

# 2021 Nebraska Crop Budgets

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The 2021 Nebraska Crop budget projections were created using cropping practice norms for many producers in Nebraska. However, each individual farming operation is unique.

**These budgets are available in both Adobe PDF and Excel worksheet formats. Producers can 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 that no alterations have been made or unrealistic data entered. Therefore, 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 <https://cropwatch.unl.edu/budgets>.

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# Table of Contents

Table of Budgets .....	2
Crop Budgeting Procedures.....	5
Budget Divisions .....	5
Benefits of Soybeans in Corn/Soybean Rotation .....	6
Table 1. Power Unit Cost Data.....	6
Table 2. Machinery Cost Data .....	7
Table 3. Material Prices .....	8
Converting Energy Numbers in Budgets .....	10
Table 4. Conversion of Diesel to Electricity .....	10
Diesel Fuel Conversion for Center Pivots.....	10
Table 5. Adjusting Diesel Fuel Required by Center Pivots for Various Lifts and Pressures .....	11
Table 6. Federal Crop Insurance Premium Estimates.....	12

# Table of Budgets

Crop	Page
1-Alfalfa, Conventional Tillage, Fall Establishment, Dryland	13
2-Alfalfa, Roundup Ready®, No Till, Fall Establishment, Dryland	14
3-Alfalfa, Roundup Ready®, Conventional Tillage, Fall Establishment, Dryland	15
4-Alfalfa, Small Square Bales, Conventional Tillage, Establish Spring Seed with Herbicides, 2.8 ton Yield, Dryland	16
5-Alfalfa, Roundup Ready®, Small Square Bales, Conventional Tillage, Establish Spring Seed, 2.8 ton Yield, Dryland	17
6-Alfalfa, Large Square Bales, Conventional Tillage, Establish Spring Seed with Herbicides, 3.8 ton Yield, Pivot Irrigated	18
7-Alfalfa, Roundup Ready®, Large Square Bales, Conventional Tillage, Establish Spring Seed, 4 ton Yield, Pivot Irrigated	19
8-Alfalfa, Large Round Bales, Panhandle, Conventional Tillage, Fall Seeded with Subsequent Year Production, 2.5 ton Yield, Gravity Irrigated, fed by canal	20
9-Alfalfa, Large Round Bales, 4.4 ton Yield, Dryland	21
10-Alfalfa, Large and Small Square Bales, 6.7 ton Yield, Pivot Irrigated Electric	22
11-Alfalfa, Roundup Ready®, Large and Small Square Bales, 6.8 ton Yield, Pivot Irrigated Electric	23
12-Alfalfa, Panhandle, Large and Small Square Bales, 6.6 ton Yield, Pivot Irrigated Electric	24
13-Alfalfa, Large Square Bales, 6.6 ton Yield, Gravity Irrigated, fed by canal	25
14-Alfalfa, Roundup Ready®, Large Square Bales, 6.8 ton Yield, Gravity Irrigated, fed by canal	26

## Table of Budgets (Continued)

Crop	Page
15-Corn, Conventional Tillage, Continuous, 100 bushel Yield, Dryland	27
16-Corn, Conventional Tillage, in Corn/Soybean Rotation, Conventional Seed (Non Bt), 110 bushel Yield, Dryland	28
17-Corn, Eastern Nebraska, Conventional Tillage, Continuous, 160 bushel Yield, Dryland	29
18-Corn, Eastern Nebraska, Conventional Tillage, in Corn/Soybean Rotation, 170 bushel Yield, Dryland	30
19-Corn, Bt, ECB, RR2, LL, & RIB, No Till, Continuous, 135 bushel Yield, Dryland	31
20-Corn, Bt, ECB, RR2, LL, & RIB, Eastern Nebraska, No Till, Continuous, 180 bushel Yield, Dryland	32
21-Corn, SmartStax RIB Complete, No Till, Continuous, 140 bushel Yield, Dryland	33
22-Corn, SmartStax RIB Complete, Eastern Nebraska, No Till, Continuous, 185 bushel Yield, Dryland	34
23-Corn, Bt, ECB, & RIB, No Till, after Beans, 145 bushel Yield, Dryland	35
24-Corn, Bt, ECB, & RIB, Eastern Nebraska, No Till, after Beans, 195 bushel Yield, Dryland	36
25-Corn, Bt, ECB, RR2, LL, & RIB, Southwest, Ecofallow, Follows Wheat, Two Crops in Three Years, 130 bushel Yield, Dryland	37
26-Corn, Bt, ECB, RW, & RIB, Ridge Till, Continuous, 245 bushel Yield, Gravity Irrigated, fed by a well	38
27-Corn, Bt, ECB, & RIB, Ridge Till, after Beans, 255 bushel Yield, Gravity Irrigated, fed by a well	39
28-Corn, SmartStax RIB Complete, Ridge Till, Continuous, 250 bushel Yield, Gravity Irrigated, fed by a well	40
29-Corn, SmartStax RIB Complete, Panhandle, Conventional Tillage, Continuous, 175 bushel Yield, Gravity Irrigated, fed by canal	41
30-Corn, Bt, ECB, RW, & RIB, No Till, Continuous, 245 bushel Yield, Pivot Irrigated Electric	42
31-Corn, SmartStax RIB Complete, No Till, Continuous, 250 bushel Yield, Pivot Irrigated Electric	43
32-Corn, Bt, ECB, & RIB, No Till, after Beans, 275 bushel Yield, Pivot Irrigated Electric	44
33-Corn, Enlist, Bt, ECB, & RIB, No Till, after Beans, 275 bushel Yield, Pivot Irrigated Electric	45
34-Corn, Bt, ECB, RR2, LL, & RIB, No Till, after Beans, 275 bushel Yield, Pivot Irrigated Electric	46
35-Corn, Bt, ECB, RW, & RIB, Conventional Tillage, Continuous, 235 bushel Yield, Pivot Irrigated Diesel	47
36-Corn, Bt, ECB, & RIB, Conventional Tillage, after Beans, 245 bushel Yield, Pivot Irrigated Diesel	48
37-Corn, SmartStax RIB Complete, Panhandle, Conventional Tillage, Continuous, 175 bushel Yield, Pivot Irrigated Electric	49
38-Corn, Bt, ECB, RR2, LL, & RIB, Panhandle, Conventional Tillage, after Beans, 185 bushel Yield, Pivot Irrigated Electric	50
39-Corn, SmartStax RIB Complete, Conventional Tillage, Continuous, 240 bushel Yield, Pivot Irrigated Diesel	51
40-Corn, Silage, No Till, Continuous, 28 ton Yield, Pivot Irrigated Diesel	52
41-Dry Beans, Panhandle, Reduced Till, after Harvest Cover Crop, 27 cwt Yield, Pivot Irrigated Electric	53
42-Dry Beans, Panhandle, Conventional Tillage, 27 cwt Yield, Gravity Irrigated, fed by canal	54
43-Dry Beans, Panhandle, Conventional Tillage, 27 cwt Yield, Pivot Irrigated Electric	55
44-Dry Beans, Direct Harvest, Panhandle, Conventional Tillage, 27 cwt Yield, Pivot Irrigated Electric	56
45-Grain Sorghum, Southwest, Conventional Tillage, 115 bushel Yield, Dryland	57
46-Grain Sorghum, No Till, 135 bushel Yield, Dryland	58
47-Grain Sorghum, Southwest, Ecofallow, after Wheat, Two Crops in Three Years, 120 bushel Yield, Dryland	59

## Table of Budgets (Continued)

Crop	Page
48-Grain Sorghum, No Till, Limited Irrigation, 170 bushel Yield, Pivot Irrigated Diesel	60
49-Grass, Fall Establishment, Pivot Irrigated Diesel	61
SO-Grass Hay, Large Round Bales, 2.2 ton Yield	62
51-Millet, Panhandle, Stubble Mulch Fallow, Followed by Wheat, Two Crops in Three Years, 22 cwt Yield, Dryland	63
52-Millet, Panhandle, No Till, 22 cwt Yield, Dryland	64
53-Oats, No Till, 85 bushel Yield, Dryland	65
54-Pasture, Grazing, 11 AUM Yield, Pivot Irrigated Diesel	66
55-Peas, Panhandle, No Till, 35 bushel Yield, Dryland	67
56-Sorghum-Sudan, Annually Planted, Conventional Tillage, Large Round Bales, 5 ton Yield, Dryland	68
57-Soybeans, Roundup Ready 2 Yield®, Conventional Tillage, after Corn, 45 bushel Yield, Dryland	69
58-Soybeans, Roundup Ready 2 Yield®, No Till, after Corn, 50 bushel Yield, Dryland	70
59-Soybeans, Roundup Ready 2 Yield®, No Till, Continuous, 45 bushel Yield, Dryland	71
60-Soybeans, Roundup Ready 2 Yield®, Conventional Tillage, after Corn, 67 bushel Yield, Pivot Irrigated	72
61-Soybeans, Roundup Ready 2 Yield®, Ridge Till, after Corn, 70 bushel Yield, Gravity Irrigated, fed by a well	73
62-Soybeans, Roundup Ready 2 Xtend® Treated, No Till, Narrow Row after Corn, 75 bushel Yield, Pivot Irrigated Diesel	74
63-Soybeans, Roundup Ready 2 Yield® Treated, No Till, Narrow Row, Continuous, 64 bushel Yield, Pivot Irrigated Diesel	75
64-Soybeans, Liberty Link® Treated, No Till Drilled 7.5-inch Rows, after Corn, 78 bushel Yield, Pivot Irrigated Diesel	76
65-Soybeans, Enlist Er Treated, No Till Drilled 7.5-inch Rows, after Corn, 78 bushel Yield, Pivot Irrigated Diesel	77
66-Soybeans, Roundup Ready 2 Xtend® Treated, No Till Drilled 7.5-inch Rows, after Corn, 78 bushel Yield, Pivot Irrigated Diesel	78
67-Sugarbeet, Roundup Ready®, Panhandle, One Pass Zone-Tillage, 30 ton Yield, Gravity Irrigated, fed by canal	79
68-Sugarbeet, Roundup Ready®, Panhandle, Conventional Tillage, 30 ton Yield, Gravity Irrigated, fed by canal	80
69-Sugarbeet, Roundup Ready®, Panhandle, One Pass Zone-Tillage, 30 ton Yield, Pivot Irrigated Diesel	81
70-Sugarbeet, Roundup Ready®, Panhandle, Conventional Tillage, 30 ton Yield, Pivot Irrigated Diesel	82
71-Sunflower, Clearfield, Panhandle, No Till, Following Corn or Grain Sorghum, 13 cwt Yield, Dryland	83
72-Sunflower, Clearfield, Panhandle, Ecofallow, after Wheat, Two Crops in Three Years, 16 cwt Yield, Dryland	84
73-Sunflower, Clearfield, Panhandle, No Till, 30 cwt Yield, Pivot Irrigated	85
74-Wheat-Spring, Southwest, No Till, Wheat after Row Crop, 40 bushel Yield, Dryland	86
75-Wheat-Winter, Southwest, No Till, Wheat after Row Crop, 55 bushel Yield, Dryland	87
76-Wheat-Winter, Panhandle, No Till, Fallow, One Crop in Two Years, 70 bushel Yield, Dryland	88
77-Wheat-Winter, Panhandle, Stubble Mulch Fallow, One Crop in Two Years, 65 bushel Yield, Dryland	89
78-Wheat-Winter, Panhandle, Conventional Tillage, One Crop in Two Years, 60 bushel Yield, Dryland	90
79-Wheat-Winter, Southwest, No Till, Wheat before Corn, Two Crops in Three Years, 80 bu.Yield, Dryland	91
80-Wheat-Winter, Panhandle, No Till, after Dry Beans, 105 bushel Yield, Pivot Irrigated Diesel	92
81-Wheat-Winter, Panhandle, No Till, in Rotation, 90 bushel Yield, Pivot Irrigated Electric	93
82-Cover Crop, Conventional Tillage	94
83-Cover Crop Grazing, No Till	95

# Crop Budgeting Procedures

This publication contains 83 crop production budgets for 15 crops, as well as tables for power, machinery labor, and input costs used to develop these budgets. Each budget consists of five sections, including:

- Heading
- List of representative field operations
- List of materials and services used
- Operations and interest tabulations
- Overhead costs, including real estate taxes and opportunity charges

The budgets are presented in a worksheet format with a “Your Estimate” column for recording cost modifications.

## Budget Divisions

The heading consists of the crop name, system description, and method of water application.

The list of representative field operations is organized in a table with columns for the operation name, quantity or number of times used with units, labor, fuel and lube, power source, and implement costs for both repairs and ownership. “Times” or “Quantity” is typically presented in acres with a decimal denoting where an operation is done on less than all of the acres or where it represents the probability of an operation being done. For those operations that are done multiple times, the number of times are listed. Swathing multiple cuttings of hay is an example. If a unit is other than “acres,” it is specified in the “Unit” column. Other units used are bushels (bu), hundredweight (cwt), tons, and acre-inches (ai).

Labor costs for each operation were calculated from machinery accomplishment rates and adjusted for additional time required for getting machinery ready, adjusting machinery, and handling fertilizer and other supplies. The estimated costs for completing these operations are multiplied by the number in the “Times” or “Quantity” column, the product of which is multiplied by the hourly wage (\$25 per hour) and the labor factor.

Fuel costs also use machinery accomplishment rates as well as estimated fuel consumption rates to determine fuel use. The fuel cost is multiplied by a lube factor of 1.15 and the price of energy which is \$1.50 per gallon for

electricity. Repairs and depreciation costs are estimated using functions and factors from the Agricultural Engineer’s Yearbook, which is published by the American Society of Agricultural and Biological Engineers. It requires making assumptions about the size and age of the equipment, which we did. We further assumed that machinery was fully utilized.

Data used to calculate power unit costs are in Table 1 and data used for machinery operation costs are in Table 2. All units are acres unless noted in the footnotes.

Irrigation costs were calculated using engineering performance standards and typical water application rates, which will depend on the rainfall area. Repair and ownership costs for the power component of the irrigation system refer to the pump and power unit. Repair and ownership costs for the implement component refer to the delivery system (pipe or pivot).

The **list of materials and services** used is calculated by multiplying the application rate by the application price (Table 3) and then by the percent acres applied. A value less than 100 percent is used when a material or service is applied on only part of the acres or part of the time. For example, fields planted with Bt corn seed must have 20 percent of the acres planted to a refuge crop. There would be 20 percent in the column called “Percent Acres Applied” for the non-Bt seed and 80 percent for the Bt seed. Another example is when a practice is not always used. If an insecticide is used one year out of four, a “25 percent” would be entered in the column “Percent Acres Applied.” The cost for each material/service is computed by multiplying the percentage of acres by the quantity per acre and then by the price per unit.

Prices for materials and services in the budgets were obtained in October, 2020. Multiple Peril Crop insurance premiums per acre for the crop budgets are based on 2020 figures at the 70% for irrigated and 75% for dryland LP (level by practice). See *Table 6* for costs listed in budgets. Actual federal crop insurance premiums for 2021 will be available for producers in the spring of 2021. Additional hail and wind or other additional insurance coverages per crop were not included in the budgets.

The value in the “Operation Index” column in the “Materials and Services” section indicated the corresponding operation in the “Field Operations” section. Data for calculating materials cost is in *Table 3*.

The **operations and interest** tabulations are the sum of totals of the first two sections with interest calculated on the cash costs. Cash costs in interest calculations include labor, fuel, and repairs from the list of field operations and all costs from the materials and services.

Overhead costs at \$25 per acre include accounting, liability insurance, vehicle cost, and office expense. Real estate cost is calculated using values from the UNL publication Nebraska Farm Real Estate Market Developments published in June 2020 times an investment rate of 3 percent. Until 2018, 4 percent was used. For 2021 budgets, 1.25% of real estate value was used to figure real estate taxes. Taxes on real estate are not included in interest calculations because in Nebraska they are due at the end of the year in which they accrue and are not delinquent until May and September of the following year.

A **production cost and cash cost** per unit of production is calculated. The cost per unit of production is the sum of all costs divided by the projected yield. The cash cost per unit of production does not include machinery power and implement ownership, and real estate opportunity costs.

It should be noted that these budgets are cost estimates only. Revenue projections and profitability estimates are not included.

### **Benefits of Soybeans in Corn/Soybean Rotation**

The budgets for continuous soybeans are different from the budgets for soybeans after corn. A direct comparison of these budgets does not tell the entire story as some of the benefits from soybeans in a corn/soybean rotation are realized in the following corn crop.

One benefit is decrease of the corn rootworm problem. When corn follows soybeans, the root worm insecticide can be omitted and there is no need to purchase corn seed with the rootworm trait. This amounts to approximately a \$15.00 per acre savings to the following corn crop.

A second benefit is that corn following soybeans will typically yield more. This increase is between 4 to 10 bushels per acre for irrigated corn and 10 to 30 bushels for dryland corn. Using a 10 bushel increase in corn and a price of \$3.70 per bushel results in a \$37 per acre increase in income.

A final benefit is the value of nitrogen produced by the soybean crop. If the soybeans produce 45 pounds of nitrogen per acre, this amounts to a savings to the corn crop of \$15.75 per acre when nitrogen costs thirty-five cents a pound.

The above benefits amount to approximately \$70 per acre which does not include the benefits of spreading labor and machinery use requirements out over a longer time frame.

However, additional phosphorus must be applied to replace that used by the soybeans in a corn crop following soybeans. This amounts to about 0.8 pound for every bushel of soybeans produced. The cost to replace 48 pounds of P2O5 needed for a 60 bushel per acre soybean crop would be approximately \$20 per acre.

**Table 1. Power Unit Cost Data**

<i>Name</i>	<i>List Price</i>	<i>Age</i>	<i>Total Tach</i>	<i>Est. Hours per Year</i>
Large Tractor	450,000	10	2,500	250
Medium Tractor	300,000	5	2,500	500
Combine	475,358	10	1,500	200
Electric Pump	10,500	5	2,400	800
Diesel Pump for Pivot	15,750	5	2,400	800
Diesel Pump for Pipe	15,750	5	2,400	800
Windrower	167,486	10	2,500	200

**Table 2. Machinery Cost Data**

<i>Operation Name</i>	<i>List Price</i>	<i>Age</i>	<i>Annual Use</i>	<i>Unit</i>	<i>Units per Hour</i>	<i>Diesel Use per Hour</i>
Anhydrous Application	N/A	5	500	acre	12	6.36
Bale Large Round	32,108	5	1,000	ton	10	2.88
Bale Large Square	149,514	5	1,000	ton	16	6.19
Bale Small Square	28,000	5	1,250	Ton	4	3.50
Cart	42,000	5	440,000	bushel	1,540	3.00
Chisel	61,249	5	2,000	acre	11	8.26
Chop Stalks	19,971	5	500	acre	12	5.74
Combine Dryland Corn - Header	60,854	5	1,000	acre	7	10.50
Combine Dryland Soybeans - Header	53,659	5	1,000	acre	7	10.50
Combine Dryland Sorghum - Header	53,659	5	1,000	acre	7	10.50
Combine Irr Corn - Header	60,854	5	1,000	acre	7	10.50
Combine Irr Dry Beans - Header	53,659	5	1,000	acre	5	10.50
Combine Irr Soybeans - Header	53,659	5	1,000	acre	6	10.50
Combine Irr Sorghum - Header	53,659	5	1,000	acre	7	10.50
Combine Irr Dry Beans-Draper Flex Platform/Header	53,569	5	1,000	acre	5	10.50
Combine Small Grain - Header	53,569	5	1,000	acre	7	10.47
Combine Sunflowers - Header	56,787	5	1,000	acre	7	10.50
Corrugate	30,000	5	300	acre	7	4.39
Disk	49,628	5	2,000	acre	11	8.29
Double Windrows	11,867	20	300	acre	20	2.11
Drill	76,058	10	1,000	acre	13	4.99
Drill Grass	76,058	10	1,000	acre	9	4.29
Drill No-Till	76,058	5	1,000	acre	12	6.07
Drill w/ Fertilizer	76,058	10	1,000	acre	11	5.00
Field Cultivation	65,970	5	2,000	acre	15	8.20
Harrow		5	1,000	acre	19	2.05
Irrigation Ditch	N/A	5	1,000	acre-inch	2	
Irrigation Pipe Diesel 125' Lift	N/A	10	2,600	acre-inch	2	3.03
Irrigation Pivot Diesel 125' Lift	75,000	10	2,600	acre-inch	2	3.34
Irrigation Pivot Diesel 125' Lift w/fertigation	78,000	10	2,600	acre-inch	2	3.34
Irrigation Pivot Electric 125' Lift	75,000	10	2,600	acre-inch	2	
Irrigation Pivot Electric 125' Lift w/fertigation	78,000	10	2,600	acre-inch	2	
Lift Beets	125,000	5	1,000	acre	6	6.19
Load Large Square	4,213	5	3,000	ton	20	4.00
Load Small Square	13,000	5	1,250	ton	10	2.00
Move Large Round	4,213	5	3,000	ton	20	4.00
Pickett Windrowers	32,000	5	1,000	acre	10	6.07
Planter	83,593	5	1,000	acre	10	2.73
Plant Narrow Row	83,593	5	1,000	acre	10	2.58
Plant No-Till	169,014	5	1,000	acre	10	3.38
Plow	17,204	5	1,000	acre	8	6.00
Ridge Cultivate/Ditch	30,000	5	1,000	acre	12	5.33
Ridge Cultivation	30,000	5	1,500	acre	10	5.33
Ridge Plant and Band Herbicide	103,593	5	1,500	acre	10	3.41
Rod Weeder		5	1,000	acre	13	5.35
Rod Weeder & Fertilizer		5	1,000	acre	13	5.35
Roll		5	300	acre	9	5.46
Roller Harrow	33,000	5	1,000	acre	10	5.00
Rotary Hoe	25,000	5	1,000	acre	15	3.67
Row Crop Cultivation	30,000	5	1,000	acre	11	3.50

**Table 2. Machinery Cost Data (Continued)**

<i>Operation Name</i>	<i>List Price</i>	<i>Age</i>	<i>Annual Use</i>	<i>Unit</i>	<i>Units per Hour</i>	<i>Diesel Use per Hour</i>
Seeder/Packer	62,545	5	1,000	acre	8	4.29
Spray (Prior Year Stubble)	48,000	5	2,500	acre	25	2.64
Spray Fertilizer	48,000	5	1,000	acre	25	2.64
Spray Fertilizer and Herbicide	48,000	5	1,000	acre	25	2.64
Spray Herbicide	48,000	5	2,500	acre	25	2.64
Spray Insecticide	48,000	5	2,500	acre	25	2.64
Spray Spring Burndown Herbicide	48,000	5	2,500	acre	25	2.64
Spread Fertilizer	N/A	5	1,000	acre	13	3.86
Ripper	59,465	5	500	acre	9	8.25
Swath/Condition Hay	-	5	2,000	acre	10	5.00
Till Plant Beets	83,593	5	1,000	acre	6	8.25
Top Beets	55,000	5	1,000	acre	6	3.50
Turn Windrows	11,867	5	1,000	acre	12	2.10
Windrow Grain	-	5	3,000	acre	10	5.00

**Table 3. Material Prices**

<i>Item</i>	<i>Price per Unit</i>
<b>Additives</b>	
21-0-0-24S	\$0.31/pound
AMS	\$0.35/pound
Approved adjuvant	\$2.00/acre
Crop Oil Concentrate	\$10.00/gallon
MSO	\$22.50/gallon
NIS	\$20.00/gallon
UAN	\$1.25/gallon
<b>Custom</b>	
Aerial Spray	\$10.00/acre
Bale Lg Sq 1360 lb	\$15.00/bale
Broadcast Seed	\$5.00/acre
Chop, Haul, Pack	\$10.75/ton
Dry 2 Points Removed	\$0.08/bushel
Haul & Apply Manure	\$6.00/ton
Haul Beets	\$5.00/ton
Haul Grain (Dry Beans)	\$0.28/cwt
Haul Grain (Millet)	\$0.24/cwt
Haul Grain (Sunflower)	\$0.30/cwt
Haul Grain Bushels	\$0.11/bushel
Load Large Square Bales	\$2.00/bale
Spray	\$7.00/acre

<i>Item</i>	<i>Price per Unit</i>
<b>Fertilizer</b>	
10-34-0	\$2.00/gallon
10-34-0-1Zn	\$2.05/gallon
11-52-0	\$0.27/pound
28-0-0	\$1.15/gallon
32-0-0	\$0.35/lbs N
32-0-0 (Applied by Pivot)	\$0.35/lbs N
32-0-0 (Applied by R2)	\$0.35/lbs N
46-0-0	\$0.38/lbs N
82-0-0	\$0.27/lbs N
Uncomposted manure	\$1.00/ton
<b>Fungicide and Seed Treatment</b>	
Copper	\$4.00/pint
Headline AMP	\$200.00/gallon
Lucento	\$425.00/gallon
Miravis Neo	\$170.00/gallon
Pea Seed Inoculant	\$0.06/lb
Priaxor	\$600.00/gallon
Proline 480 SC	\$690.00/gallon
Prosaro 421 SC	\$300.00/gallon
Quadris	\$220.00/gallon
Quilt Xcel	\$160.00/gallon
Revytek	\$400.00/gallon
Stratego YLD	\$600.00/gallon
Tilt	\$100.00/gallon



**Table 3. Material Prices (continued)**

<i>Item</i>	<i>Price per Unit</i>
<b>Herbicide</b>	
2,4-D Amine	\$13.00/gallon
2,4-D Ester 4#	\$16.00/gallon
AAtrex 4L	\$16.00/gallon
Acuron	\$60.00/gallon
Aim 2EC	\$200.00/quart
Ally Extra SGW/TOTSOL	\$9.00/ounce
Armezon	\$21.00/ounce
Armezon Pro	\$170.00/gallon
Atrazine 4L	\$12.00/gallon
Atrazine 90 DF	\$3.50/pound
Authority First DF	\$95.00/pound
Authority MTZ	\$40.00/pound
Authority Supreme	\$530.00/gallon
Balance Flexx	\$5.00/ounce
Basagran 5L	\$80.00/gallon
Beyond	\$600.00/gallon
Bicep II Magnum	\$40.00/gallon
Brox 2EC	\$40.00/gallon
Buctril	\$47.00/gallon
Callisto 4SC	\$260.00/gallon
Dicamba	\$43.00/gallon
DiFlexx	\$230.00/gallon
DiFlexx DUO	\$105.00/gallon
Distinct	\$43.00/gallon
Engenia	\$115.00/gallon
Enlist DUO	\$30.00/gallon
Enlist One	\$50.00/gallon
Extreme	\$28.00/gallon
FeXapan	\$70.00/gallon
Fierce	\$130.00/pound
Fierce MTZ	\$144.00/gallon
FlexStar GT	\$35.00/gallon
Glyphosate 5# w/Surfactant	\$12.00/gallon
Gramoxone SL 2.0	\$16.00/gallon
Huskie	\$120.00/gallon
Landmaster BW	\$16.00/gallon
Laudis	\$610.00/gallon
Liberty	\$50.00/gallon
Lumax EZ	\$45.00/gallon
Outlook	\$160.00/gallon
Peak	\$16.00/ounce
Prowl H2O	\$52.00/gallon
Pursuit	\$460.00/gallon
Raptor	\$600.00/gallon
Roundup WeatherMax	\$30.00/gallon
Rugged	\$35.00/gallon
Select Max	\$108.00/gallon
Sharpen	\$900.00/gallon

<i>Item</i>	<i>Price per Unit</i>
<b>Herbicide</b>	
Spartan 4F	\$250.00/gallon
Status	\$5.00/ounce
Ultra Blazer	\$60.00/gallon
Valor XLT	\$96.00/pound
Velpar 75DF	\$40.00/pound
Vida	\$64.00/pound
Warrant Ultra	\$58.00/gallon
XtendiMax	\$70.00/gallon
Zidua Pro	\$560.00/gallon
Zidua SC	\$770.00/gallon

<b>Insecticide</b>	
Asana XL	\$75.00/gallon
Brigade 2EC	\$150.00/gallon
Capture LFR	\$360.00/gallon
Lorsban 15 G	\$2.25/pound
Lorsban 4 E	\$60.00/gallon
Lorsban Advanced	\$60.00/gallon
Mustang Maxx	\$190.00/gallon
Regent 4 SC	\$10.00/ounce
Warrior II/Zeon	\$320.00/gallon

<b>Other</b>	
Electricity Fixed	\$30.00/acre
Electricity Usage	\$0.107/kw
Fence /Water Repairs	\$260.00/circle
Irrigation District O&M Charge	\$30.00/acre
Move Cattle	\$25.00/hour
Twine Large Round	\$0.70/bale
Twine Large Square	\$1.23/bale
Twine Small Square	\$0.07/bale

<b>Rental</b>	
Grass Drill	\$18.00/acre
Seeder/Packer	\$15.00/acre

<b>Scouting</b>	
Scouting Dry Beans	\$10.00/acre
Scouting Dryland Corn	\$7.00/acre
Scouting Dryland Soybeans	\$7.00/acre
Scouting Dryland Wheat	\$7.00/acre
Scouting Grain Sorghum	\$7.00/acre
Scouting Irrigated Corn	\$12.00/acre
Scouting Irrigated Soybeans	\$12.00/acre
Scouting Irrigated Wheat	\$7.00/acre
Scouting Sugar Beets	\$16.00/acre

**Table 3. Material Prices (continued)**

<i>Item</i>	<i>Price per Unit</i>
<b>Seed</b>	
Alfalfa RR 2/Inoculant	\$9.00/pound
Alfalfa w/Inoculant	\$6.00/pound
Corn	\$220.00/bag
Corn Bt, ECB, & RIB	\$250.00/bag
Corn Bt, ECB, RR2, LL & RIB	\$250.00/bag
Corn Bt, ECB, RW, & RIB	\$280.00/bag
Corn Bt, ECB, RW, RR2, LL&RIB	\$280.00/bag
Corn RR2, LL	\$240.00/bag
Corn SmartStax RIB Complete	\$290.00/bag
Cover Crop	\$15.00/acre
Cover Crop Grazing Mix	\$25.00/acre
Edible Beans	\$90.00/cwt
Grass Seed	\$65.00/acre
Millet	\$0.60/pound
Oats	\$9.00/bushel
Peas	\$18.00/bushel

**Converting Energy Numbers in Budgets**

If your energy source is different from that used in the crop budgets, use Table 4, developed by Extension Irrigation Engineer Derrel Martin, to convert from diesel to other energy sources.

