TABLE 1. Acreage Summary, Union County, Actual 2025

BUDGET AREA.....	UNION COUNTY
FARM SIZE.....	1,280 ACRES
IRRIGATION TYPE.....	SPRINKLER
NUMBER OF CROPS..	4

ACREAGE SUMMARY:	LAND USE (ACRES)	WATER USE AC.IN. PER AC.	WATER USE TOTAL AC.IN.
WHEAT	446.25	11	4,909
ARP	0.00		
FLEX IN WHEAT	78.75	11	866
CORN	178.50	34	6,069
ARP	0.00		
FLEX IN WHEAT	31.50	11	347
GRAIN SORGHUM	267.75	12	3,213
ARP	0.00		
FLEX IN WHEAT	47.25	11	520
HAYGRAZER	190.00		
ROADS, HOMESTEAD	40.00		
TOTAL	1,280.00		15,923
ACRE FEET PER ACRE OF WATER RIGHTS			1.04

TABLE 2. Basic cost information for Union County, Actual 2025

Item				
Labor Wage Rate:				
Equipment operators		$/hour		$20.00
General & Irrigators		$/hour		$16.90
Purchased Inputs:				
Fertilizer:				
Nitrogen (N)		$/pound		$0.92
Phosphate (P205)		$/pound		$0.93
Seed:				
Wheat		$/pound		$0.56
Corn for Grain		$/50lbs		$335.00
Grain Sorghum		$/pound		$2.05
Haygrazer/Millet		$/pound		$0.92
Natural gas		$/MCF		$6.27
(service charge)		$/month		$10.00
Diesel fuel		$/gallon		$3.33
Gasoline		$/gallon		$2.68
Electricity		cents/KwHr		5.90
LP Gas		$/gallon		$2.45
Baling Twine		$/roll		$0.72
Employee Liability Insurance		$/$1,000 wages		$20.00
Employee Benefits		percent/wages		18.00%
Labor Downtime		percent		25.00%
Financial Rates:				
Operating Capital Interest Rate		percent		8.75%
Land Interest Rate		percent		7.95%
Equipment Interest Rate		percent		6.45%
Real Interest Rate		percent		1.72%
Land Taxes	$27.00	/acre		$0.20
Personal Property Tax Rate	- NR	$/$1,000	(Assessed	$22.57
	- R		Value)	$18.57
Supervision Factors				
Field Crop-Irrigation		$/labor hour		$1.00
Field Crop-Equipment & General		$/labor hour		$0.50
Management Rate		percent		7.00%

TABLE 3. Overhead cost information for Union County, Actual 2025

Item					
Electricity (Domestic & Shop)			$512.00	per month	$6,144
Telephone			$249.60	per month	$2,995
Accounting & Legal					$3,782
Misc. Supplies & Hand Tools					$4,589
Pickup and Auto					
miles	39,680	@	$0.700	per mile	$27,776
Insurance					
- general liability (non-employee)					$4,717
- fire/theft					$2,394
Property Taxes					
- non-planted land					$0
- other than land & machinery					$6,010
Building repairs and maintenance					$1,997
Dues, fees, publications					$461
Farmstead Equipment					$301
				Total	$61,165
			Total per planted acre		$47.86
			Total per dryland acre		$9.57

TABLE 6. Wheat, sprinkler-irrigated, budgeted per acre costs and returns for a 1,280 acre farm with above average management, Union County, Actual 2025

Planting dates: August 15 - November 15
Harvesting dates: July 1 - July 15

ITEM	PRICE	YIELD		BASE	TOTAL
GROSS RETURNS					
WHEAT	$4.64	80.00	BUSHELS		$371.20
PROGRAM PAYMENT	$0.00	80.00	BUSHELS	0.85	$0.00
PLC PAYMENT	$0.00				$0.00
GRAZING	$40.00	1.00	ACRE		$40.00
TOTAL					$411.20

