

2008 Arkansas



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2008 Wheat Research Verification Program

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Abstract

The 2008 Wheat Research Verification Program (WRVP) was implemented by the University of Arkansas Cooperative Extension Service on 17 producer fields located in Arkansas. Cooperators from the counties above selected 10 varieties from a short list provided by the agent and research verification coordinator. These varieties were selected based upon performance and characteristics determined by the University of Arkansas variety tests. Soil types ranged from silt loam to clay, with previous crops of soybean, grain sorghum, corn, rice and summer fallow. Seeding dates ranged from October 4 through November 16, with seeding rates varying from 115 to 198 lbs/ac. Nine fields were drill seeded while eight were broadcast seeded. Seven of the 17 fields were treated with herbicides. Fungicides were used on nine of the 17 fields for septoria and leaf rust. Insects were not a factor throughout the season; however, many fields showed the typical minor symptoms of barley yellow dwarf virus (BYDV), which is vectored by aphids. Harvest dates ranged from June 3 through June 25. Average yield for the WRVP was 66.2 bu/ac, compared to the state average of 58. Yields ranged from 39 bu/ac in Greene County to 83.38 bu/ac in Monroe County. Economic analysis was conducted using a budget generator to estimate specific costs of production for each field. Only three of the 17 fields had a negative return in 2008. Returns ranged from (\$96.29) in Woodruff County to \$208.12 in Monroe County. The Wheat Research Verification Program continues to demonstrate that extension's research-based recommendations can produce profitable, high-yielding wheat across a wide range of conditions and soil types. Over a 22-year period, the WRVP has averaged 13 bu/ac greater than the state average yield. The program is funded by the wheat check-off dollars and administered through the Arkansas Wheat Promotion Board.

Introduction

The Wheat Research Verification Program (WRVP) represents an interdisciplinary effort of farmers, county extension agents, extension specialists, and researchers committed to improving the profitability of wheat production in Arkansas. The WRVP program began in 1986 under the direction of the University of Arkansas Cooperative Extension Service. The Arkansas Wheat Promotion Board has allocated the funding necessary for the WRVP program each year since its inception.

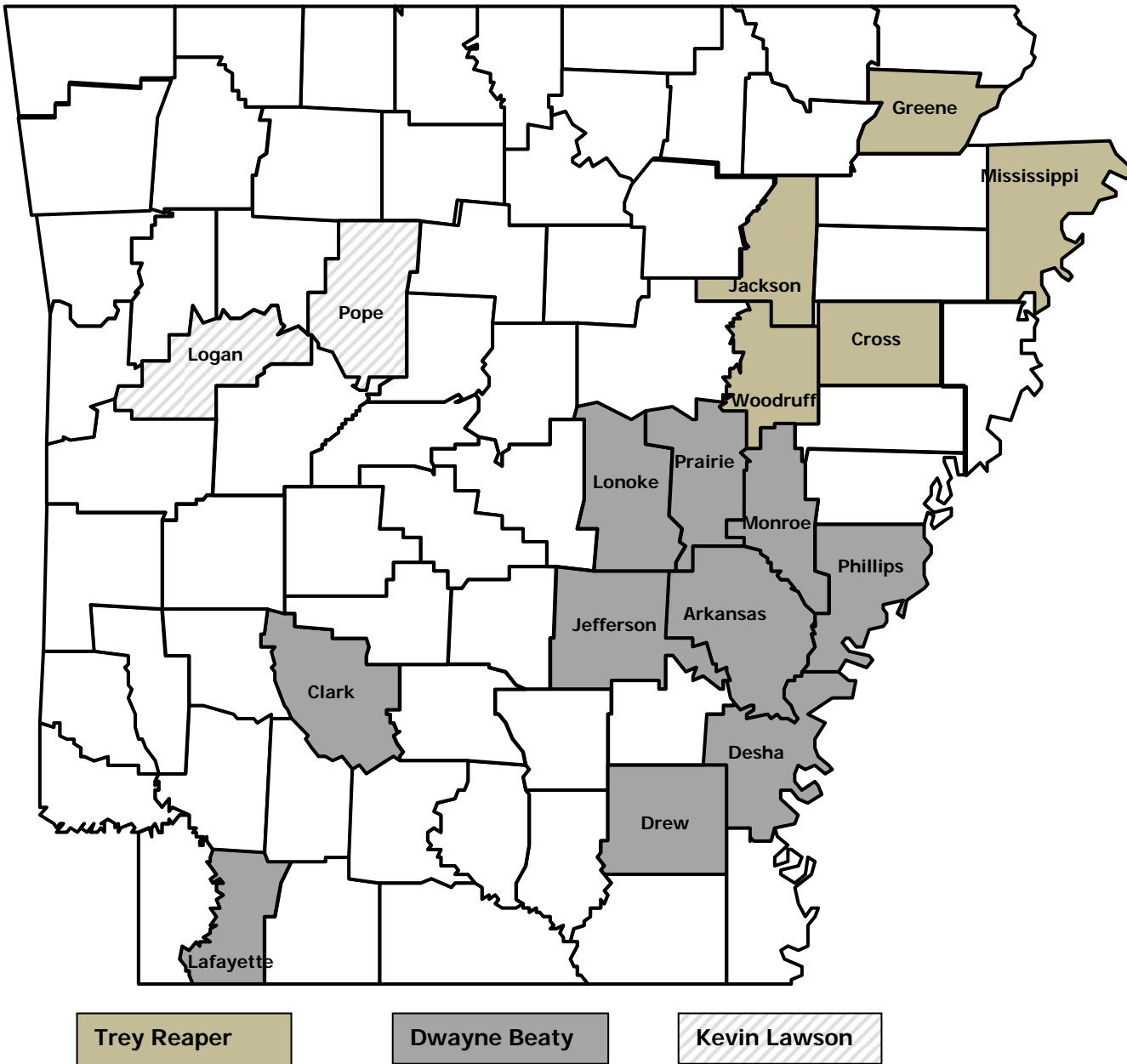
The WRVP program is designed as on-farm demonstrations of all the research-based recommendations required to grow wheat profitably in Arkansas. The WRVP program is part of the University of Arkansas Extension Service's goal of helping wheat producers make economically, agronomically, and environmentally sound decisions on their farms. The specific objectives of the program are:

1. To verify research-based recommendations for profitable wheat production in all wheat producing areas of Arkansas.
2. To develop a database for economic analysis of all aspects of wheat production.
3. To demonstrate that consistently high yields of wheat can be produced economically with the use of available technology and inputs.
4. To identify specific problems and opportunities in Arkansas wheat production for further investigation.
5. To promote timely cultural and management practices among all wheat farmers.
6. To provide training and assistance to county agents with limited expertise in wheat production.

2008 Wheat Research Verification Program Fields

Seventeen farms enrolled a field in the Wheat Research Verification Program in the fall of 2007. The fields were located on commercial wheat farms and ranged in size from 25 to 114 acres. The locations of the WRVP fields are shown in Figure 1, designated according to the WRVP coordinator responsible for each field.

Figure 1. Location of the 2008 WRVP Fields



The program is conducted for two consecutive years with each grower/cooperator. When an interested cooperator was identified, the cooperator, county agent, and specialist selected a field to enroll in the program in the fall of 2007. Prospective fields are required to meet the following criteria specified by the WRVP advisory committee:

1. Field size of at least 15 acres.
2. A yield potential equal to or greater than the county average.
3. A soil pH above 5.6.
4. A previous crop of corn, sorghum (without atrazine), soybeans, summer fallow, rice, or pasture.
5. The potential for good surface drainage.

A representative soil sample of the field was analyzed and the field was inspected by the coordinator and county agent. When the soil test results were obtained, the county agent, cooperator, and coordinator met to discuss recommended practices for seedbed preparation, wheat variety selection, and fertilization. All management decisions were made based on current extension recommendations.

For situations where there were no specific recommendations included in the field plan, a member of the Wheat Verification Committee was consulted. As often as practical, members of the committee were consulted and updated on the condition of the fields. Once seedbed preparation began, the day-to-day management decisions were made by the county agent and coordinator with assistance from appropriate specialists and researchers as conditions warranted. Data were collected on stand counts, growth stage, tillering, heads per square foot, diseases, weeds, and insects during the course of the growing season. Grain yields and test weights were determined by elevator weigh tickets on all WRVP fields.

An economic analysis of each field was conducted by an extension economist and is included in the appendix of this report. To facilitate comparisons among fields and to allow year-to-year comparisons, average costs of certain operations are computed and used to generate the budgets in this report.

Results and Discussion

The variety, field size and preplant fertilizer for each WRVP field are listed in Table 1. The average field size was 58.11 acres ranging from 25 to 114 acres.

Table 1. Variety, Field Size, and Preplant Fertilizer, WRVP Fields 2008

County	Variety	Field Size (Acres)	Preplant Fertilizer ¹ (lbs/ac)
Arkansas	Terral TV 8558 Pioneer 26R22	60	0-110-150
Clark	Pioneer 26R22	70	0-80-120
Cross	AgriPro Beretta	40	25-70-130
Desha	Armor 260Z	75	0-40-60
Drew	Armor 3330	25	0-40-60-90
Greene	Dixie 900	40	18-46-100
Jackson	AgriPro Beretta	114	18-60-90
Jefferson	AgriPro/Coker 9553	70	1 ton chicken litter
Lafayette	Terral LA 841	34	2.5 ton chicken litter 0-0-60
Logan	Pioneer 26R22	26	None
Lonoke	AgriPro Beretta	50	0-52-52
Mississippi	Armor 3035	70	None
Monroe	Terral TV 8558	51	27-69-90
Phillips	AGS 2050	52	None
Pope	AgriPro Panola	103	2 ton chicken litter
Prairie	Armor 260Z	78	0-90-150
Woodruff	AgriPro Beretta	30	30-90-120

¹Nitrogen – Phosphorus – Potassium.

Coordinators of the Wheat Research Verification Program met with the extension wheat agronomist to develop a short list of varieties suited to each potential verification field's environment. For those fields that were planted, the *Wheat Update*, a summary of variety trials conducted by the University of Arkansas Agricultural Experiment Station, was used to obtain yield, physiological, and disease data for certain varieties on a range of soil types. The producer made the final variety selection using those on the list provided by the county agent. The best overall disease resistance and yield history is sought in variety selection. Ten varieties were planted in the WRVP in the fall of 2007, reflecting the specific needs of different soil types, geographic regions, and the overall management strategy employed by the cooperators.

Table 2 shows the soil classification for each WRVP field. These fields consisted of clay, sand, and silt loam soils. The range in soil types reflects the range of soils where wheat could be planted in Arkansas during the fall of 2007.

Good surface drainage is key to profitable wheat production, and each WRVP cooperator was encouraged to provide the best drainage possible. Drainage furrows were constructed at regular

intervals to enhance surface drainage in all fields. Additionally, growers were requested to monitor and maintain drainage from planting through harvest.

Table 2. General Soil Information, WRVP Fields 2008

County	Soil Classification
Arkansas	Dewitt/Immanuel/Stuttgart silt loam
Clark	Gurdon/Guyton silt loam
Cross	Calloway/Loring silt loam
Desha	Hebert/Rilla silt loam; Perry/Sharkey/Desha clay
Drew	Calloway silt loam
Greene	Kobel silty clay; Beulah fine sandy loam
Jackson	Dundee/Amagon/Forestdale silt loam
Jefferson	Portland clay/Roxana silt loam/Wabbaseka Latanier
Lafayette	Rilla/Severn silt loam
Logan	Dardanelle silt loam/ Roellen silty clay
Lonoke	Calloway/Crowley/Loring/Stuttgart silt loam
Mississippi	Tunica silty clay; Dundee silt loam
Monroe	Crowley/Stuttgart silt loam
Phillips	Calloway/Falaya/Loring/Memphis silt loam
Pope	Dardanelle/Rilla silt loam
Prairie	Calhoun/Calloway/Loring silt loam
Woodruff	Calhoun/Grenada silt loam

Previous crop and tillage operations are listed in Table 3. Eleven fields were planted following soybean, three following corn, one following rice, one following grain sorghum and one that was fallow the previous growing season. Fields following rice or corn generally require more tillage operations due to heavy crop residue. Conventional tillage operations were used for seedbed preparation in most fields with the exception of fields in Cross and Prairie County, which were planted in a no-till system.

