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hauling, or multiple activities as in the case of tillage. The quantity of labor is shown for each operation. The cash costs per acre for labor, machinery costs, materials and custom are also specified. Cash overhead expenses are listed separately as are the non-cash overhead.

Table 3 is a monthly cash flow of expenses based on when the operation occurs and when inputs are applied. Field operations are classified as pre-harvest, harvest and post-harvest.

Table 4 lists the equipment used to produce this crop and the costs per hour to operate this equipment. Total annual hours of use for the current crop and for all crops on the farm is also shown.

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TABLE 1. COSTS AND RETURNS PER ACRE TO PRODUCE SOFT WHITE WINTER WHEAT

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
GROSS RETURNS					
Soft White Wheat	125.00	bu	4.00	500.00	
TOTAL GROSS RETURNS	125.00	bu		500.00	
OPERATING COSTS					
Seed:				18.00	
Wheat Seed: SWW	100.00	lb	0.18	18.00	
Fertilizer:				79.00	
Dry Nitrogen	150.00	lb	0.40	60.00	
Dry P2O5	50.00	lb	0.38	19.00	
Pesticide:				26.64	
Axial XL	16.40	fl oz	1.00	16.40	
Bronate Advanced	0.80	pint	5.60	4.48	
Affinity Tank Mix	0.60	fl oz	9.60	5.76	
Custom:				37.00	
Custom Fertilize: 0 - 400 lbs	2.00	acre	7.25	14.50	
Custom Haul - wheat	125.00	bu	0.18	22.50	
Irrigation:				96.90	
Irrigation Power - CP	20.00	ac-in	1.94	38.80	
Water Assessment	1.00	acre	47.50	47.50	
Irrigation Repairs - CP	20.00	ac-in	0.53	10.60	
Other:				15.00	
Crop Insurance	1.00	acre	15.00	15.00	
Labor				63.87	
Equipment Operator Labor	1.68	hrs	22.50	37.77	
Irrigation Labor: CP	0.80	hrs	22.50	18.00	

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TABLE 1. CONTINUED

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
CASH OVERHEAD COSTS					
General Overhead				10.00	
Land Rent				275.00	
Management Fee				36.00	
Property Taxes				0.00	
Property Insurance				1.61	
Investment Repairs				0.00	
TOTAL CASH OVERHEAD COSTS/ACRE				322.61	
TOTAL CASH OVERHEAD COSTS/BU				2.58	
TOTAL CASH COSTS/ACRE				714.79	
TOTAL CASH COSTS/BU				5.72	
NET RETURNS ABOVE CASH COSTS				-214.79	
NON-CASH OVERHEAD COSTS (Capital Recovery)					
Equipment				63.60	
TOTAL NON-CASH OVERHEAD COSTS/ACRE				63.60	
TOTAL NON-CASH OVERHEAD COSTS/BU				0.51	
TOTAL COST/ACRE				778.39	
TOTAL COST/BU				6.23	
NET RETURNS ABOVE TOTAL COST				-278.39	

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TABLE 2. COSTS PER ACRE TO PRODUCE SOFT WHITE WINTER WHEAT

	Operation	Cash and Labor Costs per Acre						
Operation	Time (Hrs/A)	Labor Cost	Fuel	Lube &Repairs	Material Cost	Custom/ Rent	Total Cost	Your Cost
Preharvest:								
Irrigation	0.00	18.00	0.00	0.00	38.80	0.00	56.80	
Tillage	0.15	4.03	6.29	5.50	0.00	0.00	15.82	
Applying Fertilizer	0.00	0.00	0.00	0.00	79.00	14.50	93.50	
Seed Hauling	0.02	0.45	0.05	0.04	0.00	0.00	0.55	

