

**Estimating 2009 Costs of Production  
 Wheat Following Crops Other Than Rice,  
 Clay Soils**

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ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
<b>DIRECT EXPENSES</b>					
<b>FERTILIZERS</b>					
DAP 18-46-0	lb	0.60	150.0000	90.00	_____
Urea, Solid (46% N)	lb	0.51	300.0000	153.00	_____
<b>HERBICIDES</b>					
Harmony Extra XP	oz	11.00	0.5000	5.50	_____
<b>CROP SEED</b>					
Wheat Seed Public	lb	0.27	120.0000	32.40	_____
<b>ADJUVANTS</b>					
Surfactant (80-20)	pt	1.55	0.2000	0.31	_____
<b>CUSTOM HIRE</b>					
Cstm Ap Grd Fert	acre	5.00	1.0000	5.00	_____
Cstm Ap Air Fert	lb	0.06	300.0000	18.75	_____
Cstm Ap Air Herb	acre	6.00	1.0000	6.00	_____
Cstm Haul Wheat	bu	0.21	50.0000	10.50	_____
<b>OPERATOR LABOR</b>					
Tractors	hour	9.92	0.3103	3.08	_____
Harvesters	hour	9.92	0.0851	0.84	_____
<b>HAND LABOR</b>					
Implements	hour	8.60	0.0942	0.81	_____
<b>DIESEL FUEL</b>					
Tractors	gal	4.00	3.2445	12.98	_____
Harvesters	gal	4.00	1.4243	5.70	_____
<b>REPAIR &amp; MAINTENANCE</b>					
Implements	acre	3.07	1.0000	3.07	_____
Tractors	acre	1.12	1.0000	1.12	_____
Harvesters	acre	1.90	1.0000	1.90	_____
INTEREST ON OP. CAP.	acre	9.95	1.0000	9.95	_____
				-----	
<b>TOTAL DIRECT EXPENSES</b>				360.92	_____
<b>FIXED EXPENSES</b>					
Implements	acre	7.55	1.0000	7.55	_____
Tractors	acre	7.91	1.0000	7.91	_____
Harvesters	acre	8.40	1.0000	8.40	_____
				-----	
<b>TOTAL FIXED EXPENSES</b>				23.86	_____
				-----	
<b>TOTAL SPECIFIED EXPENSES</b>				384.78	_____

<sup>1</sup> fertilizer rates are for single crop wheat; not for a soybean-wheat double crop.

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**Table 2. Estimated resource use and costs for field operations, per acre, Wheat Following Crops Other Than Rice, Clay Soils, 2009**

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	POWER UNIT COST		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
						-----dollars-----				dollars		-----dollars-----			
Disk Harrow	28'	MFWD 225	0.070	2.00	Oct	7.06	3.99	1.15	2.76	0.14	1.39				16.35
Cstm Ap Grd Fert	acre			1.00	Oct							1.0000	5.00	5.00	5.00
DAP 18-46-0	lb											150.0000	0.60	90.00	90.00
Field Cultivate	32'	MFWD 225	0.046	1.00	Oct	2.35	1.33	0.31	1.50	0.04	0.46				5.95
Grain Drill	20'	2WD 190	0.094	1.00	Oct	4.01	2.26	1.12	2.45	0.18	1.75				11.59
Wheat Seed Public	lb											120.0000	0.27	32.40	32.40
Ditcher	3	MFWD 105	2.909	0.01	Oct	0.68	0.33	0.05	0.08	0.02	0.29				1.43
Cstm Ap Air Fert	lb			1.00	Feb							150.0000	0.06	9.38	9.38
Urea, Solid (46% N)	lb											150.0000	0.51	76.50	76.50
Cstm Ap Air Herb	acre			1.00	Mar							1.0000	6.00	6.00	6.00
Harmony Extra XP	oz											0.5000	11.00	5.50	5.50
Surfactant (80-20)	pt											0.2000	1.55	0.31	0.31
Cstm Ap Air Fert	lb			1.00	Mar							150.0000	0.06	9.38	9.38
Urea, Solid (46% N)	lb											150.0000	0.51	76.50	76.50
Header Wheat/Sorghum	30'	Rigid 325hp	0.085	1.00	Jun	7.60	8.40	0.44	0.76	0.08	0.84				18.04
Cstm Haul Wheat	bu											50.0000	0.21	10.50	10.50
TOTALS						21.70	16.31	3.07	7.55	0.48	4.73			321.47	374.83
INTEREST ON OPERATING CAPITAL															9.95
UNALLOCATED LABOR															0.00
TOTAL SPECIFIED COST															384.78