Table 3. Previous Crop and Preplant Tillage Operation for WRVP Fields, 2008.

County	Previous Crop	Tillage Operations
Arkansas	Soybean	Disk, Field Cultivate (2X)
Clark	Soybean	Disk (2X), Float (2X) Bedder/Roller
Cross	Grain Sorghum	No-till
Desha	Corn	Disk (2X), Harrow
Drew	Soybean	Disk, Field Cultivate, Bedder/Roller (2X)

Greene	Soybean	Disk (2X), Field Cultivate
Jackson	Corn	Disk (3X), Field Cultivate, Roll
Jefferson	Soybean	Disk, Field Cultivate
Lafayette	Fallow	Disk
Logan	Corn	Disk, Field Cultivate
Lonoke	Soybean	Disk (2X), Field Cultivate, Roll
Mississippi	Soybean	Disk
Monroe	Soybean	Disk (2X), Float (2X), Field Cultivate, Harrow
Phillips	Soybean	Disk, DMI
Pope	Soybean	Field Cultivate
Prairie	Soybean	No-till
Woodruff	Rice	Disk (2X), Field Cultivate, Hip

The seeding date and rate for each county and variety are given in Table 4. The recommended planting dates for wheat are: North Arkansas – October 1 through October 30, Central Arkansas – October 10 through November 10, South Arkansas – October 15 through November 20.

Table 4. Variety, Seeding Date, Rate, Method, WRVP Fields, Fall, 2008.

County	Variety	Seeding Date	Emerg. Date	Seeding Rate (lbs/ac)	Seeding Method
Arkansas	Terral TV 8558 Pioneer 26R22	16-Nov	23-Nov	120	Drill
Clark	Pioneer 26R22	12-Nov	27-Nov	150	Broadcast
Cross	AgriPro Beretta	3-Nov	11-Nov	130	Drill
Desha	Armor 260Z	15-Oct	21-Oct	180	Broadcast
Drew	Armor 3330	15-Oct	19-Oct	180	Broadcast
Greene	Dixie 900	6-Nov	17-Nov	115	Drill
Jackson	AgriPro Beretta	10-Oct	14-Oct	107	Drill
Jefferson	AgriPro/Coker 9553	9-Nov	19-Nov	120	Drill
Lafayette	Terral LA 841	25-Oct	5-Nov	125	Broadcast
Logan	Pioneer 26R22	31-Oct	4-Nov	120	Drill
Lonoke	AgriPro Beretta	8-Nov	17-Nov	150	Broadcast
Mississippi	Armor 3035	5-Nov	23-Nov	150	Broadcast
Monroe	Terral TV 8558	12-Nov	20-Nov	125	Broadcast
Phillips	AGS 2050	3-Nov	12-Nov	150	Broadcast
Pope	AgriPro Panola	5-Nov	11-Nov	130	Drill
Prairie	Armor 260Z	11-Oct	18-Oct	198	Drill
Woodruff	AgriPro Beretta	4-Oct	11-Oct	150	Drill

Seeding rates ranged from 115 to 198 pounds per acre. The recommended seeding rates vary according to seed size, seedbed conditions, anticipated germination, and seedling survival. Seeding rates are designed to achieve a final stand of 26 plants per square foot. Nine fields were drill seeded while eight fields were broadcast seeded.

Data on spring nitrogen applications are displayed in Table 5 on the next page. Total applied nitrogen ranged from 115 lbs/ac on the Lafayette and Logan County fields to 148 lbs/ac in Pope County. The average spring nitrogen rate was 123.88 lbs/ac.

Spring nitrogen application rates are based on soil texture, yield potential, and previous crop. On clay soils recommended spring nitrogen is 140 lb N/ac, and 160-170 lb N/ac when yield potential is greater than 70 bu/ac.

On loamy soils with good drainage, 110-120 pounds of nitrogen per acre is generally recommended for high yields. A single application at mid-tillering stage of wheat development may often satisfy the nitrogen requirements of the crop. However, heavy or frequent spring rainfall causes saturated soils and subsequent loss and/or leaching of nitrates outside the root zone. Thus, split applications of nitrogen are often required to avoid excessive nitrogen losses. In addition, standing water may cause nitrogen losses that can be corrected with supplemental fertilizer of 20-40 pounds of nitrogen per acre, according to extension recommendations. Frequent rainfall, heavy rainfall, and standing water did not pose as a problem on WRVP fields in the spring. Spring nitrogen was applied in a timely manner in WRVP fields as well as the majority of wheat fields in Arkansas in 2008.

All 2008 WRVP fields received split applications of nitrogen, with Pope County receiving a third application due to loss from excess rain.

Table 5. Spring Nitrogen, WRVP Fields, 2008.

County	First Application		Second Application		Total lb N/a
	Date	Source	Date	Source	
Arkansas	11-Feb	150# Urea	13-Mar	110 # Urea	120
Clark	29-Feb	150# Urea	17-Mar	110# Urea	120
Cross	28-Feb	128# Urea + 100 # A.S.	28-Mar	120# Urea	135
Desha	11-Feb	150# Urea	12-Mar	110# Urea	120
Drew	25-Feb	100# Urea + 50# A.S.	21-Mar	150# Urea	126
Greene	27-Feb	130# Urea + 50# A.S.	7-Apr	110# Urea	120
Jackson	9-Feb	130# Urea + 50# A.S.	13-Mar	110# Urea	120
Jefferson	20-Feb	130# Urea + 50# A.S.	12-Mar	110# Urea	120
Lafayette	2-Mar	20 gal 32% Liquid N + 3 gal Liquid S	17-Mar	12 gal Liquid N	115
Logan	1-Mar	250# Urea			115
Lonoke	28-Feb	150# Urea	13-Mar	110# Urea	120
Mississippi	13-Mar	135# Urea + 50# A.S.	27-Mar	100# Urea	119
Monroe	19-Feb	100# Urea + 150# DAP	22-Mar	100# Urea	119
Phillips	27-Feb	125# Urea + 50# A.S.	28-Mar	115# Urea	121

Pope	7-Feb	80# Urea + 100# A.S.	28-Feb 3 rd App 28-Mar	150# Urea 3 rd App 55# of 39-0-0-7	148
Prairie	11-Feb	150# Urea	13-Mar	130# Urea	129
Woodruff	13-Feb	160# Urea	13-Mar	140# Urea	138

Several of the 2008 WRVP fields reached threshold levels for disease. Fungicides were used in nine of the 17 WRVP fields. A summary of pests and chemicals used is displayed in Table 6. Ryegrass was not a major problem in 2007. The Arkansas and Pope County fields were treated with Osprey for ryegrass and other winter weeds. None of the 17 WRVP fields were treated with Hoelon.

Table 6. Weed, Disease, and Insect Summary - WRVP, 2008

County	Pest Summary and Chemical Application
Arkansas	2 pt Prowl H2O, 4.75 oz Osprey, 14 oz Quilt
Clark	4 oz Tilt
Cross	0.5 oz Harmony Extra
Desha	4 oz Bumper
Drew	None
Greene	0.5 oz Harmony Extra
Jackson	4 oz Tilt
Jefferson	0.33 oz Express
Lafayette	None
Logan	None
Lonoke	Bumper
Mississippi	None
Monroe	14 oz Quilt
Phillips	14 oz Quilt
Pope	4.75 oz Osprey, 0.75 oz Harmony Extra
Prairie	3 oz Sencor, 14 oz Quilt
Woodruff	3 oz Sencor, 1 pt 2,4-D, 4 oz Tilt

The harvest date, grain yield, test weight, and pounds of nitrogen per bushel are shown in Table 7. Harvest dates ranged from June 3 through June 25. Average yield for the WRVP was 66.2 bu/ac, compared to a state average yield of 58.0 bu/ac. Yields ranged from 39.0 bu/ac in Greene County to 83.4 bu/ac in Monroe County.

The WRVP attempts to avoid low test weights by planting varieties with good test weight characteristics and timely harvest. Dry conditions during harvest improved test weight, and the average test weight was 58.9 lb/bu this year.

The pounds of nitrogen per bushel variable is a simple ratio of total applied nitrogen divided by the grain yield. It attempts to measure the efficiency of nitrogen fertilizer applications. The efficiency ranged from 1.43 lbs N/bu to 3.07 lbs N/bu and averaged 2.01 lbs N/bu of wheat.

Table 7. Harvest Date, Grain Yield, Test Weight for WRVP Fields, 2008

County	Harvest Date	Test Weight (lb/bu)	Yield (bu/ac at 13.5%)	Pounds N/bu
Arkansas	13-Jun	60.0	76.0	1.57
Clark	3-Jun	60.0	74.3	1.62
Cross	19-Jun	60.0	59.5	2.27
Desha	5-Jun	60.0	82.7	1.45
Drew	3-Jun	60.0	66.0	1.91
Greene	16-Jun	60.0	39.0	3.07
Jackson	12-Jun	59.0	75.4	1.59
Jefferson	6-Jun	59.8	59.9	2.00
Lafayette	24-Jun	56.3	71.1	1.61
Logan	25-Jun	55.1	54.8	2.10
Lonoke	16-Jun	59.0	74.4	1.61
Mississippi	15-Jun	57.5	54.7	2.18
Monroe	13-Jun	57.8	83.4	1.43
Phillips	14-Jun	59.0	72.0	1.68
Pope	12-Jun	60.5	65.5	2.25
Prairie	13-Jun	58.0	45.0	2.87
Woodruff	3-Jun	60.0	47.5	2.90
WRVP Average:				66.2
Predicted State Yield Average:				58.0

ECONOMIC ANALYSIS: 2008 WRVP

This section provides information on the development of estimated production costs for the 2008 Wheat Research Verification Program. Records of field operations on each field provided the basis for estimating these costs (Appendix). The field records were compiled by participating county extension faculty and the coordinators of the Wheat Research Verification Program. Presented in this analysis are specified operating and ownership costs for each trial. Not included are other overhead costs, insurance costs, and opportunity costs for management and unpaid family labor. Assuming a 25 percent share rent for each field incorporates land costs.

Direct Expenses

Direct expenses are those expenditures that would generally require annual cash outlays and would be included on an annual operating loan application. Actual quantities of all operating inputs as reported by the cooperators were used in this analysis. The prices used for these inputs were largely provided by the producer cooperators. When necessary, input prices were utilized from the "2008 Wheat Cost of Production Estimates" published by the Cooperative Extension Service.

Fuel and repair costs for machinery were calculated using a budget generator based on parameters and standards published in the American Society of Agricultural Engineers 1993 Handbook. Therefore, the producers' actual machinery costs will vary from the machinery cost estimates that are presented in this report. However, the producers' actual field operations were used as a basis for calculations and his equipment size and type were matched as closely as possible to the existing data set used in the annual set of state crop budgets.

Direct expenses for the 17 WRVP fields ranged from \$127.13 per acre for Logan County to \$307.97 per acre for Woodruff County and averaged \$215.34 per acre. Due to significant price increases in both seed and fertilizer, direct expenses in 2008 were \$62.43 per acre, or 41 percent higher, than in 2007. Direct expenses per bushel ranged from \$2.24 in Monroe County to \$6.48 in Woodruff County and averaged \$3.42 per bushel.

Fixed Expenses

The fixed expenses category in Table 8 represents the cost of owning and using farm equipment. These costs can vary greatly from one farm to another depending on the farm's size, management, and annual use of machinery. The fixed expenses presented in Table 8 include depreciation and interest. These costs are based on estimated initial cost and expected useful life of machinery similar to that used by the producer. Ownership costs were allocated on a per acre basis using estimated performance rates and hours of annual use. Calculations were made by using a budget generator based on parameters and standards published in the American Society of Agricultural Engineers 1993 Handbook.

