(Revised November 2015)

2016 Nebraska Crop Budgets

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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

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2016 Budget 65-Wheat, No-Till, Wheat after Row Crop, 50 bu Yield Goal (45 bu Actual Yield) Dryland

		Times	Labor @	Fuel @ \$2.25	Rep	airs	Owne	rship		Your
	Field Operations		it \$20.00 /Hr		Power	Imp.	Power	Imp.	Total	Estimate
1	No-Till Drill	1	1.83	1.31	0.69	1.57	2.30	3.54	11.24	
2	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
3	Aerial Spray	Custom								
4	Aerial Spray	Custom								
5	Combine Small Grain	1	3.14	3.87	7.31	0.93	5.99	2.81	24.05	
6	Truck	Custom								
	Total for Fi	eld Operations	5 97	5 45	8 33	3.14	9 40	7.23	39.52	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	1	100%	8 gallon	2.80	22.40	
Wheat (Certified and Treated)	Seed	1	100%	90 pound	0.31	27.90	
28-0-0	Fertilizer	2	100%	75 lbs N	0.47	35.00	
Ally Extra SGW/TOTSOL	Herbicide	2	100%	0.3 ounce	9.00	2.70	
2,4-D Ester 4#	Herbicide	2	100%	0.5 pint	2.56	1.28	
NIS	Additive	2	100%	6 ounce	0.17	1.03	
* Aerial Spray	Custom	3	20%	1 acre	9.50	1.90	
* Tilt	Fungicide	3	20%	4 ounce	0.82	0.66	
** Aerial Spray	Custom	4	15%	1 acre	9.50	1.43	
** Lorsban Advanced	Insecticide	4	10%	1 pint	6.88	0.69	
** Warrior II/Zeon	Insecticide	4	5%	1.92 ounce	2.97	0.29	
Haul Grain Bushels	Custom	5	100%	45 bushel	0.11	4.95	
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
Wheat After Crop	Crop Insurance				10.30	10.30	
Total Materials &	Services					117.53	
*Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operation Interest on Operation	ons and Materials and Ser perations Capital \$ 140.42		ense @	5.50% for 6.0 mo.		157.05 3.86	
Total Operating and Use Related C	Ownership Costs				=	160.91	
Overhead (accounting, liability ins		 * '				20.00	
Real Estate Opportunity	Dryland (Southwest)	\$ 1,855	per acr			74.20	
Real Estate Taxes		\$ 1,855	per acr	re @ 1.00%	=	18.55	
Total Cost per Acre Including Ove	rhead					273.66	
Cost per bu						6.08	
Cash Cost per bu						3.62	

