



Arizona Agricultural Enterprise Budgets: Yuma County's 2026 Field Crops' Production Budgets

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This report estimates the typical economic costs and returns for growing major crops, including alfalfa, barley, cotton, sorghum grain, Sudan grass for seed, durum wheat, and winter wheat in Yuma County, Arizona. The Arizona Agricultural Enterprise Budgets are estimated based on a representative farm and its related cropping operations in a determined location; numbers are reported on a per-unit basis.

Arizona production budgets can serve as draft templates that can be updated and adapted by using operation-specific numbers and assist with a structured way to store financial information used in day-to-day decision-making processes. When production budgets are updated using operation-specific information, this tool enables forecasting revenue and expense estimates related to situation-specific farming activities. From an input efficiency perspective, management decisions can be made with better information when a detailed tool is available that stores the accounting of production costs. From an output improvement perspective, detailed forecasts on itemized revenues and expenses can help identify areas of improvement that can boost the productivity of resources.

Beginning farmers and experienced farmers can benefit from Arizona's agricultural production budgets; publicly available information on various crops allows farmers and other stakeholders to explore not only their expertise but also new potential ventures, based on representative revenue and expense data that can be expected from crops different than those they currently grow, using typical costs and returns estimated for their local geographic area of interest.

The budget structures presented in this report are inspired and built from the latest data collection efforts by Trent Teegerstrom in 2011, and the latest published Arizona agricultural enterprise reports (Quintero & Mukherjee, 2025a, 2025b) (Evancho, Ollerton, Teegerstrom, & Seavert, 2023) (Teegerstrom, 1996; 1999), using the Breakeven for New Crop Options (BENCO) model templates. The BENCO model was introduced as a tool to assess the adoption of new crops in farming operations with the usage of crop production budgets, enabling customization of the analysis to different cropping patterns (Ramos-Coronado, Miller, & Bruhn, 2023).

To better reflect relevant and current input prices and farming practices, in-person interviews were conducted with the assistance of farmers, farm managers, and/or farming operation decision-makers from the region of interest. The interview materials were the old crop budgets available, and we reviewed each line item within those budgets to discuss the operation's relevance, quantities, unit prices, outdated information, new practices and inputs, as well as the communication structure of the budget itself. These tools are based on a typical operation for the area and crops under study; things such as land rental values, perceived interest rates, crop insurance premiums, and marketing agreements will likely be determined by long-term understandings and differ significantly between individual operations.

Cropping pattern

Budgets are based on a farm with 1,500 tillable acres; this does not reflect any specific operation but serves as a representative example for the area. The breakdown of crops grown for this representative enterprise is: 525 acres of alfalfa hay in production, 150 acres of alfalfa hay being established, 75 acres of barley, 300 acres of cotton, 75 acres of sorghum grain, 75 acres of Sudan grass for seed, 150 acres of durum wheat, and 150 acres of winter wheat. All crops are grown using flood irrigation.

Labor

The general labor cost is \$16.50 per hour. Irrigation labor cost is \$16 per hour. Labor costs include expenses related to social security, workers' compensation, unemployment insurance, and other overhead costs. Tractor labor hours are calculated based on machinery hours plus ten percent.

Machinery and equipment

Machinery and equipment are assumed to be adequate for a 1,500-tillable-acre farm. The fuel price is considered to be \$4 per gallon. A comprehensive analysis of farm machinery costs, along with operation-specific expenses, is provided, including

estimates for labor, fuel, repairs, and maintenance associated with tillage and crop production operations and the usage of the corresponding equipment.

Irrigation

Irrigated water costs, including pumping, are assumed to be \$45 per acre feet (ac.ft.) A flood irrigation system is used, with an assumed efficiency rate of 50%, based on local irrigation efficiency measures (Elshikha, 2025). Annual repairs and maintenance costs are estimated at \$3 per acre. Water requirements per crop are based on data collected from local growers, farm managers, and farm operation decision-makers in the area. Irrigation labor is estimated to be 1 hour per ac.ft. of water needed for each crop.

Sensitivity analysis

Each crop production budget presents a sensitivity analysis to approximate profitability scenarios for different returns in terms of yield and price, as well as different scenarios of variable costs. Each sensitivity analysis portrays estimated returns with variances in prices and yields to the magnitude of negative and positive 5%, 10%, and 15% changes with respect to increases and decreases of variable costs to the magnitude of 10%, and 20%.

Each budget contains the following sections:

Overview information on representative production unit:

Information about the field, including location, irrigation system, previous crop rotation, tillage, and soil details.

Returns: The return section of the budgets displays the income from operations, reflecting the expected yields and prices for the crop and area under study. Note: cottonseed revenues are not reflected in these budgets, as it is common practice in this area for seed revenues to cover the ginning costs (also shown as zero).

Variable Cash Costs: These costs are categorized into land preparation and maintenance, crop production, harvest, and other charges.

Fixed Cash Costs: Expenses such as crop insurance, property taxes, and annual cash rent. For this report, we included a \$250 land rent cost per crop per acre as a fixed expense for each production. Insurable crops have a representative crop insurance cost per acre based on data collected.

Fixed Non-Cash Costs: Expenses representing an estimated dollar value of ownership costs for the required power units, machinery, equipment, and their related depreciation and interest expenses.

Updated crop budgets in this document include:

- Yuma Alfalfa Establishment Budget 2026
- Yuma Alfalfa Hay in Production Budget 2026
- Yuma Barley Budget 2026

- Yuma Cotton Upland Budget 2026
- Yuma Sorghum – Grain Budget 2026
- Yuma Sudan grass for seed Budget 2026
- Yuma Wheat – Durum Budget 2026
- Yuma Wheat – Winter Budget 2026

It is recommended to use this tool as a reference when building and developing other analyses with case-specific numbers for optimal suitability.

References

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Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
Crop: Alfalfa establishment 2026
Irrigation system: Flood
Previous crop: Wheat - winter
Tillage: Conventional
Soil: Sandy-Loam
Budget Unit: 1 Acre

								, \$/acre.
Returns			Unit	\$/Unit		Quantity	Value	Your Farm
Alfalfa Hay Establishment			ton	\$200.00		0.00	\$0.00	_____
Total Returns							\$0.00	_____
Variable Cash Costs	Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm
Land Preparation and Maintenance								
V-Ripper		1.00	acre	\$12.48	\$36.34	\$0.00	\$48.82	_____
Offset Disk		2.00	acre	\$8.70	\$24.97	\$0.00	\$33.67	_____
Chisel/Mulch Tillage		1.00	acre	\$3.67	\$10.41	\$0.00	\$14.08	_____
Moldboard Plow		1.00	acre	\$7.13	\$24.64	\$0.00	\$31.77	_____
Landplane		1.00	acre	\$3.57	\$9.81	\$0.00	\$13.37	_____
Soil Sampling	\$16.50	0.20	hour	\$3.30	\$0.00	\$0.00	\$3.30	_____
Crop Production								
Drill		1.00	acre	\$4.99	\$17.12	\$0.00	\$22.11	_____
Seed Costs				\$0.00	\$0.00	\$75.00	\$75.00	_____
- Seed	\$3.75	20.00	acre					_____
Fertilizer Spreader		1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____
Fertilizer Injection System		1.00	acre	\$4.16	\$11.36	\$0.00	\$15.52	_____
Fertility Program				\$0.00	\$0.00	\$165.00	\$165.00	_____
- Phosphorus	\$165.00	1.00	acre					_____
Boom Sprayer		1.00	acres	\$1.10	\$1.87	\$0.00	\$2.97	_____
Chemical Program				\$0.00	\$0.00	\$30.00	\$30.00	_____
- Herbicides	\$15.00	1.00	acre					_____
- Insecticides	\$15.00	1.00	acre					_____
Irrigation				\$48.00	\$0.00	\$138.00	\$186.00	_____
Flood - Irrigation Water	\$45.00	3.00	ac ft					_____
Flood - Irrigation Labor	\$16.00	3.00	hour					_____
- Annual Repairs & Maintenance	\$3.00	1.00	acre					_____
Additional Crop Prod. Labor	\$16.50	2.00	hour	\$33.00	\$0.00	\$0.00	\$33.00	_____
PCA Services	\$16.50	0.80	hour	\$13.20	\$0.00	\$0.00	\$13.20	_____
Harvest								
Harvest, Custom	\$0.00	0.00	tons	\$0.00	\$0.00	\$0.00	\$0.00	_____
Hauling, Custom	\$0.00	0.00	ton	\$0.00	\$0.00	\$0.00	\$0.00	_____
Other Charges								
Other Expenses		5.0%		\$0.00	\$0.00	\$34.67	\$34.67	_____
Interest on Operating Capital		3.0%		\$0.00	\$0.00	\$10.92	\$10.92	_____
Total Variable Cash Costs				\$145.02	\$140.42	\$453.59	\$739.04	_____
Fixed Cash Costs					Unit	\$/Unit	Value	
Annual Cash Rent Payment					acre	\$250.00	\$250.00	_____
Total Fixed Cash Costs							\$250.00	_____
Total Returns minus Total Variable and Fixed Cash Costs							-\$989.04	_____
Fixed Non-Cash Costs					Unit	\$/Unit	Value	
Power Units, Machinery & Equipment, depreciation & interest					acre	66.10	66.10	_____
Total Fixed Non-Cash Costs							\$66.10	_____
Total Annual Costs (to consider over 3 years in production)							-\$1,055.14	_____

Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
 Crop: Alfalfa hay production 2026
 Irrigation system: Flood
 Previous crop: Wheat - winter
 Tillage: Conventional
 Soil: Sandy-Loam
 Budget Unit: 1 Acre

								\$/acre.	
Returns			Unit	\$/Unit		Quantity	Value	Your Farm	
Alfalfa Hay in Production			ton	\$200.00		9.00	\$1,800.00	_____	
Total Returns							\$1,800.00	_____	
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Variable Cash Costs		Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm
Land Preparation and Maintenance									
Crop Production									
Alfalfa Hay Establishment Costs		\$351.71	1.00	acre	\$0.00	\$0.00	\$0.00	\$351.71	_____
Fertilizer Spreader			1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____
Boom Sprayer			2.00	acres	\$2.19	\$3.74	\$0.00	\$5.94	_____
Chemical Program					\$0.00	\$0.00	\$110.00	\$110.00	_____
- Herbicides		\$70.00	1.00	acre					
- Insecticides		\$40.00	1.00	acre					
Irrigation					\$64.00	\$0.00	\$183.00	\$247.00	_____
Flood - Irrigation Water		\$45.00	4.00	ac ft					
Flood - Irrigation Labor		\$16.00	4.00	hour					
- Annual Repairs & Maintenance		\$3.00	1.00	acre					
Additional Crop Prod. Labor		\$16.50	4.00	hour	\$66.00	\$0.00	\$0.00	\$66.00	_____
PCA Services		\$16.50	0.80	hour	\$13.20	\$0.00	\$0.00	\$13.20	_____
Harvest									
Harvest, Custom		\$40.00	9.00	tons	\$0.00	\$0.00	\$360.00	\$360.00	_____
Hauling, Custom		\$3.99	9.00	ton	\$0.00	\$0.00	\$35.89	\$35.89	_____
Other Charges									
Other Expenses			5.0%		\$0.00	\$0.00	\$63.38	\$63.38	_____
Interest on Operating Capital			3.0%		\$0.00	\$0.00	\$19.97	\$19.97	_____
Total Variable Cash Costs					\$147.13	\$7.64	\$767.49	\$1,273.97	_____
<hr/>									
Fixed Cash Costs						Unit	\$/Unit	Value	
Annual Cash Rent Payment						acre	\$250.00	\$250.00	_____
Total Fixed Cash Costs								\$250.00	_____
Total Returns minus Total Variable and Fixed Cash Costs								\$199.02	_____
<hr/>									
Fixed Non-Cash Costs						Unit	\$/Unit	Value	
Power Units, Machinery & Equipment, depreciation & interest						acre	5.22	5.22	_____
Total Fixed Non-Cash Costs								\$5.22	_____
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Total Annual Costs								\$1,529.19	_____
Returns minus Total Annual Costs								\$270.81	_____

Table 1A. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% decrease in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	7.65	8.1	8.55	9	9.45	9.9	10.35
\$170.00	\$26.11	\$102.61	\$179.11	\$255.61	\$332.11	\$408.61	\$485.11
\$180.00	\$102.61	\$183.61	\$264.61	\$345.61	\$426.61	\$507.61	\$588.61
\$190.00	\$179.11	\$264.61	\$350.11	\$435.61	\$521.11	\$606.61	\$692.11
\$200.00	\$255.61	\$345.61	\$435.61	\$525.61	\$615.61	\$705.61	\$795.61
\$210.00	\$332.11	\$426.61	\$521.11	\$615.61	\$710.11	\$804.61	\$899.11
\$220.00	\$408.61	\$507.61	\$606.61	\$705.61	\$804.61	\$903.61	\$1,002.61
\$230.00	\$485.11	\$588.61	\$692.11	\$795.61	\$899.11	\$1,002.61	\$1,106.11

Table 2A. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% decrease in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	7.65	8.10	8.55	9.00	9.45	9.90	10.35
\$170.00	-\$101.29	-\$24.79	\$51.71	\$128.21	\$204.71	\$281.21	\$357.71
\$180.00	-\$24.79	\$56.21	\$137.21	\$218.21	\$299.21	\$380.21	\$461.21
\$190.00	\$51.71	\$137.21	\$222.71	\$308.21	\$393.71	\$479.21	\$564.71
\$200.00	\$128.21	\$218.21	\$308.21	\$398.21	\$488.21	\$578.21	\$668.21
\$210.00	\$204.71	\$299.21	\$393.71	\$488.21	\$582.71	\$677.21	\$771.71
\$220.00	\$281.21	\$380.21	\$479.21	\$578.21	\$677.21	\$776.21	\$875.21
\$230.00	\$357.71	\$461.21	\$564.71	\$668.21	\$771.71	\$875.21	\$978.71

Table 3A. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% increase in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	7.65	8.1	8.55	9	9.45	9.9	10.35
\$170.00	-\$356.08	-\$279.58	-\$203.08	-\$126.58	-\$50.08	\$26.42	\$102.92
\$180.00	-\$279.58	-\$198.58	-\$117.58	-\$36.58	\$44.42	\$125.42	\$206.42
\$190.00	-\$203.08	-\$117.58	-\$32.08	\$53.42	\$138.92	\$224.42	\$309.92
\$200.00	-\$126.58	-\$36.58	\$53.42	\$143.42	\$233.42	\$323.42	\$413.42
\$210.00	-\$50.08	\$44.42	\$138.92	\$233.42	\$327.92	\$422.42	\$516.92
\$220.00	\$26.42	\$125.42	\$224.42	\$323.42	\$422.42	\$521.42	\$620.42
\$230.00	\$102.92	\$206.42	\$309.92	\$413.42	\$516.92	\$620.42	\$723.92

Table 4A. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% increase in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	7.65	8.1	8.55	9	9.45	9.9	10.35
\$170.00	-\$483.48	-\$406.98	-\$330.48	-\$253.98	-\$177.48	-\$100.98	-\$24.48
\$180.00	-\$406.98	-\$325.98	-\$244.98	-\$163.98	-\$82.98	-\$1.98	\$79.02
\$190.00	-\$330.48	-\$244.98	-\$159.48	-\$73.98	\$11.52	\$97.02	\$182.52
\$200.00	-\$253.98	-\$163.98	-\$73.98	\$16.02	\$106.02	\$196.02	\$286.02
\$210.00	-\$177.48	-\$82.98	\$11.52	\$106.02	\$200.52	\$295.02	\$389.52
\$220.00	-\$100.98	-\$1.98	\$97.02	\$196.02	\$295.02	\$394.02	\$493.02
\$230.00	-\$24.48	\$79.02	\$182.52	\$286.02	\$389.52	\$493.02	\$596.52

Table 5A. Breakeven analysis: estimated per-acre breakeven price point at varying yields

Yield	7.65	8.1	8.55	9	9.45	9.9	10.35
Breakeven price	\$199.89	\$188.79	\$178.85	\$169.91	\$161.82	\$154.46	\$147.75

Table 6A. Breakeven analysis: estimated per-acre breakeven yield point at varying prices

Price	\$170.00	\$180.00	\$190.00	\$200.00	\$210.00	\$220.00	\$230.00
Breakeven yield	9.00	8.50	8.05	7.65	7.28	6.95	6.65

Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
Crop: Barley 2026
Irrigation system: Flood
Previous crop: Vegetable
Tillage: Conventional
Soil: Sandy-Loam
Budget Unit: 1 Acre