PURCHASED INPUTS	PRICE	QUANTITY		PURCHASED INPUTS	FIXED COST	TOTAL
SEED	$0.50	100	LBS	$50.00		$50.00
MANURE	$2.70	8	TON	$21.60		$21.60
LIVESTOCK FAC & EQUIP					$5.00	$5.00
PUMP WATER*		11	AC. IN.			
CROP INSURANCE	$0.08					$0.08
SUBTOTAL				$71.60	$5.00	$76.68

PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE		PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
DISC	185 HP	0.07	HR		$1.40	$2.41	$1.26	$1.85	$6.92
CHISEL	185 HP	0.09	HR		$1.80	$3.10	$0.69	$1.83	$7.42
DISC	185 HP	0.07	HR		$1.40	$2.41	$1.26	$1.85	$6.92
DRILL	126 HP	0.12	HR		$2.40	$3.29	$0.68	$2.36	$8.74
IRRIGATE (7X)		0.70	HR		$11.83	$47.23	$0.00	$3.11	$62.17
SUBTOTAL		1.05	HR		$18.83	$58.44	$3.89	$10.99	$92.16
HARVEST OPERATIONS									
COMBINE	GRAIN TABLE	0.14	HR		$2.80	$3.89	$0.52	$8.14	$15.34
GRAIN CART	93 HP	0.14	HR		$2.80	$2.29	$0.13	$0.88	$6.09
HAUL	SEMI	0.14	HR		$2.80	$2.44	$0.36	$3.93	$9.53
SUBTOTAL		0.42	HR	$0.00	$8.40	$8.62	$1.01	$12.95	$30.97
OVERHEAD EXPENSES									
DOWNTIME		0.19	HR		$3.85				$3.85
EMPLOYEE BENEFITS					$4.90				$4.90
INSURANCE				$0.54					$0.54
LAND TAXES								$0.20	$0.20
SUPERVISION AND MANAGEMENT					$29.87				$29.87
OTHER EXPENSES				$47.86					$47.86
SUBTOTAL		0.19	HR	$48.40	$38.62			$0.20	$87.23
TOTAL OPERATING EXPENSES		1.66	HR	$120.00	$65.85	$67.06	$4.90	$29.14	$287.04
NET OPERATING PROFIT									$124.16
INTEREST ON OPERATING CAPITAL		($52.23	@	8.75%)					$4.57
INTEREST ON EQUIPMENT INVESTMENT									$10.97
RETURN TO LAND AND RISK									$108.62

* Pump water costs are shown under irrigation in the preharvest operations sections.

BUDGET SUMMARY

GROSS RETURN		$411.20	
VARIABLE OPERATING EXPENSES	$191.97		
RETURN OVER VARIABLE EXPENSES		$219.23	(GROSS MARGIN)
FIXED EXPENSES	$29.14		
NET FARM INCOME		$190.09	(RETURN TO CAPITAL, LABOR, LAND & RISK)
LABOR AND MANAGEMENT COST	$65.85		
NET OPERATING PROFIT		$124.24	(RETURN TO CAPITAL, LAND & RISK)
CAPITAL COSTS	$15.54		
RETURN TO LAND AND RISK		$108.70	

TABLE 7. Corn for grain, sprinkler-irrigated, budgeted per acre costs and returns for a 1,280 acre farm with above average management, Union County, Actual 2025
Planting dates: April 15 - May 15
Harvesting dates: October 1 - November 15

ITEM	PRICE	YIELD		BASE	TOTAL
GROSS RETURNS					
CORN FOR GRAIN	$4.38	200.00	BUSHELS		$876.00
DIRECT PAYMENT	$0.00	200.00	BUSHELS	0.85	$0.00
COUNTER CYCLICAL PAYMENT	$0.00	0.00	BUSHELS		$0.00
GRAZING	$20.00	1.00	ACRE		$20.00
TOTAL					$896.00