2016 Budget 66-Wheat, No-Till Fallow, One Crop in Two Years, 60 bu Yield Goal (55 bu Actual Yield) Dryland

					Rep	airs	Owne	rship		
		Times	Labor @	Fuel @ \$2.25	•			-		Your
	Field Operations	or Qty U	Unit \$20.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	Spray (Prior Year Stubble)	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
2	Spray (Prior Year Stubble)	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
3	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
4	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
5	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
6	No-Till Drill	1	1.83	1.31	0.69	1.57	2.30	3.54	11.24	
7	Spread Fertilizer	1	1.57	0.79	0.66	0.00	2.18	0.00	5.20	
8	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.14	3.87	7.31	0.93	5.99	2.81	24.05	
12	Truck	Custom								
	Total for Fie	ld Operations	12.54	7.59	10.64	6.34	17.13	11.63	65.87	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate w/Surf	Herbicide	1	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	1	100%	1.7 pound	0.35	0.60	
Glyphosate w/Surf	Herbicide	2	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	2	100%	1.7 pound	0.35	0.60	
AAtrex 4L	Herbicide	2	100%	1 quart	5.25	5.25	
Glyphosate w/Surf	Herbicide	3	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	3	100%	1.7 pound	0.35	0.60	
Glyphosate w/Surf	Herbicide	4	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	4	100%	1.7 pound	0.35	0.60	
Glyphosate w/Surf	Herbicide	5	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	5	100%	1.7 pound	0.35	0.60	
10-34-0	Fertilizer	6	100%	8 gallon	2.80	22.40	
Wheat (Certified and Treated)	Seed	6	100%	60 pound	0.31	18.60	
46-0-0	Fertilizer	7	100%	70 lbs N	0.48	33.60	
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70	
2,4-D Ester 4#	Herbicide	8	100%	0.5 pint	2.56	1.28	
NIS	Additive	8	100%	6 ounce	0.17	1.03	
Aerial Spray	Custom	9	20%	1 acre	9.50	1.90	
Tilt	Fungicide	9	20%	4 ounce	0.82	0.66	
Aerial Spray	Custom	10	15%	1 acre	9.50	1.43	
Lorsban Advanced	Insecticide	10	10%	1 pint	6.88	0.69	
Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.97	0.29	
Haul Grain Bushels	Custom	12	100%	55 bushel	0.11	6.05	
Scouting Dryland Wheat	Scouting	12	100%	1 acre	7.00	7.00	
Wheat Fallowed	Crop Insurance		10070	1 4010	6.92	6.92	
Total Materials	*					132.80	
*Fungicide for rust	a services					132.00	
**Insecticide for aphids and army cutworm Total listed costs for Field Operat	tions and Matarials and Sar	viene				198.67	ı
-	Operations Capital \$ 169.91		ance @	5.50% for 6.0 mo.		4.67	
Total Operating and Use Related		casii expe	nisc @	3.30% for 0.0 mo.	=	203.34	
Overhead (accounting, liability in	nsurance, vehicle cost, office 6	expense)				20.00)
Real Estate Opportunity	Dryland (Panhandle)	\$ 1,460	per acre	e @ 4.00%		116.80	
Real Estate Taxes	J (2	\$ 1,460	per acr			29.20	
Total Cost per Acre Including Ov	verhead	,	1		=	369.34	
Cost per bu						6.72	ļ.

2016 Budget 67-Wheat, Stubble Mulch Fallow, One Crop in Two Years, 55 bu Yield Goal (50 bu Actual Yield) Dryland

					Rep	airs	Owne	rship		
		Times		Fuel @ \$2.25	•			•		Your
	Field Operations	or Qty U	nit \$20.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	Fallow Master	1	1.76	1.78	0.25	0.92	3.62	1.57	9.90	
2	Fallow Master	1	1.76	1.78	0.25	0.92	3.62	1.57	9.90	
3	Fallow Master	1	1.76	1.78	0.25	0.92	3.62	1.57	9.90	
4	Rod Weeder	1	1.52	1.05	0.63	0.23	2.09	0.99	6.51	
5	Rod Weeder	1	1.52	1.05	0.63	0.23	2.09	0.99	6.51	
6	Drill	1	1.76	1.03	0.67	2.94	2.21	2.62	11.23	
7	Spray Fertilizer	1	1.00	0.27	0.33	0.19	1.11	2.21	5.11	
8	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.14	3.87	7.31	0.93	5.99	2.81	24.05	
12	Truck	Custom								
	Tota	l for Field Operations	15.22	12.88	10.65	7.92	25.46	15.21	87.34	

	Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
	10-34-0	Fertilizer	6	100%	8 gallon	2.80	22.40	
	Wheat (Certified and Treated)	Seed	6	100%	55 pound	0.31	17.05	
	28-0-0	Fertilizer	7	100%	65 lbs N	0.47	30.33	
	2,4-D Ester 4#	Herbicide	8	100%	0.5 pint	2.56	1.28	
	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	20%	1 acre	9.50	1.90	
*	Tilt	Fungicide	9	20%	4 ounce	0.82	0.66	
**	Aerial Spray	Custom	10	15%	1 acre	9.50	1.43	
**	Lorsban Advanced	Insecticide	10	10%	1 pint	6.88	0.69	
**	Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.97	0.29	
	Haul Grain Bushels	Custom	12	100%	50 bushel	0.11	5.50	
	Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
	Wheat Fallowed	Crop Insurance				6.71	6.71	
	Total Materials &	Services					98.97	
	*Fungicide for rust **Insecticide for aphids and army cutworm							
	Total listed costs for Field Operation	ons and Materials and Ser	vices				186.31	
	-	perations Capital \$ 145.64		ense @	5.50% for 6.0 mo.		4.01	
	Total Operating and Use Related C	*				=	190.32	
	Overhead (accounting, liability ins	urance, vehicle cost, office	expense)				20.00	
	Real Estate Opportunity	Dryland (Panhandle)	1,460	per acr	re @ 4.00%		116.80	
	Real Estate Taxes	, , , , , , , , , , , , , , , , , , , ,	\$ 1,460	per acr	re @ 1.00%		29.20	
	Total Cost per Acre Including Ove	rhead		-		=	356.32	
	Cost per bu						7.13	
	Cash Cost per bu						3.58	