								, \$/acre.
Returns			Unit	\$/Unit		Quantity	Value	Your Farm
Barley			bushel	\$4.89		120.00	\$586.80	_____
Total Returns							\$586.80	_____
Variable Cash Costs	Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm
Land Preparation and Maintenance								
Offset Disk		2.00	acre	\$8.70	\$24.97	\$0.00	\$33.67	_____
Chisel/Mulch Tillage		1.00	acre	\$3.67	\$10.41	\$0.00	\$14.08	_____
Soil Sampling	\$16.50	0.10	hour	\$1.65	\$0.00	\$0.00	\$1.65	_____
Crop Production								
Drill		1.00	acre	\$4.99	\$17.12	\$0.00	\$22.11	_____
Seed Costs				\$0.00	\$0.00	\$46.80	\$46.80	_____
- Seed	\$0.39	120.00	pounds					_____
Fertilizer Spreader		1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____
Fertilizer Injection System		1.00	acre	\$4.16	\$11.36	\$0.00	\$15.52	_____
Fertility Program				\$0.00	\$0.00	\$138.00	\$138.00	_____
- Nitrogen	\$120.00	1.00	acre					_____
- Phosphorus	\$18.00	1.00	acre					_____
Boom Sprayer		1.00	acres	\$1.10	\$1.87	\$0.00	\$2.97	_____
Chemical Program				\$0.00	\$0.00	\$47.00	\$47.00	_____
- Herbicides	\$32.00	1.00	acre					_____
- Insecticides	\$15.00	1.00	acre					_____
- Insecticide - #2	\$0.00	1.00	acre					_____
Irrigation				\$40.00	\$0.00	\$115.50	\$155.50	_____
Flood - Irrigation Water	\$45.00	2.50	ac ft					_____
Flood - Irrigation Labor	\$16.00	2.50	hour					_____
- Annual Repairs & Maintenance	\$3.00	1.00	acre					_____
Additional Crop Prod. Labor	\$16.50	2.00	hour	\$33.00	\$0.00	\$0.00	\$33.00	_____
PCA Services	\$16.50	0.40	hour	\$6.60	\$0.00	\$0.00	\$6.60	_____
Harvest								
Harvest, Custom	\$60.00	1.00	ton	\$0.00	\$0.00	\$60.00	\$60.00	_____
Hauling, Custom	\$10.00	3.00	ton	\$0.00	\$0.00	\$30.00	\$30.00	_____
Other Charges								
Other Expenses		5.0%		\$0.00	\$0.00	\$30.63	\$30.63	_____
Interest on Operating Capital		3.0%		\$0.00	\$0.00	\$9.65	\$9.65	_____
Total Variable Cash Costs				\$105.60	\$69.63	\$477.57	\$652.81	_____
Fixed Cash Costs					Unit	\$/Unit	Value	
Annual Cash Rent Payment					acre	\$250.00	\$250.00	_____
Total Fixed Cash Costs							\$250.00	_____
Fixed Non-Cash Costs					Unit	\$/Unit	Value	
Power Units, Machinery & Equipment, depreciation & interest					acre	28.14	28.14	_____
Total Fixed Non-Cash Costs							\$28.14	_____
Total Annual Costs							\$930.95	_____
Returns minus Total Annual Costs							-\$344.15	_____

Table 1B. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% decrease in variable cost.

Unit Price (\$)	Yield per acre						
	102	108	114	120	126	132	138
\$4.16	-\$376.42	-\$351.48	-\$326.54	-\$301.60	-\$276.66	-\$251.73	-\$226.79
\$4.40	-\$351.48	-\$325.08	-\$298.67	-\$272.26	-\$245.86	-\$219.45	-\$193.05
\$4.65	-\$326.54	-\$298.67	-\$270.80	-\$242.92	-\$215.05	-\$187.18	-\$159.30
\$4.89	-\$301.60	-\$272.26	-\$242.92	-\$213.58	-\$184.24	-\$154.90	-\$125.56
\$5.13	-\$276.66	-\$245.86	-\$215.05	-\$184.24	-\$153.44	-\$122.63	-\$91.82
\$5.38	-\$251.73	-\$219.45	-\$187.18	-\$154.90	-\$122.63	-\$90.36	-\$58.08
\$5.62	-\$226.79	-\$193.05	-\$159.30	-\$125.56	-\$91.82	-\$58.08	-\$24.34

Table 2B. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% decrease in variable cost.

Unit Price (\$)	Yield per acre						
	102	108	114	120	126	132	138
\$4.16	-\$441.70	-\$416.76	-\$391.82	-\$366.88	-\$341.95	-\$317.01	-\$292.07
\$4.40	-\$416.76	-\$390.36	-\$363.95	-\$337.54	-\$311.14	-\$284.73	-\$258.33
\$4.65	-\$391.82	-\$363.95	-\$336.08	-\$308.20	-\$280.33	-\$252.46	-\$224.59
\$4.89	-\$366.88	-\$337.54	-\$308.20	-\$278.86	-\$249.52	-\$220.18	-\$190.84
\$5.13	-\$341.95	-\$311.14	-\$280.33	-\$249.52	-\$218.72	-\$187.91	-\$157.10
\$5.38	-\$317.01	-\$284.73	-\$252.46	-\$220.18	-\$187.91	-\$155.64	-\$123.36
\$5.62	-\$292.07	-\$258.33	-\$224.59	-\$190.84	-\$157.10	-\$123.36	-\$89.62

Table 3B. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% increase in variable cost.

Unit Price (\$)	Yield per acre						
	102	108	114	120	126	132	138
\$4.16	-\$794.12	-\$769.19	-\$744.25	-\$719.31	-\$694.37	-\$669.43	-\$644.49
\$4.40	-\$769.19	-\$742.78	-\$716.37	-\$689.97	-\$663.56	-\$637.16	-\$610.75
\$4.65	-\$744.25	-\$716.37	-\$688.50	-\$660.63	-\$632.75	-\$604.88	-\$577.01
\$4.89	-\$719.31	-\$689.97	-\$660.63	-\$631.29	-\$601.95	-\$572.61	-\$543.27
\$5.13	-\$694.37	-\$663.56	-\$632.75	-\$601.95	-\$571.14	-\$540.33	-\$509.53
\$5.38	-\$669.43	-\$637.16	-\$604.88	-\$572.61	-\$540.33	-\$508.06	-\$475.79
\$5.62	-\$644.49	-\$610.75	-\$577.01	-\$543.27	-\$509.53	-\$475.79	-\$442.04

Table 4B. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% increase in variable cost.

Unit Price (\$)	Yield per acre						
	102	108	114	120	126	132	138
\$4.16	-\$637.54	-\$612.60	-\$587.67	-\$562.73	-\$537.79	-\$512.85	-\$487.91
\$4.40	-\$612.60	-\$586.20	-\$559.79	-\$533.39	-\$506.98	-\$480.57	-\$454.17
\$4.65	-\$587.67	-\$559.79	-\$531.92	-\$504.05	-\$476.17	-\$448.30	-\$420.43
\$4.89	-\$562.73	-\$533.39	-\$504.05	-\$474.71	-\$445.37	-\$416.03	-\$386.69
\$5.13	-\$537.79	-\$506.98	-\$476.17	-\$445.37	-\$414.56	-\$383.75	-\$352.95
\$5.38	-\$512.85	-\$480.57	-\$448.30	-\$416.03	-\$383.75	-\$351.48	-\$319.20
\$5.62	-\$487.91	-\$454.17	-\$420.43	-\$386.69	-\$352.95	-\$319.20	-\$285.46

Table 5B. Breakeven analysis: estimated per-acre breakeven price point at varying yields.

Yield	102	108	114	120	126	132	138
Breakeven price	\$9.13	\$8.62	\$8.17	\$7.76	\$7.39	\$7.05	\$6.75

Table 6B. Breakeven analysis: estimated per-acre breakeven yield point at varying prices.

Price	\$4.16	\$4.40	\$4.65	\$4.89	\$5.13	\$5.38	\$5.62
Breakeven yield	223.97	211.53	200.40	190.38	181.31	173.07	165.55

Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
Crop: Cotton - Upland 2026
Irrigation system: Flood
Previous crop: Wheat - Durum
Tillage: Conventional
Soil: Sandy-Loam
Budget Unit: 1 Acre