PURCHASED INPUTS	PRICE	QUANTITY		PURCHASED INPUTS	FIXED COST	TOTAL
SEED	$6.00	26	LBS	$156.00		$156.00
NITROGEN (N)	$0.92	220	LBS	$203.26		$203.26
PHOSPHATE (P2O5)	$0.93	70	LBS	$65.10		$65.10
POTASSIUM (K-MAG)	$0.12	300	LBS	$34.50		$34.50
INSECTICIDE	$20.48	3	ACRE	$61.44		$61.44
HERBICIDE	$28.16	1	ACRE	$28.16		$28.16
LIVESTOCK FAC & EQUIP					$5.00	$5.00
PUMP WATER*		34	AC. IN.			
CROP INSURANCE	$0.28					$0.28
SUBTOTAL				$548.46	$5.00	$553.74

PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE		PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
DISC	185 HP	0.07	HR		$1.40	$2.41	$1.26	$1.85	$6.92
CHISEL	185 HP	0.09	HR		$1.80	$3.10	$0.69	$1.83	$7.42
DISC & SPRAY	185 HP	0.10	HR		$2.00	$3.44	$1.87	$3.11	$10.43
PLANTER	126 HP	0.12	HR		$2.40	$3.29	$0.79	$3.98	$10.46
ROLLING CULT (2X)	126 HP	0.20	HR		$4.00	$5.49	$1.78	$4.17	$15.44
SIDEDRESS	185 HP	0.17	HR		$3.40	$5.86	$0.95	$3.10	$13.31
IRRIGATE (16X)		1.60	HR		$27.04	$145.98	$0.00	$9.61	$182.63
SUBTOTAL		2.35	HR		$42.04	$169.56	$7.35	$27.65	$246.61
HARVEST OPERATIONS									
COMBINE	CORN HEAD	0.20	HR		$4.00	$5.55	$0.88	$20.62	$31.06
GRAIN CART	93 HP	0.20	HR		$4.00	$3.27	$0.18	$1.26	$8.71
HAUL	SEMI	0.20	HR		$4.00	$3.49	$0.52	$5.61	$13.62
SUBTOTAL		0.60	HR	$0.00	$12.00	$12.31	$1.58	$27.49	$53.38
OVERHEAD EXPENSES									
DOWNTIME		0.30	HR		$5.90				$5.90
EMPLOYEE BENEFITS					$9.73				$9.73
INSURANCE				$1.08					$1.08
LAND TAXES								$0.20	$0.20
SUPERVISION AND MANAGEMENT					$65.96				$65.96
OTHER EXPENSES				$47.86					$47.86
SUBTOTAL		0.30	HR	$48.94	$81.59			$0.20	$130.73
TOTAL OPERATING EXPENSES		3.25	HR	$597.40	$135.63	$181.88	$8.94	$60.35	$984.47
NET OPERATING PROFIT									($88.47)
INTEREST ON OPERATING CAPITAL		($335.00	@	8.75%)					$29.31
INTEREST ON EQUIPMENT INVESTMENT									$25.78
RETURN TO LAND AND RISK									($143.55)

* Pump water costs are shown under irrigation in the preharvest operations sections.

BUDGET SUMMARY

GROSS RETURN		$896.00	
VARIABLE OPERATING EXPENSES	$788.21		
RETURN OVER VARIABLE EXPENSES		$107.79	(GROSS MARGIN)
FIXED EXPENSES	$60.35		
NET FARM INCOME		$47.44	(RETURN TO CAPITAL, LABOR, LAND & RISK)
LABOR AND MANAGEMENT COST	$135.63		
NET OPERATING PROFIT		($88.19)	(RETURN TO CAPITAL, LAND & RISK)
CAPITAL COSTS	$55.09		
RETURN TO LAND AND RISK		($143.27)	

TABLE 8. Grain sorghum, sprinkler-irrigated, budgeted per acre costs and returns for a 1,280 acre farm with above average management, Union County, Actual 2025
Planting dates: May 15 - June 15
Harvesting dates: October 15 - November 15

ITEM	PRICE	YIELD		BASE	TOTAL
GROSS RETURNS					
GRAIN SORGHUM	$6.00	45.00	CWT		$270.00
DIRECT PAYMENT	$0.00	45.00	CWT	0.85	$0.00
COUNTER CYCLICAL PAYMENT	$0.00	0.00	CWT		$0.00
GRAZING	$5.00	1.00	ACRE		$5.00
TOTAL					$275.00