For example, to convert diesel in gallons to kilowatt-hours of electricity, the multiplier is 14.12. If electricity is \$0.107 per kilowatt, the calculation would be  $14.12 \times 0.107 = \$1.51$ . The 2021 crop budgets use \$1.50/gallon of diesel. If you use electricity, the cost would be similar in cost to diesel. However, with electricity you must also include connect charges, and in order to get the best rates, you'll need to sign up for loadmanagement.

**Table 4. Conversion of, Diesel to Electricity**

*Propane, Gasoline, and Natural Gas\**

<b>Energy Source</b>	<b>Units</b>	<b>Multiplier</b>
Electricity	Kilowatt hours	14.12
Propane	Gallons	1.814
Gasoline	Gallons	1.443
Natural gas	1000 Cubic Feet	0.2026

\*Source: Estimating the Savings from Improving Pumping Plant Performance by UNL Irrigation Engineer, Derrel Martin

<i>Item</i>	<i>Price per Unit</i>
<b>Seed</b>	
E3 Enlist Soybeans	\$58.00/bag
E3 Enlist Soybeans Treated	\$62.00/bag
RR2 Soybeans	\$58.00/bag
RR2 Soybeans Treated	\$62.00/bag
RR2 Soybeans Xtend	\$60.00/bag
RR2 Soybeans Xtend Treated	\$64.00/bag
Sorghum Safened/Insect	\$3.50/pound
Sorghum Sudan	\$0.90/pound
Sorghum Sudan (Treated)	\$1.10/pound
Sorghum Sudan Brown (Treated)	\$1.50/pound
Sorghum Sudan Brown Midrib	\$1.30/pound
Sugar Beets RR Poncho	\$180.00/acre
Sunflower Clearfield	\$360.00/bag
Wheat	\$0.12/pound
Wheat (Certified Treated)	\$0.25/pound
Wheat Cover Crop	\$0.10/pound

**Diesel Fuel Conversion for Center Pivots**

The crop production budgets with center pivot irrigation were developed with a pumping lift of 125 feet and 35 psi pressure to determine the amount of diesel fuel used per hour. Table 5 was developed by Derrel Martin to determine the amount of diesel fuel for various pumping lifts and pressures to pump an acre-inch of water.

For example, the amount of diesel required to pump an acre-inch of water with 125 feet of lift at 35 psi is 1.88 gallons with a pump performance rating of 100 percent. If the producer has a lift of 300 feet and a pressure of 50 psi, the diesel fuel required at a performance rating of 100 percent is 3.79 gallons per acre-inch. If the rating on the producer's pump is 80 percent, the diesel fuel required will be 4.74 gallons per acre-inch of water.

With this information, the producer can calculate the additional cost since the diesel fuel required is now 4.74 gallons per acre-inch vs. 1.88 gallons per acre-inch. This is 2.86 gallons more per acre-inch. If a crop budget requires 9 inches, the additional diesel fuel would be 25.74 gallons of diesel at \$1.50/gallon (9 inches x 2.86 gallons). The producer's additional cost would be \$38.61/acre.

**Table 5. Adjusting diesel fuel required by center pivots for various lifts and pressures.**

125 feet of lift and 35 PSI are used in the crop budgets. This table provides adjustment figures for diesel fuel when different lifts and pressures are used.

Lift Feet	Pressure at							
	10	20	30	35	40	50	60	80
0	0.21	0.42	0.63	0.74	0.84	1.05	1.26	1.69
25	0.44	0.65	0.86	0.97	1.07	1.28	1.49	1.91
50	0.67	0.88	1.09	1.20	1.30	1.51	1.72	2.14
75	0.89	1.11	1.32	1.43	1.53	1.74	1.95	2.37
100	1.12	1.33	1.54	1.65	1.75	1.97	2.18	2.60
125	1.35	1.56	1.77	1.88	1.98	2.19	2.40	2.83
150	1.58	1.79	2.00	2.11	2.21	2.42	2.63	3.05
200	2.03	2.25	2.46	2.57	2.67	2.88	3.09	3.51
250	2.49	2.70	2.91	3.02	3.12	3.33	3.54	3.97
300	2.95	3.16	3.37	3.48	3.58	3.79	4.00	4.42
350	3.40	3.61	3.82	3.93	4.03	4.25	4.46	4.88
400	3.86	4.07	4.28	4.39	4.49	4.70	4.91	5.33
*Multiplier when pumping plant performance rating is less than 100 percent.								
Rating %	100	90	80	70	60	50		
Multiplier	1.00	1.11	1.25	1.43	1.67	2.00		

\* Gallons of diesel fuel required to pump an acre-inch of water at pump performance ratings of 100 percent.

Source: *Estimating the Savings From Improving Pumping Plant Performance* by UNL Extension Irrigation Specialist Derrel Martin.

**Table 6. Federal Crop Insurance Premium Estimates.**

Estimates for 2021 are based on 2020 75% LP on Dryland Crops and 70% LP on Irrigated Crops (LP is Level by Practice).

Budget	Dryland or Irrigated	Area	Yield	Per Acre Premium	Budget	Dryland or Irrigated	Area	Yield	Per Acre Premium
1-Alfalfa	Dryland	State	N/A	N/A	42-Dry Beans	Irrigated	Panhandle	27 cwt	\$ 23.00
2-Alfalfa	Dryland	State	N/A	N/A	43-Dry Beans	Irrigated	Panhandle	27 cwt	\$ 23.00
3-Alfalfa	Dryland	State	N/A	N/A	44-Dry Beans	Irrigated	Panhandle	27 cwt	\$ 23.00
4-Alfalfa	Dryland	State	2.8 ton	N/A	45-Grain Sorghum	Dryland	Southwest	115 bushel	\$ 24.00
5-Alfalfa	Dryland	State	2.8 ton	N/A	46-Grain Sorghum	Dryland	State	135 bushel	\$ 21.00
6-Alfalfa	Irrigated	State	3.8 ton	N/A	47-Grain Sorghum	Dryland	Southwest	120 bushel	\$ 24.00
7-Alfalfa	Irrigated	State	4 ton	N/A	48-Grain Sorghum	Irrigated	State	170 bushel	\$ 13.00
8-Alfalfa	Irrigated	Panhandle	2.5 ton	N/A	49-Grass	Irrigated	State	N/A	N/A
9-Alfalfa	Dryland	State	4.4 ton	N/A	50-Grass Hay	Dryland	State	2.2 ton	N/A
10-Alfalfa	Irrigated	State	6.7 ton	N/A	51-Millet	Dryland	Panhandle	22 cwt	\$ 7.00
11-Alfalfa	Irrigated	State	6.8 ton	N/A	52-Millet	Dryland	Panhandle	22 cwt	\$ 7.00
12-Alfalfa	Irrigated	Panhandle	6.6 ton	N/A	53-Oats	Dryland	State	85 bushel	\$ 10.00
13-Alfalfa	Irrigated	State	6.6 ton	N/A	54-Pasture	Irrigated	State	11 AUM	N/A
14-Alfalfa	Irrigated	State	6.8 ton	N/A	55-Peas	Dryland	Panhandle	35 bushel	\$ 11.00
15-Corn	Dryland	State	100 bushel	\$ 26.00	56-Sorghum-Sudan	Dryland	State	5 ton	N/A
16-Corn	Dryland	State	110 bushel	\$ 26.00	57-Soybeans	Dryland	State	45 bushel	\$ 25.00
17-Corn	Dryland	Eastern	160 bushel	\$ 6.00	58-Soybeans	Dryland	State	50 bushel	\$ 25.00
18-Corn	Dryland	Eastern	170 bushel	\$ 6.00	59-Soybeans	Dryland	State	45 bushel	\$ 25.00
19-Corn	Dryland	State	135 bushel	\$ 28.00	60-Soybeans	Irrigated	State	67 bushel	\$ 7.00
20-Corn	Dryland	Eastern	180 bushel	\$ 6.00	61-Soybeans	Irrigated	State	70 bushel	\$ 7.00
21-Corn	Dryland	State	140 bushel	\$ 28.00	62-Soybeans	Irrigated	State	75 bushel	\$ 7.00
22-Corn	Dryland	Eastern	185 bushel	\$ 6.00	63-Soybeans	Irrigated	State	64 bushel	\$ 7.00
23-Corn	Dryland	State	145 bushel	\$ 29.00	64-Soybeans	Irrigated	State	78 bushel	\$ 7.00
24-Corn	Dryland	Eastern	195 bushel	\$ 7.00	65-Soybeans	Irrigated	State	78 bushel	\$ 7.00
25-Corn	Dryland	Southwest	130 bushel	\$ 26.00	66-Soybeans	Irrigated	State	78 bushel	\$ 7.00
26-Corn	Irrigated	State	245 bushel	\$ 9.00	67-Sugarbeet	Irrigated	Panhandle	30 ton	\$ 35.00
27-Corn	Irrigated	State	255 bushel	\$ 9.00	68-Sugarbeet	Irrigated	Panhandle	30 ton	\$ 35.00
28-Corn	Irrigated	State	250 bushel	\$ 9.00	69-Sugarbeet	Irrigated	Panhandle	30 ton	\$ 35.00
29-Corn	Irrigated	Panhandle	175 bushel	\$ 15.00	70-Sugarbeet	Irrigated	Panhandle	30 ton	\$ 35.00
30-Corn	Irrigated	State	245 bushel	\$ 9.00	71-Sunflower	Dryland	Panhandle	13 cwt	\$ 14.00
31-Corn	Irrigated	State	250 bushel	\$ 9.00	72-Sunflower	Dryland	Panhandle	16 cwt	\$ 14.00
32-Corn	Irrigated	State	275 bushel	\$ 10.00	73-Sunflower	Irrigated	Panhandle	30 cwt	\$ 10.00
33-Corn	Irrigated	State	275 bushel	\$ 10.00	74-Wheat Spring	Dryland	Southwest	40 bushel	\$ 8.26
34-Corn	Irrigated	State	275 bushel	\$ 10.00	75-Wheat-Winter	Dryland	Southwest	55 bushel	\$ 10.00
35-Corn	Irrigated	State	235 bushel	\$ 9.00	76-Wheat-Winter	Dryland	Panhandle	70 bushel	\$ 11.00
36-Corn	Irrigated	State	245 bushel	\$ 9.00	77-Wheat-Winter	Dryland	Panhandle	65 bushel	\$ 10.00
37-Corn	Irrigated	Panhandle	175 bushel	\$ 15.00	78-Wheat-Winter	Dryland	Panhandle	60 bushel	\$ 9.00
38-Corn	Irrigated	Panhandle	185 bushel	\$ 16.00	79-Wheat-Winter	Dryland	Southwest	80 bushel	\$ 13.00
39-Corn	Irrigated	State	240 bushel	\$ 9.00	80-Wheat-Winter	Irrigated	Panhandle	105 bushel	\$ 10.00
40-Corn	Irrigated	State	28 ton	\$ 9.00	81-Wheat-Winter	Irrigated	Panhandle	90 bushel	\$ 9.00
41-Dry Beans	Irrigated	Panhandle	27 cwt	\$ 23.00	82-Cover Crop	Dryland	State	N/A	N/A
					83-Cover Crop Grazing	Dryland	State	N/A	N/A

Source: Crop insurance rates for various crops were provided by the Farm Credit Services of America, North Platte, NE office based on 2020 federal crop insurance rates. Premiums will vary by location, yield, and coverage level. Crop insurance premiums estimated for eastern Nebraska budgets are figured using EP (Enterprise Units by Practice). The estimates in this chart do not include hail insurance premium costs.

\* Spring Wheat #74 budget - Crop insurance is only available in Box Butte, Dawes, Sheridan counties for summer fallow spring wheat and may be available under written agreement.

**2021 Budget 1-Alfalfa, Conventional Tillage, Fall Establishment  
Dryland**

Field Operations	Times or Qty	Labor @ Unit	\$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
3 Harrow	1		1.48	0.19	0.62	0.00	1.82	0.00	4.11	
4 Harrow	1		1.48	0.19	0.62	0.00	1.82	0.00	4.11	
5 Drill	1		2.20	0.69	0.92	3.38	2.71	2.69	12.59	
6 Roll	1		2.78	1.05	1.28	0.00	3.77	0.00	8.88	
7 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
8 Spray Insecticide	0.2		0.19	0.03	0.07	0.12	0.21	0.22	0.84	
<b>Total for Field Operations</b>			13.57	4.12	5.42	5.50	19.88	5.24	53.73	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
11-52-0	Fertilizer	1	100%	100 pound	0.27	27.00
Alfalfa w/Inoculant	Seed	5	100%	12 pound	6.00	72.00
Buctril	Herbicide	7	100%	1 pint	5.88	5.88
Pursuit	Herbicide	7	100%	3 ounce	3.59	10.78
Crop Oil Concentrate	Additive	7	100%	1.6 pint	1.25	2.00
UAN	Additive	7	100%	2 pint	0.16	0.31
Mustang Maxx	Insecticide	8	20%	3 ounce	1.48	0.89
<b>Total Materials &amp; Services</b>					118.86	

<b>Total listed costs for Field Operations and Materials and Services</b>					172.59	
Interest on Operations Capital \$ 147.47	cash expense @	5.50%	for 6.0 mo.		4.06	
<b>Total Operating and Use Related Ownership Costs</b>					176.65	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00	
Real Estate Opportunity	Fall Establishment	\$ -	per acre @	3.00%	0.00	
Real Estate Taxes		\$ -	per acre @	1.25%	0.00	
<b>Total Cost per Acre Including Overhead</b>					201.65	

**2021 Budget 2-Alfalfa, Roundup Ready®, No Till, Fall Establishment  
Dryland**

Field Operations	Times or Qty	Labor @ Unit	Fuel @ \$1.50 and Lube	Repairs		Ownership		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Drill w/ Fertilizer	1	2.73	0.78	1.05	4.41	3.08	2.69	14.74	
3 Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Spray Insecticide	0.2	0.19	0.03	0.07	0.12	0.21	0.22	0.84	
<b>Total for Field Operations</b>		4.82	1.09	1.82	5.73	5.35	5.07	23.88	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
11-52-0	Fertilizer	2	100%	100 pound	0.27	27.00	
Alfalfa RR w/Inoculant	Seed	2	100%	12 pound	9.00	108.00	
Buctril	Herbicide	3	100%	1 pint	5.88	5.88	
Roundup WeatherMax	Herbicide	3	100%	44 ounce	0.23	10.31	
21-0-0-24S	Additive	3	100%	1.7 pound	0.31	0.53	
Mustang Maxx	Insecticide	4	20%	3 ounce	1.48	0.89	
<b>Total Materials &amp; Services</b>						156.61	

<b>Total listed costs for Field Operations and Materials and Services</b>		180.49
Interest on Operations Capital \$ 170.07 cash expense @ 5.50% for 6.0 mo.		4.68
<b>Total Operating and Use Related Ownership Costs</b>		185.17

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <span style="border: 1px solid black; padding: 2px;">Fall Establishment</span> \$ - per acre @ 3.00%		0.00
Real Estate Taxes \$ - per acre @ 1.25%		0.00
<b>Total Cost per Acre Including Overhead</b>		210.17

**2021 Budget 3-Alfalfa, Roundup Ready®, Conventional Tillage, Fall Establishment  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
3 Harrow	1		1.48	0.19	0.62	0.00	1.82	0.00	4.11	
4 Harrow	1		1.48	0.19	0.62	0.00	1.82	0.00	4.11	
5 Drill	1		2.20	0.69	0.92	3.38	2.71	2.69	12.59	
6 Roll	1		2.78	1.05	1.28	0.00	3.77	0.00	8.88	
7 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
8 Spray Insecticide	0.2		0.19	0.03	0.07	0.12	0.21	0.22	0.84	
<b>Total for Field Operations</b>			13.57	4.12	5.42	5.50	19.88	5.24	53.73	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Alfalfa RR w/Inoculant	Seed	5	100%	12 pound	9.00	108.00	
Roundup WeatherMax	Herbicide	7	100%	44 ounce	0.23	10.31	
Brox 2EC	Herbicide	7	100%	1 pint	5.88	5.88	
21-0-0-24S	Additive	7	100%	1.7 pound	0.31	0.53	
Mustang Maxx	Insecticide	8	20%	3 ounce	1.48	0.89	
<b>Total Materials &amp; Services</b>						152.61	

<b>Total listed costs for Field Operations and Materials and Services</b>						206.34	
Interest on Operations Capital	\$ 181.22	cash expense @	5.50%	for 6.0 mo.		4.98	
<b>Total Operating and Use Related Ownership Costs</b>						211.32	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00	
Real Estate Opportunity	Fall Establishment	\$ -	per acre @	3.00%		0.00	
Real Estate Taxes		\$ -	per acre @	1.25%		0.00	
<b>Total Cost per Acre Including Overhead</b>						236.32	

**2021 Budget 4-Alfalfa, Small Square Bales, Conventional Tillage, Establish Spring Seed with Herbicides, 2.8 ton Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
3 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4 Seeder/Packer	1		3.75	0.93	1.44	3.48	4.24	3.03	16.87	
5 Spray Insecticide	0.2		0.19	0.03	0.07	0.12	0.21	0.22	0.84	
6 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
7 Swath/Condition Hay	2		5.00	1.73	5.23	6.10	4.46	3.97	26.49	
8 Turn Windrows	0.5		1.04	0.15	0.48	0.09	1.41	0.24	3.41	
9 Bale Small Square	2.8	ton	19.25	4.23	8.09	12.51	23.74	2.89	70.71	
10 Load Small Square	2.8	ton	7.00	0.97	3.23	0.80	9.49	1.16	22.65	
<b>Total for Field Operations</b>			43.50	10.95	21.22	26.57	55.36	15.51	173.11	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Seeder/Packer	Rental	4	100%	1 acre	15.00	15.00	
Alfalfa w/Inoculant	Seed	4	100%	12 pound	6.00	72.00	
Mustang Maxx	Insecticide	5	20%	3 ounce	1.48	0.89	
Brox 2EC	Herbicide	6	100%	1 pint	5.88	5.88	
Pursuit	Herbicide	6	100%	3 ounce	3.59	10.78	
Twine Small Square	Other	9	100%	2.8 ton	2.33	6.53	
<b>Total Materials &amp; Services</b>						138.08	

**Total listed costs for Field Operations and Materials and Services** 311.19

Interest on Operations Capital \$ 240.32 cash expense @ 5.50% for 6.0 mo. 6.61

**Total Operating and Use Related Ownership Costs** 317.80

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (State) \$ 3,165 per acre @ 3.00% 94.95

Real Estate Taxes \$ 3,165 per acre @ 1.25% 39.56

**Total Cost per Acre Including Overhead** 477.31

**Cash Cost per ton** <sup>^</sup>Ownership and RE Opportunity not included in cash costs. 111.25

**Cost of production per ton** 170.47



**2021 Budget 5-Alfalfa, Roundup Ready®, Small Square Bales, Conventional Tillage, Establish Spring Seed, 2.8 ton Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
3 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4 Seeder/Packer	1		3.75	0.93	1.44	3.48	4.24	3.03	16.87	
5 Spray Insecticide	0.2		0.19	0.03	0.07	0.12	0.21	0.22	0.84	
6 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
7 Swath/Condition Hay	2		5.00	1.73	5.23	6.10	4.46	3.97	26.49	
8 Turn Windrows	0.5		1.04	0.15	0.48	0.09	1.41	0.24	3.41	
9 Bale Small Square	2.8	ton	19.25	4.23	8.09	12.51	23.74	2.89	70.71	
10 Load Small Square	2.8	ton	7.00	0.97	3.23	0.80	9.49	1.16	22.65	
<b>Total for Field Operations</b>			43.50	10.95	21.22	26.57	55.36	15.51	173.11	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							11-52-0
Seeder/Packer	Rental	4	100%	1 acre	15.00	15.00	
Alfalfa RR w/Inoculant	Seed	4	100%	12 pound	9.00	108.00	
Mustang Maxx	Insecticide	5	20%	3 ounce	1.48	0.89	
Roundup WeatherMax	Herbicide	6	100%	44 ounce	0.23	10.31	
21-0-0-24S	Additive	6	100%	1.70 pound	0.31	0.53	
Twine Small Square	Other	9	100%	2.80 ton	2.33	6.53	
<b>Total Materials &amp; Services</b>						168.26	

<b>Total listed costs for Field Operations and Materials and Services</b>		341.37
Interest on Operations Capital \$ 270.50 cash expense @ 5.50% for 6.0 mo.		7.44
<b>Total Operating and Use Related Ownership Costs</b>		348.81

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity^ <span style="border: 1px solid black; padding: 2px;">Dryland (State)</span> \$ 3,165 per acre @ 3.00%		94.95
Real Estate Taxes \$ 3,165 per acre @ 1.25%		39.56
<b>Total Cost per Acre Including Overhead</b>		508.32

<b>Cash Cost per ton</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>	122.32
<b>Cost of production per ton</b>		181.54

**2021 Budget 6-Alfalfa, Large Square Bales, Conventional Tillage, Establish Spring Seed with Herbicides, 3.8 ton Yield  
Pivot Irrigated, 800 GPM 35 PSI, 12 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
3 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4 Seeder/Packer	1		3.75	0.93	1.44	3.48	4.24	3.03	16.87	
5 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6 Pivot D 125' Lift	12	ai	10.42	38.41	4.12	20.75	7.81	11.39	92.90	
7 Swath/Condition Hay	2		5.00	1.73	5.23	6.10	4.46	3.97	26.49	
8 Turn Windrows	0.5		1.04	0.15	0.48	0.09	1.41	0.24	3.41	
9 Bale Large Square	3.8	ton	6.15	2.39	2.58	2.44	7.58	26.21	47.35	
10 Load Large Square	3.8	ton	5.23	1.31	2.19	0.18	6.44	0.21	15.56	
11 Spray Insecticide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
<b>Total for Field Operations</b>			39.33	47.90	18.90	36.81	44.26	49.59	236.79	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
11-52-0	Fertilizer	1	100%	100 pound	0.27	27.00
Seeder/Packer	Rental	4	100%	1 acre	15.00	15.00
Alfalfa w/Inoculant	Seed	4	100%	12 pound	6.00	72.00
Brox 2EC	Herbicide	5	100%	1 pint	5.88	5.88
Pursuit	Herbicide	5	100%	3 ounce	3.59	10.78
Twine Large Square	Other	9	100%	3.80 ton	1.81	6.86
Mustang Maxx	Insecticide	11	50%	3 ounce	1.48	2.23
<b>Total Materials &amp; Services</b>					139.75	

<b>Total listed costs for Field Operations and Materials and Services</b>					376.54	
Interest on Operations Capital \$ 282.69 cash expense @ 5.50% for 6.0 mo.					7.77	
<b>Total Operating and Use Related Ownership Costs</b>					384.31	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00	
Real Estate Opportunity <sup>^</sup>	Pivot (State)	\$ 6,125	per acre @	3.00%	183.75	
Real Estate Taxes		\$ 6,125	per acre @	1.25%	76.56	
<b>Total Cost per Acre Including Overhead</b>					669.62	
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.				103.16	
<b>Cost of production per ton</b>					176.22	

**2021 Budget 7-Alfalfa, Roundup Ready®, Large Square Bales, Conventional Tillage, Establish Spring Seed, 4 ton Yield  
Pivot Irrigated, 800 GPM 35 PSI, 12 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
3 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4 Seeder/Packer	1		3.75	0.93	1.44	3.48	4.24	3.03	16.87	
5 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6 Pivot D 125' Lift	12	ai	10.42	38.41	4.12	20.75	7.81	11.39	92.90	
7 Swath/Condition Hay	2		5.00	1.73	5.23	6.10	4.46	3.97	26.49	
8 Turn Windrows	0.5		1.04	0.15	0.48	0.09	1.41	0.24	3.41	
9 Bale Large Square	4	ton	6.47	2.51	2.72	2.57	7.98	27.59	49.84	
10 Load Large Square	4	ton	5.50	1.38	2.31	0.19	6.78	0.22	16.38	
11 Spray Insecticide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
<b>Total for Field Operations</b>			39.92	48.09	19.16	36.95	45.00	50.98	240.10	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
11-52-0 Fertilizer	1	100%	100 pound	0.27	27.00	
Seeder/Packer Rental	4	100%	1 acre	15.00	15.00	
Alfalfa RR w/Inoculant Seed	4	100%	12 pound	9.00	108.00	
Roundup WeatherMax Herbicide	5	100%	44 ounce	0.23	10.31	
21-0-0-24S Additive	5	100%	1.7 pound	0.31	0.53	
Twine Large Square Other	9	100%	4 ton	1.81	7.22	
Mustang Maxx Insecticide	11	50%	3 ounce	1.48	2.23	
<b>Total Materials &amp; Services</b>					170.29	

<b>Total listed costs for Field Operations and Materials and Services</b>					410.39	
Interest on Operations Capital \$ 314.41	cash expense @	5.50%	for 6.0 mo.		8.65	
<b>Total Operating and Use Related Ownership Costs</b>					419.04	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00	
Real Estate Opportunity <sup>^</sup>	Pivot (State)	\$ 6,125	per acre @	3.00%	183.75	
Real Estate Taxes		\$ 6,125	per acre @	1.25%	76.56	
<b>Total Cost per Acre Including Overhead</b>					704.35	
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.				106.15	
<b>Cost of production per ton</b>					176.09	

**2021 Budget 8-Alfalfa, Large Round Bales, Panhandle, Conventional Tillage, Fall Seeded with Subsequent Year Production, 2.5 ton Yield  
Gravity Irrigated, fed by canal, 18 acre/inches**

	Field Operations		Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
	Times or Qty	Unit			Power	Imp.	Power	Imp.		
1	Disk	1	2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2	Spread Fertilizer	1	1.97	0.52	0.91	0.00	2.67	0.00	6.07	
3	Drill	1	2.20	0.69	0.92	3.38	2.71	2.69	12.59	
4	Roll	1	2.78	1.05	1.28	0.00	3.77	0.00	8.88	
5	Spray Insecticide	0.2	0.19	0.03	0.07	0.12	0.21	0.22	0.84	
6	Corrugate	1	3.92	1.08	1.65	0.90	4.83	5.05	17.43	
7	Swath/Condition Hay	2	5.00	1.73	5.23	6.10	4.46	3.97	26.49	
8	Turn Windrows	0.5	1.04	0.15	0.48	0.09	1.41	0.24	3.41	
9	Bale Large Round	2.5	ton	5.73	1.03	2.41	2.42	7.06	3.23	21.88
10	Move Large Round	2.5	ton	3.27	0.82	1.38	0.00	4.04	0.14	9.65
11	Ditch Irrigation	18	ai	25.00	0.00	6.17	0.00	13.83	0.00	45.00
12	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15
<b>Total for Field Operations</b>			54.57	8.55	21.50	15.01	51.87	17.87	169.37	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							11-52-0
Alfalfa w/Inoculant	Seed	3	100%	12 pound	6.00	72.00	
Oats	Seed	3	100%	0.5 bushel	9.00	4.50	
Mustang Maxx	Insecticide	5	20%	3 ounce	1.48	0.89	
Twine Large Round	Other	9	100%	2.5 ton	0.91	2.27	
Irrigation District O&M Charge	Other	11	100%	1 acre	30.00	30.00	
Brox 2EC	Herbicide	12	100%	1 pint	5.88	5.88	
Raptor	Herbicide	12	100%	4 ounce	4.69	18.75	
Crop Oil Concentrate	Additive	12	100%	1.6 pint	1.25	2.00	
UAN	Additive	12	100%	2 pint	0.16	0.31	
<b>Total Materials &amp; Services</b>						163.60	