								, \$/acre.	
Returns		Unit	\$/Unit	Quantity	Value	Your Farm			
Cotton Lint		pound	\$0.82	1,400	\$1,148.00	_____			
Cotton Seed		pound	\$0.00	2,100	0.00	_____			
Total Returns					\$1,148.00	_____			
Variable Cash Costs		Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm
Land Preparation and Maintenance									
V-Ripper			1.00	acre	\$12.48	\$36.34	\$0.00	\$48.82	_____
Offset Disk			2.00	acres	\$8.70	\$24.97	\$0.00	\$33.67	_____
Chisel/Mulch Tillage			1.00	acre	\$3.67	\$10.41	\$0.00	\$14.08	_____
Moldboard Plow			0.50	acre	\$3.57	\$12.32	\$0.00	\$15.88	_____
Landplane			1.00	acre	\$3.57	\$9.81	\$0.00	\$13.37	_____
Lister			1.00	acre	\$5.70	\$15.37	\$0.00	\$21.07	_____
Cotton Shredder/Root Puller			1.00	acre	\$2.73	\$4.24	\$0.00	\$6.98	_____
Soil Sampling	\$16.50		0.20	hour	\$3.30	\$0.00	\$0.00	\$3.30	_____
Crop Production									
Drill	\$11.00		1.00	acre	\$4.99	\$17.12	\$0.00	\$22.11	_____
Row Planter			1.00	acre	\$4.16	\$13.74	\$0.00	\$17.90	_____
Seed Costs					\$0.00	\$0.00	\$96.00	\$96.00	_____
- Seed	\$480.00		0.20	acre					_____
Fertilizer Spreader			1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____
Fertilizer Injection System			3.00	acre	\$12.48	\$34.09	\$0.00	\$46.57	_____
Fertility Program					\$0.00	\$0.00	\$142.00	\$142.00	_____
- Nitrogen	\$104.00		1.00	acre					_____
- Phosphorus	\$38.00		1.00	acre					_____
Boom Sprayer			4.00	acres	\$4.39	\$7.49	\$0.00	\$11.87	_____
Chemical Program					\$0.00	\$0.00	\$187.01	\$187.01	_____
- Herbicides	\$70.00		1.00	acre					_____
- Growth regulators/defoliants	\$40.00		1.00	acre					_____
- Insecticides	\$77.01		1.00	acre					_____
Aerial application, Custom	\$2.00		2.00	acre	\$0.00	\$0.00	\$22.00	\$22.00	_____
Irrigation					\$80.00	\$0.00	\$228.00	\$308.00	_____
Flood - Irrigation Water	\$45.00		5.00	ac ft					_____
Flood - Irrigation Labor	\$16.00		5.00	hour					_____
- Annual Repairs & Maintenance	\$3.00		1.00	acre					_____
Additional Crop Prod. Labor	\$16.50		3.00	hour	\$49.50	\$0.00	\$0.00	\$49.50	_____
PCA Services	\$16.50		1.20	hour	\$19.80	\$0.00	\$0.00	\$19.80	_____
Harvest									
Harvest, Custom (1st & 2nd pick)	\$160.00		1.00	acre	\$0.00	\$0.00	\$160.00	\$160.00	_____
Hauling, Custom	\$5.63		2.80	bale	\$0.00	\$0.00	\$15.76	\$15.76	_____
Gin Cotton/Drying/Swathing, Custom	\$0.00		2.80	bale	\$0.00	\$0.00	\$0.00	\$0.00	_____
Research and Protection Assessment	\$3.00		2.80	bales	\$0.00	\$0.00	\$8.40	\$8.40	_____
National Cotton Council	\$0.45		2.80	bales	\$0.00	\$0.00	\$1.26	\$1.26	_____
Arizona Cotton Growers Association	\$0.65		2.80	bales	\$0.00	\$0.00	\$1.82	\$1.82	_____
Cotton Board Assessment	\$1.00		2.80	bales	\$0.00	\$0.00	\$2.86	\$2.86	_____
Classing Fee	0.005%		2.80	gross lint sales	\$0.00	\$0.00	\$6.44	\$6.44	_____
Other Charges	\$2.30								_____
Other Expenses			5.0%		\$0.00	\$0.00	\$64.11	\$64.11	_____
Interest on Operating Capital			3.0%		\$0.00	\$0.00	\$20.19	\$20.19	_____
Total Variable Cash Costs					\$220.77	\$189.79	\$955.85	\$1,366.41	_____
Fixed Cash Costs					Unit	\$/Unit	Value		
Crop Insurance					acre	\$110.00	\$110.00	_____	
Annual Cash Rent Payment					acre	\$250.00	\$250.00	_____	
Total Fixed Cash Costs							\$360.00	_____	
Fixed Non-Cash Costs					Unit	\$/Unit	Value		
Power Units, Machinery & Equipment, depreciation & interest					acre	98.04	98.04	_____	
Total Fixed Non-Cash Costs							98.04	_____	
Total Annual Costs							\$1,824.45	_____	
Returns minus Total Annual Costs							-\$676.45	_____	

Table 1C. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% decrease in variable cost.

Unit Price (\$)	Yield per acre						
	1190	1260	1330	1400	1470	1540	1610
\$0.70	-\$721.74	-\$672.95	-\$624.16	-\$575.37	-\$526.58	-\$477.79	-\$429.00
\$0.74	-\$672.95	-\$621.29	-\$569.63	-\$517.97	-\$466.31	-\$414.65	-\$362.99
\$0.78	-\$624.16	-\$569.63	-\$515.10	-\$460.57	-\$406.04	-\$351.51	-\$296.98
\$0.82	-\$575.37	-\$517.97	-\$460.57	-\$403.17	-\$345.77	-\$288.37	-\$230.97
\$0.86	-\$526.58	-\$466.31	-\$406.04	-\$345.77	-\$285.50	-\$225.23	-\$164.96
\$0.90	-\$477.79	-\$414.65	-\$351.51	-\$288.37	-\$225.23	-\$162.09	-\$98.95
\$0.94	-\$429.00	-\$362.99	-\$296.98	-\$230.97	-\$164.96	-\$98.95	-\$32.94

Table 2C. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% decrease in variable cost.

Unit Price (\$)	Yield per acre						
	1190	1260	1330	1400	1470	1540	1610
\$0.70	-\$858.38	-\$809.59	-\$760.80	-\$712.01	-\$663.22	-\$614.43	-\$565.64
\$0.74	-\$809.59	-\$757.93	-\$706.27	-\$654.61	-\$602.95	-\$551.29	-\$499.63
\$0.78	-\$760.80	-\$706.27	-\$651.74	-\$597.21	-\$542.68	-\$488.15	-\$433.62
\$0.82	-\$712.01	-\$654.61	-\$597.21	-\$539.81	-\$482.41	-\$425.01	-\$367.61
\$0.86	-\$663.22	-\$602.95	-\$542.68	-\$482.41	-\$422.14	-\$361.87	-\$301.60
\$0.90	-\$614.43	-\$551.29	-\$488.15	-\$425.01	-\$361.87	-\$298.73	-\$235.59
\$0.94	-\$565.64	-\$499.63	-\$433.62	-\$367.61	-\$301.60	-\$235.59	-\$169.58

Table 3C. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% increase in variable cost.

Unit Price (\$)	Yield per acre						
	102	108	114	120	126	132	138
\$0.70	-\$1,131.66	-\$1,082.87	-\$1,034.08	-\$985.29	-\$936.50	-\$887.71	-\$838.92
\$0.74	-\$1,082.87	-\$1,031.21	-\$979.55	-\$927.89	-\$876.23	-\$824.57	-\$772.91
\$0.78	-\$1,034.08	-\$979.55	-\$925.02	-\$870.49	-\$815.96	-\$761.43	-\$706.90
\$0.82	-\$985.29	-\$927.89	-\$870.49	-\$813.09	-\$755.69	-\$698.29	-\$640.89
\$0.86	-\$936.50	-\$876.23	-\$815.96	-\$755.69	-\$695.42	-\$635.15	-\$574.88
\$0.90	-\$887.71	-\$824.57	-\$761.43	-\$698.29	-\$635.15	-\$572.01	-\$508.87
\$0.94	-\$838.92	-\$772.91	-\$706.90	-\$640.89	-\$574.88	-\$508.87	-\$442.86

Table 4C. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% increase in variable cost.

Unit Price (\$)	Yield per acre						
	102	108	114	120	126	132	138
\$0.70	-\$1,268.30	-\$1,219.51	-\$1,170.72	-\$1,121.93	-\$1,073.14	-\$1,024.35	-\$975.56
\$0.74	-\$1,219.51	-\$1,167.85	-\$1,116.19	-\$1,064.53	-\$1,012.87	-\$961.21	-\$909.55
\$0.78	-\$1,170.72	-\$1,116.19	-\$1,061.66	-\$1,007.13	-\$952.60	-\$898.07	-\$843.54
\$0.82	-\$1,121.93	-\$1,064.53	-\$1,007.13	-\$949.73	-\$892.33	-\$834.93	-\$777.53
\$0.86	-\$1,073.14	-\$1,012.87	-\$952.60	-\$892.33	-\$832.06	-\$771.79	-\$711.52
\$0.90	-\$1,024.35	-\$961.21	-\$898.07	-\$834.93	-\$771.79	-\$708.65	-\$645.51
\$0.94	-\$975.56	-\$909.55	-\$843.54	-\$777.53	-\$711.52	-\$645.51	-\$579.50

Table 5C. Breakeven analysis: estimated per-acre breakeven price point at varying yields.

Yield	1190	1260	1330	1400	1470	1540	1610
Breakeven price	\$1.53	\$1.45	\$1.37	\$1.30	\$1.24	\$1.18	\$1.13

Table 6C. Breakeven analysis: estimated per-acre breakeven yield point at varying prices.

