

**COST & RETURNS SUMMARY FOR WHEAT**  
**SAMPLE COSTS TO PRODUCE IRRIGATED WHEAT 1980**  
**SOLANO COUNTY**  
**BY LAWRENCE CLEMENT, FARM ADVISOR**

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
WHEAT	TON	140.000	3.000	420.00	
<b>TOTAL RECEIPTS:</b>				<b>420.00</b>	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
FERTILIZER	LBS.	0.230	150.000	34.50	
CUSTOM AIR FERT	ACRE	4.000	1.000	4.00	
WHEAT, SEED	LBS.	0.120	125.000	15.00	
2,4-D	ACRE	2.000	1.000	2.00	
IRRIG DIST WATER	ACIN	0.670	6.000	4.02	
CUSTOM AIR HERB	ACRE	4.000	1.000	4.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			13.08	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			6.53	
IRRIGATION (SYSTEM MAINT.)	ACIN	0.059	6.000	0.35	
MACHINERY LABOR	HOUR	5.990	1.747	10.46	
IRRIGATION LABOR	HOUR	5.000	1.000	5.00	
INTEREST ON OPERATING CAP.	DOL.	0.14000	58.092	7.95	
<b>TOTAL PREHARVEST COSTS:</b>				<b>106.89</b>	
<b>PREHARVEST COST PER TON</b>				<b>35.6311</b>	
<b>HARVEST:</b>					
CUSTOM HAULING	TON	4.000	3.000	12.00	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			4.13	
MACHINERY LABOR	HOUR	5.990	0.330	1.98	
<b>TOTAL HARVEST COSTS:</b>				<b>18.10</b>	
<b>HARVEST COST PER TON</b>				<b>6.0342</b>	
<b>TOTAL VARIABLE COSTS:</b>				<b>125.00</b>	
<b>VARIABLE COST PER TON</b>				<b>41.6653</b>	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>				<b>295.00</b>	
<b>INCOME PER TON</b>				<b>98.3347</b>	
<b>4. OVERHEAD:</b>					
<b>PERSONAL PROPERTY TAXES:</b>				<b>3.51</b>	
<b>SHARE RENT:</b>				<b>138.60</b>	
<b>TOTAL OVERHEAD:</b>				<b>142.11</b>	
<b>OVERHEAD COST PER TON</b>				<b>47.3700</b>	
<b>TOTAL CASH COSTS:</b>				<b>267.11</b>	
<b>TOTAL CASH COST PER TON</b>				<b>89.0353</b>	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>				<b>152.89</b>	
<b>INCOME PER TON</b>				<b>50.9647</b>	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			12.21	
<b>TOTAL DEPRECIATION:</b>				<b>12.21</b>	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.14000	96.122	13.46	
<b>TOTAL INTEREST CHARGE:</b>				<b>13.46</b>	
<b>TOTAL FIXED COSTS:</b>				<b>25.66</b>	
<b>FIXED COST PER TON</b>				<b>8.5550</b>	
<b>7. TOTAL OF ABOVE COSTS:</b>				<b>292.77</b>	
<b>TOTAL COST PER TON</b>				<b>97.5903</b>	
<b>8. NET RETURNS:</b>				<b>127.23</b>	
<b>NET RETURNS PER TON</b>				<b>42.4097</b>	

BASED ON A 1280 ACRE FARM  
 GROWING 400 ACRES OF WHEAT  
 SHARE RENT BASIS 1980  
 DATE PRINTED: 01/12/81  
 1980 default data

HARVEST MONTH: 6

UPDATED 1/12/81  
 BUDGET RECORD NUMBER 188

CASH FLOW & INVESTMENT SUMMARY FOR WHEAT  
 SAMPLE COSTS TO PRODUCE IRRIGATED WHEAT  
 SOLANO COUNTY  
 BY LAWRENCE CLEMENT, FARM ADVISOR

BUDGET RECORD NUMBER 183

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	0.00	0.00	0.00	0.00	0.00	420.00	0.00	0.00	0.00	0.00	0.00	0.00	420.00
OPERATING EXPENSES														
FERTILIZER	\$/AC	11.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.00	0.00	0.00	34.50
STOM AIR FERT	\$/AC	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00
SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	15.00
WATER	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
TRIG DIST WATER	\$/AC	0.00	0.00	0.00	0.00	4.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.02
STOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00
STOM AIR HERB	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
MACHINE LABOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	1.98	0.00	2.26	5.10	3.09	0.00	0.00	12.44
INTEREST ON OPER. CAP.	\$/AC	0.87	0.00	0.00	0.00	0.10	0.00	0.00	0.85	1.53	4.18	0.00	0.41	7.95
TRACTOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.06	6.64	3.39	0.00	0.00	13.08
EQUIPMENT COST	\$/AC	0.00	0.00	0.00	0.00	0.00	4.13	0.00	2.09	3.09	1.36	0.00	0.00	10.66
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.35
IRIG LABOR COST	\$/AC	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
TOTAL EXPENSES	\$/AC	16.37	0.00	0.00	0.00	9.47	18.10	0.00	8.27	16.36	50.02	0.00	6.41	125.00

