

2018 Nebraska Crop Budgets

Developed and
Edited by

Robert N. Klein, Senior Editor, *Western Nebraska Extension Crops Specialist*

Roger K. Wilson, *Farm Management/Enterprise Budget Analyst, (Retired)*

Jessica T. Groskopf, Extension Educator — Agricultural Economics

Jim A. Jansen, Extension Educator — Agricultural Economics

Note: These budget projections were created using assumptions thought to be valid for many Nebraska producers; however, each farming operation is unique. These budgets are being released in both Adobe PDF and Excel® worksheet formats. The worksheet format allows producers to 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 whether alterations were made or unrealistic data was entered. 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 <http://cropwatch.unl.edu/economics/budgets>.

Additional Resource Persons

The following individuals contributed to the budgets in their specialty areas:

Robert J. Wright, Extension Entomologist

Tamra A. Jackson-Ziems, Extension Plant Pathologist — Corn and Sorghum

Loren J. Giesler, Extension Plant Pathologist — Soybean and Turf

Stephen N. Wegulo, Extension Plant Pathologist — Wheat and Ornamental

Paul J. Jasa, Extension Biological Systems Engineer

James A. Schild, Extension Educator in Scotts Bluff and Morrill Counties

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**2018 Budget 70-Wheat, No Till, Wheat after Row Crop, 55 bu Yield Goal (50 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Labor @ Unit	Fuel @ \$2.45 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 No-Till Drill	1	1.83	1.43	0.72	1.57	2.25	3.21	11.01	
2 Spray Fertilizer and Herbicide	1	1.00	0.30	0.35	0.00	1.08	17.38	20.11	
3 Aerial Spray	Custom								
4 Aerial Spray	Custom								
5 Combine Small Grain	1	3.14	4.21	7.31	0.94	5.84	2.65	24.09	
6 Truck	Custom								
Total for Field Operations		5.97	5.94	8.38	2.51	9.17	23.24	55.21	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0 Fertilizer	1	100%	8 gallon	2.30	18.40	
Wheat (Certified and Treated) Seed	1	100%	90 pound	0.23	20.70	
28-0-0 Fertilizer	2	100%	75 lbs N	0.37	27.50	
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	2.13	1.06	
NIS Additive	2	100%	6 ounce	0.09	0.52	
* Aerial Spray Custom	3	25%	1 acre	10.00	2.50	
* Quilt Xcel Fungicide	3	25%	10.5 ounce	1.64	4.31	
** Aerial Spray Custom	4	15%	1 acre	10.00	1.50	
** Lorsban Advanced Insecticide	4	10%	1 pint	6.88	0.69	
** Warrior II/Zeon Insecticide	4	5%	1.92 ounce	2.89	0.28	
Haul Grain Bushels Custom	5	100%	50 bushel	0.11	5.50	
Scouting Dryland Wheat Scouting		100%	1 acre	7.00	7.00	
Crop Insurance				10.30	10.30	
Total Materials & Services					102.96	

*Fungicide for rust

**Insecticide for aphids and army cutworm

Total listed costs for Field Operations and Materials and Services					158.17	
Interest on Operations Capital \$ 125.76	cash expense @	5.50%	for 6.0 mo.		3.46	
Total Operating and Use Related Ownership Costs					161.63	
Overhead (accounting, liability insurance, vehicle cost, office expense)					20.00	
Real Estate Opportunity	Dryland (Southwest)	\$ 1,710	per acre @	3.00%	51.30	
Real Estate Taxes		\$ 1,710	per acre @	1.00%	17.10	
Total Cost per Acre Including Overhead					250.03	
Cost per bu					5.00	
Cash Cost per bu					2.58	