Information presented in this document is prepared solely as a general guide and is not intended to recognize or predict the costs and returns from any one particular farm operation. The mention of any commercial product in this analysis does not imply its endorsement by the University of Arkansas Cooperative Extension Service over other products not named, nor does the omission imply that they are not satisfactory. This budget does not include costs for land, overhead, or management.

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**Table 3. Breakeven Yields (BEY) Required to Cover Direct Expenses and Net Returns above Direct Expenses for Price/Yield Combinations and Select Land Tenure Arrangements, per acre.**

**Wheat, Following Crops Other Than Rice, Clay Soils, 2009**

<b>Farm Owner</b>		Crop Price (\$/bu)						
BEY (bu/acre)	5.76	6.40	7.04	7.68	8.32	8.96	9.60	
	Returns above Variable Costs (\$/Acre)							
37	-142	-119	-95	-71	-47	-24	0	
40	-127	-102	-76	-51	-25	0	25	
43	-110	-82	-55	-27	0	27	55	
47	-89	-60	-30	0	30	60	89	
51	-65	-33	0	33	65	98	130	
56	-36	0	36	72	108	144	179	
62	0	40	80	120	160	200	240	

Farm Owner is assumed to have 100% Equity in Land

<b>Tenant 75-25 Crop-Share</b>		Crop Price (\$/bu)						
BEY (bu/acre)	5.76	6.40	7.04	7.68	8.32	8.96	9.60	
	Returns above Variable Costs (\$/Acre)							
50	-143	-119	-95	-72	-48	-24	0	
53	-128	-102	-77	-51	-26	0	26	
58	-110	-83	-55	-28	0	28	55	
62	-90	-60	-30	0	30	60	90	
68	-66	-33	0	33	66	98	131	
75	-36	0	36	72	109	145	181	
84	0	40	81	121	161	202	242	

Landowner Receives 25% of the Crop.

Tenant pays 100% of Hauling Crop to Grain Elevator

<b>Tenant 50-50 Crop-Share</b>		Crop Price (\$/bu)						
BEY (bu/acre)	5.76	6.40	7.04	7.68	8.32	8.96	9.60	
	Returns above Variable Costs (\$/Acre)							
45	-87	-72	-58	-43	-29	-14	0	
48	-78	-62	-47	-31	-16	0	16	
52	-67	-50	-33	-17	0	17	33	
57	-55	-36	-18	0	18	36	55	
62	-40	-20	0	20	40	60	80	
69	-22	0	22	44	66	88	110	
77	0	25	49	74	98	123	148	

Landowner Receives 50% of the Crop

Tenant Pays 100% of Hauling Crop to Elevator.

Landowner Pays 50% of:

Seed, Fertilizer, Herbicides, Fungicides,  
Insecticides, and Custom Application Costs.

<b>Tenant 80-20 Crop-Share</b>		Crop Price (\$/bu)						
BEY (bu/acre)	5.76	6.40	7.04	7.68	8.32	8.96	9.60	
	Returns above Variable Costs (\$/Acre)							
47	-143	-119	-95	-71	-48	-24	0	
50	-128	-102	-77	-51	-26	0	26	
54	-110	-83	-55	-28	0	28	55	
58	-90	-60	-30	0	30	60	90	
64	-65	-33	0	33	65	98	131	
71	-36	0	36	72	108	144	180	
79	0	40	80	121	161	201	241	

Landowner Receives 20% of the Crop

Tenant Pays 100% of Hauling Crop to Elevator.