Economic costs may differ from short-run tax-based cash accounting figures for a particular year. The economic approach spreads these costs over the entire useful life of the machinery. In the long run, the farm business must cover these costs to remain viable.

Fixed expenses for the 17 fields ranged from \$15.52 per acre for Mississippi County to \$32.20 per acre for Jackson County and averaged \$23.35 per acre. High fixed expenses can be the result of numerous trips across the field.

Using custom operators rather than owning equipment replaces fixed expenses with direct expenses (custom work). Cooperators with high fixed expenses but low custom work expenses typically use high-clearance sprayers for chemical applications and spreaders (buggies) for seeding and fertilizer applications instead of hiring aerial or ground custom applicators.

Total Specified Expenses

Since fixed costs can be substituted for direct cost and vice versa, total specified expense is calculated to give the true picture of expenses. Not included in the “total specified expenses” in Table 8 are charges for land, risk, overhead, and management. The overhead and management costs would be better addressed at the whole-farm level and are not included in this analysis. Total specified expenses per acre for the 17 fields ranged from \$149.00 for Logan County to \$336.76 for Woodruff County and averaged \$238.70. Total specified expenses per bushel ranged from \$2.53 in Phillips County to \$7.09 in Woodruff County and averaged \$3.79 for the 17 fields.

Land Costs

Land costs incurred by producers participating in the Wheat Research Verification Program would likely vary from land ownership, cash rent, or some form of crop share arrangement. Therefore, a comparison of these divergent land cost structures would be expansive and contribute little to this analysis. For this reason, a 25 percent crop share rental arrangement with no cost sharing was assumed. This is not meant to imply that this arrangement is normal or that it should be used in place of existing arrangements. It is simply a consistent measure to be used across all trials. There are many other tenancy arrangements that are in use.

Table 8 presents the cost of production per bushel after 25 percent of the yield is given to the landlord. These break-even prices ranged from \$3.38 per bushel in Phillips County to \$9.45 per bushel in Woodruff County. The average cost of production for the 12 fields was \$5.05 per bushel.

Returns per Acre

Break-even prices, such as those displayed in Table 8, can be useful in making marketing decisions. However, having the lowest break-even price does not guarantee the highest returns. The total yield available for sale still plays a key role in determining returns per acre. Per acre returns for each of the 17 fields are presented in Table 9. Government payments and other sources of farm income, which contribute to overall farm income, have been ignored in this table. The wheat price used in Table 9 (\$6.75/bu) is a compilation of the 2007-08 marketing year monthly average new crop bids offered by Arkansas grain elevators. This information was obtained from the USDA Agricultural Marketing Service.

The most profitable field (returns over total expense and rent), Monroe County, had net returns of \$208.12 per acre. The least profitable field was Woodruff County, losing \$96.29 per acre. The objective in any one year is to receive sufficient sales to at least cover direct expenses and rent. This allows the business to repay operating debts and farm again next year. Across several years, per acre returns over total expenses and rent in Table 9 need to be positive for the farm business to remain solvent.

The general trend in Table 9 shows that the higher yielding fields resulted in higher net returns. Eight of the 17 WRVP fields yielded above the average of 66.2 bushels per acre. Each of these fields had net returns over total expenses and rent that exceeded the WRVP average of \$96.42 per acre. Nine of the WRVP fields yielded below 66.2 bushels per acre. Six of these nine fields had below average returns to total expenses and rent. Three of these six fields had negative or no returns above total expense and rent due to both above average expenses and below average yields of approximately 44 bushels per acre.

Table 8. Estimated costs per acre and break-even prices: 2008 Wheat Research Verification Program.

	Arkansas	Clark	Cross	Desha	Drew	Greene	Jackson	Jefferson	Lafayette	Logan	Lonoke	Mississippi	Monroe	Phillips	Pope	Prairie	Woodruff
Acres	60	70	40	75	25	40	114	70	34	26	50	70	51	52	103	78	30
Direct Exp.	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)	(\$/acre)
Custom Work	\$ 53.71	\$ 47.61	\$ 26.90	\$ 34.78	\$ 37.58	\$ 26.58	\$ 36.08	\$ 36.12	\$ 44.24	\$ 10.97	\$ 45.39	\$ 23.94	\$ 22.93	\$ 32.84	\$ 24.32	\$ 38.76	\$ 33.50
Fertilizer ⁹	\$ 79.56	\$110.00	\$114.85	\$114.00	\$122.80	\$119.80	\$123.80	\$ 96.76	\$ 73.24	\$ 57.50	\$108.41	\$ 57.70	\$ 81.33	\$ 57.41	\$ 75.55	\$146.90	\$178.00
Herbicides+surfactants	\$ 19.61		\$ 7.22			\$ 1.69		\$ 7.39	\$ 7.38						\$ 22.95	\$ 5.54	\$ 4.74
Fungicides	\$ 12.66	\$ 11.25		\$ 10.00			\$ 11.25				\$ 7.50		\$ 12.66	\$ 12.66		\$ 12.66	\$ 11.25
Crop Seed	\$ 32.40	\$ 25.00	\$ 33.75	\$ 48.60	\$ 48.60	\$ 32.20	\$ 28.89	\$ 38.40	\$ 33.75	\$ 32.40	\$ 40.50	\$ 40.50	\$ 33.75	\$ 40.50	\$ 35.10	\$ 53.46	\$ 40.50
Operator Labor	\$ 4.14	\$ 4.55	\$ 2.90	\$ 3.30	\$ 4.11	\$ 4.29	\$ 4.77	\$ 3.32	\$ 2.76	\$ 2.78	\$ 3.01	\$ 1.99	\$ 5.76	\$ 2.89	\$ 2.77	\$ 3.00	\$ 3.84
Hand Labor	\$ 1.03		\$ 0.97	\$ 0.68		\$ 1.14	\$ 0.80	\$ 0.44	\$ 0.70	\$ 0.51			\$ 1.02	\$ 0.34	\$ 0.87	\$ 1.75	\$ 0.43
Diesel Fuel ¹	\$ 15.98	\$ 15.40	\$ 7.17	\$ 11.37	\$ 15.01	\$ 12.87	\$ 17.81	\$ 12.28	\$ 9.16	\$ 13.43	\$ 15.10	\$ 7.79	\$ 16.82	\$ 9.21	\$ 10.98	\$ 10.39	\$ 14.83
Repairs & Maint.	\$ 6.04	\$ 5.39	\$ 4.58	\$ 4.81	\$ 5.08	\$ 6.80	\$ 7.66	\$ 5.29	\$ 3.91	\$ 4.98	\$ 4.90	\$ 3.53	\$ 6.22	\$ 3.95	\$ 5.14	\$ 5.74	\$ 7.13
Interest on Op. Cap.	\$ 8.52	\$ 8.51	\$ 8.28	\$ 9.05	\$ 11.14	\$ 8.18	\$ 10.23	\$ 7.76	\$ 7.60	\$ 4.56	\$ 8.95	\$ 4.75	\$ 6.19	\$ 5.56	\$ 7.03	\$ 12.77	\$ 13.75
Total Direct Exp.²	\$233.65	\$227.71	\$206.62	\$236.59	\$244.32	\$213.55	\$241.29	\$207.76	\$182.74	\$127.13	\$233.76	\$140.20	\$186.68	\$165.36	\$184.71	\$290.97	\$307.97
Total Fixed Exp.³	\$ 27.71	\$ 24.93	\$ 16.42	\$ 19.88	\$ 23.77	\$ 26.88	\$ 32.20	\$ 22.26	\$ 15.99	\$ 21.87	\$ 23.23	\$ 15.52	\$ 27.31	\$ 17.11	\$ 23.56	\$ 21.60	\$ 28.79
Total Specified Exp.⁴	\$261.36	\$252.64	\$223.04	\$256.47	\$268.09	\$240.43	\$273.49	\$230.02	\$198.73	\$149.00	\$256.99	\$155.72	\$213.99	\$182.47	\$208.27	\$312.57	\$336.76
Per Acre Yield ⁵	76.0	74.3	59.5	82.7	66.0	39.0	75.4	59.9	71.2	54.8	74.4	54.7	83.4	72.0	65.5	45.0	47.5
Break-even Price Over:																	
Direct Expenses ⁶	\$3.07	\$3.06	\$3.47	\$2.86	\$3.70	\$5.48	\$3.20	\$3.47	\$2.57	\$2.32	\$3.14	\$2.56	\$2.24	\$2.30	\$2.82	\$6.47	\$6.48
Total Expenses ⁷	\$3.44	\$3.40	\$3.75	\$3.10	\$4.06	\$6.16	\$3.63	\$3.84	\$2.79	\$2.72	\$3.45	\$2.85	\$2.57	\$2.53	\$3.18	\$6.95	\$7.09
Total Expenses and Rent ⁸	\$4.59	\$4.53	\$5.00	\$4.14	\$5.42	\$8.22	\$4.84	\$5.12	\$3.72	\$3.62	\$4.61	\$3.80	\$3.42	\$3.38	\$4.24	\$9.26	\$9.45

¹ 2007-08 average price for farm diesel is assumed to be \$3.10 per gallon.

²Specified out-of-pocket expenses, such as seed, fertilizer, herbicides, operating interest, machinery repairs, labor, etc.

³Total ownership costs which include charges for depreciation, taxes, and insurance.

⁴Total specified operating costs plus ownership costs.

⁵Yields adjusted to 13.5%.

⁶Price per bushel required by the farmer to equal total specified operating costs. Does not include land, overhead, risk, and management cost.

⁷Price per bushel required by the farmer to equal total specified operating and ownership costs. Does not include land, risk, and management costs.

⁸Price per bushel required by the farmer to equal total specified operating, ownership, and land costs. Does not include risk and management costs.

Table 8 (continued). Estimated costs per acre and break-even prices: 2008 Wheat Research Verification Program.

Acres	Weighted Average 58	Total Acres 988
Direct Exp.	(\$/acre)	
Custom Work	\$ 34.44	
Fertilizer ⁹	\$ 100.73	
Herbicides+surfactants	\$ 5.30	
Fungicides	\$ 6.66	
Crop Seed	\$ 37.30	
Operator Labor	\$ 3.56	
Hand Labor	\$ 0.67	
Diesel Fuel ¹	\$ 12.79	
Repairs & Maint.	\$ 5.46	
Interest on Op. Cap.	\$ 8.43	
<hr/>		
Total Direct Exp.²	\$ 215.34	
Total Fixed Exp.³	\$ 23.35	
<hr/>		
Total Specified Exp.⁴	\$ 238.70	
<hr/>		
Per Acre Yield ⁵	\$ 66.20	
Break-even Price Over:		
Direct Expenses ⁶	\$ 3.42	
Total Expenses ⁷	\$ 3.79	
Total Expenses and Rent ⁸	\$ 5.05	

¹ 2007-08 average price for farm diesel is assumed to be \$3.10 per gallon.

² Specified out-of-pocket expenses, such as seed, fertilizer, herbicides, operating interest, machinery repairs, labor, etc.

³ Total ownership costs which include charges for depreciation, taxes, and insurance.

⁴ Total specified operating costs plus ownership costs.

⁵ Yields adjusted to 13.5%.

⁶ Price per bushel required by the farmer to equal total specified operating costs. Does not include land, overhead, risk, and management cost.

⁷ Price per bushel required by the farmer to equal total specified operating and ownership costs. Does not include land, risk, and management costs.

⁸ Price per bushel required by the farmer to equal total specified operating, ownership, and land costs. Does not include risk and management costs.

Table 9. Estimated Returns per acre: 2008 Wheat Research Verification Program.