**2018 Budget 71-Wheat, No Till, Fallow, One Crop in Two Years, 65 bu Yield Goal (60 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Labor @ Unit	Fuel @ \$2.45 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spray (Prior Year Stubble)	1	1.00	0.30	0.35	0.19	1.08	1.33	4.25	
2 Spray (Prior Year Stubble)	1	1.00	0.30	0.35	0.19	1.08	1.33	4.25	
3 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
4 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
5 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
6 No-Till Drill	1	1.83	1.43	0.72	1.57	2.25	3.21	11.01	
7 Spread Fertilizer	1	1.57	0.86	0.68	0.64	2.12	1.51	7.38	
8 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
9 Aerial Spray	Custom								
10 Aerial Spray	Custom								
11 Combine Small Grain	1	3.14	4.21	7.31	0.94	5.84	2.65	24.09	
12 Truck	Custom								
Total for Field Operations		12.54	8.30	10.81	4.69	16.69	10.19	63.22	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
21-0-0-24S	Additive	1	100%	1.7 pound	0.28	0.48	
Glyphosate w/Surfactant	Herbicide	2	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	2	100%	1.7 pound	0.28	0.48	
AAtrex 4L	Herbicide	2	100%	1 quart	4.50	4.50	
Glyphosate w/Surfactant	Herbicide	3	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	3	100%	1.7 pound	0.28	0.48	
Glyphosate w/Surfactant	Herbicide	4	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	4	100%	1.7 pound	0.28	0.48	
Glyphosate w/Surfactant	Herbicide	5	100%	32 ounce	0.12	3.75	
21-0-0-24S	Additive	5	100%	1.7 pound	0.28	0.48	
10-34-0	Fertilizer	6	100%	8 gallon	2.30	18.40	
Wheat (Certified and Treated)	Seed	6	100%	60 pound	0.23	13.80	
46-0-0	Fertilizer	7	100%	70 lbs N	0.36	25.20	
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70	
2,4-D Ester LV4	Herbicide	8	100%	0.5 pint	2.13	1.06	
NIS	Additive	8	100%	6 ounce	0.09	0.52	
* Aerial Spray	Custom	9	25%	1 acre	10.00	2.50	
* Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.64	4.31	
** Aerial Spray	Custom	10	15%	1 acre	10.00	1.50	
** Lorsban Advanced	Insecticide	10	10%	1 pint	6.88	0.69	
** Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.89	0.28	
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					6.92	6.92	
Total Materials & Services						117.13	

*Fungicide for rust

**Insecticide for aphids and army cutworm

Total listed costs for Field Operations and Materials and Services

Interest on Operations Capital \$ 153.47 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 Dryland (Panhandle) \$ 1,430 per acre @ 3.00%
Real Estate Taxes \$ 1,430 per acre @ 1.00%

Total Cost per Acre Including Overhead

Cost per bu

Cash Cost per bu

180.35

4.22

184.57

20.00

85.80

28.60

318.97

5.32

2.63

**2018 Budget 72-Wheat, Stubble Mulch Fallow, One Crop in Two Years, 60 bu Yield Goal (55 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$2.45 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Fallow Master	1		1.76	1.94	0.26	0.96	3.52	1.51	9.95	
2 Fallow Master	1		1.76	1.94	0.26	0.96	3.52	1.51	9.95	
3 Fallow Master	1		1.76	1.94	0.26	0.96	3.52	1.51	9.95	
4 Rod Weeder	1		1.52	1.14	0.65	0.23	2.04	0.91	6.49	
5 Rod Weeder	1		1.52	1.14	0.65	0.23	2.04	0.91	6.49	
6 Drill	1		1.76	1.12	0.69	2.94	2.16	2.35	11.02	
7 Spray Fertilizer	1		1.00	0.30	0.35	0.19	1.08	2.03	4.95	
8 Spray Herbicide	1		1.00	0.30	0.35	0.29	1.08	0.04	3.06	
9 Aerial Spray	Custom									
10 Aerial Spray	Custom									
11 Combine Small Grain	1		3.14	4.21	7.31	0.94	5.84	2.65	24.09	
12 Truck	Custom									
Total for Field Operations			15.22	14.03	10.78	7.70	24.80	13.42	85.95	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Wheat (Certified and Treated)	Seed	6	100%	55 pound	0.23	12.65	
28-0-0	Fertilizer	7	100%	65 lbs N	0.37	23.83	
2,4-D Ester LV4	Herbicide	8	100%	0.5 pint	2.13	1.06	
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70	
NIS	Additive	8	100%	6 ounce	0.09	0.52	
* Aerial Spray	Custom	9	25%	1 acre	10.00	2.50	
* Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.64	4.31	
** Aerial Spray	Custom	10	15%	1 acre	10.00	1.50	
** Lorsban Advanced	Insecticide	10	10%	1 pint	6.88	0.69	
** Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.89	0.28	
Haul Grain Bushels	Custom	12	100%	55 bushel	0.11	6.05	
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
	Crop Insurance				6.71	6.71	
Total Materials & Services						88.20	