2016 Budget 68-Wheat, Clean Till Fallow, One Crop in Two Years, 50 bu Yield Goal (45 bu Actual Yield) Dryland

					Rep	airs	Owne	rship		
		Times	Labor @	Fuel @ \$2.25	_			-		Your
	Field Operations	or Qty U	nit \$20.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	Disk	1	2.02	1.97	0.29	1.24	4.14	1.21	10.87	
2	Field Cultivation	1	1.47	1.41	0.56	1.28	1.84	1.57	8.13	
3	Field Cultivation	1	1.47	1.41	0.56	1.28	1.84	1.57	8.13	
4	Field Cultivation	1	1.47	1.41	0.56	1.28	1.84	1.57	8.13	
5	Rod Weeder	1	1.52	1.05	0.63	0.23	2.09	0.99	6.51	
6	Rod Weeder & Fertilizer	1	1.82	1.05	0.63	0.23	2.09	0.99	6.81	
7	Drill	1	1.76	1.03	0.67	2.94	2.21	2.62	11.23	
8	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
9	Aerial Spray	Custom								
10	Aerial Spray	Custom								
11	Combine Small Grain	1	3.14	3.87	7.31	0.93	5.99	2.81	24.05	
12	Truck	Custom								
	Total for F	ield Operations	15.67	13.47	11.54	10.05	23.15	14.21	88.09	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
32-0-0	Fertilizer	6	100%	50 lbs N	0.47	23.50	
10-34-0	Fertilizer	7	100%	8 gallon	2.80	22.40	
Wheat (Certified and Treated)	Seed	7	100%	50 pound	0.31	15.50	
2,4-D Ester 4#	Herbicide	8	100%	0.5 pint	2.56	1.28	
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	20%	1 acre	9.50	1.90	
* Tilt	Fungicide	9	20%	4 ounce	0.82	0.66	
* Aerial Spray	Custom	10	15%	1 acre	9.50	1.43	
** Lorsban Advanced	Insecticide	10	10%	1 pint	6.88	0.69	
** Warrior II/Zeon	Insecticide	10	5%	1.92 ounce	2.97	0.29	
Haul Grain Bushels	Custom	12	100%	45 bushel	0.11	4.95	
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
Wheat Fallowed	Crop Insurance				6.46	6.46	
Total Materials &	Services					89.79	
*Fungicide for rust **Insecticide for aphids and army cutworm							
Total listed costs for Field Operation						177.88	
	erations Capital \$ 140.52	cash expe	ense @	5.50% for 6.0 n	10.	3.86	
Total Operating and Use Related O	wnership Costs					181.74	
Overhead (accounting, liability insu	rance, vehicle cost, office	expense)				20.00	1
Real Estate Opportunity	Dryland (Panhandle)	\$ 1,460	per acr	e @ 4.00	1%	116.80	
Real Estate Taxes		\$ 1,460	per acr	re @ 1.00	1 %	29.20	
Total Cost per Acre Including Over	head				-	347.74	
Cost per bu						7.73	
Cash Cost per bu						3.86	

2016 Budget 69-Wheat, No-Till Wheat before Corn, Two Crops in Three Years, 65 bu Yield Goal (60 bu Actual Yield) Dryland

					Rep	airs	Owne	rship		
		Times	Labor @	Fuel @ \$2.25	•			•		Your
	Field Operations	or Qty Unit	\$20.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
2	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
3	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
4	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
5	No-Till Drill	1	1.83	1.31	0.69	1.57	2.30	3.54	11.24	
6	Spread Fertilizer	1	1.57	0.79	0.66	0.00	2.18	0.00	5.20	
7	Spray	1	1.00	0.27	0.33	0.64	1.11	0.88	4.23	
8	Aerial Spray	Custom								
9	Aerial Spray	Custom								
10	Combine Small Grain	1	3.14	3.87	7.31	0.93	5.99	2.81	24.05	
11	Truck	Custom								
	Total for	Field Operations	11.54	7.32	10.31	5.70	16.02	10.75	61.64	