	Clark	Cross	Desha	Drew	Greene	Jackson	Jefferson	Lafayette	Logan	Lonoke	Mississippi	Monroe	Phillips	Pope	Prairie	Woodruff	
Acres	60	70	40	75	25	40	114	70	34	26	50	70	51	52	103	78	30
Per Acre Yield ¹	76.0	74.3	59.5	82.7	66.0	39.0	75.4	59.9	71.2	54.8	74.4	54.7	83.4	72.0	65.5	45.0	47.5
Sales Price ²	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75	\$6.75
Sales	\$513.00	\$501.53	\$401.63	\$558.02	\$445.50	\$263.25	\$508.95	\$404.06	\$480.53	\$370.17	\$502.20	\$369.23	\$562.82	\$486.00	\$442.13	\$303.75	\$320.63
Arkansas Total Direct Exp. ³	\$233.65	\$227.71	\$206.62	\$236.59	\$244.32	\$213.55	\$241.29	\$207.76	\$182.74	\$127.13	\$233.76	\$140.20	\$186.68	\$165.36	\$184.71	\$290.97	\$307.97
Returns over Dir. Exp.	\$279.35	\$273.82	\$195.01	\$321.43	\$201.18	\$49.70	\$267.66	\$196.30	\$297.79	\$243.04	\$268.44	\$229.03	\$376.14	\$320.64	\$257.42	\$12.78	\$12.66
Total Specified Exp. ⁴	\$261.36	\$252.64	\$223.04	\$256.47	\$268.09	\$240.43	\$273.49	\$230.02	\$198.73	\$149.00	\$256.99	\$155.72	\$213.99	\$182.47	\$208.27	\$312.57	\$336.76
Returns over Total Exp.	\$251.64	\$248.89	\$178.59	\$301.55	\$177.41	\$22.82	\$235.46	\$174.04	\$281.80	\$221.17	\$245.21	\$213.51	\$348.83	\$303.53	\$233.86	-\$8.82	-\$16.14
Rent (25% share) ⁵	\$128.25	\$125.38	\$100.41	\$139.51	\$111.38	\$65.81	\$127.24	\$101.01	\$120.13	\$92.54	\$125.55	\$92.31	\$140.70	\$121.50	\$110.53	\$75.94	\$80.16
Returns over Total Exp. and Rent	\$123.39	\$123.50	\$78.18	\$162.05	\$66.04	-\$42.99	\$108.22	\$73.02	\$161.67	\$128.63	\$119.66	\$121.20	\$208.12	\$182.03	\$123.32	-\$84.76	-\$96.29

¹Yields adjusted to 13.5%.

²Sales Price is the Arkansas monthly average new crop bids from July 2007 through June 2008 (source: USDA-AMS).

³Specified out-of-pocket expenses, such as seed, fertilizer, herbicides, operating interest, machinery repairs, labor, etc.

⁴Total specified operating costs plus ownership costs which include charges for depreciation, taxes, and insurance.

⁵A 25% crop share rent was assumed for a land charge. No cost sharing was assumed.

Table 9 (continued). Estimated Returns per acre: 2008 Wheat Research Verification Program.

	Weighted Average	Total Acres
Acres	58	988
Per Acre Yield ¹	66.2	
Sales Price ²	\$6.75	
Sales	\$446.83	
Total Direct Exp. ³	\$215.34	
Returns over Dir. Exp.	\$231.48	
Total Specified Exp. ⁴	\$238.70	
Returns over Total Exp.	\$208.13	
Rent (25% share) ⁵	\$111.71	
Returns over Total Exp. and Rent	\$96.42	

¹Yields adjusted to 13.5%.

²Sales Price is the Arkansas monthly average new crop bids from July 2007 through June 2008 (source: USDA-AMS).

³Specified out-of-pocket expenses, such as seed, fertilizer, herbicides, operating interest, machinery repairs, labor, etc.

⁴Total specified operating costs plus ownership costs which include charges for depreciation, taxes, and insurance.

⁵A 25% crop share rent was assumed for a land charge. No cost sharing was assumed.

Appendix

Economic Analysis by County

Estimated operating expenses and crop input costs

Table 1A Estimated resource use and costs for field operations, per acre

OPERATION/ UNIVERSITY OF ARKANSAS, 2008.	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST
						DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST	
Arkansas County 2007-08 wheat Research Verification													
												dollars	
												-----dollars-----	
Disk Harrow	28'	MFWD 225	0.070	1.00	Oct	2.80	2.14	0.57	1.49	0.07	0.66		
Field Cultivate	32'	MFWD 225	0.046	1.00	Nov	1.87	1.42	0.31	1.62	0.04	0.44		
Cstm Ap Grd Fert	acre			1.00	Nov							1.0000	5.00
	lb											100.0000	0.19
Field Cultivate	32'	MFWD 225	0.046	1.00	Nov	1.87	1.42	0.31	1.62	0.04	0.44		5.00
Grain Drill	15'	MFWD 225	0.125	1.00	Nov	5.01	3.84	1.15	2.74	0.25	2.22		19.76
	lb											120.0000	0.27
Header Seed Public	32' -12R30	MFWD 225	0.046	1.00	Nov	1.87	1.42	0.12	0.83	0.04	0.44		32.40
Cstm Ap Grd. Herb	acre			1.00	Nov							1.0000	5.00
	pt											2.0000	3.44
Cstm Ap Air Fert	lb			1.00	Feb							150.0000	0.06
												150.0000	0.23
Cstm Ap Solid Herb	acre			1.00	Feb							1.0000	6.00
	oz											4.7500	2.68
Cstm Ap Air Fert	lb			1.00	Mar							110.0000	0.06
												110.0000	0.23
Cstm Ap Solid Herb	acre			1.00	Apr							1.0000	6.25
	oz											14.0000	0.90
Header Wheat/Sorghum	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97		12.66
	bu											76.0000	0.20
Cstm Haul Wheat													15.20
TOTALS						19.09	18.54	2.93	9.17	0.56	5.17		197.94
INTEREST ON OPERATING CAPITAL													252.84
UNALLOCATED LABOR													
TOTAL SPECIFIED COST													16.28

POWER UNIT COST

8.52
060036

-----dollars-----

Table 1B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars					
DIRECT EXPENSES					
Arkansas County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	0.19	100.0000	19.76	_____
		0.23	260.0000	59.80	_____
0-110-150					
FUNGICIDES (46%N) b	lb	0.90	14.0000	12.66	_____
HERBICIDES	pt	3.44	2.0000	6.88	_____
	oz	2.68	4.7500	12.73	_____
Prowl H2O					
OSPREY DF	lb	0.27	120.0000	32.40	_____
WISCONSIN Public	acre	5.00	1.0000	5.00	_____
	acre	5.00	1.0000	5.00	_____
Cstm Ap Grd Fert	lb	0.06	260.0000	16.25	_____
Cstm Ap Grd. Herb	acre	6.00	1.0000	6.00	_____
Cstm Ap Air Fert	acre	6.25	1.0000	6.25	_____
Cstm Ap Air Herb	bu	0.20	76.0000	15.20	_____
Cstm Ap Air Fung					
OPERATOR	hour	9.45	0.3358	3.17	_____
	hour	9.45	0.1021	0.97	_____
Tractors					
HANDS	hour	8.19	0.1257	1.03	_____
DISENSE					
FUEL	gal	3.10	3.8894	12.07	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS	acre	2.93	1.0000	2.93	_____
	acre	1.35	1.0000	1.35	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	8.52	1.0000	8.52	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				233.65	_____
FIXED EXPENSES					
	acre	9.17	1.0000	9.17	_____
	acre	10.24	1.0000	10.24	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				27.71	_____
TOTAL SPECIFIED EXPENSES				261.36	_____

Table 2A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
Clark County 2007-08 Wheat Research Verification University of Arkansas, 2008.														
												dollars	-----dollars-----	
Disk Harrow	24'	MFWD 190	0.081	2.00	Oct	5.58	4.71	1.17	3.04	0.16	1.55			
Land Float	18'x50'	MFWD 190	0.071	2.00	Oct	4.88	4.12	0.24	0.78	0.14	1.35			
Cstm Ap Grd Fert (c)	acre			1.00	Nov							1.0000	4.00	4.00
	lb											200.0000	0.20	41.00
Cstm Ap Grd Seed (c)	acre			1.00	Nov							1.0000	4.00	4.00
	lb											150.0000	0.16	25.00
Header Seed saved	26'(8r38)	MFWD 190	0.072	1.00	Nov	2.46	2.07	0.32	1.04	0.07	0.68			
Cstm Ap Air Fert	lb			1.00	Feb							200.0000	0.06	12.50
	lb											200.0000	0.24	48.00
Cstm Ap Appl. Fert	lb			1.00	Mar							100.0000	0.06	6.25
	lb											100.0000	0.21	21.00
Cstm Ap Appl. Fung b	oz			1.00	Apr							1.0000	6.00	6.00
	oz											4.0000	2.81	11.25
Header Wheat/Sorghum	25' Rigid bu	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97			
Cstm Haul Wheat												74.3000	0.20	14.86
TOTALS						18.59	19.20	2.20	5.73	0.48	4.55			193.86
INTEREST ON OPERATING CAPITAL														
UNALLOCATED LABOR														
TOTAL SPECIFIED COST														16.28

8.51
050064

POWER UNIT COST

-----dollars-----

Table 2B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Clark County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	0.20	200.0000	41.00	_____
	lb	0.24	200.0000	48.00	_____
0-40-60	lb	0.21	100.0000	21.00	_____
Urea - Appl. 1					
FUNGICIDES	oz	2.81	4.0000	11.25	_____
CROP SEED	lb	0.16	150.0000	25.00	_____
WHEAT SEED					
Custom Seed Saved		4.00	1.0000	4.00	_____
		4.00	1.0000	4.00	_____
Cstm Ap Grd Fert (c) acre	lb	0.06	300.0000	18.75	_____
Cstm Ap Grd Seed (c) acre	acre	6.00	1.0000	6.00	_____
Cstm Ap Air Fert	bu	0.20	74.3000	14.86	_____
Cstm Ap Air Fung b					
OPERATOR	hour	9.45	0.3790	3.58	_____
LABOR	hour	9.45	0.1021	0.97	_____
Tractors					
DIESEL FUEL	gal	3.10	3.7068	11.49	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS & MAINTENANCE	acre	2.20	1.0000	2.20	_____
	acre	1.43	1.0000	1.43	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	8.51	1.0000	8.51	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				227.71	_____
FIXED EXPENSES					
	acre	5.73	1.0000	5.73	_____
	acre	10.90	1.0000	10.90	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				24.93	_____
TOTAL SPECIFIED EXPENSES				252.64	_____

Table 3A Estimated resource use and costs for field operations, per acre

OPERATION/ CROSS-COUNTY 2007-08 wheat Research Verification University of Arkansas, 2008.	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST		
						DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE		COST	
Spray (Broadcast)	40' pt	2WD 105	0.042	1.00	Oct	0.78	0.54	0.11	0.16	0.06	0.57	2.0000	1.92	3.84
Glyphosate-Ptus O	30' lb	2WD 105	0.050	1.00	Nov	0.93	0.63			0.05	0.47	370.0000	0.17	64.45
FltGrass Drill	20' lb	2WD 75	0.098	1.00	Nov	1.27	0.67	1.69	4.01	0.19	1.73	125.0000	0.27	33.75
Wheat Seed Pestic	acre lb			1.00	Feb							1.0000	6.00	6.00
Urea - Appl. 1	lb											85.0000	0.24	20.40
Ammon sulfate Fert N)	acre lb			1.00	Mar							50.0000	0.12	6.00
Cstm Appl. Herb	acre oz			0.50	Apr							1.0000	6.00	6.00
Header Wheat Sorghum	22' Rigid bu	240hp	0.116	1.00	Jun	6.44	9.43	0.53	0.98	0.11	1.10	100.0000	0.24	24.00
Cstm Haul Wheat												0.5000	6.00	3.00
TOTALS						9.42	11.27	2.33	5.15	0.42	3.87	0.2500	13.50	3.38
INTEREST ON OPERATING CAPITAL												59.5000	0.20	11.90
UNALLOCATED LABOR														182.72
TOTAL SPECIFIED COST														214.76