*Fungicide for rust

**Insecticide for aphids and army cutworm

Total listed costs for Field Operations and Materials and Services		174.15
Interest on Operations Capital \$ 135.93	cash expense @ 5.50% for 6.0 mo.	3.74

Total Operating and Use Related Ownership Costs		177.89
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Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00
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Real Estate Opportunity	Dryland (Panhandle)	\$ 1,430	per acre @ 3.00%	85.80
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Real Estate Taxes		\$ 1,430	per acre @ 1.00%	28.60
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Total Cost per Acre Including Overhead		312.29
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Cost per bu		5.68
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Cash Cost per bu		2.54
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**2018 Budget 73-Wheat, Conventional Tillage, One Crop in Two Years, 55 bu Yield Goal (50 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$2.45 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.02	2.14	0.30	1.27	4.04	1.14	10.91	
2 Field Cultivation	1		1.47	1.54	0.58	1.33	1.80	1.51	8.23	
3 Field Cultivation	1		1.47	1.54	0.58	1.33	1.80	1.51	8.23	
4 Field Cultivation	1		1.47	1.54	0.58	1.33	1.80	1.51	8.23	
5 Rod Weeder	1		1.52	1.14	0.65	0.23	2.04	0.91	6.49	
6 Rod Weeder & Fertilizer	1		1.82	1.14	0.65	0.23	2.04	0.91	6.79	
7 Drill	1		1.76	1.12	0.69	2.94	2.16	2.35	11.02	
8 Spray Herbicide	1		1.00	0.30	0.35	0.29	1.08	0.04	3.06	
9 Aerial Spray		Custom								
10 Aerial Spray		Custom								
11 Combine Small Grain	1		3.14	4.21	7.31	0.94	5.84	2.65	24.09	
12 Truck		Custom								
Total for Field Operations			15.67	14.67	11.69	9.89	22.60	12.53	87.05	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
32-0-0	Fertilizer	6	100%	50 lbs N	0.32	16.00
10-34-0	Fertilizer	7	100%	8 gallon	2.30	18.40
Wheat (Certified and Treated)	Seed	7	100%	50 pound	0.23	11.50
2,4-D Ester LV4	Herbicide	8	100%	0.5 pint	2.13	1.06
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70
NIS	Additive	8	100%	6 ounce	0.09	0.52
* Aerial Spray	Custom	9	25%	1 acre	10.00	2.50
* Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.64	4.31
** Aerial Spray	Custom	10	15%	1 acre	10.00	1.50
** Lorsban Advanced	Insecticide	10	10%	1 pint	6.88	0.69
** Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.89	0.28
Haul Grain Bushels	Custom	12	100%	50 bushel	0.11	5.50
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00
	Crop Insurance				6.46	6.46
Total Materials & Services					78.42	

*Fungicide for rust

**Insecticide for aphids and army cutworm

Total listed costs for Field Operations and Materials and Services		165.47
Interest on Operations Capital \$ 130.34	cash expense @ 5.50% for 6.0 mo.	3.58
Total Operating and Use Related Ownership Costs		169.05

Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00
Real Estate Opportunity	Dryland (Panhandle) \$ 1,430	per acre @ 3.00%
Real Estate Taxes	\$ 1,430	per acre @ 1.00%
Total Cost per Acre Including Overhead		303.45

Cost per bu	6.07
Cash Cost per bu	2.68

**2018 Budget 74-Wheat, No Till, Wheat before Corn, Two Crops in Three Years, 75 bu Yield Goal (70 bu Actual Yield)
Dryland**