Price	\$0.70	\$0.74	\$0.78	\$0.82	\$0.86	\$0.90	\$0.94
Breakeven yield	2617.57	2472.15	2342.04	2224.94	2118.99	2022.67	1934.73

Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
Crop: Sorghum Grain 2026
Irrigation system: Flood
Previous crop: Cotton - upland
Tillage: Conventional
Soil: Sandy-Loam
Budget Unit: 1 Acre

								, \$/acre.
Returns			Unit	\$/Unit		Quantity	Value	Your Farm
Sorghum grain			bushel	\$5.60		100.00	\$560.00	_____
Total Returns							\$560.00	_____
Variable Cash Costs								
	Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm
Land Preparation and Maintenance								
Offset Disk		2.00	acre	\$8.70	\$24.97	\$0.00	\$33.67	_____
Chisel/Mulch Tillage		1.00	acre	\$3.67	\$10.41	\$0.00	\$14.08	_____
Landplane		1.00	acre	\$3.57	\$9.81	\$0.00	\$13.37	_____
Lister		1.00	acre	\$5.70	\$15.37	\$0.00	\$21.07	_____
Soil Sampling	\$16.50	0.10	hour	\$1.65	\$0.00	\$0.00	\$1.65	_____
Crop Production								
Drill		1.00	acre	\$4.99	\$17.12	\$0.00	\$22.11	_____
Seed Costs				\$0.00	\$0.00	\$18.00	\$18.00	_____
- Seed	\$2.00	9.00	pounds					_____
Fertilizer Spreader		1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____
Fertilizer Injection System		1.00	acre	\$4.16	\$11.36	\$0.00	\$15.52	_____
Fertility Program				\$0.00	\$0.00	\$88.00	\$88.00	_____
- Nitrogen	\$70.00	1.00	acre					_____
- Phosphorus	\$18.00	1.00	acre					_____
Boom Sprayer		1.00	acre	\$1.10	\$1.87	\$0.00	\$2.97	_____
Chemical Program				\$0.00	\$0.00	\$47.00	\$47.00	_____
- Herbicides	\$32.00	1.00	acre					_____
- Insecticides	\$15.00	1.00	acre					_____
Irrigation								
Flood - Irrigation Water	\$45.00	2.50	ac ft					_____
Flood - Irrigation Labor	\$16.00	2.50	hour					_____
- Annual Repairs & Maintenance	\$3.00	1.00	acre					_____
Additional Crop Prod. Labor	\$16.50	2.40	hour	\$39.60	\$0.00	\$0.00	\$39.60	_____
PCA Services	\$16.50	0.60	hour	\$9.90	\$0.00	\$0.00	\$9.90	_____
Harvest								
Harvest, Custom	\$60.00	1.00	acre	\$0.00	\$0.00	\$60.00	\$60.00	_____
Hauling, Custom	\$11.00	2.80	ton	\$0.00	\$0.00	\$30.80	\$30.80	_____
Other Charges								
Other Expenses		5.0%		\$0.00	\$0.00	\$28.94	\$28.94	_____
Interest on Operating Capital		3.0%		\$0.00	\$0.00	\$9.12	\$9.12	_____
Total Variable Cash Costs				\$124.77	\$94.81	\$397.36	\$616.94	_____
Total Returns minus Total Variable Cash Costs							-\$56.94	_____
Fixed Cash Costs						Unit	\$/Unit	Value
Annual Cash Rent Payment						acre	\$250.00	\$250.00
Total Fixed Cash Costs								\$250.00
Fixed Non-Cash Costs						Unit	\$/Unit	Value
Power Units, Machinery & Equipment, depreciation & interest						acre	38.85	38.85
Total Fixed Non-Cash Costs								38.85
Total Annual Costs								\$905.79
Returns minus Total Annual Costs								-\$345.79

Table 1D. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% decrease in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	85	90	95	100	105	110	115
\$4.76	-\$377.80	-\$354.00	-\$330.20	-\$306.40	-\$282.60	-\$258.80	-\$235.00
\$5.04	-\$354.00	-\$328.80	-\$303.60	-\$278.40	-\$253.20	-\$228.00	-\$202.80
\$5.32	-\$330.20	-\$303.60	-\$277.00	-\$250.40	-\$223.80	-\$197.20	-\$170.60
\$5.60	-\$306.40	-\$278.40	-\$250.40	-\$222.40	-\$194.40	-\$166.40	-\$138.40
\$5.88	-\$282.60	-\$253.20	-\$223.80	-\$194.40	-\$165.00	-\$135.60	-\$106.20
\$6.16	-\$258.80	-\$228.00	-\$197.20	-\$166.40	-\$135.60	-\$104.80	-\$74.00
\$6.44	-\$235.00	-\$202.80	-\$170.60	-\$138.40	-\$106.20	-\$74.00	-\$41.80

Table 2D. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% decrease in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	85	90	95	100	105	110	115
\$4.76	-\$439.50	-\$415.70	-\$391.90	-\$368.10	-\$344.30	-\$320.50	-\$296.70
\$5.04	-\$415.70	-\$390.50	-\$365.30	-\$340.10	-\$314.90	-\$289.70	-\$264.50
\$5.32	-\$391.90	-\$365.30	-\$338.70	-\$312.10	-\$285.50	-\$258.90	-\$232.30
\$5.60	-\$368.10	-\$340.10	-\$312.10	-\$284.10	-\$256.10	-\$228.10	-\$200.10
\$5.88	-\$344.30	-\$314.90	-\$285.50	-\$256.10	-\$226.70	-\$197.30	-\$167.90
\$6.16	-\$320.50	-\$289.70	-\$258.90	-\$228.10	-\$197.30	-\$166.50	-\$135.70
\$6.44	-\$296.70	-\$264.50	-\$232.30	-\$200.10	-\$167.90	-\$135.70	-\$103.50

Table 3D. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% increase in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	85	90	95	100	105	110	115
\$4.76	-\$562.89	-\$539.09	-\$515.29	-\$491.49	-\$467.69	-\$443.89	-\$420.09
\$5.04	-\$539.09	-\$513.89	-\$488.69	-\$463.49	-\$438.29	-\$413.09	-\$387.89
\$5.32	-\$515.29	-\$488.69	-\$462.09	-\$435.49	-\$408.89	-\$382.29	-\$355.69
\$5.60	-\$491.49	-\$463.49	-\$435.49	-\$407.49	-\$379.49	-\$351.49	-\$323.49
\$5.88	-\$467.69	-\$438.29	-\$408.89	-\$379.49	-\$350.09	-\$320.69	-\$291.29
\$6.16	-\$443.89	-\$413.09	-\$382.29	-\$351.49	-\$320.69	-\$289.89	-\$259.09
\$6.44	-\$420.09	-\$387.89	-\$355.69	-\$323.49	-\$291.29	-\$259.09	-\$226.89

Table 4D. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% increase in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$4.76	-\$624.58	-\$600.78	-\$576.98	-\$553.18	-\$529.38	-\$505.58	-\$481.78
\$5.04	-\$600.78	-\$575.58	-\$550.38	-\$525.18	-\$499.98	-\$474.78	-\$449.58
\$5.32	-\$576.98	-\$550.38	-\$523.78	-\$497.18	-\$470.58	-\$443.98	-\$417.38
\$5.60	-\$553.18	-\$525.18	-\$497.18	-\$469.18	-\$441.18	-\$413.18	-\$385.18
\$5.88	-\$529.38	-\$499.98	-\$470.58	-\$441.18	-\$411.78	-\$382.38	-\$352.98
\$6.16	-\$505.58	-\$474.78	-\$443.98	-\$413.18	-\$382.38	-\$351.58	-\$320.78
\$6.44	-\$481.78	-\$449.58	-\$417.38	-\$385.18	-\$352.98	-\$320.78	-\$288.58

Table 5D. Breakeven analysis: estimated per-acre breakeven price point at varying yields.

Yield	85	90	95	100	105	110	115
Breakeven price	\$10.66	\$10.06	\$9.53	\$9.06	\$8.63	\$8.23	\$7.88

Table 6D. Breakeven analysis: estimated per-acre breakeven yield point at varying prices.

Price	\$4.76	\$5.04	\$5.32	\$5.60	\$5.88	\$6.16	\$6.44
Breakeven yield	190.29	179.72	170.26	161.75	154.05	147.04	140.65

Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
Crop: Sudan grass for seed 2026
Irrigation system: Flood
Previous crop: Vegetable
Tillage: Conventional
Soil: Sandy-Loam
Budget Unit: 1 Acre