<b>Total listed costs for Field Operations and Materials and Services</b>					332.97	
Interest on Operations Capital \$ 263.23	cash expense @	5.50%	for 6.0 mo.		7.24	
<b>Total Operating and Use Related Ownership Costs</b>					340.21	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00	
Real Estate Opportunity <sup>^</sup>	Gravity (Panhandle)	\$ 2,135	per acre @	3.00%	64.05	
Real Estate Taxes		\$ 2,135	per acre @	1.25%	26.69	
<b>Total Cost per Acre Including Overhead</b>					455.95	
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.				128.86	
<b>Cost of production per ton</b>					182.38	

**2021 Budget 9-Alfalfa, Large Round Bales, 4.4 ton Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Swath/Condition Hay	4		10.00	3.45	10.45	12.19	8.91	7.94	52.94	
3 Turn Windrows	1		2.08	0.30	0.96	0.17	2.83	0.47	6.81	
4 Double Windrows	3		4.13	0.55	1.73	0.26	5.09	1.78	13.54	
5 Bale Large Round	4.4	ton	10.08	1.82	4.24	4.26	12.43	5.68	38.51	
6 Move Large Round	4.4	ton	5.76	1.45	2.42	0.00	7.10	0.25	16.98	
7 Spray Insecticide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
<b>Total for Field Operations</b>			34.26	8.12	20.80	17.03	39.29	16.39	135.89	

  

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
11-52-0 Fertilizer	1	100%	50 pound	0.27	13.50	
Twine Large Round Other	5	100%	4.4 ton	0.91	4.00	
Mustang Maxx Insecticide	7	25%	3 ounce	1.48	1.11	
<b>Total Materials &amp; Services</b>					18.61	

  

<b>Total listed costs for Field Operations and Materials and Services</b>					154.50	
Interest on Operations Capital \$ 98.82	cash expense @	5.50%	for 6.0 mo.		2.72	
<b>Total Operating and Use Related Ownership Costs</b>					157.22	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00	
Real Estate Opportunity^	Dryland (State)	\$ 3,165	per acre @	3.00%	94.95	
Real Estate Taxes		\$ 3,165	per acre @	1.25%	39.56	
<b>Total Cost per Acre Including Overhead</b>					316.73	
<b>Cash Cost per ton</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>				37.75	
<b>Cost of production per ton</b>					71.98	

**2021 Budget 10-Alfalfa, Large and Small Square Bales, 6.7 ton Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 16 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Swath/Condition Hay	4		10.00	3.45	10.45	12.19	8.91	7.94	52.94	
3 Turn Windrows	1		2.08	0.30	0.96	0.17	2.83	0.47	6.81	
4 Double Windrows	4		5.50	0.73	2.31	0.35	6.78	2.37	18.04	
5 Bale Large Square	4.5	ton	7.23	2.80	3.03	2.87	8.91	30.81	55.65	
6 Load Large Square	Custom	ton								
7 Bale Small Square	2.2	ton	15.35	3.37	6.45	9.98	18.93	2.31	56.39	
8 Load Small Square	2.2	ton	5.58	0.77	2.58	0.64	7.57	0.92	18.06	
9 Pivot E 125' Lift	16	ai	13.89	45.61	4.68	27.67	8.20	15.19	115.24	
10 Spray Herbicide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
11 Spray Insecticide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
<b>Total for Field Operations</b>			62.08	57.61	31.55	54.17	65.32	60.55	331.28	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							11-52-0
Twine Large Square	Other	5	100%	4.467 ton	1.81	8.07	
Load Large Square Bales	Custom	6	100%	4.467 ton	2.94	13.12	
Twine Small Square	Other	7	100%	2.233 ton	2.33	5.21	
Electricity Fixed	Other	9	100%	1 acre	30.00	30.00	
Brox 2EC	Herbicide	10	25%	1 pint	5.88	1.47	
Pursuit	Herbicide	10	25%	3 ounce	3.59	2.70	
Crop Oil Concentrate	Additive	10	25%	1.6 pint	1.25	0.50	
UAN	Additive	10	25%	2 pint	0.16	0.08	
Mustang Maxx	Insecticide	11	25%	3 ounce	1.48	1.11	
<b>Total Materials &amp; Services</b>						82.51	

<b>Total listed costs for Field Operations and Materials and Services</b>						413.79
Interest on Operations Capital \$ 287.92	cash expense @	5.50%	for 6.0 mo.			7.92
<b>Total Operating and Use Related Ownership Costs</b>						421.71
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity <sup>^</sup>	Pivot (State)	\$ 6,125	per acre @	3.00%		183.75
Real Estate Taxes		\$ 6,125	per acre @	1.25%		76.56
<b>Total Cost per Acre Including Overhead</b>						707.02
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.					59.31
<b>Cost of production per ton</b>						105.53

**2021 Budget 11-Alfalfa, Roundup Ready®, Large and Small Square Bales, 6.8 ton Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 16 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Swath/Condition Hay	4		10.00	3.45	10.45	12.19	8.91	7.94	52.94	
3 Turn Windrows	1		2.08	0.30	0.96	0.17	2.83	0.47	6.81	
4 Double Windrows	4		5.50	0.73	2.31	0.35	6.78	2.37	18.04	
5 Bale Large Square	4.5	ton	7.33	2.85	3.08	2.91	9.04	31.27	56.48	
6 Load Large Square	Custom	ton								
7 Bale Small Square	2.3	ton	15.58	3.42	6.55	10.13	19.21	2.34	57.23	
8 Load Small Square	2.3	ton	5.67	0.78	2.62	0.65	7.69	0.94	18.35	
9 Pivot E 125' Lift	16	ai	13.89	45.61	4.68	27.67	8.20	15.19	115.24	
10 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
11 Spray Insecticide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
<b>Total for Field Operations</b>			63.21	57.83	32.00	54.82	66.62	61.87	336.35	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							11-52-0
Twine Large Square	Other	5	100%	4.53 ton	1.81	8.19	
Load Large Square Bales	Custom	6	100%	4.53 ton	2.94	13.31	
Twine Small Square	Other	7	100%	2.27 ton	2.33	5.29	
Electricity Fixed	Other	9	100%	1 acre	30.00	30.00	
Brox 2EC	Herbicide	10	100%	1 pint	5.88	5.88	
Roundup WeatherMax	Herbicide	10	100%	44 ounce	0.23	10.31	
21-0-0-24S	Additive	10	100%	1.7 pound	0.31	0.53	
Mustang Maxx	Insecticide	11	25%	3 ounce	1.48	1.11	
<b>Total Materials &amp; Services</b>						96.22	

<b>Total listed costs for Field Operations and Materials and Services</b>						432.57
Interest on Operations Capital \$ 304.08	cash expense @	5.50%	for 6.0 mo.			8.36
<b>Total Operating and Use Related Ownership Costs</b>						440.93
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity <sup>^</sup>	Pivot (State)	\$ 6,125	per acre @	3.00%		183.75
Real Estate Taxes		\$ 6,125	per acre @	1.25%		76.56
<b>Total Cost per Acre Including Overhead</b>						726.24
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.					60.88
<b>Cost of production per ton</b>						106.80

**2021 Budget 12-Alfalfa, Panhandle, Large and Small Square Bales, 6.6 ton Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 16 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Swath/Condition Hay	4		10.00	3.45	10.45	12.19	8.91	7.94	52.94	
3 Bale Large Square	4.4	ton	7.12	2.76	2.99	2.82	8.78	30.35	54.82	
4 Load Large Square	Custom	ton								
5 Bale Small Square	2.2	ton	15.13	3.32	6.35	9.83	18.65	2.27	55.55	
6 Load Small Square	2.2	ton	5.50	0.76	2.54	0.63	7.46	0.91	17.80	
7 Pivot E 125' Lift	16	ai	13.89	45.61	4.68	27.67	8.20	15.19	115.24	
8 Spray Herbicide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
9 Spray Insecticide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
<b>Total for Field Operations</b>			54.09	56.48	28.10	53.44	55.19	57.20	304.50	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							11-52-0
Twine Large Square	Other	3	100%	4.4 ton	1.81	7.95	
Load Large Square Bales	Custom	4	100%	4.4 ton	2.94	12.92	
Twine Small Square	Other	5	100%	2.2 ton	2.33	5.13	
Electricity Fixed	Other	7	100%	1 acre	30.00	30.00	
Velpar 75DF	Herbicide	8	25%	0.66 pound	40.00	6.60	
Mustang Maxx	Insecticide	9	25%	3 ounce	1.48	1.11	
<b>Total Materials &amp; Services</b>						83.96	

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 276.07	cash expense @	5.50%	for 6.0 mo.	388.46
				7.59
<b>Total Operating and Use Related Ownership Costs</b>				396.05

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity <sup>^</sup>	Pivot (Panhandle)	\$ 2,460	per acre @	3.00%	73.80
Real Estate Taxes		\$ 2,460	per acre @	1.25%	30.75
<b>Total Cost per Acre Including Overhead</b>					525.60

**Cash Cost per ton**

<sup>^</sup>Ownership and RE Opportunity not included in cash costs. 51.43

**Cost of production per ton** 79.64



**2021 Budget 13-Alfalfa, Large Square Bales, 6.6 ton Yield  
Gravity Irrigated, fed by canal, 22 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Swath/Condition Hay	4		10.00	3.45	10.45	12.19	8.91	7.94	52.94	
3 Turn Windrows	1		2.08	0.30	0.96	0.17	2.83	0.47	6.81	
4 Double Windrows	4		5.50	0.73	2.31	0.35	6.78	2.37	18.04	
5 Bale Large Square	6.6		10.68	4.14	4.48	4.24	13.16	45.52	82.22	
6 Load Large Square	Custom									
7 Corrugate	1		3.92	1.08	1.65	0.90	4.83	5.05	17.43	
8 Ditch Irrigation	22	ai	30.56						30.56	
9 Spray Herbicide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
10 Spray Insecticide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
<b>Total for Field Operations</b>			65.19	10.28	20.94	18.15	39.70	61.89	216.15	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							11-52-0
Twine Large Square	Other	5	100%	6.6 ton	1.81	11.92	
Load Large Square Bales	Custom	6	100%	6.6 ton	2.94	19.38	
Irrigation District O&M Charge	Other	8	100%	1 acre	30.00	30.00	
Brox 2EC	Herbicide	9	25%	1 pint	5.88	1.47	
Pursuit	Herbicide	9	25%	3 ounce	3.59	2.70	
Crop Oil Concentrate	Additive	9	25%	1.6 pint	1.25	0.50	
UAN	Additive	9	25%	2 pint	0.16	0.08	
Mustang Maxx	Insecticide	10	25%	3 ounce	1.48	1.11	
	Crop Insurance				N/A	0.00	
<b>Total Materials &amp; Services</b>						87.41	

<b>Total listed costs for Field Operations and Materials and Services</b>						303.56
Interest on Operations Capital \$ 201.97	cash expense @	5.50%	for 6.0 mo.			5.55
<b>Total Operating and Use Related Ownership Costs</b>						309.11
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity <sup>^</sup>	Gravity (State)	\$ 5,755	per acre @	3.00%		172.65
Real Estate Taxes		\$ 5,755	per acre @	1.25%		71.94
<b>Total Cost per Acre Including Overhead</b>						578.70
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.					46.13
<b>Cost of production per ton</b>						87.68

**2021 Budget 14-Alfalfa, Roundup Ready®, Large Square Bales, 6.8 ton Yield  
Gravity Irrigated, fed by canal, 14 acre/inches**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2	Swath/Condition Hay	4		10.00	3.45	10.45	12.19	8.91	7.94	52.94	
3	Turn Windrows	1		2.08	0.30	0.96	0.17	2.83	0.47	6.81	
4	Double Windrows	4		5.50	0.73	2.31	0.35	6.78	2.37	18.04	
5	Bale Large Square	6.8		11.00	4.27	4.62	4.36	13.56	46.90	84.71	
6	Load Large Square	Custom									
7	Corrugate	1		3.92	1.08	1.65	0.90	4.83	5.05	17.43	
8	Ditch Irrigation	14	ai	19.44						19.44	
9	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
10	Spray Insecticide	0.25		0.24	0.03	0.09	0.15	0.26	0.27	1.04	
<b>Total for Field Operations</b>				55.10	10.52	21.34	18.72	40.87	64.08	210.63	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Twine Large Square	Other	5	100%	6.8 ton	1.81	12.28	
Load Large Square Bales	Custom	6	100%	6.8 ton	2.94	19.97	
Irrigation District O&M Charge	Other	8	100%	1 acre	30.00	30.00	
Brox 2EC	Herbicide	9	100%	1 pint	5.88	5.88	
Roundup WeatherMax	Herbicide	9	100%	44 ounce	0.23	10.31	
21-0-0-24S	Additive	9	100%	1.7 pound	0.31	0.53	
Mustang Maxx	Insecticide	10	25%	3 ounce	1.48	1.11	
	Crop Insurance				N/A	0.00	
<b>Total Materials &amp; Services</b>						101.68	

<b>Total listed costs for Field Operations and Materials and Services</b>						312.31	
Interest on Operations Capital	\$ 207.36	cash expense @	5.50%	for 6.0 mo.		5.70	
<b>Total Operating and Use Related Ownership Costs</b>						318.01	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00	
Real Estate Opportunity <sup>^</sup>	Gravity (State)	\$ 5,755	per acre @	3.00%		172.65	
Real Estate Taxes		\$ 5,755	per acre @	1.25%		71.94	
<b>Total Cost per Acre Including Overhead</b>						587.60	
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.					45.59	
<b>Cost of production per ton</b>						86.41	

**2021 Budget 15-Corn, Conventional Tillage, Continuous, 100 bushel Yield  
Dryland**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2	Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
3	Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4	Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6	Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
7	Row Crop Cultivation	0.25		0.63	0.14	0.26	0.11	0.77	0.38	2.29	
8	Spray Herbicide	Custom									
9	Spray Insecticide	Custom									
10	Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
11	Cart	100	bu	1.79	0.34	0.75	0.92	2.20	0.54	6.54	
12	Truck	Custom									
13	Dry Grain	Custom									
<b>Total for Field Operations</b>				18.95	7.06	14.32	12.12	30.35	22.42	105.22	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								82-0-0
Corn	Seed	4	100%	13.9 k seed	2.75	38.23		
Capture LFR	Insecticide	4	100%	6.6 ounce	2.81	18.56		
10-34-0	Fertilizer	4	100%	6 gallon	2.00	12.00		
Balance Flexx	Herbicide	5	100%	4 ounce	5.00	20.00		
Atrazine 90 DF	Herbicide	5	100%	1.6 pound	3.50	5.60		
Spray	Custom	8	50%	1 acre	7.00	3.50		
Armezon Pro	Herbicide	8	50%	14 ounce	1.33	9.30		
NIS	Additive	8	50%	6 ounce	0.16	0.47		
UAN	Additive	8	50%	2 pint	0.16	0.16		
Spray	Custom	9	30%	1 acre	7.00	2.10		
Brigade 2EC	Insecticide	9	10%	5.12 ounce	1.17	0.60		
Mustang Maxx	Insecticide	9	20%	2 ounce	1.48	0.59		
Haul Grain Bushels	Custom	12	100%	100 bushel	0.11	11.00		
Dry 2 Points Removed	Custom	13	10%	100 bushel	0.08	0.80		
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				26.00	26.00		
<b>Total Materials &amp; Services</b>							180.21	

<b>Total listed costs for Field Operations and Materials and Services</b>						285.43		
Interest on Operations Capital	\$ 232.66	cash expense @	5.50%	for 6.0 mo.		6.40		
<b>Total Operating and Use Related Ownership Costs</b>						291.83		
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00		
Real Estate Opportunity <sup>^</sup>	Dryland (State)	\$ 3,165	per acre @	3.00%		94.95		
Real Estate Taxes		\$ 3,165	per acre @	1.25%		39.56		
<b>Total Cost per Acre Including Overhead</b>						451.34		
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.						3.04	
<b>Cost of production per bushel</b>						4.51		

**2021 Budget 16-Corn, Conventional Tillage, in Corn/Soybean Rotation, Conventional Seed (Non Bt), 110 bushel Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
2 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
6 Row Crop Cultivation	0.25		0.63	0.14	0.26	0.11	0.77	0.38	2.29	
7 Spray Herbicide	Custom									
8 Spray Insecticide	Custom									
9 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
10 Cart	110	bu	1.96	0.37	0.83	1.01	2.42	0.59	7.18	
11 Truck	Custom									
12 Dry Grain	Custom									
<b>Total for Field Operations</b>			16.60	5.78	13.75	10.81	24.72	21.22	92.88	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							82-0-0
Corn	Seed	3	100%	15.3 k seed	2.75	42.08	
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00	
Lumax EZ	Herbicide	4	100%	2.7 quart	11.25	30.38	
Spray	Custom	7	50%	1 acre	7.00	3.50	
Laudis	Herbicide	7	50%	3 ounce	4.77	7.15	
MSO	Additive	7	50%	19.2 ounce	0.18	1.69	
UAN	Additive	7	50%	2 pint	0.16	0.16	
Spray	Custom	8	30%	1 acre	7.00	2.10	
Brigade 2EC	Insecticide	8	10%	5.12 ounce	1.17	0.60	
Mustang Maxx	Insecticide	8	20%	2 ounce	1.48	0.59	
Haul Grain Bushels	Custom	11	100%	110 bushel	0.11	12.10	
Dry 2 Points Removed	Custom	12	10%	110 bushel	0.08	0.88	
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00	
	Crop Insurance				26.00	26.00	
<b>Total Materials &amp; Services</b>						161.08	

<b>Total listed costs for Field Operations and Materials and Services</b>		253.96
Interest on Operations Capital \$ 208.02 cash expense @ 5.50% for 6.0 mo.		5.72
<b>Total Operating and Use Related Ownership Costs</b>		259.68

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity^ <span style="border: 1px solid black; padding: 2px;">Dryland (State)</span> \$ 3,165 per acre @ 3.00%		94.95
Real Estate Taxes \$ 3,165 per acre @ 1.25%		39.56
<b>Total Cost per Acre Including Overhead</b>		419.19

<b>Cash Cost per bushel</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>	2.53
<b>Cost of production per bushel</b>		3.81

**2021 Budget 17-Corn, Eastern Nebraska, Conventional Tillage, Continuous, 160 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
3 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
7 Spray Insecticide	Custom									
8 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
9 Cart	160	bu	2.86	0.54	1.20	1.46	3.52	0.86	10.44	
10 Truck	Custom									
11 Dry Grain	Custom									
<b>Total for Field Operations</b>			17.36	6.64	13.64	12.41	28.33	21.38	99.76	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Corn	Seed	4	100%	22.2 k seed	2.75	61.05	
Capture LFR	Insecticide	4	100%	6.6 ounce	2.81	18.56	
10-34-0	Fertilizer	4	100%	6 gallon	2.00	12.00	
Acuron	Herbicide	5	100%	2.5 quart	15.00	37.50	
Status	Herbicide	6	50%	2.5 ounce	5.00	6.25	
NIS	Additive	6	50%	6 ounce	0.16	0.47	
UAN	Additive	6	50%	2 pint	0.16	0.16	
Spray	Custom	7	30%	1 acre	7.00	2.10	
Brigade 2EC	Insecticide	7	10%	5.12 ounce	1.17	0.60	
Mustang Maxx	Insecticide	7	20%	2 ounce	1.48	0.59	
Haul Grain Bushels	Custom	10	100%	160 bushel	0.11	17.60	
Dry 2 Points Removed	Custom	11	20%	160 bushel	0.08	2.56	
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00	
	Crop Insurance				6.00	6.00	
<b>Total Materials &amp; Services</b>						211.59	

<b>Total listed costs for Field Operations and Materials and Services</b>		311.35
Interest on Operations Capital \$ 261.64	cash expense @ 5.50% for 6.0 mo.	7.20
<b>Total Operating and Use Related Ownership Costs</b>		318.55

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup>	Dryland (Eastern)	
Real Estate Taxes	\$ 6,120 per acre @ 3.00%	183.60
	\$ 6,120 per acre @ 1.25%	76.50
<b>Total Cost per Acre Including Overhead</b>		603.65

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.31
<b>Cost of production per bushel</b>		3.77

**2021 Budget 18-Corn, Eastern Nebraska, Conventional Tillage, in Corn/Soybean Rotation, 170 bushel Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
2 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Spray Insecticide	Custom									
7 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
8 Cart	170	bu	3.04	0.57	1.28	1.56	3.74	0.92	11.11	
9 Truck	Custom									
10 Dry Grain	Custom									
<b>Total for Field Operations</b>			15.02	5.36	13.07	11.11	22.70	20.19	87.45	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Corn	Seed	3	100%	23.6 k seed	2.75	64.90
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00
Acuron	Herbicide	4	100%	2.5 quart	15.00	37.50
Armezon Pro	Herbicide	5	50%	14 ounce	1.33	9.30
NIS	Additive	5	50%	6 ounce	0.16	0.47
UAN	Additive	5	50%	2 pint	0.16	0.16
Spray	Custom	6	30%	1 acre	7.00	2.10
Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60
Mustang Maxx	Insecticide	6	20%	2 ounce	1.48	0.59
Haul Grain Bushels	Custom	9	100%	170 bushel	0.11	18.70
Dry 2 Points Removed	Custom	10	20%	170 bushel	0.08	2.72
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00
	Crop Insurance				6.00	6.00
<b>Total Materials &amp; Services</b>						193.09

<b>Total listed costs for Field Operations and Materials and Services</b>						280.54
Interest on Operations Capital \$ 237.65	cash expense @	5.50%	for 6.0 mo.			6.54
<b>Total Operating and Use Related Ownership Costs</b>						287.08
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity <sup>^</sup>	Dryland (Eastern)	\$ 6,120	per acre @	3.00%		183.60
Real Estate Taxes		\$ 6,120	per acre @	1.25%		76.50
<b>Total Cost per Acre Including Overhead</b>						572.18
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.					2.03
<b>Cost of production per bushel</b>						3.37

**2021 Budget 19-Corn, Bt, ECB, RR2, LL, & RIB, No Till, Continuous, 135 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Spray Insecticide	Custom									
6 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
7 Cart	135	bu	2.41	0.45	1.01	1.24	2.97	0.73	8.81	
8 Truck	Custom									
9 Dry Grain	Custom									
<b>Total for Field Operations</b>			11.22	3.64	11.42	9.48	17.87	18.21	71.84	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
32-0-0	Fertilizer	2	100%	120 lbs N	0.35	42.00		
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50		
Corn Bt, ECB, RW, RR2, LL, & RIB	Seed	3	100%	18.7 k seed	3.50	65.45		
10-34-0-1Zn	Fertilizer	3	100%	6 gallon	2.05	12.30		
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	4	100%	1.7 pound	0.31	0.53		
Laudis	Herbicide	4	50%	3 ounce	4.77	7.15		
* Spray	Custom	5	30%	1 acre	7.00	2.10		
* Brigade 2EC	Insecticide	5	10%	5.12 ounce	1.17	0.60		
* Mustang Maxx	Insecticide	5	20%	2 ounce	1.48	0.59		
Haul Grain Bushels	Custom	8	100%	135 bushel	0.11	14.85		
Dry 2 Points Removed	Custom	9	10%	135 bushel	0.08	1.08		
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00		
Crop Insurance						28.00	28.00	
<b>Total Materials &amp; Services</b>						224.91		

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

**Total listed costs for Field Operations and Materials and Services** 296.75

Interest on Operations Capital \$ 260.67 cash expense @ 5.50% for 6.0 mo. 7.17

**Total Operating and Use Related Ownership Costs** 303.92

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (State) \$ 3,165 per acre @ 3.00% 94.95

Real Estate Taxes \$ 3,165 per acre @ 1.25% 39.56

**Total Cost per Acre Including Overhead** 463.43

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 2.46

**Cost of production per bushel** 3.43

**2021 Budget 20-Corn, Bt, ECB, RR2, LL, & RIB, Eastern Nebraska, No Till, Continuous, 180 bushel Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Burndown Herbicide	0.5	0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2	Spray Fertilizer and Herbicide	1	0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3	Plant No-Till	1	3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4	Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5	Spray Insecticide	Custom								
6	Combine Dryland Corn	1	3.44	2.26	8.37	1.29	8.94	4.97	29.27	
7	Cart	180 bu	3.21	0.60	1.35	1.65	3.96	0.97	11.74	
8	Truck	Custom								
9	Dry Grain	Custom								
<b>Total for Field Operations</b>			12.02	3.79	11.76	9.89	18.86	18.45	74.77	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
32-0-0	Fertilizer	2	100%	160 lbs N	0.35	56.00		
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50		
Corn Bt, ECB, RW, RR2, LL, & RIB	Seed	3	100%	25.0 k seed	3.50	87.50		
10-34-0-1Zn	Fertilizer	3	100%	6 gallon	2.05	12.30		
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	4	100%	1.7 pound	0.31	0.53		
Status	Herbicide	4	50%	5 ounce	5.00	12.50		
* Spray	Custom	5	30%	1 acre	7.00	2.10		
* Brigade 2EC	Insecticide	5	10%	5.12 ounce	1.17	0.60		
* Mustang Maxx	Insecticide	5	20%	2 ounce	1.48	0.59		
Haul Grain Bushels	Custom	8	100%	180 bushel	0.11	19.80		
Dry 2 Points Removed	Custom	9	20%	180 bushel	0.08	2.88		
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00		
Crop Insurance						6.00	6.00	
<b>Total Materials &amp; Services</b>						251.06		

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>		325.83
Interest on Operations Capital \$ 288.52 cash expense @ 5.50% for 6.0 mo.		7.93
<b>Total Operating and Use Related Ownership Costs</b>		333.76
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Dryland (Eastern)	\$ 6,120 per acre @ 3.00%	183.60
Real Estate Taxes	\$ 6,120 per acre @ 1.25%	76.50
<b>Total Cost per Acre Including Overhead</b>		618.86
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.21
<b>Cost of production per bushel</b>		3.44



**2021 Budget 21-Corn, SmartStax RIB Complete, No Till, Continuous, 140 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Spray Insecticide	Custom									
6 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
7 Cart	140	bu	2.50	0.47	1.05	1.28	3.08	0.75	9.13	
8 Truck	Custom									
9 Dry Grain	Custom									
<b>Total for Field Operations</b>			11.31	3.66	11.46	9.52	17.98	18.23	72.16	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
32-0-0	Fertilizer	2	100%	125 lbs N	0.35	43.75		
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50		
Corn SmartStax RIB Complete	Seed	3	100%	19.4 k seed	3.63	70.33		
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00		
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	4	100%	1.7 pound	0.31	0.53		
Armezon Pro	Herbicide	4	50%	14 ounce	1.33	9.30		
Spray	Custom	5	10%	1 acre	7.00	0.70		
Brigade 2EC	Insecticide	5	10%	5.12 ounce	1.17	0.60		
Haul Grain Bushels	Custom	8	100%	140 bushel	0.11	15.40		
Dry 2 Points Removed	Custom	9	10%	140 bushel	0.08	1.12		
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				28.00	28.00		
<b>Total Materials &amp; Services</b>							231.99	

<b>Total listed costs for Field Operations and Materials and Services</b>						304.15	
Interest on Operations Capital \$ 267.94	cash expense @	5.50%	for 6.0 mo.			7.37	
<b>Total Operating and Use Related Ownership Costs</b>						311.52	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00	
Real Estate Opportunity^	Dryland (State)	\$ 3,165	per acre @	3.00%		94.95	
Real Estate Taxes		\$ 3,165	per acre @	1.25%		39.56	
<b>Total Cost per Acre Including Overhead</b>						471.03	
<b>Cash Cost per bushel</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>					2.43	
<b>Cost of production per bushel</b>						3.36	

**2021 Budget 22-Corn, SmartStax RIB Complete, Eastern Nebraska, No Till, Continuous, 185 bushel Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Spray Insecticide	Custom									
6 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
7 Cart	185	bu	3.30	0.62	1.39	1.69	4.07	1.00	12.07	
8 Truck	Custom									
9 Dry Grain	Custom									
<b>Total for Field Operations</b>			12.11	3.81	11.80	9.93	18.97	18.48	75.10	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
32-0-0	Fertilizer	2	100%	170 lbs N	0.35	59.50		
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50		
Corn SmartStax RIB Complete	Seed	3	100%	25.7 k seed	3.63	93.16		
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00		
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	4	100%	1.7 pound	0.31	0.53		
Laudis	Herbicide	4	50%	3 ounce	4.77	7.15		
Spray	Custom	5	10%	1 acre	7.00	0.70		
Brigade 2EC	Insecticide	5	10%	5.12 ounce	1.17	0.60		
Haul Grain Bushels	Custom	8	100%	185 bushel	0.11	20.35		
Dry 2 Points Removed	Custom	9	20%	185 bushel	0.08	2.96		
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				6.00	6.00		
<b>Total Materials &amp; Services</b>							253.21	