8.28
02004

POWER UNIT COST

-----dollars-----

Table 3B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Cross County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	0.17	370.0000	64.45	_____
	lb	0.24	185.0000	44.40	_____
4-18-35	lb	0.12	50.0000	6.00	_____
Urea - Appl. 1					
AMBISE (21% N)	pt	1.92	2.0000	3.84	_____
	oz	13.50	0.2500	3.38	_____
Glyphosate Plus					
PROSE Extra	lb	0.27	125.0000	33.75	_____
WATER					
WATER	acre	6.00	2.0000	12.00	_____
	acre	6.00	0.5000	3.00	_____
Cstm Ap Air Fert	bu	0.20	59.5000	11.90	_____
Cstm Ap Air Herb					
OPERATOR	hour	9.45	0.1905	1.80	_____
	hour	9.45	0.1161	1.10	_____
dollars					
Tractors					
HAND LABOR	hour	8.19	0.1193	0.97	_____
DIESEL					
DIESEL	gal	3.10	0.8780	2.73	_____
	gal	3.10	1.4338	4.44	_____
Tractors					
REPAIRS & MAINTENANCE	acre	2.33	1.0000	2.33	_____
	acre	0.25	1.0000	0.25	_____
Implements	acre	2.00	1.0000	2.00	_____
Tractors	acre	8.28	1.0000	8.28	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				206.62	_____
FIXED EXPENSES					
	acre	5.15	1.0000	5.15	_____
	acre	1.84	1.0000	1.84	_____
Implements	acre	9.43	1.0000	9.43	_____
Tractors					
TOTAL FIXED EXPENSES				16.42	_____
TOTAL SPECIFIED EXPENSES				223.04	_____

Table 4A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE		
Desha County 2007-08 wheat Research Verification University of Arkansas, 2008.															
Disk Harrow	32'	2WD 190	0.061	2.00	Oct	4.13	3.15	1.10	2.87	0.12	1.16				
Spin Spreader	5 ton	2WD 190	0.042	1.00	Nov	1.42	1.08	0.26	0.63	0.08	0.74				
	acre											1.0000	49.00	49.00	49.00
Spin Spreader	5 ton	2WD 190	0.042	1.00	Nov	1.42	1.08	0.26	0.63	0.08	0.74				
	lb											180.0000	0.27	48.60	48.60
Wheat Seed Public	40'	2WD 190	0.038	1.00	Nov	1.31	1.00	0.14	0.27	0.03	0.37				
Cstm Ap Air Fert	acre			1.00	Feb							1.0000	6.00	12.41	6.00
	lb											150.0000	0.25	37.50	37.50
Cstm Ap Air Fert	acre			1.00	Mar							1.0000	6.00	6.00	6.00
	lb											110.0000	0.25	27.50	27.50
Cstm Ap Air Fert	acre			1.00	Apr							1.0000	6.25	6.25	6.25
	oz											4.0000	2.50	10.00	10.00
Header Wheat/Sorghum	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97				
	bu											82.6700	0.20	16.53	16.53
Cstm Haul Wheat															
TOTALS						13.95	14.61	2.23	5.27	0.43	3.98			207.38	247.42
INTEREST ON OPERATING CAPITAL															
UNALLOCATED LABOR															
TOTAL SPECIFIED COST														16.28	

9.05
056047

POWER UNIT COST

-----dollars-----

Table 4B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
Direct Expenses 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	acre	49.00	1.0000	49.00	_____
	lb	0.25	260.0000	65.00	_____
0-40-60					
FUNGICIDES (4% N)	oz	2.50	4.0000	10.00	_____
CROP SEED	lb	0.27	180.0000	48.60	_____
WHOLESALE	acre	6.00	2.0000	12.00	_____
Public	acre	6.25	1.0000	6.25	_____
Cstm Ap Air Fert	bu	0.20	82.6700	16.53	_____
Cstm Ap Air Fung					
OPERATOR	hour	9.45	0.2457	2.33	_____
LABOR	hour	9.45	0.1021	0.97	_____
Tractors					
HAND LABORS	hour	8.19	0.0841	0.68	_____
dollars					
DISESE	gal	3.10	2.4034	7.46	_____
FUEL	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIR & MAINTENANCE	acre	2.23	1.0000	2.23	_____
	acre	0.82	1.0000	0.82	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	9.05	1.0000	9.05	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				236.59	_____
FIXED EXPENSES					
	acre	5.27	1.0000	5.27	_____
	acre	6.31	1.0000	6.31	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				19.88	_____
Harvesters					
TOTAL SPECIFIED EXPENSES				256.47	_____

Table 5A Estimated resource use and costs for field operations, per acre

OPERATION/ UNIVERSITY OF ARKANSAS, 2008.	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
DEWATERING 2007-08 Wheat Research Verification												
											COST	
											dollars	
											-----dollars-----	
Fert Appl - T & O	40 acre	2WD 105	0.033	1.00	Sep	0.62	0.42			0.03	0.31	
Disk-Harrow	32'	4WD 300	0.061	1.00	Sep	3.23	2.25	0.55	1.44	0.06	0.58	1.0000 57.00 57.00 57.00
Field Cultivate	32'	4WD 300	0.046	1.00	Sep	2.45	1.71	0.31	1.62	0.04	0.44	
Bedder/Roller-Fold.	21'(8r30)	2WD 170	0.089	1.00	Sep	2.68	1.97	0.30	0.99	0.08	0.84	
Cstm Ap Grd Seed	acre			1.00	Oct							1.0000 5.00 5.00 5.00
lb												180.0000 0.27 48.60 48.60
Headers/Bed/Fold.	21'(8r30)	2WD 170	0.089	1.00	Oct	2.68	1.97	0.30	0.99	0.08	0.84	
Cstm Ap Air Fert	lb			1.00	Feb							180.0000 0.06 11.25 11.25
Urea, Solid (46%N) b	lb											130.0000 0.23 29.90 29.90
lb												50.0000 0.12 6.00 6.00
Amms/Phos Fert N)	lb			1.00	Mar							130.0000 0.06 8.13 8.13
lb												130.0000 0.23 29.90 29.90
Headers/Wheat (46%N) b	20' Rigid	240hp	0.116	1.00	Jun	6.44	9.43	0.53	0.98	0.11	1.10	
bu												66.0000 0.20 13.20 13.20
Cstm Haul Wheat												-----
TOTALS						18.10	17.75	1.99	6.02	0.43	4.11	208.98 256.95
INTEREST ON OPERATING CAPITAL												
UNALLOCATED LABOR												
TOTAL SPECIFIED COST												18.48

11.14
068009

POWER UNIT COST

-----dollars-----

Table 5B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
Drew County 2007-08 Wheat Research Verification University of Arkansas, 2008.					
FERTILIZERS	acre	57.00	1.0000	57.00	_____
		0.23	260.0000	59.80	_____
0-46-60-90	lb	0.12	50.0000	6.00	_____
Urea, Solid (46%N) b lb					
CROPSSEED	lb	0.27	180.0000	48.60	_____
Urea (21% N)					
CUSTOMSHIRE Public	acre	5.00	1.0000	5.00	_____
	lb	0.06	310.0000	19.38	_____
Cstm Ap Grd Seed	bu	0.20	66.0000	13.20	_____
Cstm Ap Air Fert					
OPERATOR	hour	9.45	0.3199	3.01	_____
LABOR	hour	9.45	0.1161	1.10	_____
Tractors					
DIESEL FUEL	gal	3.10	3.4110	10.57	_____
	gal	3.10	1.4338	4.44	_____
dollars					
Tractors					
REPAIRS & MAINTENANCE	acre	1.99	1.0000	1.99	_____
	acre	1.09	1.0000	1.09	_____
Implements	acre	2.00	1.0000	2.00	_____
Tractors	acre	11.14	1.0000	11.14	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				244.32	_____
FIXED EXPENSES					
	acre	6.02	1.0000	6.02	_____
	acre	8.32	1.0000	8.32	_____
Implements	acre	9.43	1.0000	9.43	_____
Tractors					
TOTAL FIXED EXPENSES				23.77	_____
TOTAL SPECIFIED EXPENSES				268.09	_____

Table 6A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE		
Green County 2007-08 Wheat Research Verification University of Arkansas, 2008.												dollars	-----dollars-----		
Disk Harrow	24'	MFWD 150	0.081	2.00	Nov	4.43	3.76	1.17	3.04	0.16	1.55				
Field Cultivate	32'	MFWD 225	0.046	1.00	Nov	1.87	1.42	0.31	1.62	0.04	0.44				
Spin Spreader	5 ton	MFWD 150	0.042	1.00	Nov	1.14	0.97	0.26	0.63	0.08	0.74				
NT Corn Drill	20'	MFWD 150	0.098	1.00	Nov	2.66	2.26	1.69	4.01	0.19	1.73	165.0000	0.30	49.50	49.50
Wheat Seed Fert (b)	lb			1.00	Feb							115.0000	0.28	32.20	32.20
Urea, Solid (46%N) c	lb											180.0000	0.06	10.80	10.80
Ammonia Fert (25%N) lb	appl			0.25	Mar							130.0000	0.27	35.10	35.10
Urea, Solid (46%N) c	lb											50.0000	0.11	5.50	5.50
Ammonia Fert (25%N) lb	appl			0.25	Mar							0.2500	5.50	1.38	1.38
Urea, Solid (46%N) c	lb											0.1250	13.50	1.69	1.69
Ammonia Fert (25%N) lb	appl			1.00	Apr							110.0000	0.06	6.60	6.60
Header Wheat (36" drum)	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97	110.0000	0.27	29.70	29.70
Cstm Haul Wheat	bu											39.0000	0.20	7.80	7.80
TOTALS						15.77	16.71	3.90	10.17	0.59	5.43			180.27	232.25
INTEREST ON OPERATING CAPITAL															
UNALLOCATED LABOR															
TOTAL SPECIFIED COST														16.28	

8.18
040043

POWER UNIT COST

-----dollars-----

Table 6B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Greene County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	0.30	165.0000	49.50	_____
		0.27	240.0000	64.80	_____
0-0-60 (b)		0.11	50.0000	5.50	_____
Urea, Solid (46%N) c lb					
HERBICIDES (21%N) b lb	oz	13.50	0.1250	1.69	_____
ROUNDFUP Extra	lb	0.28	115.0000	32.20	_____
WHOLESALE Public b		0.06	290.0000	17.40	_____
	appl	5.50	0.2500	1.38	_____
Cstm Ap Air Fert (b) lb	bu	0.20	39.0000	7.80	_____
Cstm Ap Air - 5 gal					
OPERATOR LABOR	hour	9.45	0.3506	3.32	_____
	hour	9.45	0.1021	0.97	_____
Tractors					
HAND LABOR	hour	8.19	0.1403	1.14	_____
DIESEL FUEL	gal	3.10	2.8875	8.96	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS & MAINTENANCE	acre	3.90	1.0000	3.90	_____
	acre	1.14	1.0000	1.14	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	8.18	1.0000	8.18	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				213.55	_____
FIXED EXPENSES					
	acre	10.17	1.0000	10.17	_____
	acre	8.41	1.0000	8.41	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				26.88	_____
TOTAL SPECIFIED EXPENSES				240.43	_____

