=	275.32	
Overhead (accounting, liability in Real Estate Opportunity)	nsurance, vehicle cost, office e Pivot (Panhandle)	\$ 2,565	per acre	0		20.00 76.95	
Real Estate Taxes		\$ 2,565	per acre	@ 1.35%	_	34.63	
Total Cost per Acre Including O	verhead				_	406.90	
Cash Cost per bushel	^Ownership and RE Opport	unity not include	ed in cash costs.			2.87	

3.88

2020 Budget 80-Wheat, Panhandle, No Till, in Rotation, 90 bushel Yield Pivot Irrigated Electric, 800 GPM 35 PSI, 6 acre/inches

		Times		Labor @	Fuel @ \$2.27	Repairs		Ownership^			Your
	Field Operations	or Qty	Unit	\$25.00 /Hr		Power	Imp.	Power	Imp.	Total	Estimate
1	Spray Herbicide	1		0.95	0.21	0.29	0.60	0.90	1.08	4.03	
2	No-Till Drill	1		2.29	1.32	0.79	1.57	2.47	3.21	11.65	
3	Spray Herbicide	1		0.95	0.21	0.29	0.60	0.90	1.08	4.03	
4	Pivot E 125' Lift w/fertigation	6	ai	6.94	17.11	1.76	10.79	3.07	5.92	45.59	
5	Aerial Spray	Custom									
6	Aerial Spray	Custom									
7	Combine Small Grain	1		3.44	3.42	7.56	0.95	8.08	3.67	27.12	
8	Truck	Custom									
	Total for Field Operations 14.57 22.27						14.51	15.42	14.96	92.42	· · · · · · · · · · · · · · · · · · ·

** Mustang Maxx Insecticide 6 10% 3 ounce 1.41 0.42	Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate		
21-0-0-24S	Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.12	3.75			
MSO Additive 2 100% 16 ounce 0.18 2.81 Wheat (Certified and Treated) Seed 2 100% 120 pound 0.23 27.60 11-52-0 Fertilizer 2 100% 40 pound 0.23 9.20 2,4-D Ester LV4 Herbicide 3 100% 0.5 pint 2.00 1.00 Ally Extra SGW/TOTSOL Herbicide 3 100% 0.3 ounce 9.00 2.70 NIS NIS Additive 3 100% 6 ounce 0.17 1.03 32-0-0 (Applied by Pivot) Fertilizer 4 100% 125 lbs N 0.40 50.00 Electricity Fixed Other 4 100% 1 acre 30.00 30.00 *Aerial Spray Custom 5 100% 7 ounce 2.66 18.59 **A Aerial Spray Custom 6 15% 1 acre 10.00 1.50 **A Carial Spray Custom 6 10% 3 ounce	Sharpen	Herbicide	1	100%	2 ounce	7.03	14.06			
Wheat (Certified and Treated) Seed 2 100% 120 pound 0.23 27.60 11.52-0 Fertilizer 2 100% 40 pound 0.23 9.20 2.4-D Ester LV4 Herbicide 3 100% 0.5 pint 2.00 1.00 Ally Extra SGW/TOTSOL Herbicide 3 100% 0.5 pint 2.00 1.00 Ally Extra SGW/TOTSOL Herbicide 3 100% 0.3 ounce 9.00 2.70 NIS Additive 3 100% 6 ounce 0.17 1.03 32-0-0 (Applied by Pivot) Fertilizer 4 100% 1.25 lbs N 0.40 50.00 Electricity Fixed Other 4 100% 1 acre 30.00 30.00 4 Aerial Spray Custom 5 100% 1 acre 30.00 30.00 4 Aerial Spray Custom 5 100% 7 ounce 2.66 18.59 4 Aerial Spray Custom 6 15% 1 acre 10.00 1.50 4 Aerial Spray Custom 6 15% 1 acre 10.00 1.50 4 Aerial Spray Custom 6 15% 1 acre 10.00 1.50 4 Aerial Spray Custom 6 15% 1 acre 10.00 1.50 4 Aerial Spray Custom 6 15% 1 acre 10.00 1.50 4 Aerial Spray Custom 6 10% 3 ounce 1.41 0.42 4 Aerial Spray Custom 8 100% 9 ounce 2.97 0.57 Scouting Irrigated Wheat Scouting 100% 1 acre 9.00 9.00 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray Custom 8 100% 90 bushel 0.11 9.90 4 Aerial Spray 4 Aerial Spray 4 Aerial Spray 4 Aerial Spray 4 Aerial Spr	21-0-0-24S	Additive	2	100%	1.7 pound	0.35	0.60			
11-52-0	MSO	Additive	2	100%	16 ounce	0.18	2.81			
2,4-D Ester LV4 Herbicide 3 100% 0.5 pint 2.00 1.00 Ally Extra SGW/TOTSOL Herbicide 3 100% 0.3 ounce 9.00 2.70 NIS Additive 3 100% 6 ounce 0.17 1.03 32-0-0 (Applied by Pivot) Fertilizer 4 100% 125 lbs N 0.40 50.00 Electricity Fixed Other 4 100% 12 bls N 0.40 50.00 **A erial Spray Custom 5 100% 7 ounce 2.66 18.59 **Prosaro 421 SC Fungicide 5 100% 7 ounce 2.66 18.59 **Watrial Spray Custom 6 15% 1 acre 10.00 1.50 **Mustang Maxx Insecticide 6 10% 3 ounce 1.41 0.42 **Warrior II/Zeon Insecticide 6 10% 1.92 ounce 2.97 0.57 Scouting Irrigated Wheat Scouting 100% 1 acre 9.00 9.00 Haul Grain Bushels Custom 8 100% 90 bushel 0.11 9.90 Crop Insurance 9.00 9.00 **Insecticide for aphids and army cutworm Total Materials & Services **Insecticide for aphids and army cutworm Total Isted costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity Privot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead *Ownership and RE Opportunity not included in cash costs. 3.62	Wheat (Certified and Treated)	Seed	2	100%	120 pound	0.23	27.60			