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 290.86 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 (Eastern) \$ 6,120 per acre @ 3.00%  
 Real Estate Taxes \$ 6,120 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel**

**Cost of production per bushel**

*^Ownership and RE Opportunity not included in cash costs.*

328.31

8.00

336.31

25.00

183.60

76.50

621.41

2.16

3.36

**2021 Budget 23-Corn, Bt, ECB, & RIB, No Till, after Beans, 145 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Spray Insecticide	Custom									
7 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
8 Cart	145	bu	2.59	0.49	1.09	1.33	3.19	0.78	9.47	
9 Truck	Custom									
10 Dry Grain	Custom									
<b>Total for Field Operations</b>			11.87	3.75	11.68	9.87	18.60	18.80	74.57	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1.0 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
32-0-0	Fertilizer	2	100%	85 lbs N	0.35	29.75		
Corn Bt, ECB, & RIB	Seed	3	100%	20.1 k seed	3.13	62.81		
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00		
Acuron	Herbicide	4	100%	2.5 quart	15.00	37.50		
Crop Oil Concentrate	Additive	4	100%	1.6 pint	1.25	2.00		
21-0-0-24S	Additive	4	100%	2.5 pound	0.31	0.78		
Status	Herbicide	5	50%	5 ounce	5.00	12.50		
Roundup WeatherMax	Herbicide	5	50%	32 ounce	0.23	3.75		
Crop Oil Concentrate	Additive	5	50%	1 pint	1.25	0.63		
UAN	Additive	5	50%	3 pint	0.16	0.23		
* Spray	Custom	6	20%	1 acre	7.00	1.40		
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60		
* Mustang Maxx	Insecticide	6	10%	2 ounce	1.48	0.30		
Haul Grain Bushels	Custom	9	100%	145 bushel	0.11	15.95		
Dry 2 Points Removed	Custom	10	20%	145 bushel	0.08	2.32		
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				29.00	29.00		
<b>Total Materials &amp; Services</b>							221.28	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>		295.85
Interest on Operations Capital \$ 258.45 cash expense @ 5.50% for 6.0 mo.		7.11
<b>Total Operating and Use Related Ownership Costs</b>		302.96
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Dryland (State)	\$ 3,165 per acre @ 3.00%	94.95
Real Estate Taxes	\$ 3,165 per acre @ 1.25%	39.56
<b>Total Cost per Acre Including Overhead</b>		462.47
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.28
<b>Cost of production per bushel</b>		3.19

**2021 Budget 24-Corn, Bt, ECB, & RIB, Eastern Nebraska, No Till, after Beans, 195 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Spray Insecticide	Custom									
7 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
8 Cart	195	bu	3.48	0.66	1.46	1.78	4.29	1.05	12.72	
9 Truck	Custom									
10 Dry Grain	Custom									
<b>Total for Field Operations</b>			12.76	3.92	12.05	10.32	19.70	19.07	77.82	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1.0 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
32-0-0	Fertilizer	2	100%	130 lbs N	0.35	45.50		
Corn Bt, ECB, & RIB	Seed	3	100%	27.1 k seed	3.13	84.69		
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00		
Acuron	Herbicide	4	100%	2.5 quart	15.00	37.50		
Crop Oil Concentrate	Additive	4	100%	1.6 pint	1.25	2.00		
21-0-0-24S	Additive	4	100%	2.5 pound	0.31	0.78		
Armezon Pro	Herbicide	5	50%	14 ounce	1.33	9.30		
Atrazine 90 DF	Herbicide	5	50%	0.5 pound	3.50	0.88		
Crop Oil Concentrate	Additive	5	50%	1 pint	1.25	0.63		
UAN	Additive	5	50%	3 pint	0.16	0.23		
* Spray	Custom	6	20%	1 acre	7.00	1.40		
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60		
* Mustang Maxx	Insecticide	6	10%	2 ounce	1.48	0.30		
Haul Grain Bushels	Custom	9	100%	195 bushel	0.11	21.45		
Dry 2 Points Removed	Custom	10	20%	195 bushel	0.08	3.12		
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							237.14	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>		314.96
Interest on Operations Capital \$ 276.19 cash expense @ 5.50% for 6.0 mo.		7.60
<b>Total Operating and Use Related Ownership Costs</b>		322.56
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Dryland (Eastern)	\$ 6,120 per acre @ 3.00%	183.60
Real Estate Taxes	\$ 6,120 per acre @ 1.25%	76.50
<b>Total Cost per Acre Including Overhead</b>		607.66
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	1.98
<b>Cost of production per bushel</b>		3.12

**2021 Budget 25-Corn, Bt, ECB, RR2, LL, & RIB, Southwest, Ecofallow, Follows Wheat, Two Crops in Three Years, 130 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray (Prior Year Stubble)	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray (Prior Year Stubble)	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
4 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
5 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6 Spray Insecticide	Custom									
7 Combine Dryland Corn	1		3.44	2.26	8.37	1.29	8.94	4.97	29.27	
8 Cart	130	bu	2.32	0.44	0.98	1.19	2.86	0.70	8.49	
9 Truck	Custom									
10 Dry Grain	Custom									
<b>Total for Field Operations</b>			12.56	3.84	11.91	10.33	19.31	19.80	77.75	

Materials & Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
			Rate	Unit			
Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.09	3.00	
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53	
Rugged	Herbicide	1	100%	1 quart	8.75	8.75	
AAtrex 4L	Herbicide	2	100%	1.5 quart	4.00	6.00	
Glyphosate 5# w/Surfactant	Herbicide	2	100%	32 ounce	0.09	3.00	
21-0-0-24S	Additive	2	100%	1.7 pound	0.31	0.53	
32-0-0	Fertilizer	3	100%	120 lbs N	0.35	42.00	
AAtrex 4L	Herbicide	3	100%	0.5 quart	4.00	2.00	
Balance Flexx	Herbicide	3	100%	4 ounce	5.00	20.00	
10-34-0	Fertilizer	4	100%	6 gallon	2.00	12.00	
Corn Bt, ECB, RR2, LL, & RIB	Seed	4	100%	18.0 k seed	3.13	56.25	
Glyphosate 5# w/Surfactant	Herbicide	5	100%	32 ounce	0.09	3.00	
21-0-0-24S	Additive	5	100%	1.7 pound	0.31	0.53	
Laudis	Herbicide	5	50%	3 ounce	4.77	7.15	
* Spray	Custom	6	30%	1 acre	7.00	2.10	
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60	
* Mustang Maxx	Insecticide	6	20%	2 ounce	1.48	0.59	
Haul Grain Bushels	Custom	9	100%	130 bushel	0.11	14.30	
Dry 2 Points Removed	Custom	10	10%	130 bushel	0.08	1.04	
Scouting Dryland Corn	Scouting		100%	1 acre	7.00	7.00	
Crop Insurance					26.00	26.00	
<b>Total Materials &amp; Services</b>						216.37	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

**Total listed costs for Field Operations and Materials and Services** 294.12

Interest on Operations Capital \$ 255.01 cash expense @ 5.50% for 6.0 mo. 7.01

**Total Operating and Use Related Ownership Costs** 301.13

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (Southwest) \$ 1,545 per acre @ 3.00% 46.35

Real Estate Taxes \$ 1,545 per acre @ 1.25% 19.31

**Total Cost per Acre Including Overhead** 391.79

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 2.36

**Cost of production per bushel** 3.01

**2021 Budget 26-Corn, Bt, ECB, RW, & RIB, Ridge Till, Continuous, 245 bushel Yield  
Gravity Irrigated, fed by a well, 1,000 GPM 10 PSI, 18 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
3 Ridge Plant and Band Herbicide	1		3.00	0.59	1.16	5.63	3.39	3.49	17.26	
4 Ridge Cultivation	1		2.50	0.92	1.16	0.89	3.39	1.01	9.87	
5 Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
6 Spray Herbicide	Custom									
7 Spray	Custom									
8 Pipe D 125' Lift	18	ai	41.67	41.81	4.94	3.42	11.07	5.56	108.47	
9 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
10 Cart	245	bu	4.38	0.82	1.84	2.24	5.39	1.32	15.99	
11 Truck	Custom									
12 Dry Grain	Custom									
13 Chop Stalks	1		2.23	0.80	0.94	0.35	2.75	1.59	8.66	
<b>Total for Field Operations</b>			63.06	49.48	22.44	15.86	43.17	23.63	217.64	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00
Glyphosate 5# w/Surfactant	Herbicide	1	50%	32 ounce	0.09	1.50
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26
82-0-0	Fertilizer	2	100%	220 lbs N	0.27	59.40
Corn Bt, ECB, RW, & RIB	Seed	3	100%	34.0 k seed	3.50	119.00
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00
Bicep II Magnum	Herbicide	3	40%	1.8 quart	10.00	7.20
Spray	Custom	6	50%	1 acre	7.00	3.50
Laudis	Herbicide	6	50%	3 ounce	4.77	7.15
Atrazine 90 DF	Herbicide	6	50%	0.5 pound	3.50	0.88
Crop Oil Concentrate	Additive	6	50%	1 pint	1.25	0.63
UAN	Additive	6	50%	3 pint	0.16	0.23
* Spray	Custom	6	30%	1 acre	7.00	2.10
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60
* Miravis Neo	Fungicide	6	20%	10 ounce	1.33	2.66
Spray	Custom	7	20%	1 acre	7.00	1.40
Miravis Neo	Fungicide	7	20%	10 ounce	1.33	2.66
Haul Grain Bushels	Custom	11	100%	245 bushel	0.11	26.95
Dry 2 Points Removed	Custom	12	20%	245 bushel	0.08	3.92
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00
Crop Insurance					9.00	9.00
<b>Total Materials &amp; Services</b>						274.04

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>						491.68
Interest on Operations Capital \$ 424.88	cash expense @	5.50%	for 6.0 mo.			11.68
<b>Total Operating and Use Related Ownership Costs</b>						503.36
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity <sup>^</sup>	Gravity (State)	\$ 5,755	per acre @	3.00%		172.65
Real Estate Taxes		\$ 5,755	per acre @	1.25%		71.94
<b>Total Cost per Acre Including Overhead</b>						772.95

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.18
<b>Cost of production per bushel</b>		3.15

**2021 Budget 27-Corn, Bt, ECB, & RIB, Ridge Till, after Beans, 255 bushel Yield  
Gravity Irrigated, fed by a well, 1,000 GPM 10 PSI, 18 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
3 Ridge Plant and Band Herbicide	1		3.00	0.59	1.16	5.63	3.39	3.49	17.26	
4 Ridge Cultivation	1		2.50	0.92	1.16	0.89	3.39	1.01	9.87	
5 Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
6 Spray Herbicide	Custom									
7 Spray	Custom									
8 Pipe D 125' Lift	18	ai	41.67	41.81	4.94	3.42	11.07	5.56	108.47	
9 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
10 Cart	255	bu	4.55	0.86	1.91	2.33	5.61	1.38	16.64	
11 Truck	Custom									
12 Dry Grain	Custom									
<b>Total for Field Operations</b>			61.00	48.72	21.57	15.60	40.64	22.10	209.63	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								2,4-D Ester LV4
Glyphosate 5# w/Surfactant	Herbicide	1	50%	32 ounce	0.09	1.50		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
82-0-0	Fertilizer	2	100%	185 lbs N	0.27	49.95		
Corn Bt, ECB, & RIB	Seed	3	100%	35.4 k seed	3.13	110.63		
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00		
Bicep II Magnum	Herbicide	3	40%	1.8 quart	10.00	7.20		
Spray	Custom	6	50%	1 acre	7.00	3.50		
Laudis	Herbicide	6	50%	3 ounce	4.77	7.15		
Atrazine 90 DF	Herbicide	6	50%	0.5 pound	3.50	0.88		
Crop Oil Concentrate	Additive	6	50%	1 pint	1.25	0.63		
UAN	Additive	6	50%	3 pint	0.16	0.23		
* Spray	Custom	6	30%	1 acre	7.00	2.10		
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60		
* Mustang Maxx	Insecticide	6	20%	2 ounce	1.48	0.59		
Spray	Custom	7	20%	1 acre	7.00	1.40		
Revyteck	Fungicide	7	20%	8 ounce	3.13	5.00		
Haul Grain Bushels	Custom	11	100%	255 bushel	0.11	28.05		
Dry 2 Points Removed	Custom	12	20%	255 bushel	0.08	4.08		
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00		
Crop Insurance					9.00	9.00		
<b>Total Materials &amp; Services</b>							257.75	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>							467.38
Interest on Operations Capital \$ 404.64	cash expense @	5.50%	for 6.0 mo.				11.13
<b>Total Operating and Use Related Ownership Costs</b>							478.51
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)							25.00
Real Estate Opportunity <sup>^</sup>	Gravity (State)	\$ 5,755	per acre @	3.00%			172.65
Real Estate Taxes		\$ 5,755	per acre @	1.25%			71.94
<b>Total Cost per Acre Including Overhead</b>							748.10

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.01
<b>Cost of production per bushel</b>		2.93

**2021 Budget 28-Corn, SmartStax RIB Complete, Ridge Till, Continuous, 250 bushel Yield  
Gravity Irrigated, fed by a well, 1,000 GPM 10 PSI, 18 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
3 Ridge Plant and Band Herbicide	1		3.00	0.59	1.16	5.63	3.39	3.49	17.26	
4 Ridge Cultivation	1		2.50	0.92	1.16	0.89	3.39	1.01	9.87	
5 Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
6 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
7 Spray Insecticide	Custom									
8 Spray	Custom									
9 Pipe D 125' Lift	18	ai	41.67	41.81	4.94	3.42	11.07	5.56	108.47	
10 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
11 Cart	250	bu	4.46	0.84	1.88	2.29	5.50	1.35	16.32	
12 Truck	Custom									
13 Dry Grain	Custom									
14 Chop Stalks	1		2.23	0.80	0.94	0.35	2.75	1.59	8.66	
<b>Total for Field Operations</b>			64.09	49.64	22.83	16.51	44.31	24.74	222.12	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00	
Glyphosate 5# w/Surfactant	Herbicide	1	50%	32 ounce	0.09	1.50	
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26	
82-0-0	Fertilizer	2	100%	225 lbs N	0.27	60.75	
Corn SmartStax RIB Complete	Seed	3	100%	34.7 k seed	3.63	125.79	
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00	
Bicep II Magnum	Herbicide	3	40%	1.8 quart	10.00	7.20	
Glyphosate 5# w/Surfactant	Herbicide	6	100%	32 ounce	0.09	3.00	
21-0-0-24S	Additive	6	100%	1.7 pound	0.31	0.53	
Status	Herbicide	6	100%	5 ounce	5.00	25.00	
Spray	Custom	7	10%	1 acre	7.00	0.70	
Brigade 2EC	Insecticide	7	10%	5.12 ounce	1.17	0.60	
Spray	Custom	8	10%	1 acre	7.00	0.70	
Stratego YLD	Fungicide	8	10%	2 ounce	4.69	0.94	
Haul Grain Bushels	Custom	12	100%	250 bushel	0.11	27.50	
Dry 2 Points Removed	Custom	13	10%	250 bushel	0.08	2.00	
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00	
	Crop Insurance				9.00	9.00	
<b>Total Materials &amp; Services</b>						290.47	

<b>Total listed costs for Field Operations and Materials and Services</b>						512.59		
Interest on Operations Capital \$ 443.54	cash expense @	5.50%	for 6.0 mo.			12.20		
<b>Total Operating and Use Related Ownership Costs</b>						524.79		
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00		
Real Estate Opportunity <sup>^</sup>	Gravity (State)	\$ 5,755	per acre @	3.00%		172.65		
Real Estate Taxes		\$ 5,755	per acre @	1.25%		71.94		
<b>Total Cost per Acre Including Overhead</b>						794.38		
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.						2.21	
<b>Cost of production per bushel</b>						3.18		



**2021 Budget 29-Corn, SmartStax RIB Complete, Panhandle, Conventional Tillage, Continuous, 175 bushel Yield Gravity Irrigated, fed by canal, 15 acre/inches**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00/Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2	Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3	Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
4	Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5	Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
6	Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
7	Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
8	Spray Insecticide	Custom									
9	Spray	Custom									
10	Ditch Irrigation	15	ai	20.83	0.00	5.15	0.00	11.53	0.00	37.51	
11	Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
12	Cart	175	bu	3.13	0.59	1.31	1.60	3.85	0.94	11.42	
13	Truck	Custom									
14	Dry Grain	Custom									
15	Chop Stalks	1		2.23	0.80	0.94	0.35	2.75	1.59	8.66	
<b>Total for Field Operations</b>				45.48	8.88	23.55	13.18	50.25	23.55	164.89	

Materials & Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
				Rate	Unit			
32-0-0	Fertilizer	3	100%	80 lbs N		0.35	28.00	
Balance Flexx	Herbicide	3	100%	4 ounce		5.00	20.00	
Bicep II Magnum	Herbicide	3	100%	2.1 quart		10.00	21.00	
10-34-0	Fertilizer	4	100%	8 gallon		2.00	16.00	
Corn SmartStax RIB Complete	Seed	4	100%	27.2 k seed		3.63	98.60	
32-0-0	Fertilizer	5	100%	80 lbs N		0.35	28.00	
Spray	Custom	8	10%	1 acre		7.00	0.70	
Brigade 2EC	Insecticide	8	10%	5.12 ounce		1.17	0.60	
Spray	Custom	9	10%	1 acre		7.00	0.70	
Lucento	Fungicide	9	10%	3 ounce		3.32	1.00	
Haul Grain Bushels	Custom	13	100%	175 bushel		0.11	19.25	
Dry 2 Points Removed	Custom	14	10%	175 bushel		0.08	1.40	
Irrigation District O&M Charge	Other	10	100%	1 acre		30.00	30.00	
Scouting Irrigated Corn	Scouting		100%	1 acre		12.00	12.00	
	Crop Insurance					15.00	15.00	
<b>Total Materials &amp; Services</b>							292.25	

**Total listed costs for Field Operations and Materials and Services** 457.14

Interest on Operations Capital \$ 383.34 cash expense @ 5.50% for 6.0 mo. 10.54

**Total Operating and Use Related Ownership Costs** 467.68

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity^ Gravity (Panhandle) \$ 2,135 per acre @ 3.00% 64.05

Real Estate Taxes \$ 2,135 per acre @ 1.25% 26.69

**Total Cost per Acre Including Overhead** 583.42

**Cash Cost per bushel** ^Ownership and RE Opportunity not included in cash costs. 2.55

**Cost of production per bushel** 3.33

**2021 Budget 30-Corn, Bt, ECB, RW, & RIB, No Till, Continuous, 245 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 9 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Pivot E 125' Lift w/fertigation	9	ai	10.42	25.66	2.63	16.19	4.61	8.88	68.39	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Spray Insecticide	Custom									
7 Spray	Custom									
8 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
9 Cart	245	bu	4.38	0.82	1.84	2.24	5.39	1.32	15.99	
10 Truck	Custom									
11 Dry Grain	Custom									
<b>Total for Field Operations</b>			23.92	30.13	16.64	27.60	26.45	25.51	150.25	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00
Glyphosate 5# w/Surfactant	Herbicide	1	50%	32 ounce	0.09	1.50
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50
Atrazine 4L	Herbicide	3	100%	1.0 quart	3.00	3.00
Corn Bt, ECB, RW, & RIB	Seed	3	100%	34.0 k seed	3.50	119.00
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00
32-0-0 (Applied by R2)	Fertilizer	4	100%	220 lbs N	0.35	77.00
Status	Herbicide	5	50%	5 ounce	5.00	12.50
Atrazine 90 DF	Herbicide	5	50%	0.5 pound	3.50	0.88
Crop Oil Concentrate	Additive	5	50%	1 pint	1.25	0.63
UAN	Additive	5	50%	3 pint	0.16	0.23
* Spray	Custom	6	30%	1 acre	7.00	2.10
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60
* Mustang Maxx	Insecticide	6	20%	3 ounce	1.48	0.89
Spray	Custom	7	20%	1 acre	7.00	1.40
Miravis Neo	Fungicide	7	20%	10 ounce	1.33	2.66
Haul Grain Bushels	Custom	10	100%	245 bushel	0.11	26.95
Dry 2 Points Removed	Custom	11	20%	245 bushel	0.08	3.92
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00
Crop Insurance					9.00	9.00
<b>Total Materials &amp; Services</b>						325.02

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 423.31 cash expense @ 5.50% for 6.0 mo. 11.64

**Total Operating and Use Related Ownership Costs**

Overhead (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Pivot (State) \$ 6,125 per acre @ 3.00% 183.75

Real Estate Taxes \$ 6,125 per acre @ 1.25% 76.56

**Total Cost per Acre Including Overhead** 772.22

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 2.19

**Cost of production per bushel** 3.15

**2021 Budget 31-Corn, SmartStax RIB Complete, No Till, Continuous, 250 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 9 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
4 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
5 Spray Insecticide	Custom									
6 Spray	Custom									
7 Pivot E 125' Lift w/fertigation	9	ai	10.42	25.66	2.63	16.19	4.61	8.88	68.39	
8 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
9 Cart	250	bu	4.46	0.84	1.88	2.29	5.50	1.35	16.32	
10 Truck	Custom									
11 Dry Grain	Custom									
<b>Total for Field Operations</b>			24.00	30.04	16.68	27.07	26.56	24.74	149.09	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate 5# w/Surfactant	Herbicide	1	50%	32 ounce	0.09	1.50
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50
Corn SmartStax RIB Complete	Seed	3	100%	34.7 k seed	3.63	125.79
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00
32-0-0 (Applied by R2)	Fertilizer	7	100%	225 lbs N	0.35	78.75
Glyphosate 5# w/Surfactant	Herbicide	4	50%	32 ounce	0.09	1.50
21-0-0-24S	Additive	4	50%	1.7 pound	0.31	0.26
Armezon Pro	Herbicide	4	50%	14 ounce	1.33	9.30
Spray	Custom	5	10%	1 acre	7.00	0.70
Brigade 2EC	Insecticide	5	10%	5.12 ounce	1.17	0.60
Spray	Custom	6	20%	1 acre	7.00	1.40
Revyteck	Fungicide	6	20%	8 ounce	3.13	5.00
Haul Grain Bushels	Custom	10	100%	250 bushel	0.11	27.50
Dry 2 Points Removed	Custom	11	10%	250 bushel	0.08	2.00
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00
	Crop Insurance				9.00	9.00
<b>Total Materials &amp; Services</b>						326.06

<b>Total listed costs for Field Operations and Materials and Services</b>		475.15
Interest on Operations Capital \$ 423.85	cash expense @ 5.50% for 6.0 mo.	11.66
<b>Total Operating and Use Related Ownership Costs</b>		486.81
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup>	Pivot (State) \$ 6,125 per acre @ 3.00%	183.75
Real Estate Taxes	\$ 6,125 per acre @ 1.25%	76.56
<b>Total Cost per Acre Including Overhead</b>		772.12
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.15
<b>Cost of production per bushel</b>		3.09

**2021 Budget 32-Corn, Bt, ECB, & RIB, No Till, after Beans, 275 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 9 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Pivot E 125' Lift w/fertigation	9	ai	10.42	25.66	2.63	16.19	4.61	8.88	68.39	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Spray Insecticide	Custom									
7 Spray	Custom									
8 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
9 Cart	275	bu	4.91	0.92	2.06	2.52	6.06	1.48	17.95	
10 Truck	Custom									
11 Dry Grain	Custom									
<b>Total for Field Operations</b>			24.45	30.23	16.86	27.88	27.12	25.67	152.21	

Materials & Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
			Rate	Unit			
Glyphosate 5# w/Surfactant	1	50%	32	ounce	0.09	1.50	
2,4-D Ester LV4	1	50%	1	pint	2.00	1.00	
21-0-0-24S	1	50%	1.7	pound	0.31	0.26	
Acuron	2	100%	2.5	quart	15.00	37.50	
Crop Oil Concentrate	2	100%	1.6	pint	1.25	2.00	
21-0-0-24S	2	100%	2.5	pound	0.31	0.78	
Corn Bt, ECB, & RIB	3	100%	38.2	k seed	3.13	119.38	
10-34-0	3	100%	6.0	gallon	2.00	12.00	
32-0-0 (Applied by R2)	4	100%	200.0	lbs N	0.35	70.00	
Armezon Pro	5	50%	14	ounce	1.33	9.30	
Atrazine 90 DF	5	50%	0.5	pound	3.50	0.88	
Crop Oil Concentrate	5	50%	0.5	pint	1.25	0.31	
UAN	5	50%	3	pint	0.16	0.23	
* Spray	6	30%	1	acre	7.00	2.10	
* Brigade 2EC	6	10%	5.12	ounce	1.17	0.60	
* Mustang Maxx	6	20%	3	ounce	1.48	0.89	
Spray	7	30%	1	acre	7.00	2.10	
Stratego YLD	7	30%	2	ounce	4.69	2.81	
Haul Grain Bushels	10	100%	275	bushel	0.11	30.25	
Dry 2 Points Removed	11	20%	275	bushel	0.08	4.40	
Scouting Irrigated Corn		100%	1	acre	12.00	12.00	
Crop Insurance					10.00	10.00	
<b>Total Materials &amp; Services</b>						320.29	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>						472.50
Interest on Operations Capital \$ 419.71	cash expense @	5.50%	for 6.0 mo.			11.54
<b>Total Operating and Use Related Ownership Costs</b>						484.04
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity <sup>^</sup>	Pivot (State)	\$ 6,125	per acre @	3.00%		183.75
Real Estate Taxes		\$ 6,125	per acre @	1.25%		76.56
<b>Total Cost per Acre Including Overhead</b>						769.35

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	1.94
<b>Cost of production per bushel</b>		2.80

**2021 Budget 33-Corn, Enlist, Bt, ECB, & RIB, No Till, after Beans, 275 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 9 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Pivot E 125' Lift w/fertigation	9	ai	10.42	25.66	2.63	16.19	4.61	8.88	68.39	
5 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6 Spray Insecticide	Custom									
7 Spray	Custom									
8 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
9 Cart	275	bu	4.91	0.92	2.06	2.52	6.06	1.48	17.95	
10 Truck	Custom									
11 Dry Grain	Custom									
<b>Total for Field Operations</b>			24.93	30.30	17.03	28.18	27.64	26.21	154.29	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50		
Crop Oil Concentrate	Additive	2	100%	1.6 pint	1.25	2.00		
21-0-0-24S	Additive	2	100%	2.5 pound	0.31	0.78		
Corn Enlist, Bt, ECB, & RIB	Seed	3	100%	38.2 k seed	3.25	124.15		
10-34-0	Fertilizer	3	100%	6.0 gallon	2.00	12.00		
32-0-0 (Applied by R2)	Fertilizer	4	100%	200.0 lbs N	0.35	70.00		
Enlist DUO	Herbicide	5	100%	76 ounce	0.23	17.81		
Crop Oil Concentrate	Additive	5	50%	0.5 pint	1.25	0.31		
* UAN	Additive	5	50%	3 pint	0.16	0.23		
* Spray	Custom	6	30%	1 acre	7.00	2.10		
* Brigade 2EC	Insecticide	6	10%	5.1 ounce	1.17	0.60		
Mustang Maxx	Insecticide	6	20%	3.0 ounce	1.48	0.89		
Spray	Custom	7	30%	1 acre	7.00	2.10		
Lucento	Fungicide	7	30%	3 ounce	3.32	2.99		
Haul Grain Bushels	Custom	10	100%	275 bushel	0.11	30.25		
Dry 2 Points Removed	Custom	11	20%	275 bushel	0.08	4.40		
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				10.00	10.00		
<b>Total Materials &amp; Services</b>							332.87	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 433.31 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<sup>^</sup> Pivot (State) \$ 6,125 per acre @ 3.00%  
Real Estate Taxes \$ 6,125 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup>