Table 7A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST		
						DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST			
Jackson County 2007-08 Wheat Research Verification University of Arkansas, 2008.												dollars	-----dollars-----		
Disk Harrow	28'	MFWD 225	0.070	3.00	Oct	8.40	6.43	1.72	4.48	0.21	1.99				
Cstm Ap Grd Fert (d)	ac			1.00	Oct							1.0000	4.25	4.25	
	lb											100.0000	0.65	65.00	
Field Cultivate	32'	MFWD 225	0.046	1.00	Oct	1.87	1.42	0.31	1.62	0.04	0.44				
Roller	32' -12R30	MFWD 225	0.046	1.00	Oct	1.87	1.42	0.12	0.83	0.04	0.44				
NT Grain Drill	20'	MFWD 190	0.098	1.00	Oct	3.35	2.82	1.69	4.01	0.19	1.73				
	lb											107.0000	0.27	23.02	
Wheat Seed Fert (d)	ac			1.00	Feb							1.0000	4.25	4.25	
	lb											130.0000	0.22	28.60	
Urea - Appl. 3	lb											50.0000	0.12	5.66	
Ammonia Fert (N)	acre			1.00	Mar							1.0000	6.00	6.00	
	lb											110.0000	0.22	24.20	
Cstm Appl. Fung c	ac			1.00	Apr							1.0000	6.50	6.50	
	oz											4.0000	2.81	11.25	
Header Wheat/Sorghum	25' Rigid bu	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97				
												75.4000	0.20	15.08	
Cstm Haul Wheat															
TOTALS						21.16	20.39	4.31	11.81	0.60	5.57			200.02	263.26
INTEREST ON OPERATING CAPITAL															
UNALLOCATED LABOR															
TOTAL SPECIFIED COST														16.28	

10.23
07049

-----dollars-----

Table 7B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Jackson County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	0.65	100.0000	65.00	_____
	lb	0.22	240.0000	52.80	_____
18-60-90	lb	0.12	50.0000	6.00	_____
Urea - Appl. 3					
FUNGICIDES (21% N)	oz	2.81	4.0000	11.25	_____
CROP SEED	lb	0.27	107.0000	28.89	_____
WHEAT SEED					
Public		4.25	2.0000	8.50	_____
	acre	6.00	1.0000	6.00	_____
Cstm Ap Grd Fert (d) ac	ac	6.50	1.0000	6.50	_____
Cstm Ap Air Fert	bu	0.20	75.4000	15.08	_____
Cstm Ap Air Fung c					
OPERATOR	hour	9.45	0.4019	3.80	_____
LABOR	hour	9.45	0.1021	0.97	_____
dollars					
Tractors					
HAND LABOR	hour	8.19	0.0982	0.80	_____
DIESEL FUEL	gal	3.10	4.4785	13.90	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS & MAINTENANCE	acre	4.31	1.0000	4.31	_____
	acre	1.59	1.0000	1.59	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	10.23	1.0000	10.23	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				241.29	_____
FIXED EXPENSES					
	acre	11.81	1.0000	11.81	_____
	acre	12.09	1.0000	12.09	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				32.20	_____
TOTAL SPECIFIED EXPENSES				273.49	_____

Table 8A Estimated resource use and costs for field operations, per acre

OPERATION/ Jefferson County 2007-08 Wheat Research Verification University of Arkansas, 2008.	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
Fert Appl - T & O	30'	2WD 150	0.050	1.00	Nov	1.33	0.96			0.05	0.47			
	ton											1.0000	32.00	32.00
Dist Harrow	28'	MFWD 225	0.070	1.00	Nov	2.80	2.14	0.57	1.49	0.07	0.66			32.00
Field Cultivate	32'	MFWD 225	0.046	1.00	Nov	1.87	1.42	0.31	1.62	0.04	0.44			
Grain Drill	35'	MFWD 225	0.053	1.00	Nov	2.15	1.65	1.19	2.84	0.10	0.95			
	lb											120.0000	0.27	32.40
Wheat Seed Public	lb											120.0000	0.05	6.00
Dividend Extreme	3	MFWD 225	2.909	0.01	Nov	1.16	0.89	0.05	0.08	0.02	0.27			2.76
Cstm Ap Air Fert	lb			1.00	Feb							180.0000	0.06	11.25
	lb											130.0000	0.24	31.53
Urea - Appl. 1L	lb											50.0000	0.12	6.00
Ammsulfate Fert N)	lb			1.00	Mar							110.0000	0.06	6.88
	lb											110.0000	0.24	27.23
Urea Appl. Herb	acre			1.00	Mar							1.0000	6.00	6.00
	oz											0.3300	22.40	7.39
Reaper Wheat/Sorghum	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97			7.39
	bu											59.9700	0.20	11.99
Cstm Haul Wheat														11.99
TOTALS						14.98	15.36	2.59	6.90	0.40	3.76			178.67
INTEREST ON OPERATING CAPITAL														
UNALLOCATED LABOR														
TOTAL SPECIFIED COST														16.28

POWER UNIT COST 7.76
030002

-----dollars-----

Table 8B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars					
Jefferson County 2007-08 Wheat Research Verification University of Arkansas, 2008.					
FERTILIZERS	ton	32.00	1.0000	32.00	_____
	lb	0.24	130.0000	31.53	_____
Litter, processed	lb	0.12	50.0000	6.00	_____
Urea - Appl. 1L	lb	0.24	110.0000	27.23	_____
Amm Sulfate (21% N)					
HERBICIDES	oz	22.40	0.3300	7.39	_____
EXPENSES	lb	0.27	120.0000	32.40	_____
	lb	0.05	120.0000	6.00	_____
Wheat Seed Public					
CUSTOMERS	lb	0.06	290.0000	18.13	_____
Extreme	acre	6.00	1.0000	6.00	_____
Cstm Ap Air Fert	bu	0.20	59.9700	11.99	_____
Cstm Ap Air Herb					
OPERATOR LABOR	hour	9.45	0.2497	2.35	_____
dollars	hour	9.45	0.1021	0.97	_____
Tractors					
HAND LABOR	hour	8.19	0.0538	0.44	_____
DISEASE	gal	3.10	2.6997	8.37	_____
FUEL	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS	acre	2.59	1.0000	2.59	_____
MAINTENANCE	acre	0.94	1.0000	0.94	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	7.76	1.0000	7.76	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				207.76	_____
FIXED EXPENSES					
	acre	6.90	1.0000	6.90	_____
	acre	7.06	1.0000	7.06	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				22.26	_____
TOTAL SPECIFIED EXPENSES				230.02	_____

Table 9A Estimated resource use and costs for field operations, per acre

OPERATION/ Lafayette County 2007-08 wheat Research Verification University of Arkansas, 2008.	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
												COST		
												-----dollars-----		
												dollars		
Spray (Broadcast)	60'	2WD 150	0.028	1.00	Oct	0.75	0.54	0.10	0.15	0.04	0.39			
	pt											0.5000	3.50	1.75
	pt											1.5000	3.75	5.63
2,4-D LV Ester+ Retndupmerigpmad)	ton			0.25	Oct							0.6250	40.00	25.00
Cstm Ap Grd Fert	acre			1.00	Oct							1.0000	5.00	5.00
	lb											100.0000	0.15	15.30
Spn65 spreader	5 ton	2WD 150	0.042	1.00	Oct	1.12	0.81	0.26	0.63	0.08	0.74			
	lb											125.0000	0.27	33.75
Wheat Seed Public	32'	MFWD 225	0.061	1.00	Oct	2.45	1.87	0.55	1.44	0.06	0.58			
Spray (Broadcast)	60'	2WD 150	0.028	1.00	Mar	0.75	0.54	0.10	0.15	0.04	0.39			
	lb											221.2000	0.15	33.73
Liquid Nitrogen 32%	lb											33.1200	0.12	3.97
Amagul Broadcast (N)	60'	2WD 150	0.028	1.00	Mar	0.75	0.54	0.10	0.15	0.04	0.39			
	lb											132.7200	0.15	20.24
Headed Wheat Sorghum	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97			
	bu											71.1900	0.20	14.24
Cstm Haul Wheat														
TOTALS						11.49	12.60	1.58	3.39	0.37	3.46			158.61
INTEREST ON OPERATING CAPITAL														1.93
UNALLOCATED LABOR														16.28
TOTAL SPECIFIED COST														

7.60
0.98073

POWER UNIT COST

-----dollars-----

Table 9B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
Before Expenses 2007-08 Wheat Research Verification University of Arkansas, 2008.					
FERTILIZERS	lb	0.15	100.0000	15.30	_____
	lb	0.15	353.9200	53.97	_____
0-0-60	lb	0.12	33.1200	3.97	_____
Liquid Nitrogen 32%					
HERBICIDES (21% N)	pt	3.50	0.5000	1.75	_____
	pt	3.75	1.5000	5.63	_____
2,4-D LV Ester+					
ROUNDFUP Orig MAX	lb	0.27	125.0000	33.75	_____
WHEAT Public	ton	40.00	0.6250	25.00	_____
	acre	5.00	1.0000	5.00	_____
Cstm Lime (Spread)	bu	0.20	71.1900	14.24	_____
Cstm Ap Grd Fert					
OPERATOR Labor	hour	9.45	0.1881	1.79	_____
	hour	9.45	0.1021	0.97	_____
dollars					
Tractors					
HAND Labor	hour	8.19	0.0844	0.70	_____
DIESEL FUEL	gal	3.10	1.6892	5.25	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS & MAINTENANCE	acre	1.58	1.0000	1.58	_____
	acre	0.57	1.0000	0.57	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	7.60	1.0000	7.60	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				182.74	_____
FIXED EXPENSES					
	acre	3.39	1.0000	3.39	_____
	acre	4.30	1.0000	4.30	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				15.99	_____
TOTAL SPECIFIED EXPENSES				198.73	_____

Table 10A Estimated resource use and costs for field operations, per acre

OPERATION/ CROP	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST	
						DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST		
2007-08 Wheat Research Verification University of Arkansas, 2008.														
Disk Harrow	32'	4WD 400	0.061	1.00	Oct	4.32	3.06	0.55	1.44	0.06	0.58			
Field Cultivate	42'	4WD 400	0.035	1.00	Oct	2.50	1.77	0.31	1.64	0.03	0.34			
Grain Drill	30'	2WD 170	0.062	1.00	Oct	1.89	1.38	1.01	2.39	0.12	1.10			
Wheat Speed-Planter	30'	MFWD 225	0.050	1.00	Mar	2.00	1.53			0.05	0.47	120.0000	0.27	32.40
Wheat Header (46' x 16')		Rigid 275hp	0.085	1.00	Jun	5.39	7.84	0.44	0.82	0.08	0.80	250.0000	0.23	57.50
Header Wheat (46' x 16')		bu										54.8400	0.20	9.95
Cstm Haul Wheat														60.567
TOTALS						16.10	15.58	2.31	6.29	0.35	3.29			7.77
INTEREST ON OPERATING CAPITAL														100.87
UNALLOCATED LABOR														4.00
TOTAL SPECIFIED COST														15.29

4.56
040000

POWER UNIT COST

-----dollars-----

Table 10B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
Logan County 2007-08 Wheat Research Verification University Of Arkansas, 2008.				dollars	
DIRECT EXPENSES					
FERTILIZERS		0.23	250.0000	57.50	_____
UREA, SFD (46%N) b lb	lb	0.27	120.0000	32.40	_____
Wheat Seed Public	bu	0.20	54.8400	10.97	_____
OPERATOR WAGE	hour	9.45	0.2097	1.98	_____
	hour	9.45	0.0851	0.80	_____
Tractors					
HAND LABOR	hour	8.19	0.0628	0.51	_____
DIESEL FUEL	gal	3.10	3.1248	9.70	_____
	gal	3.10	1.2047	3.73	_____
Tractors					
REPAIRS & MAINTENANCE	acre	2.31	1.0000	2.31	_____
	acre	1.01	1.0000	1.01	_____
Implements	acre	1.66	1.0000	1.66	_____
Tractors	acre	4.56	1.0000	4.56	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				127.13	_____
FIXED EXPENSES					
	acre	6.29	1.0000	6.29	_____
	acre	7.74	1.0000	7.74	_____
Implements	acre	7.84	1.0000	7.84	_____
Tractors					
TOTAL FIXED EXPENSES				21.87	_____
TOTAL SPECIFIED EXPENSES				149.00	_____