PURCHASED INPUTS	PRICE	QUANTITY		PURCHASED INPUTS	FIXED COST	TOTAL
SEED	$2.05	5	LBS	$10.25		$10.25
NITROGEN (N)	$0.92	150	LBS	$138.59		$138.59
PHOSPHATE (P205)	$0.93	50	LBS	$46.50		$46.50
HERBICIDE	$28.16	1	ACRE	$28.16		$28.16
LIVESTOCK FAC & EQUIP					$5.00	$5.00
PUMP WATER*		12	AC. IN.			
CROP INSURANCE	$0.19					$0.19
SUBTOTAL				$223.50	$5.00	$228.68

PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE		PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
DISC	185 HP	0.07	HR		$1.40	$2.41	$1.26	$1.85	$6.92
CHISEL	185 HP	0.09	HR		$1.80	$3.10	$0.69	$1.83	$7.42
DISC & SPRAY	185 HP	0.10	HR		$2.00	$3.44	$1.87	$3.11	$10.43
PLANTER	126 HP	0.12	HR		$2.40	$3.29	$0.79	$3.98	$10.46
ROLLING CULT.	126 HP	0.10	HR		$2.00	$2.74	$0.89	$2.09	$7.72
SIDEDRESS	185 HP	0.17	HR		$3.40	$5.86	$0.95	$3.10	$13.31
IRRIGATE (6X)		0.60	HR		$10.14	$51.52	$0.00	$3.39	$65.05
SUBTOTAL		1.25	HR		$23.14	$72.37	$6.46	$19.35	$121.31
HARVEST OPERATIONS									
COMBINE	GRAIN TABLE	0.14	HR		$2.80	$3.89	$0.52	$8.14	$15.34
GRAIN TABLE	93 HP	0.14	HR		$2.80	$2.29	$0.13	$0.88	$6.09
HAUL	2 TON	0.14	HR		$2.80	$1.96	$0.05	$7.17	$11.98
SUBTOTAL		0.42	HR	$0.00	$8.40	$8.13	$0.69	$16.19	$33.41
OVERHEAD EXPENSES									
DOWNTIME		0.23	HR		$4.50				$4.50
EMPLOYEE BENEFITS					$5.68				$5.68
INSURANCE				$0.63					$0.63
LAND TAXES								$0.20	$0.20
SUPERVISION AND MANAGEMENT					$20.51				$20.51
OTHER EXPENSES				$47.86					$47.86
SUBTOTAL		0.23	HR	$48.49	$30.69			$0.20	$79.38
TOTAL OPERATING EXPENSES		1.90	HR	$271.99	$62.23	$80.50	$7.16	$40.74	$462.79
NET OPERATING PROFIT									($187.79)
INTEREST ON OPERATING CAPITAL		($132.28	@	8.75%)					$11.57
INTEREST ON EQUIPMENT INVESTMENT									$15.91
RETURN TO LAND AND RISK									($215.27)

* Pump water costs are shown under irrigation in the preharvest operations sections.

BUDGET SUMMARY

GROSS RETURN		$275.00	
VARIABLE OPERATING EXPENSES	$359.64		
RETURN OVER VARIABLE EXPENSES		($84.64)	(GROSS MARGIN)
FIXED EXPENSES	$40.74		
NET FARM INCOME		($125.38)	(RETURN TO CAPITAL, LABOR, LAND & RISK)
LABOR AND MANAGEMENT COST	$62.23		
NET OPERATING PROFIT		($187.60)	(RETURN TO CAPITAL, LAND & RISK)
CAPITAL COSTS	$27.48		
RETURN TO LAND AND RISK		($215.08)	

TABLE 9. Haygrazer/millet, dryland, budgeted per acre costs and returns for a 1,280 acre farm with above average management, Union County, Actual 2025
Planting dates: June 1 - June 15
Harvesting dates: September 1 - September 15