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	0.00	0.00	0.00	0.00	0.33	0.00	0.38	0.85	0.52	0.00	0.00	2.08
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
IRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE														
MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANNUAL HOURS USED	FIXED COST PER ACRE			VARIABLE COST PER ACRE					
						DEPR.	INTER.	TAX \$/HRS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	HRS PER ACRE
TRACTOR 75 HP	3	75.0	17400.	7.	1800.	0.21	0.23	0.05	0.50	0.78	0.12	0.53	1.43	0.249
TRACTOR 90 HP	4	90.0	27600.	7.	1800.	0.29	0.31	0.07	0.68	0.80	0.12	0.72	1.64	0.212
PLER 85 HP	10	85.0	68000.	10.	1600.	3.27	4.21	1.05	8.53	4.66	0.70	4.65	10.01	1.128
IN COMBINE	25	16.0	49440.	11.	180.	5.58	6.28	1.70	13.56	1.45	0.22	2.46	4.13	0.275
SHAPER 6ROW	50	15.0	5190.	14.	180.	0.35	0.43	0.13	0.91	0.00	0.01	0.64	0.66	0.193
BBLE DISC	67	10.0	11400.	5.	500.	1.92	1.32	0.32	3.56	0.00	0.08	4.10	4.18	0.625
KE HARROW	71	20.0	2880.	4.	650.	0.14	0.08	0.02	0.24	0.00	0.01	0.33	0.34	0.199
IM DRILL	107	14.0	5400.	16.	160.	0.44	0.58	0.17	1.19	0.00	0.03	1.33	1.36	0.227
ROW IRIG SYS*	132	2.0	0.	10.	5000.	0.00	0.00	0.00	0.00	0.00	0.01	0.35	0.35	3.000

MACHINERY & EQUIPMENT	463.	12.21	13.46	3.51	29.17	7.69	1.29	15.11	24.09
INTEREST & COSTS PER ACRE									
TOTAL INVESTMENT	185310.								

BASED ON A 1280 ACRE FARM  
 GROWING 400 ACRES OF WHEAT  
 SHARE RENT BASIS 1980

UPDATED 1/12/81

FUEL USE SUMMARY FOR BUDGET RECORD NUMBER 188  
 SAMPLE COSTS TO PRODUCE IRRIGATED WHEAT  
 SOLANO COUNTY  
 BY LAURENCE CLEMENT, FARM ADVISOR

FUEL USED IN GALLONS PER HOUR

TRACTOR 75 HP	3.600
TRACTOR 90 HP	4.320
CRAWLER 85 HP	4.760
GRAIN COMBINE	5.850

FUEL ALLOCATED TO OPERATIONS IN GALLONS PER ACRE COVERED

MACHINE	GALLONS	POWER UNIT
GRAIN COMBINE	1.609	
STUBBLE DISC	1.636	CRAWLER 85 HP
SPIKE HARROW	1.041	CRAWLER 85 HP
BED SHAPER 6ROW	0.917	TRACTOR 90 HP
GRAIN DRILL	0.898	TRACTOR 75 HP

FUEL ALLOCATED TO OPERATIONS FOR THE BUDGET UNIT

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	FUEL TYPE
BLE DISC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.636	1.636	0.000	0.000	0.000	3.273	DIESEL
E HARROW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.041	0.000	0.000	0.000	1.041	DIESEL
SHAPER 6ROW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.917	0.000	0.000	0.000	0.917	DIESEL
LER 85 HP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.952	0.000	0.000	0.952	DIESEL
R DRILL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.898	0.000	0.000	0.898	DIESEL
N COMBINE	0.000	0.000	0.000	0.000	0.000	1.609	0.000	0.000	0.000	0.000	0.000	0.000	1.609	GAS
TOTALS	0.000	0.000	0.000	0.000	0.000	1.609	0.000	1.636	3.594	1.850	0.000	0.000	8.689	

OPERATIONS BY TYPE

0.61 GALS  
 0.00 LP  
 0.08 DIESEL  
 0.00 N. GAS  
 0.00 KWRS

FUEL TYPES  
 1=GAS  
 2=L.P.  
 3=DIESEL  
 4=N. GAS  
 5=ELEC.