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TABLE 2. CONTINUED

Operation	Operation Time (Hrs/A)	Cash and Labor Costs per Acre: Labor Cost	Fuel	Lube &Repairs	Material Cost	Custom/ Rent	Total Cost	Your Cost
CASH OVERHEAD:								
General Overhead							10.00	
Land Rent							275.00	
Management Fee							36.00	
Property Taxes							0.00	
Property Insurance							1.61	
Investment Repairs							0.00	
TOTAL CASH OVERHEAD COSTS/ACRE							322.61	
TOTAL CASH COSTS/ACRE							714.79	
NON-CASH OVERHEAD:		Per Producing Acre		Annual Cost Capital Recovery				
Equipment		555.30		63.60			63.60	
TOTAL NON-CASH OVERHEAD COSTS		555.30		63.60			63.60	
TOTAL COSTS/ACRE							778.39	

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TABLE 5. WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, AND BUSINESS OVERHEAD COSTS

ANNUAL EQUIPMENT COSTS

						Cash Overhead		
Yr	Description	Price	Yrs Life	Salvage Value	Capital Recovery	Insur-ance	Taxes	Total
19	4-wheeler	6,000.00	10	1,772.31	714.62	19.43	0.00	734.05
19	Grain Drill - 24'	37,000.00	12	5,124.74	4,305.78	105.31	0.00	4,411.09
19	Pickup 1 - 3/4 ton	42,000.00	5	13,750.00	7,771.98	139.38	0.00	7,911.36
19	Pickup 2 - 3/4 ton	42,000.00	5	13,750.00	7,771.98	139.38	0.00	7,911.36
19	Sprayer - 30'	4,100.00	10	725.05	523.92	12.06	0.00	535.98
19	Tractor 2 -200hp	162,000.00	20	20,786.46	14,474.76	456.97	0.00	14,931.72
19	Truck 1P 10-Wheeler	97,000.00	20	4,000.00	8,878.70	252.50	0.00	9,131.20
19	Tractor - 125hp	96,000.00	20	12,317.90	8,577.63	270.79	0.00	8,848.43
19	Tractor - 250hp	221,000.00	20	28,356.84	19,746.43	623.39	0.00	20,369.82
19	Disk-Ripper 13'	46,000.00	12	6,371.30	5,353.13	130.93	0.00	5,484.06
19	Roller Harrow 24'	55,000.00	15	5,280.35	5,729.49	150.70	0.00	5,880.19
19	Combine 25' Grain	335,000.00	10	63,191.32	42,518.85	995.48	0.00	43,514.33
19	Pickup 3 - 3/4 ton	42,000.00	12	7,500.00	4,792.18	123.75	0.00	4,915.93
19	Pickup 4 - 3/4 ton	42,000.00	12	7,500.00	4,792.18	123.75	0.00	4,915.93
19	Service Truck	41,000.00	20	3,000.00	3,720.03	110.00	0.00	3,830.03
19	Fuel Truck	51,000.00	20	3,000.00	4,645.70	135.00	0.00	4,780.70
	TOTAL	1,319,100.00	-	196,426.29	144,317.36	3,788.82	0.00	148,106.17
	90% of New Cost*	1,187,190.00	-	176,783.66	129,885.62	3,409.93	0.00	133,295.56

*Used to reflect a mix of new and used equipment

ANNUAL INVESTMENT COSTS

					Cash Overhead			
Description	Price	Yrs Life	Salvage Value	Capital Recovery	Insur-ance	Taxes	Repairs	Total
INVESTMENT								
TOTAL INVESTMENT	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUSINESS OVERHEAD COSTS

Description	Units/ Farm	Unit	Price/ Unit	Total Cost
General Overhead	550	acre	10.00	5,500.00
Land Rent	550	acre	275	151,250.00
Management Fee	550	acre	36.00	19,800.00