Table 11A Estimated resource use and costs for field operations, per acre

OPERATION/ Cronquist County 2007-08 Wheat Research Verification University of Arkansas, 2008.	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE		
												COST			
												-----dollars-----		-----dollars-----	
Disk Harrow	32'	4WD 400	0.061	2.00	Nov	8.64	6.13	1.10	2.87	0.12	1.16				
Field Cultivate	32'	4WD 300	0.046	1.00	Nov	2.45	1.71	0.31	1.62	0.04	0.44				
Cstm Ap Grd Fert	acre			1.00	Nov							1.0000	5.00		
	lb											200.0000	0.22	44.80	
Cstm Ap Grd Seed (b)	acre			1.00	Nov							1.0000	3.00	3.00	
	lb											150.0000	0.27	40.50	
Header Seed Public	32' -12R30	2WD 150	0.046	1.00	Nov	1.24	0.90	0.12	0.83	0.04	0.44				
Cstm Ap Air Fert	lb			1.00	Feb							150.0000	0.06	9.38	
	lb											150.0000	0.24	36.38	
Cstm Ap Appl. Fert	lb			1.00	Mar							110.0000	0.06	6.88	
	lb											110.0000	0.24	27.23	
Cstm Ap Appl. Fung	acre			1.00	Apr							1.0000	6.25	6.25	
	oz											3.0000	2.50	7.50	
Header Wheat/Sorghum	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97				
	bu											74.4000	0.20	14.88	
Cstm Haul Wheat															
TOTALS						18.00	17.04	2.00	6.19	0.31	3.01			201.80	248.04
INTEREST ON OPERATING CAPITAL															
UNALLOCATED LABOR															
TOTAL SPECIFIED COST														16.28	

8.95
056099

POWER UNIT COST

-----dollars-----

Table 11B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
Lonoke County 2007-08 Wheat Research Verification University Of Arkansas, 2008.				dollars	
DIRECT EXPENSES					
FERTILIZERS	lb	0.22	200.0000	44.80	_____
	lb	0.24	150.0000	36.38	_____
0-26-26	lb	0.24	110.0000	27.23	_____
Urea - Appl. 1L					
FUNGICIDES	oz	2.50	3.0000	7.50	_____
SEED	lb	0.27	150.0000	40.50	_____
WHEAT HIRE Public	acre	5.00	1.0000	5.00	_____
		3.00	1.0000	3.00	_____
Cstm Ap Grd Fert	lb	0.06	260.0000	16.25	_____
Cstm Ap Grd Seed (b)	acre	6.25	1.0000	6.25	_____
Cstm Ap Air Fert	bu	0.20	74.4000	14.88	_____
Cstm Ap Air Fung					
OPERATOR WHEAT	hour	9.45	0.2160	2.04	_____
LABOR	hour	9.45	0.1021	0.97	_____
Tractors					
DIESEL FUEL	gal	3.10	3.6082	11.19	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS & MAINTENANCE	acre	2.00	1.0000	2.00	_____
	acre	1.14	1.0000	1.14	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	8.95	1.0000	8.95	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				233.76	_____
FIXED EXPENSES					
	acre	6.19	1.0000	6.19	_____
	acre	8.74	1.0000	8.74	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				23.23	_____
TOTAL SPECIFIED EXPENSES				256.99	_____

Table 12A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
Mississippi County 2007-08 Wheat Research Verification University of Arkansas, 2008.												
Disk Harrow	32'	MFWD 225	0.061	1.00	Nov	2.45	1.87	0.55	1.44	0.06	0.58	
Cstm Ap Grd Seed (c)	acre			1.00	Nov							4.00
	lb											150.0000
Wheat Seed Pablic	32'	MFWD 225	0.046	1.00	Nov	1.87	1.42	0.31	1.62	0.04	0.44	4.00
Cstm Ap Air Fert (d)	ac			1.00	Mar							40.50
	lb											1.0000
Amm Sulfate (21% N)	lb											4.50
Cstm Ap Air Fert (d)	ac			1.00	Mar							50.0000
	lb											0.12
Header Wheat/Sorghum	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97	4.50
	bu											135.0000
Cstm Haul Wheat												0.22
TOTALS						9.99	11.59	1.33	3.93	0.21	1.99	4.50
INTEREST ON OPERATING CAPITAL												22.00
UNALLOCATED LABOR												5.66
TOTAL SPECIFIED COST												10.94

4.75
056072

POWER UNIT COST

-----dollars-----

Table 12B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Mississippi County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	0.12	50.0000	6.00	_____
	lb	0.22	235.0000	51.70	_____
Amm Sulfate (21% N)					
CRS SEAPpl. 3	lb	0.27	150.0000	40.50	_____
CUSTOMER					
Public		4.00	1.0000	4.00	_____
		4.50	2.0000	9.00	_____
Cstm Ap Grd Seed (c) acrebu		0.20	54.7000	10.94	_____
Cstm Ap Air Fert (d) ac					
OPERATOR	hour	9.45	0.1080	1.02	_____
	hour	9.45	0.1021	0.97	_____
Tractors					
DIESEL FUEL	gal	3.10	1.2512	3.88	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS & MAINTENANCE	acre	1.33	1.0000	1.33	_____
	acre	0.44	1.0000	0.44	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	4.75	1.0000	4.75	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				140.20	_____
FIXED EXPENSES					
	acre	3.93	1.0000	3.93	_____
	acre	3.29	1.0000	3.29	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				15.52	_____
TOTAL SPECIFIED EXPENSES				155.72	_____

Table 13A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
Monroe County 2007-08 Wheat Research Verification University of Arkansas, 2008.												dollars	-----dollars-----	
Disk Harrow	32'	MFWD 190	0.061	2.00	Nov	4.18	3.53	1.10	2.87	0.12	1.16			
Land Float	18'x50'	2WD 150	0.071	2.00	Nov	3.80	2.75	0.24	0.78	0.14	1.35			
Field Cultivate	24'	2WD 150	0.062	1.00	Nov	1.65	1.19	0.28	1.45	0.06	0.59			
Spin Spreader	5 ton lb	2WD 150	0.042	1.00	Nov	1.12	0.81	0.26	0.63	0.08	0.74	125.0000	0.27	33.75
Wheat Seed Public	30'	2WD 150	0.051	1.00	Nov	1.37	0.99	0.14	0.26	0.05	0.49			12.84
Spin Spreader	5 ton lb	2WD 150	0.042	1.00	Feb	1.12	0.81	0.26	0.63	0.08	0.74	150.0000	0.23	35.33
DAP 18-46-0												100.0000	0.23	23.00
Spin Spreader (46%N)	5 ton	2WD 150	0.042	1.00	Mar	1.12	0.81	0.26	0.63	0.08	0.74			23.00
Urea, Solid Fertilizer	1 ton			1.00	Apr							100.0000	0.23	23.00
Header Wheat/Sorghum	25' Rigid bu	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97	14.0000	0.90	12.66
Cstm Haul Wheat												83.3800	0.20	16.68
TOTALS						20.03	19.19	3.01	8.12	0.73	6.78			150.67
INTEREST ON OPERATING CAPITAL														
UNALLOCATED LABOR														
TOTAL SPECIFIED COST														16.28

6.19
010099

POWER UNIT COST

-----dollars-----

Table 13B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
MONROE COUNTY 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	0.23	150.0000	35.33	_____
		0.23	200.0000	46.00	_____
DAP 18-46-0					
FUNGICIDES (46%N) b	lb oz	0.90	14.0000	12.66	_____
CROPTSEED	lb	0.27	125.0000	33.75	_____
WHSTOMSERPublic	acre	6.25	1.0000	6.25	_____
	bu	0.20	83.3800	16.68	_____
Cstm Ap Air Fung					
OPERATORLABOR	hour	9.45	0.5062	4.79	_____
	hour	9.45	0.1021	0.97	_____
Tractors					
HANDELABOR	hour	8.19	0.1262	1.02	_____
dollars					
DISEMENSEL	gal	3.10	4.1613	12.91	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS&MAINTENANCE	acre	3.01	1.0000	3.01	_____
	acre	1.45	1.0000	1.45	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	6.19	1.0000	6.19	_____
INTERESTON OP. CAP.					
TOTAL DIRECT EXPENSES				186.68	_____
FIXED EXPENSES					
	acre	8.12	1.0000	8.12	_____
	acre	10.89	1.0000	10.89	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				27.31	_____
TOTAL SPECIFIED EXPENSES				213.99	_____

Table 14A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF TIMES			-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
			RATE	OVER	MTH	DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
Phillips County 2007-08 wheat Research Verification University of Arkansas, 2008.												COST		
												-----dollars-----		
												dollars		
Disk Harrow	28'	2WD 150	0.070	1.00	Oct	1.86	1.35	0.57	1.49	0.07	0.66			
Cstm Ap Grd Seed	acre			1.00	Nov							1.0000	5.00	5.00
	lb											150.0000	0.27	40.50
Wheat Seed	24'	2WD 170	0.062	1.00	Nov	1.87	1.37	0.28	1.45	0.06	0.59			
Ditcher	3	2WD 170	2.909	0.01	Nov	0.87	0.64	0.05	0.08	0.02	0.27			
Spin Spreader	5 ton	2WD 170	0.042	1.00	Feb	1.26	0.93	0.26	0.63	0.08	0.74			
Urea, Solid (46%N) b	lblb											125.0000	0.23	28.75
Ammonia	lb			1.00	Mar							50.0000	0.12	6.00
Sulfate Fert N)	lb											115.0000	0.06	7.19
	lb											115.0000	0.19	22.66
Urea, Solid Fert N)	acre			1.00	Apr							1.0000	6.25	6.25
	oz											14.0000	0.90	12.66
Header Wheat/Sorghum	25' Rigid	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97			
	bu											72.0000	0.20	14.40
Cstm Haul Wheat														
TOTALS						11.53	12.59	1.63	4.52	0.34	3.23			143.41
INTEREST ON OPERATING CAPITAL														
UNALLOCATED LABOR														
TOTAL SPECIFIED COST														16.28

5.56
08047

POWER UNIT COST

-----dollars-----

Table 14B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Phillips County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS		0.23	125.0000	28.75	_____
	lb	0.12	50.0000	6.00	_____
Urea, Solid (46%N) b	lb	0.19	115.0000	22.66	_____
Amm Sulfate (21% N)					
FUNGICIDES	oz	0.90	14.0000	12.66	_____
CROP SEED	lb	0.27	150.0000	40.50	_____
WHOLESALE	acre	5.00	1.0000	5.00	_____
Public	lb	0.06	115.0000	7.19	_____
Cstm Ap Grd Seed	acre	6.25	1.0000	6.25	_____
Cstm Ap Air Fert	bu	0.20	72.0000	14.40	_____
Cstm Ap Air Fung					
OPERATOR	hour	9.45	0.2035	1.92	_____
LABOR	hour	9.45	0.1021	0.97	_____
dollars					
TRACTORS	hour	8.19	0.0420	0.34	_____
HAND LABOR					
DIESEL FUEL	gal	3.10	1.7089	5.30	_____
	gal	3.10	1.2617	3.91	_____
TRACTORS					
REPAIRS & MAINTENANCE	acre	1.63	1.0000	1.63	_____
	acre	0.56	1.0000	0.56	_____
Implements	acre	1.76	1.0000	1.76	_____
TRACTORS	acre	5.56	1.0000	5.56	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				165.36	_____
FIXED EXPENSES					
	acre	4.52	1.0000	4.52	_____
	acre	4.29	1.0000	4.29	_____
Implements	acre	8.30	1.0000	8.30	_____
TRACTORS					
TOTAL FIXED EXPENSES				17.11	_____
TOTAL SPECIFIED EXPENSES				182.47	_____