Field Operations	Times or Qty	Labor @ Unit \$20.00 /Hr	Fuel @ \$2.45 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
2 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
3 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
4 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
5 No-Till Drill	1	1.83	1.43	0.72	1.57	2.25	3.21	11.01	
6 Spread Fertilizer	1	1.57	0.86	0.68	0.64	2.12	1.51	7.38	
7 Spray Herbicide	1	1.00	0.30	0.35	0.29	1.08	0.04	3.06	
8 Aerial Spray	Custom								
9 Aerial Spray	Custom								
10 Combine Small Grain	1	3.14	4.21	7.31	0.94	5.84	2.65	24.09	
11 Truck	Custom								
Total for Field Operations		11.54	8.00	10.46	4.60	15.61	7.57	57.78	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate w/Surfactant	Herbicide	1	100%	32 ounce	0.12	3.75
21-0-0-24S	Additive	1	100%	1.7 pound	0.28	0.48
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.13	2.13
Glyphosate w/Surfactant	Herbicide	2	100%	32 ounce	0.12	3.75
21-0-0-24S	Additive	2	100%	1.7 pound	0.28	0.48
2,4-D Ester LV4	Herbicide	2	100%	1 pint	2.13	2.13
Glyphosate w/Surfactant	Herbicide	3	100%	32 ounce	0.12	3.75
21-0-0-24S	Additive	3	100%	1.7 pound	0.28	0.48
2,4-D Ester LV4	Herbicide	3	100%	1 pint	2.13	2.13
Glyphosate w/Surfactant	Herbicide	4	100%	32 ounce	0.12	3.75
21-0-0-24S	Additive	4	100%	1.7 pound	0.28	0.48
10-34-0	Fertilizer	5	100%	8 gallon	2.30	18.40
Wheat (Certified and Treated)	Seed	5	100%	60 pound	0.23	13.80
46-0-0	Fertilizer	6	100%	80 lbs N	0.36	28.80
Ally Extra SGW/TOTSOL	Herbicide	7	100%	0.3 ounce	9.00	2.70
NIS	Additive	7	100%	6 ounce	0.09	0.52
2,4-D Ester LV4	Herbicide	7	100%	0.5 pint	2.13	1.06
* Aerial Spray	Custom	8	25%	1 acre	10.00	2.50
* Quilt Xcel	Fungicide	8	25%	10.5 ounce	1.64	4.31
** Aerial Spray	Custom	9	15%	1 acre	10.00	1.50
** Lorsban Advanced	Insecticide	9	10%	1 pint	6.88	0.69
** Warrior II/Zeon	Insecticide	9	5%	1.92 ounce	2.89	0.28
Haul Grain Bushels	Custom	11	100%	70 bushel	0.11	7.70
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00
Crop Insurance					7.12	7.12
Total Materials & Services						119.69

*Fungicide for rust

**Insecticide for aphids and army cutworm

Total listed costs for Field Operations and Materials and Services

Interest on Operations Capital \$ 154.29 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 Dryland (Southwest) \$ 1,710 per acre @ 3.00%
 Real Estate Taxes \$ 1,710 per acre @ 1.00%

Total Cost per Acre Including Overhead

Cost per bu

Cash Cost per bu

177.47
4.24
181.71
20.00
76.95
25.65
304.31
4.35
2.26

**2018 Budget 75-Wheat, No Till, after Beans, 100 bu Yield Goal (90 bu Actual Yield)
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$2.45 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 No-Till Drill	1		1.83	1.43	0.72	1.57	2.25	3.21	11.01	
2 Pivot D 125' Lift	6	ai	4.17	31.37	2.06	9.68	2.75	5.32	55.35	
3 Spray Herbicide	1		1.00	0.30	0.35	0.29	1.08	0.04	3.06	
4 Aerial Spray		Custom								
5 Aerial Spray		Custom								
6 Combine Small Grain	1		3.14	4.21	7.31	0.94	5.84	2.65	24.09	
7 Truck		Custom								
Total for Field Operations			10.14	37.31	10.44	12.48	11.92	11.22	93.51	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	1	100%	8 gallon	2.30	18.40
Wheat (Certified and Treated)	Seed	1	100%	120 pound	0.23	27.60
28-0-0	Fertilizer	2	100%	120 lbs N	0.37	44.00
2,4-D Ester LV4	Herbicide	3	100%	0.5 pint	2.13	1.06
Ally Extra SGW/TOTSOL	Herbicide	3	100%	0.3 ounce	9.00	2.70
NIS	Additive	3	100%	6 ounce	0.09	0.52
* Aerial Spray	Custom	4	100%	1 acre	10.00	10.00
* Quilt Xcel	Fungicide	4	100%	14 ounce	1.64	22.97
** Aerial Spray	Custom	5	15%	1 acre	10.00	1.50
** Lorsban Advanced	Insecticide	5	10%	1 pint	6.88	0.69
** Warrior II/Zeon	Insecticide	5	5%	1.92 ounce	2.89	0.28
Haul Grain Bushels	Custom	7	100%	90 bushel	0.11	9.90
Scouting Irrigated Wheat	Scouting		100%	1 acre	4.50	4.50
	Crop Insurance				10.78	10.78
Total Materials & Services					154.90	

