

**Wheat or Barley Straw**

ESTIMATED COSTS AND RETURNS PER ACRE  
50 BALE YIELD

Acres  
**1**

	UNIT	QUANTITY PER ACRE	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. GROSS RECEIPTS</b>					
STRAW	BALES	50.00	\$3.00	\$150.00	_____
TOTAL RECEIPTS:				<b>\$150.00</b>	_____
<b>2. PRE-HARVEST VARIABLE COSTS</b>					
SEED:				\$0.00	_____
FERTILIZER*	Soil Test Recommendation				
NITROGEN	LBS	23.00	\$0.38	\$8.74	_____
PHOSPHATE	LBS	7.00	\$0.32	\$2.24	_____
POTASH	LBS	58.00	\$0.26	\$15.08	_____
FERTILIZER APPLICATION	ACRE	0.00	\$7.25	\$0.00	_____
LIME (PRORATED)	TON	0.00	\$32.50	\$0.00	_____
HERBICIDES	ACRE	1.00	\$0.00	\$0.00	_____
INSECTICIDES	ACRE	1.00	\$0.00	\$0.00	_____
FUNGICIDES	ACRE	1.00	\$0.00	\$0.00	_____
GROWTH REGULATOR	ACRE	1.00	\$0.00	\$0.00	_____
CHEMICAL APPLICATION	ACRE	0.00	\$7.00	\$0.00	_____
FUEL,OIL, LUBE	Eq Gallons	0.00	\$2.35	\$0.00	_____
REPAIRS	ACRE	1.00	\$0.00	\$0.00	_____
PRE-HARVEST LABOR	HRS	0.00	\$12.00	\$0.00	_____
CASH RENT OR LAND CHARGE	ACRE	1.00	\$0.00	\$0.00	_____
CROP INSURANCE	ACRE	1.00	\$0.00	\$0.00	_____
SCOUTING	ACRE	1.00	\$0.00	\$0.00	_____
OTHER COSTS	ACRE	1.00	\$0.00	\$0.00	_____
PRODUCTION INTEREST	0 MONTHS	\$0.00	7.0%	\$0.00	_____
<b>TOTAL PRE-HARVEST COSTS</b>		<b>\$0.52 PER Bale</b>		<b>\$26.06</b>	_____
<b>3. HARVEST VARIABLE COSTS</b>					
FUEL,OIL, LUBE	Eq Gallons	2.01	\$2.35	\$4.73	_____
REPAIRS	ACRE	1.00	\$6.26	\$6.26	_____
HARVEST LABOR	HRS	0.83	\$12.00	\$9.96	_____
HAULING	Bales	50.00	\$0.00	\$0.00	_____
STORAGE	Cubic Feet	50.00	\$0.00	\$0.00	_____
SQ Baler Twine	Bales	50.00	\$0.06	\$3.00	_____
<b>TOTAL HARVEST COSTS:</b>		<b>\$0.48 PER Bale</b>		<b>\$23.95</b>	_____
<b>4. TOTAL VARIABLE COSTS</b>		Breakeven Yield <b>17 Bales</b>	Breakeven Price <b>\$1.00 PER Bale</b>		
				<b>\$50.01</b>	_____
<b>5. RETURN OVER TOTAL VARIABLE COSTS</b>					<b>\$99.99</b>
<b>6. MACHINERY FIXED COSTS (BASED ON NEW EQUIPMENT COST)</b>					
TRACTOR & MACHINERY	ACRE	1.00	\$19.37	\$19.37	_____
<b>7. OTHER FIXED COSTS</b>					
GENERAL OVERHEAD	DOL.	\$50.01	8.0%	\$4.00	_____
<b>8. TOTAL FIXED COSTS:</b>				<b>\$23.37</b>	_____
<b>9. TOTAL VARIABLE &amp; FIXED COSTS</b>		<b>\$1.47 PER Bale</b>		<b>\$73.38</b>	_____
<b>10. PROJECTED NET RETURNS TO LAND, RISK AND MANAGEMENT:</b>				<b>\$76.62</b>	_____

\* This BUDGET is for PLANNING PURPOSES ONLY. Fertilizer rates are based on projected nutrient removal of harvested crop.

\* Fertilizer requirements will vary with application method, manure use and/or residual nutrient levels in the soil.

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PER ACRE MACHINERY AND LABOR REQUIREMENTS							
MONTH	OPERATION	Times OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, & LUBE	REPAIR COSTS	FIXED COSTS
PRE-HARVEST							
	25% UNALLOCATED LABOR(HRS./AC.)		0.00				
SUB-TOTAL PRE-HARVEST							
HARVEST							
June	55HP + Square Baler PTO Twine	1	0.29	0.26	\$1.70	\$2.21	\$7.95
June	75HP + 3 Ton Hay Stacker 12FT	1	0.37	0.34	\$3.03	\$4.05	\$11.42
	25% UNALLOCATED LABOR(HRS./AC.)		0.17				
SUB-TOTAL HARVEST							
			0.83	0.60	\$4.73	\$6.26	\$19.37

\$2.35 Fuel

INCOME ABOVE VARIABLE COSTS AT DIFFERING YIELDS AND PRICES						
FARM YIELD	TOTAL VARIABLE COSTS COST/ACRE	FARM PRICE (\$/bale)				
Bales		\$2.40	\$2.70	\$3.00	\$3.30	\$3.60
40	\$45.95	\$50.05	\$62.05	\$74.05	\$86.05	\$98.05
45	\$47.98	\$60.02	\$73.52	\$87.02	\$100.52	\$114.02
50	\$50.01	\$69.99	\$84.99	\$99.99	\$114.99	\$129.99
55	\$52.04	\$79.96	\$96.46	\$112.96	\$129.46	\$145.96
60	\$54.07	\$89.93	\$107.93	\$125.93	\$143.93	\$161.93

10% Table Sensitivity

CHEMICAL USE ASSUMPTIONS						
TYPE	Trade Name	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	MONTH
Notes Chemical Type: H = Herbicide; I = Insecticide; F = Fungicide; G = Growth Regulator						

Trade and brand names are used only for the purpose of providing information. Virginia Cooperative Extension does not guarantee or warrant the standard of any product named to the exclusion of others which also may be suitable.