**Cost of production per bushel**

**2021 Budget 34-Corn, Bt, ECB, RR2, LL, & RIB, No Till, after Beans, 275 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 9 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Pivot E 125' Lift w/fertigation	9	ai	10.42	25.66	2.63	16.19	4.61	8.88	68.39	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Spray Insecticide	Custom									
7 Spray	Custom									
8 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
9 Cart	275	bu	4.91	0.92	2.06	2.52	6.06	1.48	17.95	
10 Truck	Custom									
11 Dry Grain	Custom									
<b>Total for Field Operations</b>			24.45	30.23	16.86	27.88	27.12	25.67	152.21	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate	Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	50%	1 pint	2.00	1.00		
21-0-0-24S	Additive	1	50%	1.7 pound	0.31	0.26		
Acuron	Herbicide	2	100%	2.5 quart	15.00	37.50		
Crop Oil Concentrate	Additive	2	100%	1.6 pint	1.25	2.00		
21-0-0-24S	Additive	2	100%	2.5 pound	0.31	0.78		
Corn Bt, ECB, RR2, LL, & RIB	Seed	3	100%	38.2 k seed	3.13	119.38		
10-34-0	Fertilizer	3	100%	6.0 gallon	2.00	12.00		
32-0-0 (Applied by R2)	Fertilizer	4	100%	200.0 lbs N	0.35	70.00		
Liberty	Herbicide	5	100%	40 ounce	0.39	15.63		
Armezon	Herbicide	5	50%	0.75 ounce	21.00	7.88		
Atrazine 90 DF	Herbicide	5	50%	0.5 pound	3.50	0.88		
Crop Oil Concentrate	Additive	5	50%	0.5 pint	1.25	0.31		
* UAN	Additive	5	50%	3 pint	0.16	0.23		
* Spray	Custom	6	30%	1 acre	7.00	2.10		
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60		
Mustang Maxx	Insecticide	6	20%	3 ounce	1.48	0.89		
Spray	Custom	7	30%	1 acre	7.00	2.10		
Miravis Neo	Fungicide	7	30%	10 ounce	1.33	3.98		
Haul Grain Bushels	Custom	10	100%	275 bushel	0.11	30.25		
Dry 2 Points Removed	Custom	11	20%	275 bushel	0.08	4.40		
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00		
Crop Insurance					10.00	10.00		
<b>Total Materials &amp; Services</b>							335.67	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>		487.88
Interest on Operations Capital \$ 435.09 cash expense @ 5.50% for 6.0 mo.		11.96
<b>Total Operating and Use Related Ownership Costs</b>		499.84
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity^ Pivot (State)	\$ 6,125 per acre @ 3.00%	183.75
Real Estate Taxes	\$ 6,125 per acre @ 1.25%	76.56
<b>Total Cost per Acre Including Overhead</b>		785.15

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 1.99  
**Cost of production per bushel** 2.86

**2021 Budget 35-Corn, Bt, ECB, RW, & RIB, Conventional Tillage, Continuous, 235 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 13 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
6 Row Crop Cultivation	0.25		0.63	0.14	0.26	0.11	0.77	0.38	2.29	
7 Spray Insecticide		Custom								
8 Spray		Custom								
9 Pivot D 125' Lift w/fertigation	13	ai	15.05	41.61	4.46	23.38	8.47	12.83	105.80	
10 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
11 Cart	235	bu	4.20	0.79	1.76	2.15	5.17	1.27	15.34	
12 Truck		Custom								
13 Dry Grain		Custom								
<b>Total for Field Operations</b>			34.91	48.74	20.76	36.94	41.03	32.35	214.73	

Materials & Services	Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate
			Rate	Unit			
Balance Flexx		3	100%	4 ounce	5.00	20.00	
Bicep II Magnum		3	100%	2.1 quart	10.00	21.00	
Corn Bt, ECB, RW, & RIB		4	100%	32.6 k seed	3.50	114.10	
10-34-0		4	100%	6 gallon	2.00	12.00	
32-0-0 (Applied by R2)		9	100%	210 lbs N	0.35	73.50	
* Spray		7	30%	1 acre	7.00	2.10	
* Brigade 2EC		7	10%	5.12 ounce	1.17	0.60	
* Mustang Maxx		7	20%	3 ounce	1.48	0.89	
Spray		8	20%	1 acre	7.00	1.40	
Revyteck		8	20%	8 ounce	3.13	5.00	
Haul Grain Bushels		12	100%	235 bushel	0.11	25.85	
Dry 2 Points Removed		13	20%	235 bushel	0.08	3.76	
Scouting Irrigated Corn			100%	1 acre	12.00	12.00	
Crop Insurance					9.00	9.00	
<b>Total Materials &amp; Services</b>						301.20	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 442.55 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<sup>^</sup> Pivot (State) \$ 6,125 per acre @ 3.00%  
Real Estate Taxes \$ 6,125 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup>

**Cost of production per bushel**

**2021 Budget 36-Corn, Bt, ECB, & RIB, Conventional Tillage, after Beans, 245 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 13 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
4 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
5 Row Crop Cultivation	0.25		0.63	0.14	0.26	0.11	0.77	0.38	2.29	
6 Spray Insecticide	Custom									
7 Spray	Custom									
8 Pivot D 125' Lift w/fertigation	13	ai	15.05	41.61	4.46	23.38	8.47	12.83	105.80	
9 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
10 Cart	245	bu	4.38	0.82	1.84	2.24	5.39	1.32	15.99	
11 Truck	Custom									
12 Dry Grain	Custom									
<b>Total for Field Operations</b>			32.57	47.46	20.19	35.63	35.40	31.15	202.40	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							Balance Flexx
Bicep II Magnum	Herbicide	2	100%	2.1 quart	10.00	21.00	
Corn Bt, ECB, & RIB	Seed	3	100%	34.0 k seed	3.13	106.25	
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00	
32-0-0 (Applied by R2)	Fertilizer	8	100%	175 lbs N	0.35	61.25	
* Spray	Custom	6	30%	1 acre	7.00	2.10	
* Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60	
* Mustang Maxx	Insecticide	6	20%	3 ounce	1.48	0.89	
Spray	Custom	7	20%	1 acre	7.00	1.40	
Stratego YLD	Fungicide	7	20%	2 ounce	4.69	1.88	
Haul Grain Bushels	Custom	11	100%	245 bushel	0.11	26.95	
Dry 2 Points Removed	Custom	12	20%	245 bushel	0.08	3.92	
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00	
Crop Insurance					9.00	9.00	
<b>Total Materials &amp; Services</b>						279.24	

\*Insecticide for Spider mites and Western Bean Cutworm respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>						481.64	
Interest on Operations Capital \$ 415.09	cash expense @	5.50%	for 6.0 mo.			11.41	
<b>Total Operating and Use Related Ownership Costs</b>						493.05	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00	
Real Estate Opportunity^	Pivot (State)	\$ 6,125	per acre @	3.00%		183.75	
Real Estate Taxes		\$ 6,125	per acre @	1.25%		76.56	
<b>Total Cost per Acre Including Overhead</b>						778.36	

<b>Cash Cost per bushel</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>	2.16
<b>Cost of production per bushel</b>		3.18



**2021 Budget 37-Corn, SmartStax RIB Complete, Panhandle, Conventional Tillage, Continuous, 175 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 13 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
6 Spray Herbicide	Custom									
7 Aerial Spray	Custom									
8 Aerial Spray	Custom									
9 Pivot E 125' Lift w/fertigation	13	ai	15.05	37.06	3.80	23.38	6.66	12.83	98.78	
10 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
11 Cart	175	bu	3.13	0.59	1.31	1.60	3.85	0.94	11.42	
12 Truck	Custom									
13 Dry Grain	Custom									
<b>Total for Field Operations</b>			33.21	43.85	19.39	36.28	37.13	31.64	201.50	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Bicep II Magnum	Herbicide	3	100%	2.1 quart	10.00	21.00	
10-34-0	Fertilizer	4	100%	8 gallon	2.00	16.00	
Corn SmartStax RIB Complete	Seed	4	100%	27.2 k seed	3.63	98.60	
32-0-0 (Applied by R2)	Fertilizer	8	100%	160 lbs N	0.35	56.00	
Spray	Custom	6	100%	1 acre	7.00	7.00	
Glyphosate 5# w/Surfactant	Herbicide	6	100%	32 ounce	0.09	3.00	
Armezon Pro	Herbicide	6	100%	14 ounce	1.33	18.59	
21-0-0-24S	Additive	6	100%	1.7 pound	0.31	0.53	
Aerial Spray	Custom	7	10%	1 acre	10.00	1.00	
Brigade 2EC	Insecticide	7	10%	5.12 ounce	1.17	0.60	
Aerial Spray	Custom	8	10%	1 acre	10.00	1.00	
Lucento	Fungicide	8	10%	3 ounce	3.32	1.00	
Electricity Fixed	Other	9	100%	1 acre	30.00	30.00	
Haul Grain Bushels	Custom	12	100%	175 bushel	0.11	19.25	
Dry 2 Points Removed	Custom	13	10%	175 bushel	0.08	1.40	
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00	
	Crop Insurance				15.00	15.00	
<b>Total Materials &amp; Services</b>						321.97	

<b>Total listed costs for Field Operations and Materials and Services</b>		523.47
Interest on Operations Capital \$ 454.70	cash expense @ 5.50% for 6.0 mo.	12.50
<b>Total Operating and Use Related Ownership Costs</b>		535.97
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup>	Pivot (Panhandle) \$ 2,460 per acre @ 3.00%	73.80
Real Estate Taxes	\$ 2,460 per acre @ 1.25%	30.75
<b>Total Cost per Acre Including Overhead</b>		665.52
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.99
<b>Cost of production per bushel</b>		3.80

**2021 Budget 38-Corn, Bt, ECB, RR2, LL, & RIB, Panhandle, Conventional Tillage, after Beans, 185 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 13 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
4 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
5 Spray Herbicide	Custom									
6 Aerial Spray	Custom									
7 Aerial Spray	Custom									
8 Pivot E 125' Lift w/fertigation	13	ai	15.05	37.06	3.80	23.38	6.66	12.83	98.78	
9 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
10 Cart	185	bu	3.30	0.62	1.39	1.69	4.07	1.00	12.07	
11 Truck	Custom									
12 Dry Grain	Custom									
<b>Total for Field Operations</b>			30.86	42.57	18.82	34.97	31.50	30.45	189.17	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Balance Flexx
Bicep II Magnum	Herbicide	2	100%	2.1 quart	10.00	21.00		
10-34-0	Fertilizer	3	100%	8 gallon	2.00	16.00		
Corn Bt, ECB, RR2, LL, & RIB	Seed	3	100%	28.8 k seed	3.13	90.00		
32-0-0 (Applied by R2)	Fertilizer	8	100%	140 lbs N	0.35	49.00		
Spray	Custom	5	100%	1 acre	7.00	7.00		
Glyphosate 5# w/Surfactant	Herbicide	5	100%	32 ounce	0.09	3.00		
DiFlexx DUO	Herbicide	5	100%	32 ounce	0.82	26.25		
Aerial Spray	Custom	6	10%	1 acre	10.00	1.00		
Brigade 2EC	Insecticide	6	10%	5.12 ounce	1.17	0.60		
Aerial Spray	Custom	7	10%	1 acre	10.00	1.00		
Miravis Neo	Fungicide	7	10%	10 ounce	1.33	1.33		
Electricity Fixed	Other	8	100%	1 acre	30.00	30.00		
Haul Grain Bushels	Custom	11	100%	185 bushel	0.11	20.35		
Dry 2 Points Removed	Custom	12	10%	185 bushel	0.08	1.48		
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				16.00	16.00		
<b>Total Materials &amp; Services</b>							316.01	

<b>Total listed costs for Field Operations and Materials and Services</b>		505.18
Interest on Operations Capital \$ 443.23	cash expense @ 5.50% for 6.0 mo.	12.19
<b>Total Operating and Use Related Ownership Costs</b>		517.37
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup>	Pivot (Panhandle) \$ 2,460 per acre @ 3.00%	73.80
Real Estate Taxes	\$ 2,460 per acre @ 1.25%	30.75
<b>Total Cost per Acre Including Overhead</b>		646.92
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	2.76
<b>Cost of production per bushel</b>		3.50

**2021 Budget 39-Corn, SmartStax RIB Complete, Conventional Tillage, Continuous, 240 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 13 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
6 Row Crop Cultivation	0.25		0.63	0.14	0.26	0.11	0.77	0.38	2.29	
7 Spray Insecticide	Custom									
8 Spray	Custom									
9 Spray Herbicide	Custom									
10 Pivot E 125' Lift w/fertigation	13	ai	15.05	37.06	3.80	23.38	6.66	12.83	98.78	
11 Combine Irr Corn	1		4.23	2.79	10.30	2.08	11.01	4.97	35.38	
12 Cart	240	bu	4.29	0.81	1.80	2.20	5.28	1.29	15.67	
13 Truck	Custom									
14 Dry Grain	Custom									
<b>Total for Field Operations</b>			35.00	44.21	20.14	36.99	39.33	32.37	208.04	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Bicep II Magnum	Herbicide	3	100%	2.1 quart	10.00	21.00
Corn SmartStax RIB Complete	Seed	4	100%	33.3 k seed	3.63	120.71
10-34-0	Fertilizer	4	100%	6 gallon	2.00	12.00
Spray	Herbicide	9	100%	1 acre	7.00	7.00
DiFlexx DUO	Herbicide	9	100%	32 ounce	0.82	26.25
32-0-0 (Applied by R2)	Fertilizer	10	100%	215 lbs N	0.35	75.25
Spray	Custom	7	10%	1 acre	7.00	0.70
Brigade 2EC	Insecticide	7	10%	5.12 ounce	1.17	0.60
Spray	Custom	8	20%	1 acre	7.00	1.40
Revyteck	Fungicide	8	20%	8 ounce	3.13	5.00
Haul Grain Bushels	Custom	13	100%	240 bushel	0.11	26.40
Dry 2 Points Removed	Custom	14	20%	240 bushel	0.08	3.84
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00
	Crop Insurance				9.00	9.00
<b>Total Materials &amp; Services</b>					341.15	

<b>Total listed costs for Field Operations and Materials and Services</b>					549.19
Interest on Operations Capital \$ 477.49 cash expense @ 5.50% for 6.0 mo.					13.13
<b>Total Operating and Use Related Ownership Costs</b>					562.32
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00
Real Estate Opportunity <sup>^</sup>	Pivot (State)	\$ 6,125	per acre @	3.00%	183.75
Real Estate Taxes		\$ 6,125	per acre @	1.25%	76.56
<b>Total Cost per Acre Including Overhead</b>					847.63
<b>Cash Cost per bushel</b>					2.47
<b>Cost of production per bushel</b>					3.53

<sup>^</sup>Ownership and RE Opportunity not included in cash costs.

**2021 Budget 40-Corn, Silage, No Till, Continuous, 28 ton Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 12 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spread Manure	Custom									
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	Custom									
5 Pivot D 125' Lift	12	ai	10.42	38.41	4.12	20.75	7.81	11.39	92.90	
6 Aerial Spray	Custom									
7 Chop Silage	Custom									
<b>Total for Field Operations</b>			14.37	39.13	5.63	27.24	12.23	20.65	119.25	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								2,4-D Ester LV4
Uncomposted manure	Fertilizer	2	100%	20 ton	1.00	20.00		
Haul & Apply Manure	Custom	2	100%	20 ton	6.00	120.00		
Bicep II Magnum	Herbicide	3	100%	1.4 quart	10.00	14.00		
Corn	Seed	3	100%	32.2 k seed	2.75	88.55		
* Capture LFR	Insecticide	3	100%	6.6 ounce	2.81	18.56		
Spray	Custom	4	50%	1 acre	7.00	3.50		
Armezon Pro	Herbicide	4	50%	14 ounce	1.33	9.30		
NIS	Additive	4	50%	6 ounce	0.16	0.47		
UAN	Additive	4	50%	4 pint	0.16	0.31		
* Aerial Spray	Custom	6	15%	1 acre	10.00	1.50		
* Brigade 2EC	Insecticide	6	10%	2.5 ounce	1.17	0.29		
* Mustang Maxx	Insecticide	6	5%	3 ounce	1.48	0.22		
Chop, Haul, Pack	Custom	7	100%	28 ton	10.75	301.00		
Scouting Irrigated Corn	Scouting		100%	1 acre	12.00	12.00		
Crop Insurance					9.00	9.00		
<b>Total Materials &amp; Services</b>							600.70	

\*Insecticide for rootworm, 1st & 2nd brood European Corn Borer Western and Bean Cutworm, respectively.

<b>Total listed costs for Field Operations and Materials and Services</b>		719.95
Interest on Operations Capital \$ 687.07	cash expense @ 5.50% for 6.0 mo.	18.89
<b>Total Operating and Use Related Ownership Costs</b>		738.84
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity^	Pivot (State)	183.75
Real Estate Taxes	\$ 6,125 per acre @ 1.25%	76.56
<b>Total Cost per Acre Including Overhead</b>		1,024.15

<b>Cash Cost per ton</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>	28.84
<b>Cost of production per ton</b>		36.58

**2021 Budget 41-Dry Beans, Panhandle, Reduced Till, after Harvest Cover Crop, 27 cwt Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 8 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Pivot E 125' Lift	8	ai	6.94	22.81	2.34	13.83	4.10	7.59	57.61	
6 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
7 Aerial Spray	Custom									
8 Aerial Spray	Custom									
9 Pickett Windrowers	1		2.75	1.05	1.16	0.72	3.39	1.27	10.34	
10 Combine Irr Dry Beans	1		5.00	3.29	12.18	2.69	13.01	4.38	40.55	
11 Truck	Custom									
12 Drill	1		2.20	0.69	0.92	3.38	2.71	2.69	12.59	
<b>Total for Field Operations</b>			26.14	30.84	19.88	30.00	36.77	28.39	172.02	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							Outlook
Prowl H2O	Herbicide	3	100%	2 pint	6.50	13.00	
Edible Beans	Seed	4	100%	0.65 cwt	90.00	58.50	
10-34-0-1Zn	Fertilizer	4	100%	7 gallon	2.05	14.35	
46-0-0	Fertilizer	4	100%	50 lbs N	0.38	19.00	
Electricity Fixed	Other	5	100%	1 acre	30.00	30.00	
Basagran 5L	Herbicide	6	60%	1 pint	10.00	6.00	
Raptor	Herbicide	6	60%	4 ounce	4.69	11.25	
NIS	Additive	6	60%	5 ounce	0.16	0.47	
UAN	Additive	6	60%	4 pint	0.16	0.38	
* Aerial Spray	Custom	7	60%	1 acre	10.00	6.00	
* Asana XL	Insecticide	7	60%	5.8 ounce	0.59	2.04	
Aerial Spray	Custom	8	100%	1 acre	10.00	10.00	
Copper	Fungicide	8	100%	2 pint	4.00	8.00	
Priaxor	Fungicide	8	100%	4 ounce	4.69	18.75	
Haul Grain (Dry Beans)	Custom	11	100%	27 cwt	0.28	7.56	
Wheat Cover Crop	Seed	12	100%	30 pound	0.10	3.00	
Scouting Dry Beans	Scouting		100%	1 acre	10.00	10.00	
Crop Insurance					23.00	23.00	

**Total Materials & Services** Electricity connect fee 6 months @ \$72/mo 133 acres 258.80

\*Insecticide for Mexican bean beetle and Western Bean Cutworm (10%).

**Total listed costs for Field Operations and Materials and Services** 430.82

Interest on Operations Capital \$ 365.66 cash expense @ 5.50% for 6.0 mo. 10.06

**Total Operating and Use Related Ownership Costs** 440.88

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Pivot (Panhandle) \$ 2,460 per acre @ 3.00% 73.80

Real Estate Taxes \$ 2,460 per acre @ 1.25% 30.75

**Total Cost per Acre Including Overhead** 570.43

**Cash Cost per cwt** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 15.98

**Cost of production per cwt** 21.13

**2021 Budget 42-Dry Beans, Panhandle, Conventional Tillage, 27 cwt Yield  
Gravity Irrigated, fed by canal, 10 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Chop Stalks	1		2.23	0.80	0.94	0.35	2.75	1.59	8.66	
2 Disk	2		5.04	2.62	1.30	2.80	11.69	2.51	25.96	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Plow	1		3.67	1.38	0.95	0.93	8.50	0.57	16.00	
5 Roller Harrow	1		2.50	0.86	1.16	0.57	3.39	1.67	10.15	
6 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
7 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
8 Spray Herbicide	0.6		0.57	0.08	0.21	0.36	0.62	0.65	2.49	
9 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
10 Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
11 Ditch Irrigation	10	ai	13.89	0.00	3.43	0.00	7.69	0.00	25.01	
12 Aerial Spray	Custom									
13 Aerial Spray	Custom									
14 Pickett Windrowers	1		2.75	1.05	1.16	0.72	3.39	1.27	10.34	
15 Combine Irr Dry Beans	1		5.00	3.29	12.18	2.69	13.01	4.38	40.55	
16 Truck	Custom									
<b>Total for Field Operations</b>			46.22	12.95	25.62	16.61	63.63	25.81	190.84	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Outlook	Herbicide	3	100%	14 ounce	1.25	17.50
Prowl H2O	Herbicide	3	100%	2 pint	6.50	13.00
Edible Beans	Seed	7	100%	0.65 cwt	90.00	58.50
10-34-0-1Zn	Fertilizer	7	100%	7 gallon	2.05	14.35
46-0-0	Fertilizer	7	100%	50 lbs N	0.38	19.00
Basagran 5L	Herbicide	8	60%	1.2 pint	10.00	7.20
Raptor	Herbicide	8	60%	4 ounce	4.69	11.25
NIS	Additive	8	60%	5 ounce	0.16	0.47
UAN	Additive	8	60%	4 pint	0.16	0.38
* Aerial Spray	Custom	12	60%	1 acre	10.00	6.00
* Asana XL	Insecticide	12	60%	5.8 ounce	0.59	2.04
Aerial Spray	Custom	13	100%	1 acre	10.00	10.00
Copper	Fungicide	13	100%	2 pint	4.00	8.00
Priaxor	Fungicide	13	100%	4 ounce	4.69	18.75
Haul Grain (Dry Beans)	Custom	16	100%	27 cwt	0.28	7.56
Irrigation District O&M Charge	Other	11	100%	1 acre	30.00	30.00
Scouting Dry Beans	Scouting		100%	1 acre	10.00	10.00
	Crop Insurance				23.00	23.00
<b>Total Materials &amp; Services</b>					257.00	

\* Mexican Bean Beetle and Western Bean Cutworm

<b>Total listed costs for Field Operations and Materials and Services</b>					447.84	
Interest on Operations Capital \$ 358.40	cash expense @	5.50%	for 6.0 mo.		9.86	
<b>Total Operating and Use Related Ownership Costs</b>					457.70	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00	
Real Estate Opportunity <sup>^</sup>	Gravity (Panhandle)	\$ 2,135	per acre @	3.00%	64.05	
Real Estate Taxes		\$ 2,135	per acre @	1.25%	26.69	
<b>Total Cost per Acre Including Overhead</b>					573.44	

<b>Cash Cost per cwt</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	15.55	
<b>Cost of production per cwt</b>		21.24	

**2021 Budget 43-Dry Beans, Panhandle, Conventional Tillage, 27 cwt Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 9 acre/inches**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Disk	2		5.04	2.62	1.30	2.80	11.69	2.51	25.96	
2	Chisel	1		2.48	1.29	1.04	2.16	3.06	1.55	11.58	
3	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4	Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
5	Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
6	Spray Herbicide	0.6		0.57	0.08	0.21	0.36	0.62	0.65	2.49	
7	Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
8	Pivot E 125' Lift	9	ai	7.81	25.66	2.63	15.56	4.61	8.54	64.81	
9	Aerial Spray	Custom									
10	Aerial Spray	Custom									
11	Pickett Windrowers	1		2.75	1.05	1.16	0.72	3.39	1.27	10.34	
12	Combine Irr Dry Beans	1		5.00	3.29	12.18	2.69	13.01	4.38	40.55	
13	Truck	Custom									
<b>Total for Field Operations</b>				31.93	36.09	21.85	32.11	46.14	30.55	198.67	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Prowl H2O	Herbicide	3	100%	2 pint	6.50	13.00	
Edible Beans	Seed	5	100%	0.65 cwt	90.00	58.50	
10-34-0-1Zn	Fertilizer	5	100%	7 gallon	2.05	14.35	
46-0-0	Fertilizer	5	100%	50 lbs N	0.38	19.00	
Raptor	Herbicide	6	60%	4 ounce	4.69	11.25	
Basagran 5L	Herbicide	6	60%	1.2 pint	10.00	7.20	
NIS	Additive	6	60%	5 ounce	0.16	0.47	
UAN	Additive	6	60%	4 pint	0.16	0.38	
Electricity Fixed	Other	8	100%	1 acre	30.00	30.00	
* Aerial Spray	Custom	9	60%	1 acre	10.00	6.00	
* Asana XL	Insecticide	9	60%	5.8 ounce	0.59	2.04	
Aerial Spray	Custom	10	100%	1 acre	10.00	10.00	
Copper	Fungicide	10	100%	2 pint	4.00	8.00	
Priaxor	Fungicide	10	100%	4 ounce	4.69	18.75	
Haul Grain (Dry Beans)	Custom	13	100%	27 cwt	0.28	7.56	
Scouting Dry Beans	Scouting		100%	1 acre	10.00	10.00	
	Crop Insurance				23.00	23.00	
<b>Total Materials &amp; Services</b>						257.00	

\* Mexican Bean Beetle and Western Bean Cutworm

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 378.98 cash expense @ 5.50% for 6.0 mo. 455.67

**Total Operating and Use Related Ownership Costs** 10.42

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Pivot (Panhandle) \$ 2,460 per acre @ 3.00% 73.80

Real Estate Taxes \$ 2,460 per acre @ 1.25% 30.75

**Total Cost per Acre Including Overhead** 595.64

**Cash Cost per cwt** <sup>^</sup>Ownership and RE Opportunity not included in cash costs. 16.49

**Cost of production per cwt** 22.06

**2021 Budget 44-Dry Beans, Direct Harvest, Panhandle, Conventional Tillage, 27 cwt Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 9 acre/inches**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Disk	2		5.04	2.62	1.30	2.80	11.69	2.51	25.96	
2	Chisel	1		2.48	1.29	1.04	2.16	3.06	1.55	11.58	
3	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4	Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
5	Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
6	Spray Herbicide	0.6		0.57	0.08	0.21	0.36	0.62	0.65	2.49	
7	Pivot E 125' Lift	9	ai	7.81	25.66	2.63	15.56	4.61	8.54	64.81	
8	Aerial Spray	Custom									
9	Aerial Spray	Custom									
10	Spray Herbicide	0.1		0.09	0.01	0.04	0.06	0.10	0.11	0.41	
11	Combine Irrigated Dry Beans with Draper Flex Platform	1		5.00	3.29	12.18	2.69	13.01	4.38	40.55	
12	Truck	Custom									
<b>Total for Field Operations</b>				26.77	34.50	19.68	31.01	39.77	27.87	179.60	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Outlook
Prowl H2O	Herbicide	3	100%	2 pint	6.50	13.00		
Edible Beans	Seed	5	100%	1 cwt	90.00	90.00		
10-34-0-1Zn	Fertilizer	5	100%	7 gallon	2.05	14.35		
46-0-0	Fertilizer	5	100%	50 lbs N	0.38	19.00		
Raptor	Herbicide	6	60%	4 ounce	4.69	11.25		
Basagran 5L	Herbicide	6	60%	1.2 pint	10.00	7.20		
NIS	Additive	6	60%	5 ounce	0.16	0.47		
UAN	Additive	6	60%	4 pint	0.16	0.38		
Electricity Fixed	Other	7	100%	1 acre	30.00	30.00		
* Aerial Spray	Custom	8	60%	1 acre	10.00	6.00		
* Asana XL	Insecticide	8	60%	5.8 ounce	0.59	2.04		
Aerial Spray	Custom	9	100%	1 acre	10.00	10.00		
Copper	Fungicide	9	100%	2 pint	4.00	8.00		
Priaxor	Fungicide	9	100%	4 ounce	4.69	18.75		
Gramoxone SL 2.0	Herbicide	10	10%	2 pint	2.00	0.40		
Haul Grain (Dry Beans)	Custom	12	100%	27 cwt	0.28	7.56		
Scouting Dry Beans	Scouting		100%	1 acre	10.00	10.00		
	Crop Insurance				23.00	23.00		
<b>Total Materials &amp; Services</b>							288.90	

\* Mexican Bean Beetle and Western Bean Cutworm

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 400.86	cash expense @	5.50%	for 6.0 mo.	11.02
<b>Total Operating and Use Related Ownership Costs</b>				479.52

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity <sup>^</sup>	Pivot (Panhandle)	\$ 2,460	per acre @	3.00%	73.80
Real Estate Taxes		\$ 2,460	per acre @	1.25%	30.75
<b>Total Cost per Acre Including Overhead</b>					609.07

<b>Cash Cost per cwt</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	17.32
<b>Cost of production per cwt</b>		22.56

A potential yield loss of 92-120 pounds per acre (but can be as high as 240-480 pounds per acre) with direct harvest is possible because of beans lost on the lower stem. A draper flex platform is usually the best choice for direct harvest. Direct harvest reduces field operations and weather related losses while beans are drying in the windrow. Undercutting and windrowing has even resulted in total crop loss. In these budgets we have not adjusted dry bean yields because of different harvesting methods.