		Operation	Percent Acres	Application	Applied		Your
Materials & Services		Index	Applied	Rate Unit	Price	Total	Estimate
Glyphosate w/Surf	Herbicide	1	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	1	100%	1.7 pound	0.35	0.60	
2,4-D Ester 4#	Herbicide	1	100%	1 pint	2.56	2.56	
Glyphosate w/Surf	Herbicide	2	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	2	100%	1.7 pound	0.35	0.60	
2,4-D Ester 4#	Herbicide	2	100%	1 pint	2.56	2.56	
Glyphosate w/Surf	Herbicide	3	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	3	100%	1.7 pound	0.35	0.60	
2,4-D Ester 4#	Herbicide	3	100%	1 pint	2.56	2.56	
Glyphosate w/Surf	Herbicide	4	100%	32 ounce	0.13	4.00	
21-0-0-24S	Additive	4	100%	1.7 pound	0.35	0.60	
10-34-0	Fertilizer	5	100%	8 gallon	2.80	22.40	
Wheat (Certified and Treated)	Seed	5	100%	60 pound	0.31	18.60	
46-0-0	Fertilizer	6	100%	80 lbs N	0.48	38.40	
Ally Extra SGW/TOTSOL	Herbicide	7	100%	0.3 ounce	9.00	2.70	
NIS	Additive	7	100%	6 ounce	0.17	1.03	
2,4-D Ester 4#	Herbicide	7	100%	0.5 pint	2.56	1.28	
* Aerial Spray	Custom	8	20%	1 acre	9.50	1.90	
* Tilt	Fungicide	8	20%	4 ounce	0.82	0.66	
Aerial Spray	Custom	9	15%	1 acre	9.50	1.43	
Lorsban Advanced	Insecticide	9	10%	1 pint	6.88	0.69	
* Warrior II/Zeon	Insecticide	9	5%	1.92 ounce	2.97	0.29	
Haul Grain Bushels	Custom	11	100%	60 bushel	0.11	6.60	
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00	
Wheat Fallowed	Crop Insurance				7.12	7.12	
Total Materials	& Services					136.18	3
*Fungicide for rust **Insecticide for aphids and army cutworm							
Total listed costs for Field Opera		vices				197.82	2
	Operations Capital \$ 171.05		ense @	5.50% for 6.0 mo.		4.70)
Total Operating and Use Related		1			=	202.52	2
Overhead (accounting, liability	insurance, vehicle cost, office e	expense)				20.00)
Real Estate Opportunity	Dryland (Southwest)	\$ 1,855	per acr			111.30	
Real Estate Taxes		\$ 1,855	per acr	e @ 1.00%	_	27.83	3
Total Cost per Acre Including O	verhead				=	361.65	;
Cost per bu						6.03	
Cash Cost per bu						3.39	

2016 Budget 70-Wheat, No-Till after Beans, 100 bu Yield Goal (90 bu Actual Yield) Pivot Irrigated, 800 GPM 35 PSI, 6 acre/inches

						Rep	airs	Owne	rship		
		Times		Labor @	Fuel @ \$2.25	•			•		Your
	Field Operations	or Qty	Unit	\$20.00 /Hr	and Lube	Power	Imp.	Power	Imp.	Total	Estimate
1	No-Till Drill	1		1.83	1.31	0.69	1.57	2.30	3.54	11.24	
2	Pivot D 125' Lift	6	ai	4.17	28.81	2.06	9.68	2.98	5.79	53.49	
3	Spray	1		1.00	0.27	0.33	0.64	1.11	0.88	4.23	
4	Aerial Spray	Custom									
5	Aerial Spray	Custom									
6	Combine Small Grain	1		3.14	3.87	7.31	0.93	5.99	2.81	24.05	
7	Truck	Custom									
	Total	for Field Operations	,	10.14	34.26	10.39	12.82	12.38	13.02	93.01	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	1	100%	8 gallon	2.80	22.40	
Wheat (Certified and Treated)	Seed	1	100%	120 pound	0.31	37.20	
28-0-0	Fertilizer	2	100%	120 lbs N	0.47	56.00	
2,4-D Ester 4#	Herbicide	3	100%	0.5 pint	2.56	1.28	
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	9.50	9.50	
* Tilt	Fungicide	4	100%	4 ounce	0.82	3.28	
** Aerial Spray	Custom	5	15%	1 acre	9.50	1.43	
** Lorsban Advanced	Insecticide	5	10%	1 pint	6.88	0.69	
** Warrior II/Zeon	Insecticide	5	5%	1.92 ounce	2.97	0.29	
Haul Grain Bushels	Custom	7	100%	90 bushel	0.11	9.90	
Scouting Irrigated Wheat	Scouting		100%	1 acre	5.00	5.00	
Wheat Irrigated	Crop Insurance				10.78	10.78	
Total Materials &	Services					161.48	
*Fungicide for rust **Insecticide for aphids and army cutworm Total listed costs for Field Operati Interest on Operation	ons and Materials and Ser perations Capital \$ 229.09		ense @	5.50% for 6.0 mo.		254.49 6.30	
Total Operating and Use Related O	•	1			=	260.79	
Overhead (accounting, liability ins	surance, vehicle cost, office	expense)				20.00	
Real Estate Opportunity	Pivot (Panhandle)	\$ 3,625	per acre	@ 4.00%		145.00	
Real Estate Taxes		\$ 3,625	per acre	@ 1.00%		36.25	
Total Cost per Acre Including Ove	rhead				=	462.04	
Cost per bu						5.13	
Cash Cost per bu						3.02	