								, \$/acre.
Returns		Unit	\$/Unit	Quantity	Value	Your Farm		
Sudan grass for seed		pound	\$0.35	2,200.00	\$770.00	_____		
Total Returns					\$770.00	_____		
Variable Cash Costs								
	Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm
Land Preparation and Maintenance								
Offset Disk		2.00	acre	\$8.70	\$24.97	\$0.00	\$33.67	_____
Chisel/Mulch Tillage		1.00	acre	\$3.67	\$10.41	\$0.00	\$14.08	_____
Landplane		1.00	acre	\$3.57	\$9.81	\$0.00	\$13.37	_____
Soil Sampling	\$16.50	0.10	hour	\$1.65	\$0.00	\$0.00	\$1.65	_____
Crop Production								
Drill		1.00	acre	\$4.99	\$17.12	\$0.00	\$22.11	_____
Seed Costs				\$0.00	\$0.00	\$33.60	\$33.60	_____
- Seed	\$0.42	80.00	pounds					_____
Fertilizer Spreader		1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____
Fertilizer Injection System		2.00	acre	\$8.32	\$22.73	\$0.00	\$31.05	_____
Fertility Program				\$0.00	\$0.00	\$230.00	\$230.00	_____
- Nitrogen	\$180.00	1.00	acre					_____
- Phosphorus	\$50.00	1.00	acre					_____
Boom Sprayer		1.00	acre	\$1.10	\$1.87	\$0.00	\$2.97	_____
Chemical Program				\$0.00	\$0.00	\$15.00	\$15.00	_____
- Herbicides	\$15.00	1.00	acre					_____
Irrigation				\$40.00	\$0.00	115.5	\$155.50	_____
Flood - Irrigation Water	\$45.00	2.50	ac ft					_____
Flood - Irrigation Labor	\$16.00	2.50	hour					_____
- Annual Repairs & Maintenance	\$3.00	1.00	acre					_____
Additional Crop Prod. Labor	\$16.50	2.00	hour	\$33.00	\$0.00	\$0.00	\$33.00	_____
PCA Services	\$16.50	0.60	hour	\$9.90	\$0.00	\$0.00	\$9.90	_____
Harvest								
Harvest, Custom	\$65.00	1.00	acre	\$0.00	\$0.00	\$65.00	\$65.00	_____
Hauling, Custom	\$4.00	8.00	ton	\$0.00	\$0.00	\$32.00	\$32.00	_____
Other Charges								
Other Expenses		5.0%		\$0.00	\$0.00	\$34.93	\$34.93	_____
Interest on Operating Capital		3.0%		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11.00</u>	<u>\$11.00</u>	_____
Total Variable Cash Costs				\$116.62	\$90.81	\$537.03	\$744.46	_____
Total Returns minus Total Variable Cash Costs							\$25.54	_____
Fixed Cash Costs								
				Unit	\$/Unit	Value		
Annual Cash Rent Payment				acre	\$250.00	\$250.00	_____	
Total Fixed Cash Costs						\$250.00	_____	
Fixed Non-Cash Costs								
				Unit	\$/Unit	Value		
Power Units, Machinery & Equipment, depreciation & interest				acre	36.00	36.00	_____	
Total Fixed Non-Cash Costs						36.00	_____	
Total Annual Costs							\$1,030.46	_____
Returns minus Total Annual Costs							-\$260.46	_____

Table 1E. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% decrease in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	1870	1980	2090	2200	2310	2420	2530
\$0.30	-\$325.24	-\$292.52	-\$259.79	-\$227.07	-\$194.34	-\$161.62	-\$128.89
\$0.32	-\$292.52	-\$257.87	-\$223.22	-\$188.57	-\$153.92	-\$119.27	-\$84.62
\$0.33	-\$259.79	-\$223.22	-\$186.64	-\$150.07	-\$113.49	-\$76.92	-\$40.34
\$0.35	-\$227.07	-\$188.57	-\$150.07	-\$111.57	-\$73.07	-\$34.57	\$3.93
\$0.37	-\$194.34	-\$153.92	-\$113.49	-\$73.07	-\$32.64	\$7.78	\$48.21
\$0.39	-\$161.62	-\$119.27	-\$76.92	-\$34.57	\$7.78	\$50.13	\$92.48
\$0.40	-\$128.89	-\$84.62	-\$40.34	\$3.93	\$48.21	\$92.48	\$136.76

Table 2E. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% decrease in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	85	90	95	100	105	110	115
\$0.30	-\$399.69	-\$366.96	-\$334.24	-\$301.51	-\$268.79	-\$236.06	-\$203.34
\$0.32	-\$366.96	-\$332.31	-\$297.66	-\$263.01	-\$228.36	-\$193.71	-\$159.06
\$0.33	-\$334.24	-\$297.66	-\$261.09	-\$224.51	-\$187.94	-\$151.36	-\$114.79
\$0.35	-\$301.51	-\$263.01	-\$224.51	-\$186.01	-\$147.51	-\$109.01	-\$70.51
\$0.37	-\$268.79	-\$228.36	-\$187.94	-\$147.51	-\$107.09	-\$66.66	-\$26.24
\$0.39	-\$236.06	-\$193.71	-\$151.36	-\$109.01	-\$66.66	-\$24.31	\$18.04
\$0.40	-\$203.34	-\$159.06	-\$114.79	-\$70.51	-\$26.24	\$18.04	\$62.31

Table 3E. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% increase in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	1870	1980	2090	2200	2310	2420	2530
\$0.30	-\$548.58	-\$515.86	-\$483.13	-\$450.41	-\$417.68	-\$384.96	-\$352.23
\$0.32	-\$515.86	-\$481.21	-\$446.56	-\$411.91	-\$377.26	-\$342.61	-\$307.96
\$0.33	-\$483.13	-\$446.56	-\$409.98	-\$373.41	-\$336.83	-\$300.26	-\$263.68
\$0.35	-\$450.41	-\$411.91	-\$373.41	-\$334.91	-\$296.41	-\$257.91	-\$219.41
\$0.37	-\$417.68	-\$377.26	-\$336.83	-\$296.41	-\$255.98	-\$215.56	-\$175.13
\$0.39	-\$384.96	-\$342.61	-\$300.26	-\$257.91	-\$215.56	-\$173.21	-\$130.86
\$0.40	-\$352.23	-\$307.96	-\$263.68	-\$219.41	-\$175.13	-\$130.86	-\$86.58

Table 4E. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% increase in variable cost.

Unit Price (\$)	Yield per acre (tons)						
	1870	1980	2090	2200	2310	2420	2530
\$0.30	-\$623.03	-\$590.30	-\$557.58	-\$524.85	-\$492.13	-\$459.40	-\$426.68
\$0.32	-\$590.30	-\$555.65	-\$521.00	-\$486.35	-\$451.70	-\$417.05	-\$382.40
\$0.33	-\$557.58	-\$521.00	-\$484.43	-\$447.85	-\$411.28	-\$374.70	-\$338.13
\$0.35	-\$524.85	-\$486.35	-\$447.85	-\$409.35	-\$370.85	-\$332.35	-\$293.85
\$0.37	-\$492.13	-\$451.70	-\$411.28	-\$370.85	-\$330.43	-\$290.00	-\$249.58
\$0.39	-\$459.40	-\$417.05	-\$374.70	-\$332.35	-\$290.00	-\$247.65	-\$205.30
\$0.40	-\$426.68	-\$382.40	-\$338.13	-\$293.85	-\$249.58	-\$205.30	-\$161.03

Table 5E. Breakeven analysis: estimated per-acre breakeven price point at varying yields.

Yield	1870	1980	2090	2200	2310	2420	2530
Breakeven price	\$0.55	\$0.52	\$0.49	\$0.47	\$0.45	\$0.43	\$0.41

Table 6E. Breakeven analysis: estimated per-acre breakeven yield point at varying prices.

Price	\$0.30	\$0.32	\$0.33	\$0.35	\$0.37	\$0.39	\$0.40
Breakeven yield	3463.73	3271.30	3099.13	2944.17	2803.97	2676.52	2560.15

Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
Crop: Wheat - Durum 2026
Irrigation system: Flood
Previous crop: Vegetable
Tillage: Conventional
Soil: Sandy-Loam
Budget Unit: 1 Acre