**2021 Budget 45-Grain Sorghum, Southwest, Conventional Tillage, 115 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
3 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
6 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
7 Row Crop Cultivation	0.25		0.63	0.14	0.26	0.11	0.77	0.38	2.29	
8 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
9 Aerial Spray	Custom									
10 Combine Dryland SG	1		3.93	2.59	9.57	1.55	10.22	4.38	32.24	
11 Cart	115	bu	2.05	0.39	0.86	1.05	2.53	0.62	7.50	
12 Truck	Custom									
<b>Total for Field Operations</b>			20.17	7.51	15.81	12.81	32.47	22.45	111.22	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							82-0-0
10-34-0	Fertilizer	4	100%	6 gallon	2.00	12.00	
Lumax EZ	Herbicide	4	100%	2.7 quart	11.25	30.38	
AAtrex 4L	Herbicide	4	100%	0.5 quart	4.00	2.00	
Sorghum Safened/Insect	Seed	5	100%	4 pound	3.50	14.00	
Huskie	Herbicide	8	50%	11 ounce	0.94	5.16	
21-0-0-24S	Additive	8	50%	1 pound	0.31	0.16	
* Aerial Spray	Custom	9	15%	1 acre	10.00	1.50	
* Mustang Maxx	Insecticide	9	15%	3 ounce	1.48	0.67	
Haul Grain Bushels	Custom	12	100%	115 bushel	0.11	12.65	
Scouting Grain Sorghum	Scouting		100%	1 acre	7.00	7.00	
	Crop Insurance				24.00	24.00	
<b>Total Materials &amp; Services</b>						136.52	

\*Treating greenbugs one year in 10, chinchbugs one in 20.

<b>Total listed costs for Field Operations and Materials and Services</b>					247.74
Interest on Operations Capital \$ 192.82	cash expense @	5.50%	for 6.0 mo.		5.30
<b>Total Operating and Use Related Ownership Costs</b>					253.04
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)					25.00
** Real Estate Opportunity <sup>^</sup>	Dryland (Southwest)	\$ 1,082	per acre @	3.00%	32.45
** Real Estate Taxes		\$ 1,082	per acre @	1.25%	13.52
<b>Total Cost per Acre Including Overhead</b>					324.01
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.				2.06
<b>Cost of production per bushel</b>					2.82

\*\* Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2021 Budget 46-Grain Sorghum, No Till, 135 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
5 Aerial Spray	Custom									
6 Combine Dryland SG	1		3.93	2.59	9.57	1.55	10.22	4.38	32.24	
7 Cart	135	bu	2.41	0.45	1.01	1.24	2.97	0.73	8.81	
8 Truck	Custom									
<b>Total for Field Operations</b>			11.71	3.97	12.62	9.74	19.15	17.62	74.81	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
32-0-0	Fertilizer	2	100%	120 lbs N	0.35	42.00		
Lumax EZ	Herbicide	2	100%	2.7 quart	11.25	30.38		
AAtrex 4L	Herbicide	2	100%	0.5 quart	4.00	2.00		
10-34-0	Fertilizer	3	100%	6 gallon	2.00	12.00		
Sorghum Safened/Insect	Seed	3	100%	4 pound	3.50	14.00		
Huskie	Herbicide	4	50%	11 ounce	0.94	5.16		
21-0-0-24S	Additive	4	50%	1 pound	0.31	0.16		
* Aerial Spray	Custom	5	15%	1 acre	10.00	1.50		
* Mustang Maxx	Insecticide	5	15%	3 ounce	1.48	0.67		
Haul Grain Bushels	Custom	8	100%	135 bushel	0.11	14.85		
Scouting Grain Sorghum	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				21.00	21.00		
<b>Total Materials &amp; Services</b>							156.25	

\*Treating greenbugs one year in 10, chinchbugs one in 20.

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 194.29	cash expense @	5.50%	for 6.0 mo.	5.34
<b>Total Operating and Use Related Ownership Costs</b>				236.40

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

** Real Estate Opportunity <sup>^</sup>	Dryland (State)	\$ 2,216	per acre @	3.00%	66.47
** Real Estate Taxes		\$ 2,216	per acre @	1.25%	27.69

**Total Cost per Acre Including Overhead** 355.56

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 1.87  
**Cost of production per bushel** 2.63

\*\* Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2021 Budget 47-Grain Sorghum, Southwest, Ecofollow, after Wheat, Two Crops in Three Years, 120 bushel Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00/Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Post Harvest Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray Fall Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
4 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Aerial Spray		Custom								
7 Combine Dryland SG	1		3.93	2.59	9.57	1.55	10.22	4.38	32.24	
8 Cart	120	bu	2.14	0.40	0.90	1.10	2.64	0.65	7.83	
9 Truck		Custom								
<b>Total for Field Operations</b>			11.68	4.35	12.66	6.12	19.29	14.12	68.22	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate 5# w/Surfactant	1	100%	32 ounce	0.09	3.00	
2,4-D Ester LV4	1	100%	1 pint	2.00	2.00	
21-0-0-24S	1	100%	1.7 pound	0.31	0.53	
AAtrex 4L	2	100%	1 quart	4.00	4.00	
Gramoxone SL 2.0	2	100%	1.5 pint	2.00	3.00	
32-0-0	3	100%	110 lbs N	0.35	38.50	
Lumax EZ	3	100%	2.7 quart	11.25	30.38	
10-34-0	4	100%	6 gallon	2.00	12.00	
Sorghum Safened/Insect	4	100%	4 pound	3.50	14.00	
Huskie	5	50%	11 ounce	0.94	5.16	
21-0-0-24S	5	50%	1 pound	0.31	0.16	
* Aerial Spray	6	15%	1 acre	10.00	1.50	
* Mustang Maxx	6	15%	3 ounce	1.48	0.67	
Haul Grain Bushels	9	100%	120 bushel	0.11	13.20	
Scouting Grain Sorghum		100%	1 acre	7.00	7.00	
Crop Insurance				24.00	24.00	
<b>Total Materials &amp; Services</b>					159.10	

\*Treating greenbugs one year in 10, chinchbugs one in 20.

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 193.91

cash expense @ 5.50% for 6.0 mo.

227.32

5.33

**Total Operating and Use Related Ownership Costs**

232.65

**Overhead (accounting, liability insurance, vehicle cost, office expense)**

25.00

\*\* Real Estate Opportunity^

Dryland (Southwest)

\$ 1,082

per acre @

3.00%

32.45

\*\* Real Estate Taxes

\$ 1,082

per acre @

1.25%

13.52

**Total Cost per Acre Including Overhead**

303.62

**Cash Cost per bushel**

^Ownership and RE Opportunity not included in cash costs.

1.98

**Cost of production per bushel**

2.53

\*\* Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2021 Budget 48-Grain Sorghum, No Till, Limited Irrigation, 170 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Anhydrous Application	1		2.29	0.91	0.96	0.58	2.83	3.63	11.20	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
5 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
6 Aerial Spray	Custom									
7 Pivot D 125' Lift	6	ai	5.21	19.21	2.06	10.38	3.91	5.70	46.47	
8 Combine Irr SG	1		3.93	2.59	9.57	1.55	10.22	4.38	32.24	
9 Cart	170	bu	3.04	0.57	1.28	1.56	3.74	0.92	11.11	
10 Truck	Custom									
<b>Total for Field Operations</b>			19.84	24.21	15.91	21.46	26.66	25.51	133.59	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
82-0-0	Fertilizer	2	100%	150 lbs N	0.27	40.50		
Lumax EZ	Herbicide	3	100%	2.7 quart	11.25	30.38		
AAtrex 4L	Herbicide	3	100%	0.5 quart	4.00	2.00		
10-34-0	Fertilizer	4	100%	6 gallon	2.00	12.00		
Sorghum Safened/Insect	Seed	4	100%	6 pound	3.50	21.00		
Huskie	Herbicide	5	50%	11 ounce	0.94	5.16		
21-0-0-24S	Additive	5	50%	1 pound	0.31	0.16		
* Aerial Spray	Custom	6	15%	1 acre	10.00	1.50		
* Mustang Maxx	Insecticide	6	15%	3 ounce	1.48	0.67		
Haul Grain Bushels	Custom	10	100%	170 bushel	0.11	18.70		
Scouting Grain Sorghum	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				13.00	13.00		
<b>Total Materials &amp; Services</b>							157.60	

\*Treating greenbugs one year in 10, chinchbugs one in 20.

<b>Total listed costs for Field Operations and Materials and Services</b>		291.19
Interest on Operations Capital \$ 239.02 cash expense @ 5.50% for 6.0 mo.		6.57
<b>Total Operating and Use Related Ownership Costs</b>		297.76
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
** Real Estate Opportunity <sup>^</sup> Pivot (Marginal Land)	\$ 3,001 per acre @ 3.00%	90.04
** Real Estate Taxes	\$ 3,001 per acre @ 1.25%	37.52
<b>Total Cost per Acre Including Overhead</b>		450.32
<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	1.81
<b>Cost of production per bushel</b>		2.65

\*\* Since sorghum is generally planted on less productive land, real estate cost is reduced to 70% of average value.

**2021 Budget 49-Grass, Fall Establishment**  
**Pivot Irrigated Diesel, 800 GPM 35 PSI, 2 acre/inches**

<b>Field Operations</b>		<b>Times or Qty</b>	<b>Labor @ Unit</b>	<b>Fuel @ \$1.50 and Lube</b>	<b>Repairs</b>		<b>Ownership</b>		<b>Total</b>	<b>Your Estimate</b>
					<b>Power</b>	<b>Imp.</b>	<b>Power</b>	<b>Imp.</b>		
1	Disk	1	2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2	Field Cultivation	1	1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3	Grass Drill	1	3.06	0.82	1.28	6.73	3.77	2.69	18.35	
4	Roll	1	2.78	1.05	1.28	0.00	3.77	0.00	8.88	
5	Pivot D 125' Lift	2	ai	1.74	6.40	0.69	3.46	1.30	15.49	
6	Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	6.07	
<b>Total for Field Operations</b>			13.90	11.04	5.58	13.06	19.62	7.51	70.71	

<b>Materials &amp; Services</b>		<b>Operation Index</b>	<b>Percent Acres Applied</b>	<b>Application Rate Unit</b>	<b>Applied Price</b>	<b>Total</b>	<b>Your Estimate</b>
Grass Seed	Seed						
11-52-0	Fertilizer	6	100%	60 pound	0.27	16.20	
<b>Total Materials &amp; Services</b>						81.20	

<b>Total listed costs for Field Operations and Materials and Services</b>						151.91	
Interest on Operations Capital \$ 124.78 cash expense @ 5.50% for 6.0 mo.						3.43	
<b>Total Operating and Use Related Ownership Costs</b>						155.34	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00	
Real Estate Opportunity	Fall Establishment	\$	-	per acre @	3.00%	0.00	
Real Estate Taxes		\$	-	per acre @	1.25%	0.00	
<b>Total Cost per Acre Including Overhead</b>						180.34	

**2021 Budget 50-Grass Hay, Large Round Bales, 2.2 ton Yield**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
2 Swath/Condition Hay	1		2.50	0.86	2.61	3.05	2.23	1.99	13.24	
3 Bale Large Round	2.2	ton	5.04	0.91	2.12	2.13	6.22	2.84	19.26	
4 Move Large Round	2.2	ton	2.88	0.72	1.21	0.00	3.55	0.12	8.48	
<b>Total for Field Operations</b>			12.39	3.01	6.85	5.18	14.67	4.95	47.05	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
46-0-0	Fertilizer	1	100%	40 lbs N	0.38	15.20	
11-52-0	Fertilizer	1	100%	15 pound	0.27	4.05	
Twine Large Round	Other	3	100%	2.2 ton	0.91	2.00	
<b>Total Materials &amp; Services</b>						21.25	

**Total listed costs for Field Operations and Materials and Services** 68.30

Interest on Operations Capital \$ 48.68 cash expense @ 5.50% for 6.0 mo. 1.34

**Total Operating and Use Related Ownership Costs** 69.64

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (State) \$ 3,165 per acre @ 3.00% 94.95

Real Estate Taxes \$ 3,165 per acre @ 1.25% 39.56

**Total Cost per Acre Including Overhead** 229.15

**Cash Cost per ton** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 52.08

**Cost of production per ton** 104.16

**2021 Budget 51-Millet, Panhandle, Stubble Mulch Fallow, Followed by Wheat, Two Crops in Three Years, 22 cwt Yield Dryland**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2	Sweep Plow	1		2.20	1.19	0.57	0.96	5.10	1.51	11.53	
3	Rod Weeder	1		1.89	0.70	0.88	0.23	2.57	0.91	7.18	
4	Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
5	Drill	1		2.20	0.69	0.92	3.38	2.71	2.69	12.59	
6	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
7	Windrow Grain	1		2.50	0.86	2.61	0.00	2.23	0.00	8.20	
8	Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
9	Truck	Custom									
<b>Total for Field Operations</b>				15.08	6.12	14.40	7.07	24.64	14.36	81.67	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	100%	1.5 pint	2.00	3.00		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
28-0-0	Fertilizer	4	100%	45 lbs N	0.38	17.25		
Millet	Seed	5	100%	12 pound	0.60	7.20		
2,4-D Amine	Herbicide	6	100%	0.75 pint	1.63	1.22		
Dicamba	Herbicide	6	100%	0.5 ounce	0.34	0.17		
Haul Grain (Millet)	Custom	9	100%	22 cwt	0.24	5.28		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							44.65	

<b>Total listed costs for Field Operations and Materials and Services</b>		126.32
Interest on Operations Capital \$ 87.32 cash expense @ 5.50% for 6.0 mo.		2.40
<b>Total Operating and Use Related Ownership Costs</b>		128.72

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity^ <span style="border: 1px solid black; padding: 2px;">Dryland (Panhandle)</span> \$ 695 per acre @ 3.00%		20.85
Real Estate Taxes \$ 695 per acre @ 1.25%		8.69
<b>Total Cost per Acre Including Overhead</b>		183.26

<b>Cash Cost per cwt</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>	5.61
<b>Cost of production per cwt</b>		8.33

**2021 Budget 52-Millet, Panhandle, No Till, 22 cwt Yield  
Dryland**

Field Operations	Times or Qty	Labor @ Unit	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
				Power	Imp.	Power	Imp.		
1 Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray Fertilizer	1	0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 No-Till Drill	1	2.29	0.87	0.96	1.81	2.83	3.68	12.44	
4 Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Windrow Grain	1	2.50	0.86	2.61	0.00	2.23	0.00	8.20	
6 Combine Small Grain	1	3.44	2.26	8.37	1.14	8.94	4.38	28.53	
7 Truck	Custom								
<b>Total for Field Operations</b>		11.08	4.41	12.99	4.31	17.09	12.93	62.81	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.09	3.00	
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53	
28-0-0	Fertilizer	2	100%	45 lbs N	0.38	17.25	
Glyphosate 5# w/Surfactant	Herbicide	2	100%	20 ounce	0.09	1.88	
Vida	Herbicide	2	100%	2 ounce	4.00	8.00	
Millet	Seed	3	100%	12 pound	0.60	7.20	
2,4-D Amine	Herbicide	4	100%	0.75 pint	1.63	1.22	
Dicamba	Herbicide	4	100%	0.5 ounce	0.34	0.17	
Haul Grain (Millet)	Custom	7	100%	22 cwt	0.24	5.28	
	Crop Insurance				7.00	7.00	
<b>Total Materials &amp; Services</b>						51.53	

**Total listed costs for Field Operations and Materials and Services** 114.34

Interest on Operations Capital \$ 84.32 cash expense @ 5.50% for 6.0 mo.

**Total Operating and Use Related Ownership Costs** 116.66

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (Panhandle) \$ 695 per acre @ 3.00% 20.85

Real Estate Taxes \$ 695 per acre @ 1.25% 8.69

**Total Cost per Acre Including Overhead** 171.20

**Cash Cost per cwt** <sup>^</sup>Ownership and RE Opportunity not included in cash costs. 5.47

**Cost of production per cwt** 7.78



**2021 Budget 53-Oats, No Till, 85 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
2 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
5 Truck	Custom									
<b>Total for Field Operations</b>			7.63	3.41	10.03	3.71	13.83	11.85	50.46	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								28-0-0
Oats	Seed	2	100%	2 bushel	9.00	18.00		
10-34-0	Fertilizer	2	100%	6 gallon	2.00	12.00		
Aim 2EC	Herbicide	3	100%	0.5 ounce	6.25	3.13		
NIS	Additive	3	100%	6 ounce	0.16	0.94		
2,4-D Ester LV4	Herbicide	3	100%	0.5 pint	2.00	1.00		
Haul Grain Bushels	Custom	5	100%	85 bushel	0.11	9.35		
Crop Insurance					10.00	10.00		
<b>Total Materials &amp; Services</b>							92.75	

**Total listed costs for Field Operations and Materials and Services** 143.21

Interest on Operations Capital \$ 117.53 cash expense @ 5.50% for 6.0 mo.

3.23

**Total Operating and Use Related Ownership Costs** 146.44

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (State) \$ 3,165 per acre @ 3.00% 94.95

Real Estate Taxes \$ 3,165 per acre @ 1.25% 39.56

**Total Cost per Acre Including Overhead** 305.95

**Cash Cost per bushel** <sup>^</sup>Ownership and RE Opportunity not included in cash costs. 2.18

**Cost of production per bushel** 3.60

**2021 Budget 54-Pasture, Grazing, 11 AUM Yield**  
**Pivot Irrigated Diesel, 800 GPM 35 PSI, 18 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Pivot D 125' Lift w/fertigation	18	ai	20.83	57.62	6.17	32.37	11.72	17.77	146.48	
<b>Total for Field Operations</b>			20.83	57.62	6.17	32.37	11.72	17.77	146.48	
<b>Materials &amp; Services</b>										
				Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
28-0-0		Fertilizer		1	100%	220 lbs N	0.38	84.33		
Fence/Water Repairs		Other			100%	1 acre	2.00	2.00		
Fence/Water Repairs		Other			100%	1 acre	2.00	2.00		
Move Cattle		Other			100%	1 hour	25.00	25.00		
<b>Total Materials &amp; Services</b>								113.33		
<b>Total listed costs for Field Operations and Materials and Services</b>								259.81		
Interest on Operations Capital \$ 230.32 cash expense @ 5.50% for 6.0 mo.								6.33		
<b>Total Operating and Use Related Ownership Costs</b>								266.14		
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)								25.00		
Real Estate Opportunity <sup>^</sup>		Pivot (Marginal Land)	\$ 4,288		per acre @		3.00%	128.63		
Real Estate Taxes			\$ 4,288		per acre @		1.25%	53.59		
<b>Total Cost per Acre Including Overhead</b>								473.36		
<b>Cash Cost per AUM</b>								28.66		
<b>Cost of production per AUM</b>								43.03		

<sup>^</sup>Ownership and RE Opportunity not included in cash costs.

**2021 Budget 55-Peas, Panhandle, No Till, 35 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
4 Truck	Custom									
<b>Total for Field Operations</b>			6.68	3.27	9.68	3.55	12.80	9.14	45.12	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Peas
Pea Seed Inoculant	Fungicide	1	100%	1 pound	0.06	0.06		
Sharpen	Herbicide	2	100%	2 ounce	7.03	14.06		
Glyphosate 5# w/Surfactant	Herbicide	2	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	2	100%	1.7 pound	0.31	0.53		
Haul Grain Bushels	Custom	4	100%	35 bushel	0.11	3.85		
	Crop Insurance				11.00	11.00		
<b>Total Materials &amp; Services</b>							86.50	

**Total listed costs for Field Operations and Materials and Services** 131.62

Interest on Operations Capital \$ 109.68 cash expense @ 5.50% for 6.0 mo. 3.02

**Total Operating and Use Related Ownership Costs** 134.64

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (Panhandle) \$ 695 per acre @ 3.00% 20.85

Real Estate Taxes \$ 695 per acre @ 1.25% 8.69

**Total Cost per Acre Including Overhead** 189.18

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 4.18

**Cost of production per bushel** 5.41

**2021 Budget 56-Sorghum-Sudan, Annually Planted, Conventional Tillage, Large Round Bales, 5 ton Yield  
Dryland**

Field Operations		Times or Qty	Labor @ Unit \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disk	1	2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2	Spray Fertilizer	1	0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3	Field Cultivation	1	1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4	Drill	1	2.20	0.69	0.92	3.38	2.71	2.69	12.59	
5	Swath/Condition Hay	1	2.50	0.86	2.61	3.05	2.23	1.99	13.24	
6	Bale Large Round	5	ton	11.46	2.07	4.81	4.84	14.13	6.46	43.77
7	Move Large Round	5	ton	6.55	1.64	2.75	0.00	8.07	0.28	19.29
<b>Total for Field Operations</b>			28.01	7.65	12.86	14.30	36.28	17.05	116.15	
Materials & Services				Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
28-0-0		Fertilizer	2	100%	60 lbs N	0.38	23.00			
Sorghum Sudan		Seed	4	100%	10 pound	0.90	9.00			
Twine Large Round		Other	6	100%	5 ton	0.91	4.55			
<b>Total Materials &amp; Services</b>								36.55		
<b>Total listed costs for Field Operations and Materials and Services</b>								152.70		
Interest on Operations Capital \$ 99.37 cash expense @ 5.50% for 6.0 mo.								2.73		
<b>Total Operating and Use Related Ownership Costs</b>								155.43		
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)								25.00		
Real Estate Opportunity <sup>^</sup>		Dryland (State)	\$ 3,165	per acre @	3.00%		94.95			
Real Estate Taxes			\$ 3,165	per acre @	1.25%		39.56			
<b>Total Cost per Acre Including Overhead</b>								314.94		
<b>Cash Cost per ton</b>								33.33		
<b>Cost of production per ton</b>								62.99		

**2021 Budget 57-Soybeans, Roundup Ready 2 Yield®, Conventional Tillage, after Corn, 45 bushel Yield Dryland**

	Field Operations	Times or Qty	Labor @ Unit	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Disk	1	2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2	Field Cultivation	1	1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3	Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4	Plant	1	3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5	Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6	Aerial Spray	Custom								
7	Combine Dryland SB	1	3.93	2.59	9.57	1.55	10.22	4.38	32.24	
8	Truck	Custom								
<b>Total for Field Operations</b>			13.18	5.59	12.85	10.93	23.78	16.84	83.17	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Zidua Pro
RR2 Soybeans	Seed	4	100%	1 bag	58.00	58.00		
Glyphosate 5# w/Surfactant	Herbicide	5	100%	32 ounce	0.09	3.00		
Select Max	Herbicide	5	75%	6 ounce	0.84	3.80		
FlexStar GT	Herbicide	5	100%	3 pints	4.38	13.13		
* 21-0-0-24S	Additive	5	100%	1.7 pound	0.31	0.53		
* Aerial Spray	Custom	6	20%	1 acre	10.00	2.00		
Warrior II/Zeon	Insecticide	6	20%	1.6 ounce	2.50	0.80		
Haul Grain Bushels	Custom	8	100%	45 bushel	0.11	4.95		
Scouting Dryland Soybeans	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				25.00	25.00		
<b>Total Materials &amp; Services</b>							141.18	

\* Insecticide for Aphids and Caterpillars

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 183.73	cash expense @ 5.50% for 6.0 mo.	224.35	5.05
<b>Total Operating and Use Related Ownership Costs</b>		229.40	

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity^	Dryland (State)	\$ 3,165	per acre @ 3.00%	94.95
Real Estate Taxes		\$ 3,165	per acre @ 1.25%	39.56
<b>Total Cost per Acre Including Overhead</b>				388.91

<b>Cash Cost per bushel</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>	5.63
<b>Cost of production per bushel</b>		8.64

~See benefits of soybeans in a corn/soybean rotation

**2021 Budget 58-Soybeans, Roundup Ready 2 Yield®, No Till, after Corn, 50 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Aerial Spray	Custom									
6 Combine Dryland SB	1		3.93	2.59	9.57	1.55	10.22	4.38	32.24	
7 Truck	Custom									
<b>Total for Field Operations</b>			9.78	3.59	11.78	9.24	16.70	15.80	66.89	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
Authority MTZ	Herbicide	2	100%	16 ounce	2.50	40.00		
2,4-D Ester LV4	Herbicide	2	100%	1 pint	2.00	2.00		
Glyphosate 5# w/Surfactant	Herbicide	2	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	2	100%	1.7 pound	0.31	0.53		
RR2 Soybeans	Seed	3	100%	1 bag	58.00	58.00		
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.09	3.00		
Select Max	Herbicide	4	75%	6 ounce	0.84	3.80		
Warrant Ultra	Herbicide	4	100%	48 ounce	0.45	21.75		
* 21-0-0-24S	Additive	4	100%	1.7 pound	0.31	0.53		
* Aerial Spray	Custom	5	20%	1 acre	10.00	2.00		
Warrior II/Zeon	Insecticide	5	20%	1.6 ounce	2.50	0.80		
Haul Grain Bushels	Custom	6	100%	50 bushel	0.11	5.50		
Scouting Dryland Soybeans	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				25.00	25.00		
<b>Total Materials &amp; Services</b>							178.44	

\* Insecticide for Aphids and Caterpillars

**Total listed costs for Field Operations and Materials & Services**

Interest on Operations Capital \$ 212.83 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<sup>^</sup> Dryland (State) \$ 3,165 per acre @ 3.00%  
Real Estate Taxes \$ 3,165 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel**

<sup>^</sup>Ownership and RE Opportunity not included in cash costs.