ITEM	PRICE	YIELD		TOTAL
GROSS RETURNS				
HAY	$184.00	1.50	TONS (STACKED)	$276.00
TOTAL				$276.00

PURCHASED INPUTS	PRICE	QUANTITY		PURCHASED INPUTS	FIXED COST	TOTAL
SEED	$0.92	6.00	LBS	$5.52		$5.52
HERBICIDE	$14.79	1.00	ACRE	$14.79		$14.79
BALING TWINE	$0.72	0.13	ROLL	$0.10		$0.10
SUBTOTAL				$20.41		$20.41

PREHARVEST OPERATIONS	POWER UNIT	ACCOMPLISHMENT RATE		PURCHASED INPUTS	LABOR	FUEL & LUBE	REPAIRS	FIXED COST	TOTAL
CHISEL	185 HP	0.09	HR		$1.80	$3.10	$0.69	$1.83	$7.42
DISC	185 HP	0.07	HR		$1.40	$2.41	$1.26	$1.85	$6.92
DRILL	126 HP	0.12	HR		$2.40	$3.29	$0.68	$2.36	$8.74
SUBTOTAL		0.28	HR		$5.60	$8.80	$2.63	$6.04	$23.07
HARVEST OPERATIONS									
SWATHER		0.16	HR		$3.20	$1.99	$0.09	$7.78	$13.06
BALER	126 HP	0.17	HR		$3.40	$4.66	$0.71	$5.13	$13.90
SUBTOTAL		0.33	HR	$0.00	$6.60	$6.65	$0.80	$12.91	$26.96
OVERHEAD EXPENSES									
DOWNTIME		0.15	HR		$3.05				$3.05
EMPLOYEE BENEFITS					$2.20				$2.20
INSURANCE				$0.24					$0.24
LAND TAXES								$0.20	$0.20
SUPERVISION AND MANAGEMENT					$19.63				$19.63
OTHER EXPENSES				$9.57					$9.57
SUBTOTAL		0.15	HR	$9.82	$24.87			$0.20	$34.89
TOTAL OPERATING EXPENSES		0.43	HR	$30.22	$37.07	$15.46	$3.43	$19.15	$105.33
NET OPERATING PROFIT									$170.67
INTEREST ON OPERATING CAPITAL		($13.68	@	8.75%)					$1.20
INTEREST ON EQUIPMENT INVESTMENT									$11.04
RETURN TO LAND AND RISK									$158.42

* Pump water costs are shown under irrigation in the preharvest operations sections.

BUDGET SUMMARY

GROSS RETURN		$276.00	
VARIABLE OPERATING EXPENSES	$49.11		
RETURN OVER VARIABLE EXPENSES		$226.89	(GROSS MARGIN)
FIXED EXPENSES	$19.15		
NET FARM INCOME		$207.74	(RETURN TO CAPITAL, LABOR, LAND & RISK)
LABOR AND MANAGEMENT COST	$37.07		
NET OPERATING PROFIT		$170.67	(RETURN TO CAPITAL, LAND & RISK)
CAPITAL COSTS	$12.24		
RETURN TO LAND AND RISK		$158.42	

TABLE 10. Summary of per acre costs and returns for a 1,280 acre farm with above average management, Union County, Actual 2025