Table 15A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	
Pope County 2007-08 wheat Research Verification University of Arkansas, 2008.														
											dollars		-----dollars-----	
Cstm Pltry Litter sp ton				1.00	Nov							2.0000	12.16	24.32
Field Cult & Inc	32'	MFWD 225	0.049	1.00	Nov	1.98	1.51	0.40	2.06	0.07	0.67			
Grain Drill	35'	MFWD 225	0.053	1.00	Nov	2.15	1.65	1.19	2.84	0.10	0.95			
WyaAppSeedPoblSE	lb	70'300cuft	0.015	1.00	Feb	0.91	1.46			0.02	0.20	130.0000	0.27	35.10
DryApplicator SP	lbs	70'300cuft	0.015	1.00	Feb	0.91	1.46			0.02	0.20	180.0000	0.17	30.60
Sprayer6160+885G	lb	90'	0.011	1.00	Mar	0.46	0.73			0.01	0.16	150.0000	0.23	34.50
Harmony Extra 75 DF	oz											0.7500	10.00	7.50
Osprey 4.5 DF	oz											4.7500	2.68	12.73
DryApplicator SP	pt	70'300cuft	0.015	1.00	Mar	0.91	1.46			0.02	0.20	1.5000	1.81	2.72
Header-Wheat/Sorghum	lb	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97	55.0000	0.19	10.45
Wheat Grain Cart	850 bu	MFWD 225	0.031	1.00	Jun	0.95	0.95	0.12	0.27	0.03	0.29			1.35
TOTALS						13.94	17.52	2.18	6.04	0.40	3.64			157.92
INTEREST ON OPERATING CAPITAL														201.24
UNALLOCATED LABOR														2.57
TOTAL SPECIFIED COST														16.28
														2.58
														7.03
														000027

POWER UNIT COST

-----dollars-----

Table 15B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Pope County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lbs	0.17	180.0000	30.60	_____
		0.23	150.0000	34.50	_____
58-0-0-24	lb	0.19	55.0000	10.45	_____
Urea, Solid (46%N) b	lb				
HERBICIDES	oz	10.00	0.7500	7.50	_____
	oz	2.68	4.7500	12.73	_____
Harmony Extra 75 DF					
OSPREY 5 DF	lb	0.27	130.0000	35.10	_____
ADVANTAGE Public	pt	1.81	1.5000	2.72	_____
CUSTOM HIRE		12.16	2.0000	24.32	_____
OPERATOR LABOR	hour	9.45	0.1344	1.27	_____
dollars	hour	9.45	0.1021	0.97	_____
Tractors	hour	9.45	0.0570	0.53	_____
Harvesters					
HAND-DROP	hour	8.19	0.0786	0.64	_____
	hour	8.19	0.0285	0.23	_____
Implements					
DEISEL FUEL	gal	3.10	1.4674	4.54	_____
	gal	3.10	1.2617	3.91	_____
Tractors	gal	3.10	0.8209	2.53	_____
Harvesters					
REPAIR & MAINTENANCE	acre	2.18	1.0000	2.18	_____
	acre	0.54	1.0000	0.54	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	0.66	1.0000	0.66	_____
Harvesters	acre	7.03	1.0000	7.03	_____
INTEREST ON 100. CAP.					
TOTAL DIRECT EXPENSES				184.71	_____
FIXED EXPENSES					
	acre	6.04	1.0000	6.04	_____
	acre	4.11	1.0000	4.11	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors	acre	5.11	1.0000	5.11	_____
Harvesters					
TOTAL FIXED EXPENSES				23.56	_____
TOTAL SPECIFIED EXPENSES				208.27	_____

Table 16A Estimated resource use and costs for field operations, per acre

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	-----		EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT		TOTAL COST	
						DIRECT	FIXED	DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE		COST
Prairie County 2007-08 Wheat Research Verification University of Arkansas, 2008.															
												dollars		-----dollars-----	
NT Grain Drill	20'	MFWD 190	0.098	1.00	Oct	3.35	2.82	1.69	4.01	0.19	1.73				
Wheat Seeder	lb											150.0000	0.27	40.50	
Wheat Seeder Public	5 ton acre	2WD 190	0.042	2.00	Oct	2.83	2.16	0.51	1.26	0.16	1.49				
NT90 Grain Drill	20'	MFWD 190	0.098	0.32	Nov	1.07	0.90	0.54	1.28	0.06	0.56	1.0000	82.50	82.50	
Wheat Seeder Public	lb											48.0000	0.27	13.86	
Wheat Seeder Public	acre			1.00	Dec							1.0000	6.00	6.00	
Sencor DF	lb											0.2500	15.75	3.94	
Urea, Asolid F466N) b	lb			1.00	Feb							4.1000	0.39	1.60	
Urea, Asolid F466N) b	lb			1.00	Mar							150.0000	0.23	34.50	
Urea, Asolid F466N) b	lb			1.00	Apr							130.0000	0.06	8.13	
Urea, Asolid F466N) b	lb			1.00	Apr							130.0000	0.23	29.90	
Urea, Asolid F466N) b	lb			1.00	Apr							1.0000	6.25	6.25	
Header Wheat/Sorghum	25' Rigid bu	240hp	0.102	1.00	Jun	5.67	8.30	0.47	0.87	0.10	0.97	14.0000	0.90	12.66	
Cstm Haul Wheat												45.0000	0.20	9.00	
TOTALS						12.92	14.18	3.21	7.42	0.52	4.75			-9.00--	
INTEREST ON OPERATING CAPITAL														257.32	
UNALLOCATED LABOR															
TOTAL SPECIFIED COST														16.28	
												12.77			
POWER UNIT COST												010057			
-----dollars-----															

Table 16B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
				dollars	
DIRECT EXPENSES					
Prairie County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	acre	82.50	1.0000	82.50	_____
		0.23	280.0000	64.40	_____
0-90-150					
FUNGICIDES (46%N) b	lb oz	0.90	14.0000	12.66	_____
HERBICIDES	lb	15.75	0.2500	3.94	_____
SEED	lb	0.27	198.0000	53.46	_____
ADVANTAGE Public		0.39	4.1000	1.60	_____
WORMERS	oz	6.00	1.0000	6.00	_____
Surfactant	lb	0.06	280.0000	17.50	_____
Cstm Ap Air Herb	acre	6.25	1.0000	6.25	_____
Cstm Ap Air Fert	bu	0.20	45.0000	9.00	_____
Cstm Ap Air Fung					
OPERATOR	hour	9.45	0.2138	2.03	_____
LABOR	hour	9.45	0.1021	0.97	_____
Tractors					
HANDS	hour	8.19	0.2138	1.75	_____
DIESEL FUEL	gal	3.10	2.0910	6.48	_____
	gal	3.10	1.2617	3.91	_____
Tractors					
REPAIRS & MAINTENANCE	acre	3.21	1.0000	3.21	_____
	acre	0.77	1.0000	0.77	_____
Implements	acre	1.76	1.0000	1.76	_____
Tractors	acre	12.77	1.0000	12.77	_____
INTEREST ON OP. CAP.					
TOTAL DIRECT EXPENSES				290.97	_____
FIXED EXPENSES					
	acre	7.42	1.0000	7.42	_____
	acre	5.88	1.0000	5.88	_____
Implements	acre	8.30	1.0000	8.30	_____
Tractors					
TOTAL FIXED EXPENSES				21.60	_____
TOTAL SPECIFIED EXPENSES				312.57	_____

Table 17A Estimated resource use and costs for field operations, per acre

OPERATION/ UNIVERSITY OF ARKANSAS, 2008.	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	EQUIPMENT COST		ALLOC LABOR		OPERATING/DURABLE INPUT			TOTAL COST			
						DIRECT	FIXED	HOURS	COST	AMOUNT	PRICE	COST				
dollars												-----dollars-----				
Disk Harrow	32'	MFWD 225	0.061	2.00	Oct	4.90	3.75	1.10	2.87	0.12	1.16					
Spin Spreader	5 ton lb	MFWD 190	0.042	1.00	Oct	1.44	1.21	0.26	0.63	0.08	0.74	100.0000	1.06	106.00	106.00	
Soil Cultivate	32'	MFWD 225	0.046	1.00	Oct	1.87	1.42	0.31	1.62	0.04	0.44					
Bedder/Roller-Fold.	40' (12r38)	MFWD 225	0.046	1.00	Oct	1.87	1.43	0.30	0.98	0.04	0.44					
Grain Drill - Air	7.5"x40' lb	MFWD 225	0.050	1.00	Oct	2.02	1.55	1.78	4.24	0.05	0.52	150.0000	0.27	13.78 40.50 4.28	40.50	
Seed (100lb Gal)	80'		0.013	1.00	Oct	0.28	0.43			0.01	0.17					
Seed	lb											0.1875	15.75		2.95	
Seed	lb			1.00	Feb							1.0000	6.00	6.00	6.00	
Seed	lb											160.0000	0.24	38.40	38.40	
Seed	lb			1.00	Mar							1.0000	6.00	6.00	6.00	
Seed	lb											140.0000	0.24	33.60	33.60	
Seed	pt			1.00	Mar							1.0000	6.00	6.00	6.00	
Seed	oz											1.0000	1.78	1.78	1.78	
Seed	oz			1.00	Apr							1.0000	6.00	6.00	6.00	
Seed	oz											4.0000	2.81	11.25	11.25	
Header Wheat/Sorghum	30' Rigid	275hp	0.085	1.00	Jun	5.39	7.84	0.44	0.82	0.08	0.80	47.5000	0.20		9.50	
Cstm Haul Wheat																
TOTALS						17.77	17.63	4.19	11.16	0.46	4.27			267.99	323.01	
INTEREST ON OPERATING CAPITAL																
UNALLOCATED LABOR																
TOTAL SPECIFIED COST														15.29		

POWER UNIT COST

13.75
036076

-----dollars-----

Table 17B Estimated costs per acre

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars					
DIRECT EXPENSES					
Woodruff County 2007-08 Wheat Research Verification					
University of Arkansas, 2008.					
FERTILIZERS	lb	1.06	100.0000	106.00	_____
	lb	0.24	300.0000	72.00	_____
30-90-120					
FUNGICIDES	oz	2.81	4.0000	11.25	_____
HERBICIDES	lb	15.75	0.1875	2.95	_____
	pt	1.78	1.0000	1.79	_____
Sencor DF					
CROPDANE	lb	0.27	150.0000	40.50	_____
WISCONSIN	acre	6.00	2.0000	12.00	_____
Public	acre	6.00	1.0000	6.00	_____
Cstm Ap Air Fert	acre	6.00	1.0000	6.00	_____
Cstm Ap Air Herb	bu	0.20	47.5000	9.50	_____
Cstm Ap Air Fung b					
CEMEX	hour	9.45	0.3091	2.92	_____
LABOR	hour	9.45	0.0851	0.80	_____
Tractors	hour	9.45	0.0132	0.12	_____
Harvesters					
HAND-DAVE	hour	8.19	0.0471	0.38	_____
lled	hour	8.19	0.0066	0.05	_____
Implements					
DESE	gal	3.10	3.5045	10.87	_____
Drum	gal	3.10	1.2047	3.73	_____
lled	gal	3.10	0.0748	0.23	_____
Tractors					
Harvesters					
REPAIR & MAINTENANCE	acre	4.19	1.0000	4.19	_____
	acre	1.23	1.0000	1.23	_____
Implements	acre	1.66	1.0000	1.66	_____
Tractors	acre	0.05	1.0000	0.05	_____
Harvesters	acre	13.75	1.0000	13.75	_____
INTEREST ON 100. CAP.					
TOTAL DIRECT EXPENSES				307.97	_____
FIXED EXPENSES					
	acre	11.16	1.0000	11.16	_____
	acre	9.36	1.0000	9.36	_____
Implements	acre	7.84	1.0000	7.84	_____
Tractors	acre	0.43	1.0000	0.43	_____
Harvesters					
TOTAL FIXED EXPENSES				28.79	_____
TOTAL SPECIFIED EXPENSES				336.76	_____