**Cost of production per bushel**

~See benefits of soybeans in a corn/soybean rotation

**2021 Budget 59-Soybeans, Roundup Ready 2 Yield®, No Till, Continuous, 45 bushel Yield  
Dryland**

Field Operations		Times or Qty	Labor @ Unit \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1	Spray Burndown Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2	Plant No-Till	1	3.00	0.58	1.16	5.89	3.39	8.18	22.20	
3	Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4	Aerial Spray	Custom								
5	Combine Dryland SB	1	3.93	2.59	9.57	1.55	10.22	4.38	32.24	
6	Truck	Custom								
<b>Total for Field Operations</b>			8.83	3.45	11.43	8.64	15.67	14.72	62.74	

Materials & Services		Operation Index	Percent Acres Applied	Application		Applied Price	Total	Your Estimate	
				Rate	Unit				
	Fierce MTZ	Herbicide	1	100%	1.25	pint	18.00	22.50	
	2,4-D Ester LV4	Herbicide	1	100%	1	pint	2.00	2.00	
	Glyphosate 5# w/Surfactant	Herbicide	1	100%	32	ounce	0.09	3.00	
	21-0-0-24S	Additive	1	100%	1.7	pound	0.31	0.53	
	RR2 Soybeans	Seed	2	100%	1	bag	58.00	58.00	
	Extreme	Herbicide	3	100%	3	pint	3.50	10.50	
*	21-0-0-24S	Additive	3	100%	1.7	pound	0.31	0.53	
*	Aerial Spray	Custom	4	20%	1	acre	10.00	2.00	
	Warrior II/Zeon	Insecticide	4	20%	1.6	ounce	2.50	0.80	
	Haul Grain Bushels	Custom	6	100%	45	bushel	0.11	4.95	
	Scouting Dryland Soybeans	Scouting		100%	1	acre	7.00	7.00	
	Crop Insurance						25.00	25.00	
<b>Total Materials &amp; Services</b>								136.81	

\* Insecticide for Aphids and Caterpillars

<b>Total listed costs for Field Operations and Materials and Services</b>								199.55	
Interest on Operations Capital \$ 169.16 cash expense @ 5.50% for 6.0 mo.								4.65	
<b>Total Operating and Use Related Ownership Costs</b>								204.20	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)								25.00	
Real Estate Opportunity <sup>^</sup> Dryland (State) \$ 3,165 per acre @ 3.00%								94.95	
Real Estate Taxes \$ 3,165 per acre @ 1.25%								39.56	
<b>Total Cost per Acre Including Overhead</b>								363.71	

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	5.30
<b>Cost of production per bushel</b>		8.08

~Cost to replace P<sub>2</sub>O<sub>5</sub> - 0.8 lbs/bushel of yield produced

**2021 Budget 60-Soybeans, Roundup Ready 2 Yield®, Conventional Tillage, after Corn, 67 bushel Yield  
Pivot Irrigated, 800 GPM 35 PSI, 9 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Pivot D 125' Lift	9	ai	7.81	28.81	3.09	15.56	5.86	8.54	69.67	
6 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
7 Aerial Spray	Custom									
8 Aerial Spray	Custom									
9 Combine Irr SB	1		4.58	3.02	11.16	2.21	11.93	4.38	37.28	
10 Truck	Custom									
<b>Total for Field Operations</b>			21.64	34.83	17.53	27.15	31.35	25.38	157.88	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
RR2 Soybeans	Seed	4	100%	1 bag	58.00	58.00	
Glyphosate 5# w/Surfactant	Herbicide	6	100%	32 ounce	0.09	3.00	
Select Max	Herbicide	6	75%	6 ounce	0.84	3.80	
Warrant Ultra	Herbicide	6	100%	48 ounce	0.45	21.75	
* 21-0-0-24S	Additive	6	100%	1.7 pound	0.31	0.53	
Aerial Spray	Custom	7	20%	1 acre	10.00	2.00	
Warrior II/Zeon	Insecticide	7	20%	1.6 ounce	2.50	0.80	
Aerial Spray	Custom	8	20%	1 acre	10.00	2.00	
Priaxor	Fungicide	8	20%	4 ounce	4.69	3.75	
Haul Grain Bushels	Custom	10	100%	67 bushel	0.11	7.37	
Scouting Irrigated Soybeans	Scouting		100%	1 acre	12.00	12.00	
	Crop Insurance				7.00	7.00	
<b>Total Materials &amp; Services</b>						146.84	

\* Insecticide for Aphids and Caterpillars

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 247.99	cash expense @	5.50%	for 6.0 mo.	6.82
<b>Total Operating and Use Related Ownership Costs</b>				311.54

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity <sup>^</sup>	Pivot (State)	\$ 6,125	per acre @	3.00%	25.00
Real Estate Taxes		\$ 6,125	per acre @	1.25%	183.75
<b>Total Cost per Acre Including Overhead</b>					76.56

**Total Cost per Acre Including Overhead** 596.85

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 5.32

**Cost of production per bushel** 8.91

~See benefits of soybeans in a corn/soybean rotation



**2021 Budget 61-Soybeans, Roundup Ready 2 Yield®, Ridge Till, after Corn, 70 bushel Yield  
Gravity Irrigated, fed by a well, 1,000 GPM 10 PSI, 12 acre/inches**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2	Ridge Plant and Band Herbicide	1		3.00	0.59	1.16	5.63	3.39	3.49	17.26	
3	Ridge Cultivation	1		2.50	0.92	1.16	0.89	3.39	1.01	9.87	
4	Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
5	Pipe D 125' Lift	12	ai	27.78	27.88	3.29	2.28	7.38	3.71	72.32	
6	Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
7	Aerial Spray	Custom									
8	Aerial Spray	Custom									
9	Combine Irr SB	1		4.58	3.02	11.16	2.21	11.93	4.38	37.28	
10	Truck	Custom									
<b>Total for Field Operations</b>				41.57	33.39	18.26	12.28	30.46	15.73	151.69	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00		
21-0-0-24S	Additive	2	100%	1.7 pound	0.31	0.53		
Zidua Pro	Herbicide	2	33%	5.25 ounce	4.38	7.58		
RR2 Soybeans	Seed	2	100%	1 bag	58.00	58.00		
Glyphosate 5# w/Surfactant	Herbicide	6	50%	32 ounce	0.09	1.50		
21-0-0-24S	Additive	6	50%	1.7 pound	0.31	0.26		
Select Max	Herbicide	6	75%	6 ounce	0.84	3.80		
FlexStar GT	Herbicide	6	100%	3 pints	4.38	13.13		
* Crop Oil Concentrate	Additive	6	40%	2 pint	1.25	1.00		
* Aerial Spray	Custom	7	20%	1 acre	10.00	2.00		
Warrior II/Zeon	Insecticide	7	20%	1.6 ounce	2.50	0.80		
Aerial Spray	Custom	8	20%	1 acre	10.00	2.00		
Stratego YLD	Fungicide	8	20%	4 ounce	4.69	3.75		
Haul Grain Bushels	Custom	10	100%	70 bushel	0.11	7.70		
Scouting Irrigated Soybeans	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							126.05	

\* Insecticide for Aphids and Caterpillars

<b>Total listed costs for Field Operations and Materials and Services</b>		277.74
Interest on Operations Capital \$ 231.55 cash expense @ 5.50% for 6.0 mo.		6.37
<b>Total Operating and Use Related Ownership Costs</b>		284.11

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Gravity (State)	\$ 5,755 per acre @ 3.00%	172.65
Real Estate Taxes	\$ 5,755 per acre @ 1.25%	71.94
<b>Total Cost per Acre Including Overhead</b>		553.70

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	4.78
<b>Cost of production per bushel</b>		7.91

~See benefits of soybeans in a corn/soybean rotation

**2021 Budget 62-Soybeans, Roundup Ready 2 Xtend® Treated, No Till, Narrow Row after Corn, 75 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Plant Narrow Row	1		3.00	0.45	1.16	2.91	3.39	4.05	14.96	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Aerial Spray	Custom									
5 Aerial Spray	Custom									
6 Pivot D 125' Lift	6	ai	5.21	19.21	2.06	10.38	3.91	5.70	46.47	
7 Combine Irr SB	1		4.58	3.02	11.16	2.21	11.93	4.38	37.28	
8 Truck	Custom									
<b>Total for Field Operations</b>			14.69	22.96	15.08	16.70	21.29	16.29	107.01	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
Engenia	Herbicide	1	100%	12.8 ounce	0.90	11.50		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
Authority MTZ	Herbicide	1	100%	16 ounce	2.50	40.00		
RR2 Soybeans Xtend Treated	Seed	2	100%	1 bag	64.00	64.00		
Engenia	Herbicide	3	100%	12.8 ounce	0.90	11.50		
Glyphosate 5# w/Surfactant	Herbicide	3	100%	32 ounce	0.09	3.00		
Select Max	Herbicide	3	75%	6 ounce	0.84	3.80		
Approved adjuvant	Additive	3	100%	1 acre	2.00	2.00		
* Aerial Spray	Custom	4	20%	1 acre	10.00	2.00		
* Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.50	0.80		
Aerial Spray	Custom	5	20%	1 acre	10.00	2.00		
Quilt Xcel	Fungicide	5	20%	10.5 ounce	1.25	2.63		
Haul Grain Bushels	Custom	8	100%	75 bushel	0.11	8.25		
Scouting Irrigated Soybeans	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							174.01	

\* Insecticide for Aphids and Caterpillars

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 243.44 cash expense @ 5.50% for 6.0 mo. 281.02

**Total Operating and Use Related Ownership Costs** 6.69 287.71

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Pivot (State) \$ 6,125 per acre @ 3.00% 183.75

Real Estate Taxes \$ 6,125 per acre @ 1.25% 76.56

**Total Cost per Acre Including Overhead** 573.02

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 4.69

**Cost of production per bushel** 7.64

~See benefits of soybeans in a corn/soybean rotation

**2021 Budget 63-Soybeans, Roundup Ready 2 Yield® Treated, No Till, Narrow Row, Continuous, 64 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Plant Narrow Row	1		3.00	0.45	1.16	2.91	3.39	4.05	14.96	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Aerial Spray	Custom									
5 Aerial Spray	Custom									
6 Pivot D 125' Lift	6	ai	5.21	19.21	2.06	10.38	3.91	5.70	46.47	
7 Combine Irr SB	1		4.58	3.02	11.16	2.21	11.93	4.38	37.28	
8 Truck	Custom									
<b>Total for Field Operations</b>			14.69	22.96	15.08	16.70	21.29	16.29	107.01	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
Fierce MTZ	Herbicide	1	100%	1.25 pint	18.00	22.50		
RR2 Soybeans Treated	Seed	2	100%	1 bag	62.00	62.00		
Roundup WeatherMax	Herbicide	3	100%	48 ounce	0.23	11.25		
21-0-0-24S	Additive	3	50%	1.7 pound	0.31	0.26		
* Aerial Spray	Custom	4	20%	1 acre	10.00	2.00		
* Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.50	0.80		
Aerial Spray	Custom	5	20%	1 acre	10.00	2.00		
Priaxor	Fungicide	5	20%	4 ounce	4.69	3.75		
Haul Grain Bushels	Custom	8	100%	64 bushel	0.11	7.04		
Scouting Irrigated Soybeans	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							136.13	

\* Insecticide for Aphids and Caterpillars

<b>Total listed costs for Field Operations and Materials and Services</b>		243.14
Interest on Operations Capital \$ 205.56 cash expense @ 5.50% for 6.0 mo.		5.65
<b>Total Operating and Use Related Ownership Costs</b>		248.79

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Pivot (State)	\$ 6,125 per acre @ 3.00%	183.75
Real Estate Taxes	\$ 6,125 per acre @ 1.25%	76.56
<b>Total Cost per Acre Including Overhead</b>		534.10

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	4.89
<b>Cost of production per bushel</b>		8.35

~Cost to replace P<sub>2</sub>O<sub>5</sub> - 0.8 lbs/bushel of yield produced

**2021 Budget 64-Soybeans, LibertyLink® Treated, No Till Drilled 7.5-inch Rows, after Corn, 78 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Aerial Spray	Custom									
5 Aerial Spray	Custom									
6 Pivot D 125' Lift	6	ai	5.21	19.21	2.06	10.38	3.91	5.70	46.47	
7 Combine Irr SB	1		4.58	3.02	11.16	2.21	11.93	4.38	37.28	
8 Truck	Custom									
<b>Total for Field Operations</b>			13.98	23.38	14.88	15.60	20.73	15.92	104.49	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
Zidua Pro	Herbicide	1	100%	5.25 ounce	4.38	22.97		
Soybeans - LiberyLink Treated	Seed	2	100%	1 k seed	62.00	62.00		
Liberty	Herbicide	3	100%	43 ounce	0.39	16.80		
AMS	Additive	3	100%	48 ounce	0.02	1.05		
Select Max	Herbicide	3	75%	6 ounce	0.84	3.80		
* Approved adjuvant	Additive	3	100%	1 acre	2.00	2.00		
* Aerial Spray	Custom	4	20%	1 acre	10.00	2.00		
Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.50	0.80		
Aerial Spray	Custom	5	20%	1 acre	10.00	2.00		
Stratego YLD	Fungicide	5	20%	4 ounce	4.69	3.75		
Haul Grain Bushels	Custom	8	100%	78 bushel	0.11	8.58		
Scouting Irrigated Soybeans	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							150.28	

\* Insecticide for Aphids and Caterpillars

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 218.12 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<sup>^</sup> Pivot (State) \$ 6,125 per acre @ 3.00%  
Real Estate Taxes \$ 6,125 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup>

**Cost of production per bushel**

~See benefits of soybeans in a corn/soybean rotation

**2021 Budget 65-Soybeans, Enlist E3™ Treated, No Till Drilled 7.5-inch Rows, after Corn, 78 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Aerial Spray	Custom									
5 Aerial Spray	Custom									
6 Pivot D 125' Lift	6	ai	5.21	19.21	2.06	10.38	3.91	5.70	46.47	
7 Combine Irr SB	1		4.58	3.02	11.16	2.21	11.93	4.38	37.28	
8 Truck	Custom									
<b>Total for Field Operations</b>			13.98	23.38	14.88	15.60	20.73	15.92	104.49	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
Enlist One	Herbicide	1	100%	1.5 pint	6.25	9.38		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
Authority Supreme	Herbicide	1	100%	6 ounce	4.14	24.84		
Soybeans Enlist E3 Treated	Seed	2	100%	1 k seed	62.00	62.00		
Enlist DUO	Herbicide	3	100%	76 ounce	0.23	17.81		
Glyphosate 5# w/Surfactant	Herbicide	3	100%	32 ounce	0.09	3.00		
Select Max	Herbicide	3	75%	6 ounce	0.84	3.80		
Approved adjuvant	Additive	3	100%	1 acre	2.00	2.00		
* Aerial Spray	Custom	4	20%	1 acre	10.00	2.00		
* Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.50	0.80		
Aerial Spray	Custom	5	20%	1 acre	10.00	2.00		
Stratego YLD	Fungicide	5	20%	4 ounce	4.69	3.75		
Haul Grain Bushels	Custom	8	100%	78 bushel	0.11	8.58		
Scouting Irrigated Soybeans	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							162.49	

\* Insecticide for Aphids and Caterpillars

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 230.33 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<sup>^</sup> Pivot (State) \$ 6,125 per acre @ 3.00%  
Real Estate Taxes \$ 6,125 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel**

**Cost of production per bushel**

<sup>^</sup>Ownership and RE Opportunity not included in cash costs.

4.34

7.16

~See benefits of soybeans in a corn/soybean rotation

**2021 Budget 66-Soybeans, Roundup Ready 2 Xtend® Treated, No Till Drilled 7.5-inch Rows, after Corn, 78 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Burndown Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Aerial Spray	Custom									
5 Aerial Spray	Custom									
6 Pivot D 125' Lift	6	ai	5.21	19.21	2.06	10.38	3.91	5.70	46.47	
7 Combine Irr SB	1		4.58	3.02	11.16	2.21	11.93	4.38	37.28	
8 Truck	Custom									
<b>Total for Field Operations</b>			13.98	23.38	14.88	15.60	20.73	15.92	104.49	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
FeXapan	Herbicide	1	100%	22 ounce	0.55	12.03		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
Zidua Pro	Herbicide	1	100%	5.25 ounce	4.38	22.97		
RR2 Soybeans Xtend Treated	Seed	2	100%	1 bag	64.00	64.00		
FeXapan	Herbicide	3	100%	22 ounce	0.55	12.03		
Glyphosate 5# w/Surfactant	Herbicide	3	100%	32 ounce	0.09	3.00		
Select Max	Herbicide	3	75%	6 ounce	0.84	3.80		
Approved adjuvant	Additive	3	100%	1 acre	2.00	2.00		
* Aerial Spray	Custom	4	20%	1 acre	10.00	2.00		
* Warrior II/Zeon	Insecticide	4	20%	1.6 ounce	2.50	0.80		
Aerial Spray	Custom	5	20%	1 acre	10.00	2.00		
Quilt Xcel	Fungicide	5	20%	10.5 ounce	1.25	2.63		
Haul Grain Bushels	Custom	8	100%	78 bushel	0.11	8.58		
Scouting Irrigated Soybeans	Scouting		100%	1 acre	12.00	12.00		
	Crop Insurance				7.00	7.00		
<b>Total Materials &amp; Services</b>							158.37	

\* Insecticide for Aphids and Caterpillars

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 226.21 cash expense @ 5.50% for 6.0 mo. 262.86

**Total Operating and Use Related Ownership Costs** 6.22

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Pivot (State) \$ 6,125 per acre @ 3.00% 183.75

Real Estate Taxes \$ 6,125 per acre @ 1.25% 76.56

**Total Cost per Acre Including Overhead** 554.39

**Cash Cost per bushel** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 4.28

**Cost of production per bushel** 7.11

~See benefits of soybeans in a corn/soybean rotation

**2021 Budget 67-Sugarbeet, Roundup Ready®, Panhandle, One Pass Zone-Tillage, 30 ton Yield  
Gravity Irrigated, fed by canal, 20 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Spray Herbicide	Custom									
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Rotary Hoe	1		1.88	0.43	0.79	0.37	2.31	1.26	7.04	
6 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
7 Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
8 Spray Herbicide	Custom									
9 Ditch Irrigation	20	ai	27.78	0.00	6.86	0.00	15.37	0.00	50.01	
10 Spray Herbicide	Custom									
11 Aerial Spray	Custom									
12 Aerial Spray	Custom									
13 Top Beets	1		4.32	1.04	2.00	3.65	5.86	2.18	19.05	
14 Lift Beets	1		4.58	1.78	1.18	15.56	10.63	5.77	39.50	
15 Truck	Custom									
16 Subsoil	1		2.78	1.58	0.79	1.61	7.09	6.01	19.86	
Total for Field Operator			52.6	8.07	15.79	28.87	57.44	29.6	192.37	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0 Fertilizer	2	100%	13.4 gallon	2.00	26.80	
28-0-0 Fertilizer	2	100%	125 lbs N	0.38	47.92	
Spray Custom	3, 8, 10	300%	1 acre	7.00	21.00	
Glyphosate 5# w/Surfactant Herbicide	3	100%	36 ounce	0.09	3.38	
21-0-0-24S Additive	3	100%	1.7 pound	0.31	0.53	
Sugar Beets RR Poncho Seed	4	100%	1 acre	180.00	180.00	
Glyphosate 5# w/Surfactant Herbicide	8	100%	36 ounce	0.09	3.38	
21-0-0-24S Additive	8	100%	1.7 pound	0.31	0.53	
Irrigation District O&M Charge Other	9	100%	1 acre	30.00	30.00	
Glyphosate 5# w/Surfactant Herbicide	10	100%	36 ounce	0.09	3.38	
21-0-0-24S Additive	10	100%	1.7 pound	0.31	0.53	
Aerial Spray Custom	11	100%	1 acre	10.00	10.00	
Quadris Fungicide	11	100%	7 ounce	1.72	12.03	
Aerial Spray Custom	12	50%	1 acre	10.00	5.00	
Proline 480 SC Fungicide	12	50%	5 ounce	5.39	13.48	
Haul Beets Custom	15	100%	30 ton	5.00	150.00	
Scouting Sugar Beets Scouting		100%	1 acre	16.00	16.00	
Crop Insurance				35.00	35.00	
<b>Total Materials &amp; Services</b>					<b>558.96</b>	

<b>Total listed costs for Field Operations and Materials and Services</b>						751.33
Interest on Operations Capital \$ 664.29	cash expense @	5.50%	for 6.0 mo.			18.27
<b>Total Operating and Use Related Ownership Costs</b>						<b>769.60</b>
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity^ Gravity (Panhandle)	\$	2,135	per acre @	3.00%		64.05
Real Estate Taxes	\$	2,135	per acre @	1.25%		26.69
<b>Total Cost per Acre Including Overhead</b>						<b>885.34</b>
<b>Cash Cost per ton</b>	^Ownership and RE Opportunity not included in cash costs.					24.47
<b>Cost of production per ton</b>						29.51

**2021 Budget 68-Sugarbeet, Roundup Ready®, Panhandle, Conventional Tillage, 30 ton Yield  
Gravity Irrigated, fed by canal, 20 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Spray Herbicide	Custom									
4 Plow	1		3.67	1.38	0.95	0.93	8.50	0.57	16.00	
5 Roller Harrow	1		2.50	0.86	1.16	0.57	3.39	1.67	10.15	
6 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
7 Field Cultivation	2		3.67	1.89	1.54	2.94	4.52	3.33	17.89	
8 Ridge Cultivate/Ditch	1		2.29	0.77	0.96	0.37	2.83	1.52	8.74	
9 Spray Herbicide	Custom									
10 Ditch Irrigation	20	ai	27.78	0.00	6.86	0.00	15.37	0.00	50.01	
11 Spray Herbicide	Custom									
12 Aerial Spray	Custom									
13 Aerial Spray	Custom									
14 Top Beets	1		4.32	1.04	2.00	3.65	5.86	2.18	19.05	
15 Lift Beets	1		4.58	1.78	1.18	15.56	10.63	5.77	39.50	
16 Truck	Custom									
17 Subsoil	1		2.78	1.58	0.79	1.61	7.09	6.01	19.86	
<b>Total for Field Operations</b>			58.06	11.22	17.60	32.50	68.46	32.39	220.23	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
							10-34-0
28-0-0	Fertilizer	2	100%	125 lbs N	0.38	47.92	
Spray	Custom	3, 9, & 11	300%	1 acre	7.00	21.00	
Glyphosate 5# w/Surfactant	Herbicide	3	100%	36 ounce	0.09	3.38	
21-0-0-24S	Additive	3	100%	1.7 pound	0.31	0.53	
Sugar Beets RR Poncho	Seed	6	100%	1 acre	180.00	180.00	
Glyphosate 5# w/Surfactant	Herbicide	9	100%	36 ounce	0.09	3.38	
21-0-0-24S	Additive	9	100%	1.7 pound	0.31	0.53	
Irrigation District O&M Charge	Other	10	100%	1 acre	30.00	30.00	
Glyphosate 5# w/Surfactant	Herbicide	11	100%	36 ounce	0.09	3.38	
21-0-0-24S	Additive	11	100%	1.7 pound	0.31	0.53	
Aerial Spray	Custom	12	100%	1 acre	10.00	10.00	
Quadris	Fungicide	12	100%	7 ounce	1.72	12.03	
Aerial Spray	Custom	13	50%	1 acre	10.00	5.00	
Proline 480 SC	Fungicide	13	50%	5 ounce	5.39	13.48	
Haul Beets	Custom	16	100%	30 ton	5.00	150.00	
Scouting Sugar Beets	Scouting		100%	1 acre	16.00	16.00	
	Crop Insurance				35.00	35.00	
<b>Total Materials &amp; Services</b>						558.96	

<b>Total listed costs for Field Operations and Materials and Services</b>		779.19
Interest on Operations Capital \$ 678.34 cash expense @ 5.50% for 6.0 mo.		18.65
<b>Total Operating and Use Related Ownership Costs</b>		797.84

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Gravity (Panhandle) \$ 2,135 per acre @ 3.00%		64.05
Real Estate Taxes \$ 2,135 per acre @ 1.25%		26.69
<b>Total Cost per Acre Including Overhead</b>		913.58

<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	24.96
<b>Cost of production per ton</b>		30.45



**2021 Budget 69-Sugarbeet, Roundup Ready®, Panhandle, One Pass Zone-Tillage, 30 ton Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 16 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Spray Herbicide	Custom									
4 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
5 Row Crop Cultivation	1		2.50	0.55	1.05	0.44	3.08	1.52	9.14	
6 Spray Herbicide	Custom									
7 Pivot D 125' Lift	16	ai	13.89	51.21	5.49	27.67	10.42	15.19	123.87	
8 Spray Herbicide	Custom									
9 Aerial Spray	Custom									
10 Aerial Spray	Custom									
11 Top Beets	1		4.32	1.04	2.00	3.65	5.86	2.18	19.05	
12 Lift Beets	1		4.58	1.78	1.18	15.56	10.63	5.77	39.50	
13 Truck	Custom									
14 Subsoil	1		2.78	1.58	0.79	1.61	7.09	6.01	19.86	
<b>Total for Field Operations</b>			34.54	58.08	12.67	55.80	47.35	42.01	250.45	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
28-0-0	Fertilizer	2	100%	125 lbs N	0.38	47.92	
Spray	Custom	3, 6, and 8	300%	1 acre	7.00	21.00	
Glyphosate 5# w/Surfactant	Herbicide	3	100%	36 ounce	0.09	3.38	
21-0-0-24S	Additive	3	100%	1.7 pound	0.31	0.53	
Sugar Beets RR Poncho	Seed	4	100%	1 acre	180.00	180.00	
Glyphosate 5# w/Surfactant	Herbicide	6	100%	36 ounce	0.09	3.38	
21-0-0-24S	Additive	6	100%	1.7 pound	0.31	0.53	
Glyphosate 5# w/Surfactant	Herbicide	8	100%	36 ounce	0.09	3.38	
21-0-0-24S	Additive	8	100%	1.7 pound	0.31	0.53	
Aerial Spray	Custom	9	100%	1 acre	10.00	10.00	
Quadris	Fungicide	9	100%	7 ounce	1.72	12.03	
Aerial Spray	Custom	10	50%	1 acre	10.00	5.00	
Proline 480 SC	Fungicide	10	50%	5 ounce	5.39	13.48	
Haul Beets	Custom	13	100%	30 ton	5.00	150.00	
Scouting Sugar Beets	Scouting		100%	1 acre	30.00	30.00	
	Crop Insurance				35.00	35.00	
<b>Total Materials &amp; Services</b>						542.96	

<b>Total listed costs for Field Operations and Materials and Services</b>		793.41
Interest on Operations Capital \$ 704.05 cash expense @ 5.50% for 6.0 mo.		19.36
<b>Total Operating and Use Related Ownership Costs</b>		812.77
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Pivot (Panhandle) \$ 2,460 per acre @ 3.00%		73.80
Real Estate Taxes \$ 2,460 per acre @ 1.25%		30.75
<b>Total Cost per Acre Including Overhead</b>		942.32
<b>Cash Cost per ton</b> <sup>^Ownership and RE Opportunity not included in cash costs.</sup>		25.97
<b>Cost of production per ton</b>		31.41

**2021 Budget 70-Sugarbeet, Roundup Ready®, Panhandle, Conventional Tillage, 30 ton Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 16 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Plow	1		3.67	1.38	0.95	0.93	8.50	0.57	16.00	
4 Roller Harrow	1		2.50	0.86	1.16	0.57	3.39	1.67	10.15	
5 Plant	1		3.00	0.47	1.16	5.31	3.39	7.38	20.71	
6 Spray Herbicide	Custom									
7 Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
8 Pivot D 125' Lift	16	ai	13.89	51.21	5.49	27.67	10.42	15.19	123.87	
9 Spray Herbicide	Custom									
10 Aerial Spray	Custom									
11 Aerial Spray	Custom									
12 Top Beets	1		4.32	1.04	2.00	3.65	5.86	2.18	19.05	
13 Lift Beets	1		4.58	1.78	1.18	15.56	10.63	5.77	39.50	
14 Truck	Custom									
15 Subsoil	1		2.78	1.58	0.79	1.61	7.09	6.01	19.86	
<b>Total for Field Operations</b>			40.04	60.71	14.50	58.33	58.42	44.40	276.40	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
28-0-0	Fertilizer	2	100%	125 lbs N	0.38	47.92
Spray	Custom	6 & 9	200%	1 acre	7.00	14.00
Glyphosate 5# w/Surfactant	Herbicide	6	100%	36 ounce	0.09	3.38
21-0-0-24S	Additive	6	100%	1.7 pound	0.31	0.53
Sugar Beets RR Poncho	Seed	5	100%	1 acre	180.00	180.00
Glyphosate 5# w/Surfactant	Herbicide	9	100%	36 ounce	0.09	3.38
21-0-0-24S	Additive	9	100%	1.7 pound	0.31	0.53
Aerial Spray	Custom	10	100%	1 acre	10.00	10.00
Quadris	Fungicide	10	100%	7 ounce	1.72	12.03
Aerial Spray	Custom	11	50%	1 acre	10.00	5.00
Proline 480 SC	Fungicide	11	50%	5 ounce	5.39	13.48
Haul Beets	Custom	14	100%	30 ton	5.00	150.00
Scouting Sugar Beets	Scouting		100%	1 acre	16.00	16.00
	Crop Insurance				35.00	35.00
<b>Total Materials &amp; Services</b>					518.05	

<b>Total listed costs for Field Operations and Materials and Services</b>						794.45
Interest on Operations Capital \$ 691.63	cash expense @	5.50%	for 6.0 mo.			19.02
<b>Total Operating and Use Related Ownership Costs</b>						813.47
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)						25.00
Real Estate Opportunity <sup>^</sup>	Pivot (Panhandle)	\$ 2,460	per acre @	3.00%		73.80
Real Estate Taxes		\$ 2,460	per acre @	1.25%		30.75
<b>Total Cost per Acre Including Overhead</b>						943.02
<b>Cash Cost per ton</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.					25.55
<b>Cost of production per ton</b>						31.43

**2021 Budget 71-Sunflower, Clearfield, Panhandle, No Till, Following Corn or Grain Sorghum, 13 cwt Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
2 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
3 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
5 Aerial Spray	Custom									
6 Combine Sunflowers	1		3.44	2.26	8.37	1.20	8.94	4.63	28.84	
7 Truck	Custom									
<b>Total for Field Operations</b>			8.33	3.12	10.24	7.85	14.38	16.60	60.52	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53		
Prowl H2O	Herbicide	1	100%	2 pint	6.50	13.00		
28-0-0	Fertilizer	1	100%	50 lbs N	0.38	19.17		
Spartan 4F	Herbicide	1	100%	5 ounce	1.95	9.77		
Glyphosate 5# w/Surfactant	Herbicide	2	50%	32 ounce	0.09	1.50		
21-0-0-24S	Additive	2	50%	1.7 pound	0.31	0.26		
Prowl H2O	Herbicide	2	50%	1 pint	6.50	3.25		
Sunflower Clearfield	Seed	3	100%	20 k seed	1.44	28.80		
Beyond	Herbicide	4	50%	4 ounce	4.69	9.38		
NIS	Additive	4	50%	5 ounce	0.16	0.39		
UAN	Additive	4	50%	3 pint	0.16	0.23		
* Aerial Spray	Custom	5	50%	1 acre	10.00	5.00		
* Warrior II/Zeon	Insecticide	5	50%	1.92 ounce	2.50	2.40		
Haul Grain (Sunflower)	Custom	7	100%	13 cwt	0.30	3.90		
Crop Insurance					14.00	14.00		
<b>Total Materials &amp; Services</b>							114.58	

\*Insecticide for seed weevil and sunflower moth

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 144.12	cash expense @	5.50%	for 6.0 mo.	3.96
<b>Total Operating and Use Related Ownership Costs</b>				179.06

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

Real Estate Opportunity^	Dryland (Panhandle)	\$ 695	per acre @	3.00%	25.00
Real Estate Taxes		\$ 695	per acre @	1.25%	20.85
<b>Total Cost per Acre Including Overhead</b>					8.69

**Total Cost per Acre Including Overhead** 233.60

<b>Cash Cost per cwt</b>	<i>^Ownership and RE Opportunity not included in cash costs.</i>	13.98
<b>Cost of production per cwt</b>		17.97