	WHEAT	CORN FOR GRAIN	GRAIN SORGHUM	HAYGRAZER & MILLET
	BU	BU	CWT	(Dryland) TONS
PRIMAR YIELD	80.00	200.00	45.00	1.50
PRIMARY PRICE	$4.64	$4.38	$6.00	$184.00
GOVERNMENT PAYMENTS	$0.00	$0.00	$0.00	$0.00
SECOND INCOME	$40.00	$20.00	$5.00	$0.00
GROSS RETURN	$411.20	$896.00	$275.00	$276.00
CASH OPERATING EXPENSES				
SEED	$50.00	$156.00	$10.25	$5.52
FERTILIZER	$21.60	$302.86	$185.09	
CHEMICALS		$89.60	$28.16	$14.79
CROP INSURANCE	$0.08	$0.28	$0.19	
OTHER PURCHASED INPUTS				$0.10
CANAL WATER				
FUEL, OIL & LUBRICANTS-EQUIPMENT	$19.83	$35.90	$28.97	$15.46
FUEL-IRRIGATION	$47.23	$145.98	$51.52	
REPAIRS	$4.90	$8.94	$7.16	$3.43
CUSTOM CHARGES				$0.00
LAND TAXES	$0.20	$0.20	$0.20	$0.20
OTHER EXPENSES	$48.40	$48.94	$48.49	$9.82
TOTAL CASH EXPENSES	$192.25	$788.70	$360.03	$49.32
RETURN OVER CASH EXPENSES	$218.95	$107.30	($85.03)	$226.68
FIXED EXPENSES	$28.94	$60.14	$40.54	$18.95
TOTAL EXPENSES	$221.19	$848.84	$400.56	$68.26
NET FARM INCOME	$190.01	$47.16	($125.56)	$207.74
LABOR AND MANAGEMENT COSTS	$65.85	$135.63	$62.23	$37.07
NET OPERATING PROFIT	$124.16	($88.47)	($187.79)	$170.67
CAPITAL COSTS				
INTEREST ON OPERATING CAPITAL	$4.57	$29.31	$11.57	$1.20
INTEREST ON EQUIPMENT INVESTMENT	$10.97	$25.78	$15.91	$11.04
TOTAL CAPITAL COSTS	$15.54	$55.09	$27.48	$12.24
RETURN TO LAND AND RISK	$108.62	($143.55)	($215.27)	$158.42
Flex Computation	148.53	-57.64	-158.83	

TABLE 11. Whole farm summary, Union County, Actual 2025

GROSS RETURNS			
WHEAT	604 ACRES		
CROP		$224,112	
GRAZING		$24,150	
PROGRAM PAYMENT		$0	
PLC PAYMENT		$0	
CORN FOR GRAIN	179 ACRES		
CROP		$156,366	
GRAZING		$3,570	
PROGRAM PAYMENT		$0	
PLC PAYMENT		$0	
GRAIN SORGHUM	268 ACRES		
CROP		$72,293	
GRAZING		$1,339	
PROGRAM PAYMENT		$0	
PLC PAYMENT		$0	
HAYGRAZER/MILLET	190 ACRES		
CROP		$52,440	
GROSS RETURN			$534,269
CASH OPERATING EXPENSES			
SEED		$61,827	
FERTILIZER		$116,658	
CHEMICALS		$26,344	
CROP INSURANCE		$150	
OTHER PURCHASED INPUTS		$18	
CANAL WATER		$0	
FUEL, OIL & LUBRICANTS-EQUIPMENT		$29,077	
FUEL-IRRIGATION		$68,366	
REPAIRS		$7,122	
CUSTOM CHARGES		$0	
LAND TAXES		$252	
OTHER EXPENSES		$52,809	
TOTAL CASH EXPENSES			$362,621
RETURN OVER CASH EXPENSES			$171,648
FIXED EXPENSES		$42,661	
TOTAL EXPENSES			$405,282
NET FARM INCOME			$128,987
LABOR AND MANAGEMENT COSTS		$87,671	
NET OPERATING PROFIT			$41,316
CAPITAL COSTS			
INTEREST ON OPERATING CAPITAL		$11,318	
INTEREST ON EQUIPMENT INVESTMENT		$17,580	
TOTAL CAPITAL COSTS			$28,898
RETURN TO LAND AND RISK			$12,418

LAND VALUE	RETURN TO RISK*	RETURN ON INVESTMENT**
$500 /ACRE	$1,442	4.59%
$750 /ACRE	($4,046)	3.38%
$1,000 /ACRE	($9,534)	2.68%
$1,250 /ACRE	($15,022)	2.22%
$1,500 /ACRE	($20,510)	1.89%

* RETURN TO LAND AND RISK MINUS (INTEREST RATE TIMES LAND VALUE TIMES ACREAGE)
** NET OPERATING PROFIT DIVIDED BY (MACHINERY AND EQUIPMENT VALUE PLUS LAND VALUE)