MINISTRY OPERATIONS SUMMARY  
 SAMPLE COSTS TO PRODUCE IRRIGATED WHEAT  
 SOLANO COUNTY  
 BY LAURENCE CLEMENT, FARM ADVISOR

BUDGET RECORD NUMBER 188

OPERATION	ITER NO.	DATE	TIMES OVER	LABOR HOUR S	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
BLE DISC	10,	67 AUG	1.00	0.378	0.313	5.15	4.39
BLE DISC	10,	67 SEPT	1.00	0.378	0.313	5.15	4.39
E HARROW	10,	71 SEPT	1.00	0.241	0.199	2.28	1.90
SHAPER 6ROW	4,	50 SEPT	1.00	0.234	0.193	2.29	1.59
LER 85 HP	10	10 OCT	0.20	0.240	0.200	1.78	1.52
R DRILL	3,107	10 OCT	1.00	0.274	0.227	2.79	1.69
N COMBINE	25	JUNE	1.00	0.330	0.275	4.13	13.56
TOTALS			2.075	1.718	23.56	29.02	

PERFORMED ON A 1280 ACRE FARM  
 INCLUDING 400 ACRES OF WHEAT  
 ON RENT BASIS 1960

UPDATED 1/12/91

STORED DATA PAGE (NO CALCULATIONS) FOR WHEAT

BUDGET RECORD NUMBER 188

SAMPLE COSTS TO PRODUCE IRRIGATED WHEAT  
 SOLANO COUNTY  
 BY LAWRENCE CLEMENT, FARM ADVISOR

COSTS AND RETURNS WILL BE  
 DIVIDED BY 3.0 TON  
 TO OBTAIN PER TON COSTS

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX			
PRODUCTION WHEAT	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.000	0.330	3.	34.	2.	0.		
	NUMBER OF UNITS																				
	RATE/UNIT													PRICE	SHARE	UNIT	ITEM	TYPE	HARV		
														RENT	CODE	CODE	CODE	CODE	CODE		
FERTILIZER	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.230	0.000	12.	201.	3.	0.			
CUSTOMER AIR FERT	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.000	0.000	7.	374.	3.	0.			
WHEAT, SEED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	0.00	0.00	0.120	0.000	12.	134.	3.	0.			
2,4-D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.000	0.000	7.	251.	3.	0.			
IRRIG DIST WATER	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.670	0.000	11.	323.	3.	0.			
CUSTOMER HAULING	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	4.000	0.000	3.	306.	3.	9.			
CUSTOMER AIR HERB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.000	0.000	7.	373.	3.	0.			

MACHINERY REQUIREMENTS	IMPLEMENTS = TIRES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												R	CREW	POWER	MACH	TYPE	HARV
													LABOR	UNIT	CODE	CODE	CODE	
STUBBLE DISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.000	0.000	10.	67.	4.	0.
SPIKE HARROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	0.000	10.	71.	4.	0.
ROD SHAPER BROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	0.000	4.	50.	4.	0.
TRAWLER 85 HP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.00	0.00	0.000	0.000	0.	10.	4.	0.
GRAIN DRILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.000	0.000	3.	107.	4.	0.
GRAIN COMBINE	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	25.	4.	9.
													SHARE	SHARE	POWER	SYST		
													FIXED %	VAR %	UNIT	CODE	LIFT	
ACRIN IRRIG WATER	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.	132.		0.
NO. TIMES IRRIG	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						

EQUIPMENT REQUIREMENTS									NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
									UNITS	OF COST	CODE	CODE	CODE	CODE
WHEAT STORED WITH BUDGET														
WHEAT --->	2	3	4	5	6	7	8							
EQUIPMENT REQUIREMENTS	CHARGE		NUMBER	VALUE OR	TAXES	PERENNIAL CROPS								
	METHOD		OF ACRES	COST/ACRE	PER ACRE	YRS LIFE	COST/ACRE							
	3.		400.00	0.00	0.00	0.0	0.00							
PREPRISE 2-34 REGION/COUNTY 48 UNASSIGNED 00000 RACH COMP 4			IRIS SYST 6 UNASSIGNED 2	EQUIP SET 1	HARVEST MONTH 6									

BASED ON A 1280 ACRE FARM  
 GROWING 400 ACRES OF WHEAT  
 SHARE RENT BASIS 1980

UPDATED 1/12/81  
 MACHINERY COMPLEMENT 4  
 EQUIPMENT COMPLEMENT 1

NO NAME CHANGES HAVE BEEN STORED WITH THIS BUDGET\*\*\*

PARAMETER CHGS-->	BW	CL	VALUE	BW	CL	VALUE	BW	CL	VALUE	BW	CL	VALUE	BW	CL	VALUE
1.			0.900000	3.		0.870000									

so default data