2016 Budget 71-Wheat, No-Till, in Rotation (85 Bu Actual Yield) Pivot Irrigated, 800 GPM 35 PSI, 6 acre/inches

		Times		Labor @	Fuel @ \$2.25	Repairs		Ownership			Your
	Field Operations	or Qty	Unit	\$20.00 /Hr		Power	Imp.	Power	Imp.	Total	Estimate
1	Spray	1		1.00	0.27	0.33	0.64	1.11	0.88	4.23	
2	No-Till Drill	1		1.83	1.31	0.69	1.57	2.30	3.54	11.24	
3	Spray	1		1.00	0.27	0.33	0.64	1.11	0.88	4.23	
4	Pivot E 125' Lift w/fertigation	6	ai	5.56	16.72	1.76	10.38	3.18	6.21	43.81	
5	Aerial Spray	Custom									
6	Aerial Spray	Custom									
7	Combine Small Grain	1		3.14	3.87	7.31	0.93	5.99	2.81	24.05	
8	Truck	Custom									
	Total for Field Operations				22 44	10.42	14 16	13.69	14 32	87 56	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
Glyphosate w/Surf	Herbicide	1	100%	32 ounce	0.13	4.00		
Valor XLT	Herbicide	1	100%	1.5 ounce	5.75	8.63		
Wheat (Certified and Treated)	Seed	2	100%	120 pound	0.31	37.20	,	
11-52-0	Fertilizer	2	100%	40 pound	0.28	11.20		
2,4-D Ester 4#	Herbicide	3	100%	0.5 pint	2.56	1.28		
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%	115 lbs N	0.47	54.05	,	
Electricity Fixed	Other	4	100%	1 acre	30.00	30.00		
* Aerial Spray	Custom	5	100%	1 acre	9.50	9.50		
* Tilt	Fungicide	5	100%	4 ounce	0.82	3.28	,	
** Aerial Spray	Custom	6	15%	1 acre	9.50	1.43		
** Lorsban Advanced	Insecticide	6	10%	1 pint	6.88	0.69		
** Warrior II/Zeon	Insecticide	6	5%	1.92 ounce	2.97	0.29		
Scouting Irrigated Wheat	Scouting		100%	1 acre	5.00	5.00		
Haul Grain Bushels	Custom	8	100%	85 bushel	0.11	9.35		
Wheat Irrigated	Crop Insurance				10.56	10.56		
Total Materials & *Fungicide for rust **Insecticide for aphids and army cutworm	8							
Total listed costs for Field Operation Interest on Op	erations Capital \$ 249.74		ense @	5.50% for 6.0 mo.	· <u>=</u>	277.75 6.87		
Total Operating and Use Related O Overhead (accounting, liability inst			284.62 20.00					
Real Estate Opportunity	Pivot (Panhandle)	\$ 3,625	per acre @	e @ 4.00%		145.00		
Real Estate Taxes	1 IVOL (1 almandle)	\$ 3,625	per acr			36.25		
Total Cost per Acre Including Overhead								
Cost per Bu Cash Cost per Bu						5.72 3.02		