*Fungicide for rust

**Insecticide for aphids and army cutworm

Total listed costs for Field Operations and Materials and Services

Interest on Operations Capital \$ 225.27 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) \$ 2,815 per acre @ 3.00%
Real Estate Taxes \$ 2,815 per acre @ 1.00%

Total Cost per Acre Including Overhead

Cost per bu

Cash Cost per bu

248.41
6.19
254.60
20.00
84.45
28.15
387.20
4.30
2.57

2018 Budget 76-Wheat, No Till, in Rotation (85 bu Actual Yield)
Pivot Irrigated Electric, 800 GPM 35 PSI, 6 acre/inches

Field Operations	Times or Qty	Unit	Labor @ \$20.00 /Hr	Fuel @ \$2.45 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Herbicide	1		1.00	0.30	0.35	0.29	1.08	0.04	3.06	
2 No-Till Drill	1		1.83	1.43	0.72	1.57	2.25	3.21	11.01	
3 Spray Herbicide	1		1.00	0.30	0.35	0.29	1.08	0.04	3.06	
4 Pivot E 125' Lift w/fertigation	6	ai	5.56	17.52	1.76	10.38	3.07	5.70	43.99	
5 Aerial Spray	Custom									
6 Aerial Spray	Custom									
7 Combine Small Grain	1		3.14	4.21	7.31	0.94	5.84	2.65	24.09	
8 Truck	Custom									
Total for Field Operations			12.53	23.76	10.49	13.47	13.32	11.64	85.21	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate w/Surfactant
Valor XLT	Herbicide	1	100%	1.5 ounce	5.75	8.63		
Wheat (Certified and Treated)	Seed	2	100%	120 pound	0.23	27.60		
11-52-0	Fertilizer	2	100%	40 pound	0.24	9.60		
2,4-D Ester LV4	Herbicide	3	100%	0.5 pint	2.13	1.06		
Ally Extra SGW/TOTSOL	Herbicide	3	100%	0.3 ounce	9.00	2.70		
NIS	Additive	3	100%	6 ounce	0.09	0.52		
32-0-0 (Applied by Pivot)	Fertilizer	4	100%	115 lbs N	0.32	36.80		
Electricity Fixed	Other	4	100%	1 acre	30.00	30.00		
* Aerial Spray	Custom	5	100%	1 acre	10.00	10.00		
* Quilt Xcel	Fungicide	5	100%	14 ounce	1.64	22.97		
** Aerial Spray	Custom	6	15%	1 acre	10.00	1.50		
** Lorsban Advanced	Insecticide	6	10%	1 pint	6.88	0.69		
** Warrior II/Zeon	Insecticide	6	5%	1.92 ounce	2.89	0.28		
Scouting Irrigated Wheat	Scouting		100%	1 acre	4.50	4.50		
Haul Grain Bushels	Custom	8	100%	85 bushel	0.11	9.35		
	Crop Insurance				10.56	10.56		
Total Materials & Services							180.51	

*Fungicide for rust

**Insecticide for aphids and army cutworm

Total listed costs for Field Operations and Materials and Services		265.72
Interest on Operations Capital \$ 240.76 cash expense @ 5.50% for 6.0 mo.		6.62

Total Operating and Use Related Ownership Costs		272.34
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Overhead (accounting, liability insurance, vehicle cost, office expense)		20.00
Real Estate Opportunity Pivot (Panhandle) \$ 2,815 per acre @ 3.00%		84.45
Real Estate Taxes \$ 2,815 per acre @ 1.00%		28.15

Total Cost per Acre Including Overhead		404.94
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Cost per bu		4.76
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Cash Cost per bu		2.91
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