**2021 Budget 72-Sunflower, Clearfield, Panhandle, Ecofallow, after Wheat, Two Crops in Three Years, 16 cwt Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray (Prior Year Stubble)	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
4 Spray Herbicide	0.5		0.47	0.07	0.18	0.30	0.51	0.54	2.07	
5 Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
6 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
7 Aerial Spray	Custom									
8 Combine Sunflowers	1		3.44	2.26	8.37	1.20	8.94	4.63	28.84	
9 Truck	Custom									
<b>Total for Field Operations</b>			10.71	3.47	11.11	9.35	16.96	19.30	70.90	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Landmaster BW
21-0-0-24S	Additive	1	100%	2 pound	0.31	0.62		
Glyphosate 5# w/Surfactant	Herbicide	2	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	2	100%	1.7 pound	0.31	0.53		
Glyphosate 5# w/Surfactant	Herbicide	3	100%	32 ounce	0.09	3.00		
21-0-0-24S	Additive	3	100%	1.7 pound	0.31	0.53		
Prowl H2O	Herbicide	3	100%	2 pint	6.50	13.00		
28-0-0	Fertilizer	3	100%	60 lbs N	0.38	23.00		
Spartan 4F	Herbicide	3	100%	5 ounce	1.95	9.77		
Glyphosate 5# w/Surfactant	Herbicide	4	50%	32 ounce	0.09	1.50		
21-0-0-24S	Additive	4	50%	1.7 pound	0.31	0.26		
Prowl H <sub>2</sub> O	Herbicide	4	50%	1 pint	6.50	3.25		
Sunflower Clearfield	Seed	5	100%	20 k seed	1.44	28.80		
Beyond	Herbicide	6	50%	4 ounce	4.69	9.38		
NIS	Additive	6	50%	5 ounce	0.16	0.39		
UAN	Additive	6	50%	3 pint	0.16	0.23		
* Aerial Spray	Custom	7	30%	1 acre	10.00	3.00		
* Warrior II/Zeon	Insecticide	7	30%	1.92 ounce	2.50	1.44		
Haul Grain (Sunflower)	Custom	9	100%	16 cwt	0.30	4.80		
	Crop Insurance				14.00	14.00		
<b>Total Materials &amp; Services</b>							127.25	

\*Insecticide for seed weevil and sunflower moth

**Total listed costs for Field Operations and Materials and Services** 198.15

Interest on Operations Capital \$ 161.89 cash expense @ 5.50% for 6.0 mo. 4.45

**Total Operating and Use Related Ownership Costs** 202.60

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity^ Dryland (Panhandle) \$ 695 per acre @ 3.00% 20.85

Real Estate Taxes \$ 695 per acre @ 1.25% 8.69

**Total Cost per Acre Including Overhead** 257.14

**Cash Cost per cwt** ^Ownership and RE Opportunity not included in cash costs. 12.50

**Cost of production per cwt** 16.07

**2021 Budget 73-Sunflower, Clearfield, Panhandle, No Till, 30 cwt Yield  
Pivot Irrigated, 800 GPM 35 PSI, 8 acre/inches**

Field Operations		Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2	Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3	Plant No-Till	1		3.00	0.58	1.16	5.89	3.39	8.18	22.20	
4	Spray Herbicide	Custom									
5	Aerial Spray	Custom									
6	Pivot E 125' Lift w/fertigation	8	ai	9.26	22.81	2.34	14.39	4.10	7.90	60.80	
7	Combine Sunflowers	1		3.44	2.26	8.37	1.20	8.94	4.63	28.84	
8	Truck	Custom									
<b>Total for Field Operations</b>				17.60	25.93	12.57	22.24	18.49	24.50	121.33	

Materials & Services			Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
	Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.09	3.00	
	21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53	
	Prowl H2O	Herbicide	2	100%	2.3 pint	6.50	14.95	
	Spartan 4F	Herbicide	2	100%	4 ounce	1.95	7.81	
	28-0-0	Fertilizer	2	100%	100 lbs N	0.38	38.33	
	Sunflower Clearfield	Seed	3	100%	35 k seed	1.44	50.40	
	10-34-0	Fertilizer	3	100%	4 gallon	2.00	8.00	
	Spray	Herbicide	4	50%	1 acre	7.00	3.50	
	Beyond	Herbicide	4	50%	4 ounce	4.69	9.38	
	NIS	Additive	4	50%	5 ounce	0.16	0.39	
	UAN	Additive	4	50%	3 pint	0.16	0.23	
*	Aerial Spray	Custom	5	50%	1 acre	10.00	5.00	
*	Warrior II/Zeon	Insecticide	5	50%	3.84 ounce	2.50	4.80	
	Electricity Fixed	Other	6	100%	1 acre	30.00	30.00	
	Haul Grain (Sunflower)	Custom	8	100%	30 cwt	0.30	9.00	
	Crop Insurance					10.00	10.00	
<b>Total Materials &amp; Services</b>							195.32	

\*Insecticide for seed weevil and sunflower moth

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 273.66 cash expense @ 5.50% for 6.0 mo. 316.65

**Total Operating and Use Related Ownership Costs** 7.53 324.18

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Pivot (Panhandle) \$ 2,460 per acre @ 3.00% 73.80

Real Estate Taxes \$ 2,460 per acre @ 1.25% 30.75

**Total Cost per Acre Including Overhead** 453.73

**Cash Cost per cwt** <sup>^Ownership and RE Opportunity not included in cash costs.</sup> 11.23

**Cost of production per cwt** 15.12

74-Wheat-Spring, Southwest, No Till, Wheat after Row Crop, 40 bushel Yield, Dryland

2021 Budget 74-Wheat-Spring, Southwest, No Till, Wheat after Row Crop, 40 bushel Yield Dryland

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
2 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Aerial Spray	Custom									
4 Aerial Spray	Custom									
5 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
6 Truck	Custom									
<b>Total for Field Operations</b>			6.68	3.27	9.68	3.11	12.80	10.77	46.31	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0 Fertilizer	1	100%	8 gallon	2.00	16.00	
Wheat (Certified and Treated) Seed	1	100%	90 pound	0.25	22.50	
28-0-0 Fertilizer	2	100%	75 lbs N	0.38	28.75	
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	2.00	1.00	
NIS Additive	2	100%	6 ounce	0.16	0.94	
* Aerial Spray Custom	3	25%	1 acre	10.00	2.50	
* Quilt Xcel Fungicide	3	25%	10.5 ounce	1.25	3.28	
** Aerial Spray Custom	4	15%	1 acre	10.00	1.50	
** Warrior II/Zeon Insecticide	4	15%	1.92 ounce	2.50	0.72	
Haul Grain Bushels Custom	5	100%	40 bushel	0.11	4.40	
Scouting Dryland Wheat Scouting		100%	1 acre	7.00	7.00	
Crop Insurance				8.26	8.26	
<b>Total Materials &amp; Services</b>					99.55	

\*Fungicide for rust

\*\*Insecticide for aphids and army cutworm

**Total listed costs for Field Operations and Materials and Services**

145.86

Interest on Operations Capital \$ 122.29 cash expense @ 5.50% for 6.0 mo.

3.36

**Total Operating and Use Related Ownership Costs**

149.22

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

25.00

Real Estate Opportunity^ Dryland (Southwest) \$ 1,545 per acre @ 3.00%

46.35

Real Estate Taxes \$ 1,545 per acre @ 1.25%

19.31

**Total Cost per Acre Including Overhead**

239.88

**Cash Cost per bushel** ^Ownership and RE Opportunity not included in cash costs.

4.25

**Cost of production per bushel**

6.00

75-Wheat-Winter, Southwest, No Till, Wheat after Row Crop, 55 bushel Yield, Dryland

2021 Budget 75-Wheat-Winter, Southwest, No Till, Wheat after Row Crop, 55 bushel Yield Dryland

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
2 Spray Fertilizer and Herbicide	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
3 Aerial Spray	Custom									
4 Aerial Spray	Custom									
5 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
6 Truck	Custom									
<b>Total for Field Operations</b>			6.68	3.27	9.68	3.11	12.80	10.77	46.31	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0 Fertilizer	1	100%	8 gallon	2.00	16.00	
Wheat (Certified and Treated) Seed	1	100%	90 pound	0.25	22.50	
28-0-0 Fertilizer	2	100%	75 lbs N	0.38	28.75	
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	2.00	1.00	
NIS Additive	2	100%	6 ounce	0.16	0.94	
* Aerial Spray Custom	3	25%	1 acre	10.00	2.50	
* Quilt Xcel Fungicide	3	25%	10.5 ounce	1.25	3.28	
** Aerial Spray Custom	4	15%	1 acre	10.00	1.50	
** Warrior II/Zeon Insecticide	4	15%	1.92 ounce	2.50	0.72	
Haul Grain Bushels Custom	5	100%	55 bushel	0.11	6.05	
Scouting Dryland Wheat Scouting		100%	1 acre	7.00	7.00	
Crop Insurance				10.00	10.00	
<b>Total Materials &amp; Services</b>						102.94

\*Fungicide for rust

\*\*Insecticide for aphids and army cutworm

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 125.68 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) \$ 1,545 per acre @ 3.00%

Real Estate Taxes \$ 1,545 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel** ^Ownership and RE Opportunity not included in cash costs.

**Cost of production per bushel**

**2021 Budget 76-Wheat-Winter, Panhandle, No Till, Fallow, One Crop in Two Years, 70 bushel Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership^		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray (Prior Year Stubble)	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray (Prior Year Stubble)	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
6 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
7 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
8 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
9 Aerial Spray	Custom									
10 Aerial Spray	Custom									
11 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
12 Truck	Custom									
<b>Total for Field Operations</b>			13.40	4.49	12.34	6.55	20.62	14.54	71.94	

Materials & Services	Herbicide	Additive	Fertilizer	Seed	Fungicide	Insecticide	Custom	Crop Insurance	Total	Your Estimate
Glyphosate 5# w/Surfactant	Herbicide								3.00	
21-0-0-24S	Additive								0.53	
Glyphosate 5# w/Surfactant	Herbicide								3.00	
21-0-0-24S	Additive								0.53	
AAtrex 4L	Herbicide								4.00	
Glyphosate 5# w/Surfactant	Herbicide								3.00	
21-0-0-24S	Additive								0.53	
Glyphosate 5# w/Surfactant	Herbicide								3.00	
21-0-0-24S	Additive								0.53	
Glyphosate 5# w/Surfactant	Herbicide								3.00	
21-0-0-24S	Additive								0.53	
10-34-0	Fertilizer								16.00	
Wheat (Certified and Treated)	Seed								15.00	
46-0-0	Fertilizer								34.20	
Ally Extra SGW/TOTSOL	Herbicide								2.70	
2,4-D Ester LV4	Herbicide								0.10	
NIS	Additive								0.19	
* Aerial Spray	Custom								2.50	
* Quilt Xcel	Fungicide								3.28	
** Aerial Spray	Custom								1.50	
** Warrior II/Zeon	Insecticide								0.72	
Haul Grain Bushels	Custom								7.70	
Scouting Dryland Wheat	Scouting								7.00	
Crop Insurance									11.00	11.00
<b>Total Materials &amp; Services</b>									123.54	

\*Fungicide for rust  
 \*\*Insecticide for aphids and army cutworm

<b>Total listed costs for Field Operations and Materials and Services</b>									195.48
Interest on Operations Capital	\$ 160.32	cash expense @	5.50%	for 6.0 mo.					4.41
<b>Total Operating and Use Related Ownership Costs</b>									199.89
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)									25.00
Real Estate Opportunity^	Dryland (Panhandle)	\$ 1,390	per acre @	3.00%					83.40
Real Estate Taxes		\$ 1,390	per acre @	1.25%					34.76
<b>Total Cost per Acre Including Overhead</b>									343.05
<b>Cash Cost per bushel</b>									3.21
<b>Cost of production per bushel</b>									4.90

^Ownership and RE Opportunity not included in cash costs.



**2021 Budget 77-Wheat-Winter, Panhandle, Stubble Mulch Fallow, One Crop in Two Years, 65 bushel Yield  
Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Sweep Plow	1		2.20	1.19	0.57	0.96	5.10	1.51	11.53	
2 Sweep Plow	1		2.20	1.19	0.57	0.96	5.10	1.51	11.53	
3 Sweep Plow	1		2.20	1.19	0.57	0.96	5.10	1.51	11.53	
4 Rod Weeder	1		1.89	0.70	0.88	0.23	2.57	0.91	7.18	
5 Rod Weeder	1		1.89	0.70	0.88	0.23	2.57	0.91	7.18	
6 Drill	1		2.20	0.69	0.92	3.38	2.71	2.69	12.59	
7 Spray Fertilizer	1		0.95	0.14	0.35	0.16	1.03	2.71	5.34	
8 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
9 Aerial Spray		Custom								
10 Aerial Spray		Custom								
11 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
12 Truck		Custom								
<b>Total for Field Operations</b>			17.92	8.20	13.46	8.62	34.15	17.21	99.56	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								10-34-0
Wheat (Certified and Treated)	Seed	6	100%	55 pound	0.25	13.75		
28-0-0	Fertilizer	7	100%	85 lbs N	0.38	32.58		
2,4-D Ester LV4	Herbicide	8	100%	0.5 pint	2.00	1.00		
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70		
NIS	Additive	8	100%	6 ounce	0.16	0.94		
* Aerial Spray	Custom	9	25%	1 acre	10.00	2.50		
* Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.25	3.28		
** Aerial Spray	Custom	10	15%	1 acre	10.00	1.50		
** Warrior II/Zeon	Insecticide	10	15%	1.92 ounce	2.50	0.72		
Haul Grain Bushels	Custom	12	100%	65 bushel	0.11	7.15		
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				10.00	10.00		
<b>Total Materials &amp; Services</b>							99.12	

\*Fungicide for rust

\*\*Insecticide for aphids and army cutworm

<b>Total listed costs for Field Operations and Materials and Services</b>		198.68
Interest on Operations Capital \$ 147.32	cash expense @ 5.50% for 6.0 mo.	4.05
<b>Total Operating and Use Related Ownership Costs</b>		202.73

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00	
Real Estate Opportunity <sup>^</sup>	Dryland (Panhandle) \$ 1,390	per acre @ 3.00%	83.40
Real Estate Taxes	\$ 1,390	per acre @ 1.25%	34.76
<b>Total Cost per Acre Including Overhead</b>		345.89	

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	3.25
<b>Cost of production per bushel</b>		5.32

**2021 Budget 78-Wheat-Winter, Panhandle, Conventional Tillage, One Crop in Two Years, 60 bushel Yield Dryland**

	Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
						Power	Imp.	Power	Imp.		
1	Disk	1		2.52	1.31	0.65	1.40	5.85	1.25	12.98	
2	Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
3	Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
4	Field Cultivation	1		1.83	0.94	0.77	1.47	2.26	1.67	8.94	
5	Rod Weeder	1		1.89	0.70	0.88	0.23	2.57	0.91	7.18	
6	Rod Weeder & Fertilizer	1		2.27	0.70	0.88	0.23	2.57	0.91	7.56	
7	Drill	1		2.20	0.69	0.92	3.38	2.71	2.69	12.59	
8	Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
9	Aerial Spray	Custom									
10	Aerial Spray	Custom									
11	Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
12	Truck	Custom									
<b>Total for Field Operations</b>				18.76	8.62	14.36	11.39	30.45	16.23	99.81	

	Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
10-34-0	Fertilizer	7	100%	8 gallon	2.00	16.00		
Wheat (Certified and Treated)	Seed	7	100%	50 pound	0.25	12.50		
2,4-D Ester LV4	Herbicide	8	100%	0.5 pint	2.00	1.00		
Ally Extra SGW/TOTSOL	Herbicide	8	100%	0.3 ounce	9.00	2.70		
NIS	Additive	8	100%	6 ounce	0.16	0.94		
* Aerial Spray	Custom	9	25%	1 acre	10.00	2.50		
* Quilt Xcel	Fungicide	9	25%	10.5 ounce	1.25	3.28		
** Aerial Spray	Custom	10	15%	1 acre	10.00	1.50		
** Warrior II/Zeon	Insecticide	10	15%	1.92 ounce	2.50	0.72		
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				9.00	9.00		
<b>Total Materials &amp; Services</b>							88.24	

\*Fungicide for rust

\*\*Insecticide for aphids and army cutworm

**Total listed costs for Field Operations and Materials and Services** 188.05

Interest on Operations Capital \$ 141.37 cash expense @ 5.50% for 6.0 mo. 3.89

**Total Operating and Use Related Ownership Costs** 191.94

**Overhead** (accounting, liability insurance, vehicle cost, office expense) 25.00

Real Estate Opportunity<sup>^</sup> Dryland (Panhandle) \$ 1,390 per acre @ 3.00% 83.40

Real Estate Taxes \$ 1,390 per acre @ 1.25% 34.76

**Total Cost per Acre Including Overhead** 335.10

**Cash Cost per bushel** <sup>^</sup>Ownership and RE Opportunity not included in cash costs. 3.42

**Cost of production per bushel** 5.58

**2021 Budget 79-Wheat-Winter, Southwest, No Till, Wheat before Corn, Two Crops in Three Years, 80 bushel Yield Dryland**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
5 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
6 Spread Fertilizer	1		1.97	0.52	0.91	0.00	2.67	0.00	6.07	
7 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
8 Aerial Spray	Custom									
9 Aerial Spray	Custom									
10 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
11 Truck	Custom									
<b>Total for Field Operations</b>			12.45	4.35	11.99	5.95	19.59	13.46	67.79	

Materials & Services	Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate
Glyphosate 5# w/Surfactant	Herbicide	1	100%	32 ounce	0.09	3.00
21-0-0-24S	Additive	1	100%	1.7 pound	0.31	0.53
2,4-D Ester LV4	Herbicide	1	100%	1 pint	2.00	2.00
Glyphosate 5# w/Surfactant	Herbicide	2	100%	32 ounce	0.09	3.00
21-0-0-24S	Additive	2	100%	1.7 pound	0.31	0.53
2,4-D Ester LV4	Herbicide	2	100%	1 pint	2.00	2.00
Glyphosate 5# w/Surfactant	Herbicide	3	100%	32 ounce	0.09	3.00
21-0-0-24S	Additive	3	100%	1.7 pound	0.31	0.53
2,4-D Ester LV4	Herbicide	3	100%	1 pint	2.00	2.00
Glyphosate 5# w/Surfactant	Herbicide	4	100%	32 ounce	0.09	3.00
21-0-0-24S	Additive	4	100%	1.7 pound	0.31	0.53
10-34-0	Fertilizer	5	100%	8 gallon	2.00	16.00
Wheat (Certified and Treated)	Seed	5	100%	60 pound	0.25	15.00
46-0-0	Fertilizer	6	100%	120 lbs N	0.38	45.60
Ally Extra SGW/TOTSOL	Herbicide	7	100%	0.3 ounce	9.00	2.70
NIS	Additive	7	10%	6 ounce	0.16	0.09
2,4-D Ester LV4	Herbicide	7	20%	0.5 pint	2.00	0.20
* Aerial Spray	Custom	8	25%	1 acre	10.00	2.50
* Quilt Xcel	Fungicide	8	25%	10.5 ounce	1.25	3.28
** Aerial Spray	Custom	9	15%	1 acre	10.00	1.50
** Warrior II/Zeon	Insecticide	9	15%	1.92 ounce	2.50	0.72
Haul Grain Bushels	Custom	11	100%	80 bushel	0.11	8.80
Scouting Dryland Wheat	Scouting		100%	1 acre	7.00	7.00
Crop Insurance					13.00	13.00
<b>Total Materials &amp; Services</b>						136.51

\*Fungicide for rust

\*\*Insecticide for aphids and army cutworm

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 171.25 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<sup>^</sup> Dryland (Southwest) \$ 1,545 per acre @ 3.00%  
 Real Estate Taxes \$ 1,545 per acre @ 1.25%

**Total Cost per Acre Including Overhead**

**Cash Cost per bushel**

<sup>^</sup>Ownership and RE Opportunity not included in cash costs.

**Cost of production per bushel**

**2021 Budget 80-Wheat-Winter, Panhandle, No Till, after Dry Beans, 105 bushel Yield  
Pivot Irrigated Diesel, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
2 Pivot D 125' Lift	6	ai	5.21	19.21	2.06	10.38	3.91	5.70	46.47	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Aerial Spray	Custom									
5 Aerial Spray	Custom									
6 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
7 Truck	Custom									
<b>Total for Field Operations</b>			11.89	22.48	11.74	13.93	16.71	14.84	91.59	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								10-34-0
Wheat (Certified and Treated)	Seed	1	100%	120 pound	0.25	30.00		
28-0-0	Fertilizer	2	100%	130 lbs N	0.38	49.83		
2,4-D Ester LV4	Herbicide	3	100%	0.5 pint	2.00	1.00		
Ally Extra SGW/TOTSOL	Herbicide	3	100%	0.3 ounce	9.00	2.70		
NIS	Additive	3	100%	6 ounce	0.16	0.94		
* Aerial Spray	Custom	4	100%	1 acre	10.00	10.00		
* Proso 421 SC	Fungicide	4	100%	7 ounce	2.34	16.41		
** Aerial Spray	Custom	5	15%	1 acre	10.00	1.50		
** Mustang Maxx	Insecticide	5	10%	3 ounce	1.48	0.45		
** Warrior II/Zeon	Insecticide	5	5%	1.92 ounce	2.50	0.24		
Haul Grain Bushels	Custom	7	100%	105 bushel	0.11	11.55		
Scouting Irrigated Wheat	Scouting		100%	1 acre	7.00	7.00		
	Crop Insurance				10.00	10.00		
<b>Total Materials &amp; Services</b>							157.62	

\*Fungicide for rust

\*\*Insecticide for aphids and army cutworm

**Total listed costs for Field Operations and Materials and Services**

Interest on Operations Capital \$ 217.66 cash expense @ 5.50% for 6.0 mo.

249.21

5.99

**Total Operating and Use Related Ownership Costs**

255.20

**Overhead** (accounting, liability insurance, vehicle cost, office expense)

25.00

Real Estate Opportunity<sup>^</sup>

Pivot (Panhandle)

\$ 2,460

per acre @

3.00%

73.80

Real Estate Taxes

\$ 2,460

per acre @

1.25%

30.75

**Total Cost per Acre Including Overhead**

384.75

**Cash Cost per bushel**

<sup>^</sup>Ownership and RE Opportunity not included in cash costs.

2.66

**Cost of production per bushel**

3.66

**2021 Budget 81-Wheat-Winter, Panhandle, No Till, in Rotation, 90 bushel Yield  
Pivot Irrigated Electric, 800 GPM 35 PSI, 6 acre/inches**

Field Operations	Times or Qty	Unit	Labor @ \$25.00 /Hr	Fuel @ \$1.50 and Lube	Repairs		Ownership <sup>^</sup>		Total	Your Estimate
					Power	Imp.	Power	Imp.		
1 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
2 No-Till Drill	1		2.29	0.87	0.96	1.81	2.83	3.68	12.44	
3 Spray Herbicide	1		0.95	0.14	0.35	0.60	1.03	1.08	4.15	
4 Pivot E 125' Lift w/fertigation	6	ai	6.94	17.11	1.76	10.79	3.07	5.92	45.59	
5 Aerial Spray	Custom									
6 Aerial Spray	Custom									
7 Combine Small Grain	1		3.44	2.26	8.37	1.14	8.94	4.38	28.53	
8 Truck	Custom									
<b>Total for Field Operations</b>			14.57	20.52	11.79	14.94	16.90	16.14	94.86	

Materials & Services		Operation Index	Percent Acres Applied	Application Rate Unit	Applied Price	Total	Your Estimate	
								Glyphosate 5# w/Surfactant
Sharpen	Herbicide	1	100%	2 ounce	7.03	14.06		
21-0-0-24S	Additive	2	100%	1.7 pound	0.31	0.53		
MSO	Additive	2	100%	16 ounce	0.18	2.81		
Wheat (Certified and Treated)	Seed	2	100%	120 pound	0.25	30.00		
11-52-0	Fertilizer	2	100%	40 pound	0.27	10.80		
2,4-D Ester LV4	Herbicide	3	100%	0.5 pint	2.00	1.00		
Ally Extra SGW/TOTSOL	Herbicide	3	100%	0.3 ounce	9.00	2.70		
NIS	Additive	3	100%	6 ounce	0.16	0.94		
32-0-0 (Applied by Pivot)	Fertilizer	4	100%	125 lbs N	0.35	43.75		
Electricity Fixed	Other	4	100%	1 acre	30.00	30.00		
* Aerial Spray	Custom	5	100%	1 acre	10.00	10.00		
* Prosaro 421 SC	Fungicide	5	100%	7 ounce	2.34	16.41		
** Aerial Spray	Custom	6	20%	1 acre	10.00	2.00		
** Mustang Maxx	Insecticide	6	10%	3 ounce	1.48	0.45		
** Warrior II/Zeon	Insecticide	6	10%	1.92 ounce	2.50	0.48		
Scouting Irrigated Wheat	Scouting		100%	1 acre	7.00	7.00		
Haul Grain Bushels	Custom	8	100%	90 bushel	0.11	9.90		
	Crop Insurance				9.00	9.00		
<b>Total Materials &amp; Services</b>							194.83	

\*Fungicide for rust

\*\*Insecticide for aphids and army cutworm

<b>Total listed costs for Field Operations and Materials and Services</b>		289.69
Interest on Operations Capital \$ 256.65 cash expense @ 5.50% for 6.0 mo.		7.06
<b>Total Operating and Use Related Ownership Costs</b>		296.75

<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)		25.00
Real Estate Opportunity <sup>^</sup> Pivot (Panhandle) \$ 2,460 per acre @ 3.00%		73.80
Real Estate Taxes \$ 2,460 per acre @ 1.25%		30.75
<b>Total Cost per Acre Including Overhead</b>		426.30

<b>Cash Cost per bushel</b>	<sup>^</sup> Ownership and RE Opportunity not included in cash costs.	3.55
<b>Cost of production per bushel</b>		4.74

**2021 Budget 82-Cover Crop, Conventional Tillage**

<b>Field Operations</b>		<b>Times or Qty</b>	<b>Labor @ Unit \$25.00 /Hr</b>	<b>Fuel @ \$1.50 and Lube</b>	<b>Repairs</b>		<b>Ownership</b>		<b>Total</b>	<b>Your Estimate</b>
					<b>Power</b>	<b>Imp.</b>	<b>Power</b>	<b>Imp.</b>		
1	Disk	1	2.52	1.31	0.65	1.40	5.85	1.25	12.98	_____
2	Broadcast Seed	Custom								_____
3	Field Cultivation	1	1.83	0.94	0.77	1.47	2.26	1.67	8.94	_____
<b>Total for Field Operations</b>			4.35	2.25	1.42	2.87	8.11	2.92	21.92	_____
<b>Materials &amp; Services</b>				<b>Operation Index</b>	<b>Percent Acres Applied</b>	<b>Application Rate Unit</b>	<b>Applied Price</b>	<b>Total</b>	<b>Your Estimate</b>	
	Cover Crop	Seed		2	100%	1 acre	15.00	15.00	_____	
	Broadcast Seed	Custom		2	100%	1 acre	5.00	5.00	_____	
<b>Total Materials &amp; Services</b>								20.00	_____	
<b>Total listed costs for Field Operations and Materials and Services</b>									41.92	_____
Interest on Operations Capital \$ 30.89 cash expense @ 5.50% for 6.0 mo.									0.85	_____
<b>Total Operating and Use Related Ownership Costs</b>									42.77	_____
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)									0.00	_____
Real Estate Opportunity <input type="text"/> \$ - per acre @ 3.00%									0.00	_____
Real Estate Taxes \$ - per acre @ 1.25%									0.00	_____
<b>Total Cost per Acre Including Overhead</b>									42.77	_____

**2021 Budget 83-Cover Crop Grazing, No Till**

<b>Field Operations</b>		<b>Times or Qty</b>	<b>Labor @ Unit \$25.00 /Hr</b>	<b>Fuel @ \$1.50 and Lube</b>	<b>Repairs</b>		<b>Ownership</b>		<b>Total</b>	<b>Your Estimate</b>
					<b>Power</b>	<b>Imp.</b>	<b>Power</b>	<b>Imp.</b>		
1	No-Till Drill	1	2.29	0.87	0.96	1.81	2.83	3.68	12.44	
2	Spray Herbicide	1	0.95	0.14	0.35	0.60	1.03	1.08	4.15	
<b>Total for Field Operations</b>			3.24	1.01	1.31	2.41	3.86	4.76	16.59	
<b>Materials &amp; Services</b>				<b>Operation Index</b>	<b>Percent Acres Applied</b>	<b>Application Rate Unit</b>	<b>Applied Price</b>	<b>Total</b>	<b>Your Estimate</b>	
	Cover Crop Grazing Mix	Seed		1	100%	1 acre	25.00	25.00		
*	2,4-D Ester LV4	Herbicide		2	100%	1 pint	2.00	2.00		
	Glyphosate 5# w/Surfactant	Herbicide		2	100%	32 ounce	0.09	3.00		
<b>Total Materials &amp; Services</b>									30.00	
* Cannot use with some cover crops.										
<b>Total listed costs for Field Operations and Materials and Services</b>									46.59	
Interest on Operations Capital \$ 37.97 cash expense @ 5.50% for 6.0 mo.									1.04	
<b>Total Operating and Use Related Ownership Costs</b>									47.63	
<b>Overhead</b> (accounting, liability insurance, vehicle cost, office expense)									0.00	
Real Estate Opportunity <input type="text"/> \$ - per acre @ 3.00%									0.00	
Real Estate Taxes \$ - per acre @ 1.25%									0.00	
<b>Total Cost per Acre Including Overhead</b>									47.63	