Ally Extra SGW/TOTSOL Herbicide 3 100% 0.3 ounce 9.00 2.70 NIS Additive 3 100% 6 ounce 0.17 1.03 32-0-0 (Applied by Pivot) Fertilizer 4 100% 125 lbs N 0.40 50.00 Electricity Fixed Other 4 100% 1 acre 30.00 30.00 * Aerial Spray Custom 5 100% 1 acre 10.00 10.00 * Prosaro 421 SC Fungicide 5 100% 7 ounce 2.66 18.59 ** Aerial Spray Custom 6 15% 1 acre 10.00 1.50 * Wasting Maxx Insecticide 6 10% 3 ounce 1.41 0.42 * Warrior II/Zeon Insecticide 6 10% 1.92 ounce 2.97 0.57 Scouting Irrigated Wheat Scouting 100% 1 acre 9.00 9.00 Haul Grain Bushels Custom 8 100% 90 bushel 0.11 9.90 Crop Insurance 90 bushel 0.11 9.90 Total Materials & Services *Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. 7.25 Total Operating and Use Related Ownership Costs Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity Privot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead Cash Cost per bushel *Ownership and RE Opportunity not included in cash costs. 3.62	11-52-0	Fertilizer	2	100%	40 pound	0.23	9.20			
NIS	2,4-D Ester LV4	Herbicide	3	100%	0.5 pint	2.00	1.00			
32-0-0 (Applied by Pivot) Fertilizer	Ally Extra SGW/TOTSOL	Herbicide	3	100%	0.3 ounce	9.00	2.70			
Electricity Fixed	NIS	Additive	3	100%	6 ounce	0.17	1.03			
* Aerial Spray	32-0-0 (Applied by Pivot)	Fertilizer	4	100%	125 lbs N	0.40	50.00			
* Prosaro 421 SC Fungicide 5 100% 7 ounce 2.66 18.59 ** Acrial Spray Custom 6 15% 1 acre 10.00 1.50 ** Mustang Maxx Insecticide 6 10% 3 ounce 1.41 0.42 ** Warrior II/Zeon Insecticide 6 10% 1.92 ounce 2.97 0.57 Scouting Irrigated Wheat Scouting 100% 1 acre 9.00 9.00 Haul Grain Bushels Custom 8 100% 90 bushel 0.11 9.90 Crop Insurance 9.00 9.00 **Fungicide for rust **Insecticide for aphids and army cutworm Total Materials & Services **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. 7.25 Total Operating and Use Related Ownership Costs Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead Overhead (Overship and RE Opportunity not included in cash costs. 3.62	Electricity Fixed	Other	4	100%	1 acre	30.00	30.00			
** Aerial Spray	* Aerial Spray	Custom	5	100%	1 acre	10.00	10.00			
*** Mustang Maxx Insecticide 6 10% 3 ounce 1.41 0.42 *** Warrior II/Zeon Insecticide 6 10% 1.92 ounce 2.97 0.57 Scouting Irrigated Wheat Scouting 100% 1 acre 9.00 9.00 Haul Grain Bushels Custom 8 100% 90 bushel 0.11 9.90 Crop Insurance 9.00 9.00 Total Materials & Services **Insecticide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. Total Operating and Use Related Ownership Costs Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% Real Estate Taxes \$ 2,565 per acre @ 1.35% Total Cost per Acre Including Overhead Ownership and RE Opportunity not included in cash costs. 3.62	* Prosaro 421 SC	Fungicide	5	100%	7 ounce	2.66	18.59			
** Warrior II/Zeon Insecticide 6 10% 1.92 ounce 2.97 0.57 Scouting Irrigated Wheat Scouting 100% 1 acre 9.00 9.00 Haul Grain Bushels Custom 8 100% 90 bushel 0.11 9.90 Crop Insurance 9.00 9.00 **Total Materials & Services 201.73 **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services 294.15 Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. 7.25 Total Operating and Use Related Ownership Costs 200.00 Real Estate Opportunity Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 3.00% 34.63 Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel *Ownership and RE Opportunity not included in cash costs. 3.62	** Aerial Spray	Custom	6	15%	1 acre	10.00	1.50			
Scouting Irrigated Wheat Scouting 100% 1 acre 9.00 9.00 Haul Grain Bushels Custom 8 100% 90 bushel 0.11 9.90 Crop Insurance 9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.0	** Mustang Maxx	Insecticide	6	10%	3 ounce	1.41	0.42			