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TABLE 6. RANGING ANALYSIS - SOFT WHITE WINTER WHEAT

COSTS PER ACRE AND PER BU AT VARYING YIELDS TO PRODUCE SOFT WHITE WINTER WHEAT

	YIELD(BU)						
	110.00	115.00	120.00	125.00	130.00	135.00	140.00
OPERATING COSTS/ACRE:							
Preharvest	339.92	339.92	339.92	339.92	339.92	339.92	339.92
Harvest	35.26	36.16	37.06	37.96	38.86	39.76	40.66
Interest on Operating Capital @7.00%	14.29	14.30	14.30	14.31	14.31	14.32	14.32
TOTAL OPERATING COSTS/ACRE	389.46	390.37	391.27	392.18	393.08	393.99	394.90
TOTAL OPERATING COSTS/BU	3.54	3.39	3.26	3.14	3.02	2.92	2.82
CASH OVERHEAD COSTS/ACRE	322.61	322.61	322.61	322.61	322.61	322.61	322.61
TOTAL CASH COSTS/ACRE	712.07	712.98	713.88	714.79	715.69	716.60	717.50
TOTAL CASH COSTS/BU	6.47	6.20	5.95	5.72	5.51	5.31	5.13
NON-CASH OVERHEAD COSTS/ACRE	63.60	63.60	63.60	63.60	63.60	63.60	63.60
TOTAL COSTS/ACRE	775.68	776.58	777.49	778.39	779.30	780.20	781.11
TOTAL COSTS/BU	7.05	6.75	6.48	6.23	5.99	5.78	5.58

Net Return Per Acre Above Operating Costs For Soft White Winter Wheat

PRICE ($/bu)	YIELD (bu/acre)						
Soft White Wheat	110.00	115.00	120.00	125.00	130.00	135.00	140.00
5.15	177.04	201.88	226.73	251.57	276.42	301.26	326.10
5.40	204.54	230.63	256.73	282.82	308.92	335.01	361.10
5.65	232.04	259.38	286.73	314.07	341.42	368.76	396.10
5.90	259.54	288.13	316.73	345.32	373.92	402.51	431.10
6.15	287.04	316.88	346.73	376.57	406.42	436.26	466.10
6.40	314.54	345.63	376.73	407.82	438.92	470.01	501.10
6.65	342.04	374.38	406.73	439.07	471.42	503.76	536.10

Net Return Per Acre Above Cash Costs For Soft White Winter Wheat

PRICE ($/bu)	YIELD (bu/acre)						
Soft White Wheat	110.00	115.00	120.00	125.00	130.00	135.00	140.00
5.15	-145.57	-120.73	-95.88	-71.04	-46.19	-21.35	3.50
5.40	-118.07	-91.98	-65.88	-39.79	-13.69	12.40	38.50
5.65	-90.57	-63.23	-35.88	-8.54	18.81	46.15	73.50
5.90	-63.07	-34.48	-5.88	22.71	51.31	79.90	108.50
6.15	-35.57	-5.73	24.12	53.96	83.81	113.65	143.50
6.40	-8.07	23.02	54.12	85.21	116.31	147.40	178.50
6.65	19.43	51.77	84.12	116.46	148.81	181.15	213.50

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TABLE 6. RANGING ANALYSIS CONTINUED

Net Return Per Acre Above Total Costs For Soft White Winter Wheat

PRICE ($/bu)	YIELD (bu/acre)						
Soft White Wheat	110.00	115.00	120.00	125.00	130.00	135.00	140.00
5.15	-209.18	-184.33	-159.49	-134.64	-109.80	-84.95	-60.11
5.40	-181.68	-155.58	-129.49	-103.39	-77.30	-51.20	-25.11
5.65	-154.18	-126.83	-99.49	-72.14	-44.80	-17.45	9.89
5.90	-126.68	-98.08	-69.49	-40.89	-12.30	16.30	44.89
6.15	-99.18	-69.33	-39.49	-9.64	20.20	50.05	79.89
6.40	-71.68	-40.58	-9.49	21.61	52.70	83.80	114.89
6.65	-44.18	-11.83	20.51	52.86	85.20	117.55	149.89