

**Crop Enterprise Cost Summary for: WINTER WHEAT - FALL PLANTED**

Production Year: 2023	Establishment	YEAR ONE	Accumulative	
Description	Per Acre	Per Acre	Per Acre	COMMENTS
<b>Production and Income:</b>				
Value per bushel	0.00	10.00	10.00	Per bushel price
Yield (bushels)	0.00	125.00	125.00	Per acre yield average -
<b>Primary Crop Value</b>		<b>\$ 1,250.00</b>	<b>\$ 1,250.00</b>	Calculated revenue from harvested seed
Other Crop Income	0.00	100.00	100.00	Straw sales, grazing, etc.
<b>Total Income:</b>	<b>\$ -</b>	<b>\$ 1,350.00</b>	<b>\$ 1,350.00</b>	
<b>Variable Costs:</b>				
Seed and Plants	45.00	0.00	0.00	Data is imported from standards worksheet
Fertilizer/Lime	76.00	113.75	113.75	
Chemicals	32.33	62.87	62.87	
Custom Work	89.44	94.19	94.19	
Hired Labor (Incl. Irrigation)	0.00	5.40	5.40	
Operator Labor	0.00	5.40	5.40	
Machinery Fuel	0.00	0.00	0.00	
Machinery Repairs	0.00	0.00	0.00	
Irrigation Power/Water	0.00	0.00	0.00	
Harvest	0.00	43.54	43.54	
Clean, Bag & Ship	0.00	51.08	51.08	
Other Variable Costs	4.05	1.33	1.33	
Interest - Operating Capital	5.04	15.73	15.73	
<b>Variable Costs:</b>	<b>\$ 251.86</b>	<b>\$ 393.28</b>	<b>\$ 393.28</b>	
<b>Fixed Costs</b>				
Land Charge	0.00	225.00	225.00	Data is imported from standards worksheet
Machinery Ownership	5.62	11.23	11.23	
Building Ownership	2.81	5.62	5.62	
Overhead	10.91	64.38	64.38	
Establishment Year Costs are amortized over production year(s)	0.00	301.00	301.00	
Other Fixed Costs	2.81	8.07	8.07	
Management Fee (Owner/Operator)	27.00	94.50	94.50	
<b>Total Fixed Costs:</b>	<b>\$ 49.15</b>	<b>\$ 709.80</b>	<b>\$ 709.80</b>	
<b>Total Costs:</b>	<b>\$ 301.00</b>	<b>\$ 1,103.09</b>	<b>\$ 1,103.09</b>	
<b>Economic Summary:</b>				
Net Return Over Variable Costs		956.72	956.72	Total Income - Total Variable Costs
Net Return Over Total Costs		246.91	246.91	Total Income - Total Costs
Return to Labor & Management		352.21	352.21	Net return + Owner labor + Operator labor + Management
Break-Even Yield (Per Acre)		110.31	110.31	Total Costs / Value per bushel
Total Cost Per Bushel		8.82	8.82	Total Costs / Average Yield (Per Acre)
<b>IMPORTANT:</b> This cost study was prepared on the basis that labor and applications were performed on a "custom work" basis. Individual practices will vary from farm to farm and field to field based on best practices. Practices including noted pesticides and fertilizers are derived from study group input. Individuals utilizing these cost studies will want to use information that is pertinent to their own practices. Optional and alternative practices do exist. Producers, Seed Dealers and Crop Advisors are encouraged to recommend edits that can be used to refine this budget study.				

Study prepared by Phil La Vine and David Sunderland. Send recommendations to: [Comments@SunderlandSolutions.com](mailto:Comments@SunderlandSolutions.com)