Haul Grain Bushels Custom Crop Insurance Custom Crop Insurance Custom Crop Insurance 100% 90 bushel 0.11 9.90 9.00 201.73 *Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. Total Operating and Use Related Ownership Costs Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% Real Estate Taxes \$ 2,565 per acre @ 1.35% Total Cost per Acre Including Overhead Cash Cost per bushel Ownership and RE Opportunity not included in cash costs. 3.62	** Warrior II/Zeon	Insecticide	6	10%	1.92 ounce	2.97	0.57			
Crop Insurance 9.00 9.00 Total Materials & Services 201.73 *Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. 7.25 Total Operating and Use Related Ownership Costs 301.40 Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00 Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel ^Ownership and RE Opportunity not included in cash costs. 3.62	Scouting Irrigated Wheat	Scouting		100%	1 acre	9.00	9.00			
*Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. Total Operating and Use Related Ownership Costs Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead Cash Cost per bushel ^Ownership and RE Opportunity not included in cash costs. 301.40 201.73 201.73 294.15 5.50% for 6.0 mo. 7.25 294.15 294.15 294.15 294.15 294.15 294.15 294.15 294.15 294.15 301.40 301.40	Haul Grain Bushels	Custom	8	100%	90 bushel	0.11	9.90			
*Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operations and Materials and Services Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. Total Operating and Use Related Ownership Costs Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead *Ownership and RE Opportunity not included in cash costs. 3.62		Crop Insurance				9.00	9.00			
Interest on Operations Capital \$ 263.77 cash expense @ 5.50% for 6.0 mo. 7.25 Total Operating and Use Related Ownership Costs 301.40 Overhead (accounting, liability insurance, vehicle cost, office expense) 20.00 Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel **Ownership and RE Opportunity not included in cash costs.** 3.62	*Fungicide for rust **Insecticide for aphids and army cutworm									
Total Operating and Use Related Ownership Costs Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel ^Ownership and RE Opportunity not included in cash costs. 3.62	•									
Overhead (accounting, liability insurance, vehicle cost, office expense) Real Estate Opportunity^ Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel ^Ownership and RE Opportunity not included in cash costs. 3.62		=								
Real Estate Opportunity Pivot (Panhandle) \$ 2,565 per acre @ 3.00% 76.95 Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel **Ownership and RE Opportunity not included in cash costs.** 3.62	Total Operating and Use Related O									
Real Estate Taxes \$ 2,565 per acre @ 1.35% 34.63 Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel **Ownership and RE Opportunity not included in cash costs.** 3.62	Overhead (accounting, liability insu									
Total Cost per Acre Including Overhead 432.98 Cash Cost per bushel **Ownership and RE Opportunity not included in cash costs.* 3.62	Real Estate Opportunity^	Pivot (Panhandle)	\$ 2,565	per acre @	@ 3.00%		76.95			
Cash Cost per bushel ^Ownership and RE Opportunity not included in cash costs. 3.62	Real Estate Taxes		\$ 2,565	per acre @	1.35%	_	34.63			
<u> </u>	Total Cost per Acre Including Over	otal Cost per Acre Including Overhead								
<u> </u>	Cash Cost per bushel	h Cost per bushel								
	•	1 PF					4.81			