								, \$/acre.		
Returns		Unit	\$/Unit	Quantity	Value	Your Farm				
Durum Wheat		bushel	\$8.00	120.00	\$960.00	_____				
Total Returns					\$960.00	_____				
Variable Cash Costs										
	Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm		
Land Preparation and Maintenance										
Offset Disk		2.00	acre	\$8.70	\$24.97	\$0.00	\$33.67	_____		
Chisel/Mulch Tillage		1.00	acre	\$3.67	\$10.41	\$0.00	\$14.08	_____		
Landplane		1.00	acre	\$3.57	\$9.81	\$0.00	\$13.37	_____		
Soil Sampling	\$16.50	0.10	hour	\$1.65	\$0.00	\$0.00	\$1.65	_____		
Crop Production										
Drill		1.00	acre	\$4.99	\$17.12	\$0.00	\$22.11	_____		
Seed Costs				\$0.00	\$0.00	\$73.60	\$73.60	_____		
- Seed	\$0.46	160.00	pounds							
Fertilizer Spreader		1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____		
Fertilizer Injection System		1.00	acre	\$4.16	\$11.36	\$0.00	\$15.52	_____		
Fertility Program				\$0.00	\$0.00	\$170.00	\$170.00	_____		
- Nitrogen	\$150.00	1.00	acre							
- Phosphorus	\$20.00	1.00	acre							
Boom Sprayer		1.00	acre	\$1.10	\$1.87	\$0.00	\$2.97	_____		
Chemical Program				\$0.00	\$0.00	\$26.00	\$26.00	_____		
- Herbicides	\$26.00	1.00	acre							
Irrigation				\$48.00	\$0.00	\$138.00	\$186.00	_____		
Flood - Irrigation Water	\$45.00	3.00	ac ft							
Flood - Irrigation Labor	\$16.00	3.00	hour							
- Annual Repairs & Maintenance	\$3.00	1.00	acre							
Additional Crop Prod. Labor	\$16.50	2.00	hour	\$33.00	\$0.00	\$0.00	\$33.00	_____		
PCA Services	\$16.50	0.40	hour	\$6.60	\$0.00	\$0.00	\$6.60	_____		
Harvest										
Harvest, Custom	\$60.00	1.00	acre	\$0.00	\$0.00	\$60.00	\$60.00	_____		
Hauling, Custom	\$11.00	3.00	ton	\$0.00	\$0.00	\$33.00	\$33.00	_____		
Other Charges										
Other Expenses		5.0%		\$0.00	\$0.00	\$34.86	\$34.86	_____		
Interest on Operating Capital		3.0%		\$0.00	\$0.00	\$10.98	\$10.98	_____		
Total Variable Cash Costs				\$117.17	\$79.44	\$546.44	\$743.05	_____		
Fixed Cash Costs								Unit	\$/Unit	Value
Crop Insurance						acre	\$40.00	\$40.00	_____	
Crop Insurance						acre	\$250.00	\$250.00	_____	
Total Fixed Cash Costs								\$290.00	_____	
Fixed Non-Cash Costs								Unit	\$/Unit	Value
Power Units, Machinery & Equipment, depreciation & interest						acre	32.89	\$32.89	_____	
Total Fixed Non-Cash Costs								\$32.89	_____	
Total Annual Costs								\$1,065.94	_____	
Returns minus Total Annual Costs								-\$105.94	_____	

Table 1F. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% decrease in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.80	-\$223.73	-\$182.93	-\$142.13	-\$101.33	-\$60.53	-\$19.73	\$21.07
\$7.20	-\$182.93	-\$139.73	-\$96.53	-\$53.33	-\$10.13	\$33.07	\$76.27
\$7.60	-\$142.13	-\$96.53	-\$50.93	-\$5.33	\$40.27	\$85.87	\$131.47
\$8.00	-\$101.33	-\$53.33	-\$5.33	\$42.67	\$90.67	\$138.67	\$186.67
\$8.40	-\$60.53	-\$10.13	\$40.27	\$90.67	\$141.07	\$191.47	\$241.87
\$8.80	-\$19.73	\$33.07	\$85.87	\$138.67	\$191.47	\$244.27	\$297.07
\$9.20	\$21.07	\$76.27	\$131.47	\$186.67	\$241.87	\$297.07	\$352.27

Table 2F. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% decrease in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.80	-\$298.03	-\$257.23	-\$216.43	-\$175.63	-\$134.83	-\$94.03	-\$53.23
\$7.20	-\$257.23	-\$214.03	-\$170.83	-\$127.63	-\$84.43	-\$41.23	\$1.97
\$7.60	-\$216.43	-\$170.83	-\$125.23	-\$79.63	-\$34.03	\$11.57	\$57.17
\$8.00	-\$175.63	-\$127.63	-\$79.63	-\$31.63	\$16.37	\$64.37	\$112.37
\$8.40	-\$134.83	-\$84.43	-\$34.03	\$16.37	\$66.77	\$117.17	\$167.57
\$8.80	-\$94.03	-\$41.23	\$11.57	\$64.37	\$117.17	\$169.97	\$222.77
\$9.20	-\$53.23	\$1.97	\$57.17	\$112.37	\$167.57	\$222.77	\$277.97

Table 3F. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% increase in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.80	-\$446.64	-\$405.84	-\$365.04	-\$324.24	-\$283.44	-\$242.64	-\$201.84
\$7.20	-\$405.84	-\$362.64	-\$319.44	-\$276.24	-\$233.04	-\$189.84	-\$146.64
\$7.60	-\$365.04	-\$319.44	-\$273.84	-\$228.24	-\$182.64	-\$137.04	-\$91.44
\$8.00	-\$324.24	-\$276.24	-\$228.24	-\$180.24	-\$132.24	-\$84.24	-\$36.24
\$8.40	-\$283.44	-\$233.04	-\$182.64	-\$132.24	-\$81.84	-\$31.44	\$18.96
\$8.80	-\$242.64	-\$189.84	-\$137.04	-\$84.24	-\$31.44	\$21.36	\$74.16
\$9.20	-\$201.84	-\$146.64	-\$91.44	-\$36.24	\$18.96	\$74.16	\$129.36

Table 4F. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% increase in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.80	-\$520.95	-\$480.15	-\$439.35	-\$398.55	-\$357.75	-\$316.95	-\$276.15
\$7.20	-\$480.15	-\$436.95	-\$393.75	-\$350.55	-\$307.35	-\$264.15	-\$220.95
\$7.60	-\$439.35	-\$393.75	-\$348.15	-\$302.55	-\$256.95	-\$211.35	-\$165.75
\$8.00	-\$398.55	-\$350.55	-\$302.55	-\$254.55	-\$206.55	-\$158.55	-\$110.55
\$8.40	-\$357.75	-\$307.35	-\$256.95	-\$206.55	-\$156.15	-\$105.75	-\$55.35
\$8.80	-\$316.95	-\$264.15	-\$211.35	-\$158.55	-\$105.75	-\$52.95	-\$0.15
\$9.20	-\$276.15	-\$220.95	-\$165.75	-\$110.55	-\$55.35	-\$0.15	\$55.05

Table 5F. Breakeven analysis: estimated per-acre breakeven price point at varying yields.

Yield	102	108	114	120	126	132	138
Breakeven price	\$10.45	\$9.87	\$9.35	\$8.88	\$8.46	\$8.08	\$7.72

Table 6F. Breakeven analysis: estimated per-acre breakeven yield point at varying prices.

Price	\$6.80	\$7.20	\$7.60	\$8.00	\$8.40	\$8.80	\$9.20
Breakeven yield	156.76	148.05	140.26	133.24	126.90	121.13	115.86

Arizona Agricultural Enterprise Budgets
Arizona Cooperative Extension - Department of Agricultural & Applied Economics - University of Arizona

Area: Yuma County, Arizona
Crop: Wheat - Winter 2026
Irrigation system: Flood
Previous crop: Vegetable
Tillage: Conventional
Soil: Sandy-Loam
Budget Unit: 1 Acre

		\$/acre.
Returns	Unit	\$/Unit
Winter Wheat	bushel	\$7.50
	Quantity	Value
	120.00	\$900.00
Total Returns		\$900.00
		Your Farm

	Price	Quantity	Unit	Labor	Machinery	Materials	Total	Your Farm
Variable Cash Costs								
Land Preparation and Maintenance								
Offset Disk		2.00	acre	\$8.70	\$24.97	\$0.00	\$33.67	_____
Chisel/Mulch Tillage		1.00	acre	\$3.67	\$10.41	\$0.00	\$14.08	_____
Landplane		1.00	acre	\$3.57	\$9.81	\$0.00	\$13.37	_____
Soil Sampling	\$16.50	0.10	hour	\$1.65	\$0.00	\$0.00	\$1.65	_____
Crop Production								
Drill		1.00	acre	\$4.99	\$17.12	\$0.00	\$22.11	_____
Seed Costs				\$0.00	\$0.00	\$73.60	\$73.60	_____
- Seed	\$0.46	160.00	pounds					_____
Fertilizer Spreader		1.00	acre	\$1.73	\$3.90	\$0.00	\$5.63	_____
Fertilizer Injection System		1.00	acre	\$4.16	\$11.36	\$0.00	\$15.52	_____
Fertility Program				\$0.00	\$0.00	\$170.00	\$170.00	_____
- Nitrogen	\$150.00	1.00	acre					_____
- Phosphorus	\$20.00	1.00	acre					_____
Boom Sprayer		1.00	acre	\$1.10	\$1.87	\$0.00	\$2.97	_____
Chemical Program				\$0.00	\$0.00	\$26.00	\$26.00	_____
- Herbicides	\$26.00	1.00	acre					_____
Irrigation				\$48.00	\$0.00	\$138.00	\$186.00	_____
Flood - Irrigation Water	\$45.00	3.00	ac ft					_____
Flood - Irrigation Labor	\$16.00	3.00	hour					_____
- Annual Repairs & Maintenance	\$3.00	1.00	acre					_____
Additional Crop Prod. Labor	\$16.50	2.00	hour	\$33.00	\$0.00	\$0.00	\$33.00	_____
PCA Services	\$16.50	0.40	hour	\$6.60	\$0.00	\$0.00	\$6.60	_____
Harvest								
Harvest, Custom	\$60.00	1.00	acre	\$0.00	\$0.00	\$60.00	\$60.00	_____
Hauling, Custom	\$11.00	3.00	ton	\$0.00	\$0.00	\$33.00	\$33.00	_____
Other Charges								
Other Expenses		5.0%		\$0.00	\$0.00	\$34.86	\$34.86	_____
Interest on Operating Capital		3.0%		\$0.00	\$0.00	\$10.98	\$10.98	_____
Total Variable Cash Costs				\$117.17	\$79.44	\$546.44	\$743.05	_____

