

**Costs and Returns per acre from growing soft white wheat, 2006  
Juab County**

Receipts	Quantity per acre	Unit	Price/cost per unit	Value/cost per acre	Base Value
Wheat	62.0	bushels	\$4.28	\$265.57	\$265.57
Straw	0.64	tons	\$48.00	\$30.72	\$30.72
<b>Subtotal</b>				\$296.29	\$296.29
<b>Operating costs</b>					
Land preparation					
Plowing	1	acre	\$5.88	\$5.88	\$5.88
Discing	1	acre	\$3.73	\$3.73	\$3.73
Land plane	2	acre	\$3.34	\$6.69	\$6.69
Roller harrow	1	acre	\$3.64	\$3.64	\$3.64
Planting	1	acre	\$2.96	\$2.96	\$2.96
Seed	100	pounds	\$0.17	\$17.00	\$17.00
Fertilization					
Nitrogen (34-0-0)	132	pounds	\$0.18	\$23.56	\$23.56
Phosphate (11-50-2)	48	pounds	\$0.18	\$8.57	\$8.57
Custom application	1	acre	\$7.82	\$7.82	\$7.82
Pesticides/herbicides					
Glean	0.17	Ounce	\$17.85	\$3.03	\$3.03
Custom application	1	acre	\$7.82	\$7.82	\$7.82
Irrigation (wheel line)	2	irrigations			
Labor	0.67	hours	\$10.00	\$6.67	\$6.67
Water assessment	1	share	\$30.00	\$30.00	\$30.00
Repairs/maintenance	1	acre	\$2.30	\$2.30	\$2.30
Pumping	25	acre inch	\$0.00	\$0.00	\$0.00
Harvesting					
Custom combine	1	acre	\$26.00	\$26.00	\$26.00
Haul grain (custom)	62.0	bushel	\$0.06	\$3.72	\$3.72
Baling	0.64	tons	\$4.79	\$3.07	\$3.07
Haul/stack straw	0.64	tons	\$3.63	\$2.32	\$2.32
Crop insurance (75% Yield, 100% Price)	1	acre	\$16.65	\$16.65	\$16.65
Interest on operating capital			7.61%	\$4.81	\$4.81
<b>Subtotal</b>				\$186.24	\$187.31
Ownership costs (excludes cost of land)				\$69.08	\$69.08
Insurance	1	acre	\$2.00	\$2.00	\$2.00
Machinery ownership cost	1	acre	\$58.83	\$58.83	\$58.83
Irrigation equipment costs	1	acre	\$8.25	\$8.25	\$8.25
<b>Total costs</b>				\$255.33	\$256.39
Net returns to owner for unpaid labor, management, equity and risk					
Above operating costs				\$110.04	\$108.98
Above total listed costs				\$40.96	\$39.90

**Breakeven Table - Wheat**

Net returns per acre above operating costs

Yield (Bu/Ac)	Selling Price (\$/Bu)			
	\$3.28	\$3.78	\$4.28	\$4.78
47.00	-\$0.31	\$23.19	\$46.69	\$70.19
52.00	\$15.81	\$41.81	\$67.81	\$93.81
57.00	\$31.93	\$60.43	\$88.93	\$117.43
62.00	\$48.04	\$79.04	<b>\$110.04</b>	\$141.04
67.00	\$64.16	\$97.66	\$131.16	\$164.66
72.00	\$80.28	\$116.28	\$152.28	\$188.28
77.00	\$96.39	\$134.89	\$173.39	\$211.89