Total Returns minus Total Variable Cash Costs

	Unit	\$/Unit	Value
Fixed Cash Costs			
Crop Insurance	acre	\$40.00	\$40.00
Crop Insurance	acre	\$250.00	\$250.00
Total Fixed Cash Costs			\$290.00

	Unit	\$/Unit	Value
Fixed Non-Cash Costs			
Power Units, Machinery & Equipment, depreciation & interest	acre	32.89	32.89
Total Fixed Non-Cash Costs			\$32.89

Total Annual Costs			\$1,057.41
Returns minus Total Annual Costs			-\$157.41

Table 1G. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% decrease in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.38	-\$260.26	-\$222.01	-\$183.76	-\$145.51	-\$107.26	-\$69.01	-\$30.76
\$6.75	-\$222.01	-\$181.51	-\$141.01	-\$100.51	-\$60.01	-\$19.51	\$20.99
\$7.13	-\$183.76	-\$141.01	-\$98.26	-\$55.51	-\$12.76	\$29.99	\$72.74
\$7.50	-\$145.51	-\$100.51	-\$55.51	-\$10.51	\$34.49	\$79.49	\$124.49
\$7.88	-\$107.26	-\$60.01	-\$12.76	\$34.49	\$81.74	\$128.99	\$176.24
\$8.25	-\$69.01	-\$19.51	\$29.99	\$79.49	\$128.99	\$178.49	\$227.99
\$8.63	-\$30.76	\$20.99	\$72.74	\$124.49	\$176.24	\$227.99	\$279.74

Table 2G. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% decrease in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.38	-\$333.71	-\$295.46	-\$257.21	-\$218.96	-\$180.71	-\$142.46	-\$104.21
\$6.75	-\$295.46	-\$254.96	-\$214.46	-\$173.96	-\$133.46	-\$92.96	-\$52.46
\$7.13	-\$257.21	-\$214.46	-\$171.71	-\$128.96	-\$86.21	-\$43.46	-\$0.71
\$7.50	-\$218.96	-\$173.96	-\$128.96	-\$83.96	-\$38.96	\$6.04	\$51.04
\$7.88	-\$180.71	-\$133.46	-\$86.21	-\$38.96	\$8.29	\$55.54	\$102.79
\$8.25	-\$142.46	-\$92.96	-\$43.46	\$6.04	\$55.54	\$105.04	\$154.54
\$8.63	-\$104.21	-\$52.46	-\$0.71	\$51.04	\$102.79	\$154.54	\$206.29

Table 3G. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 10% increase in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.38	-\$480.62	-\$442.37	-\$404.12	-\$365.87	-\$327.62	-\$289.37	-\$251.12
\$6.75	-\$442.37	-\$401.87	-\$361.37	-\$320.87	-\$280.37	-\$239.87	-\$199.37
\$7.13	-\$404.12	-\$361.37	-\$318.62	-\$275.87	-\$233.12	-\$190.37	-\$147.62
\$7.50	-\$365.87	-\$320.87	-\$275.87	-\$230.87	-\$185.87	-\$140.87	-\$95.87
\$7.88	-\$327.62	-\$280.37	-\$233.12	-\$185.87	-\$138.62	-\$91.37	-\$44.12
\$8.25	-\$289.37	-\$239.87	-\$190.37	-\$140.87	-\$91.37	-\$41.87	\$7.63
\$8.63	-\$251.12	-\$199.37	-\$147.62	-\$95.87	-\$44.12	\$7.63	\$59.38

Table 4G. Sensitivity analysis: estimated per-acre returns (\$) at varying yields and prices at full production with a 20% increase in variable cost.

Unit Price (\$)	Yield per acre (bushels)						
	102	108	114	120	126	132	138
\$6.38	-\$554.07	-\$515.82	-\$477.57	-\$439.32	-\$401.07	-\$362.82	-\$324.57
\$6.75	-\$515.82	-\$475.32	-\$434.82	-\$394.32	-\$353.82	-\$313.32	-\$272.82
\$7.13	-\$477.57	-\$434.82	-\$392.07	-\$349.32	-\$306.57	-\$263.82	-\$221.07
\$7.50	-\$439.32	-\$394.32	-\$349.32	-\$304.32	-\$259.32	-\$214.32	-\$169.32
\$7.88	-\$401.07	-\$353.82	-\$306.57	-\$259.32	-\$212.07	-\$164.82	-\$117.57
\$8.25	-\$362.82	-\$313.32	-\$263.82	-\$214.32	-\$164.82	-\$115.32	-\$65.82
\$8.63	-\$324.57	-\$272.82	-\$221.07	-\$169.32	-\$117.57	-\$65.82	-\$14.07

Table 5G. Breakeven analysis: estimated per-acre breakeven price point at varying yields.

Yield	102	108	114	120	126	132	138
Breakeven price	\$10.37	\$9.79	\$9.28	\$8.81	\$8.39	\$8.01	\$7.66

Table 6G. Breakeven analysis: estimated per-acre breakeven yield point at varying prices.

Price	\$6.38	\$6.75	\$7.13	\$7.50	\$7.88	\$8.25	\$8.63
Breakeven yield	165.87	156.65	148.41	140.99	134.27	128.17	122.60

Appendix

Whole farm machinery cost assumptions and calculations

Table A1. Whole Farm Machinery Cost Assumptions

Machine	Width (feet)	Market Value	Hours of Annual Use	Expected Life (Years)
175 HP Tractor	N/A	\$180,000	1,833	10
125 HP Tractor	N/A	80,000	633	15
V-Ripper	8.0	22,000	309	10
Offset Disk	18.0	30,000	467	15
Chisel/Mulch Tillage	8.0	17,000	197	15
Moldboard Plow	9.3	35,000	118	15
Landplane	16.0	18,000	177	15
Lister	10.0	6,500	118	15
Cotton Shredder/Root Puller	20.0	12,000	45	15
Row Planter	24.0	40,000	69	15
Drill	20.0	25,000	268	15
Fertilizer Spreader	40.0	18,000	143	20
Fertilizer Injection System	20.0	2,500	378	20
Boom Sprayer	60.0	9,500	177	20

Table A2. Machinery Cost Calculations, on a per hour and per acre basis.

Machine	Variable Costs		Fixed Cost	Total Cost
	Fuel & Lube	Repairs & Maintenance	Depreciation & Interest	
	----- Costs Per Hour -----			
175 HP Tractor	\$36.80	\$9.90	\$12.81	\$59.51
125 HP Tractor	23.00	2.28	14.31	39.59
V-Ripper	0.00	6.16	9.20	15.36
Offset Disk	0.00	5.40	7.18	12.58
Chisel/Mulch Tillage	0.00	4.76	9.64	14.40
Moldboard Plow	0.00	16.01	33.22	49.23
Landplane	0.00	3.24	11.39	14.63
Lister	0.00	2.19	6.17	8.36
Cotton Shredder/Root Puller	0.00	2.88	29.41	32.28
Row Planter	0.00	13.24	67.93	81.17
Drill	0.00	36.98	10.89	47.87
Fertilizer Spreader	0.00	15.55	14.43	29.98
Fertilizer Injection System	0.00	2.89	0.76	3.65
Boom Sprayer	0.00	5.69	6.17	11.86

Table A3. Combined equipment cost calculations, on a per hour and per acre basis.

Field Operation	Acres/ Hour	----- Costs Per Acre -----			Total Costs
		Operator Labor	Variable Costs	Fixed Costs	
175 HP Tractor & V-Ripper	1.45	\$12.48	\$36.34	\$15.13	\$63.95
175 HP Tractor & Offset Disk	4.17	4.35	12.49	4.79	21.63
175 HP Tractor & Chisel/Mulcher	4.95	3.67	10.41	4.54	18.62
175 HP Tractor & Moldboard Plow	2.55	7.13	24.64	18.08	49.85
175 HP Tractor & Landplane	5.09	3.57	9.81	4.75	18.13
175 HP Tractor & Lister	3.18	5.70	15.37	5.96	27.03
125 HP Tractor & Shredder	6.64	2.73	4.24	6.59	13.56
175 HP Tractor & Planter	4.36	4.16	13.74	18.50	36.40
125 HP Tractor & Drill	3.64	4.99	17.12	6.93	29.04
125 HP Tractor & Fertilizer Spreader	10.47	1.73	3.90	2.74	8.38
175 HP Tractor & Fertilizer Injection System	4.36	4.16	11.36	3.11	18.63
125 HP Tractor & Boom Sprayer	16.55	1.10	1.87	1.24	4.21



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This information has been reviewed by University faculty.

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