

CLEMSON COOPERATIVE EXTENSION

Last revised: 02/06/2017

CORN FOR GRAIN - CONVENTIONAL TILLAGE

ESTIMATED COSTS AND RETURNS PER ACRE
120 BUSHEL YIELD, HIGH LEVEL OF MANAGEMENT

	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
1. GROSS RECEIPTS					
CORN	BU.	120.00	\$4.25	\$510.00	_____
TOTAL RECEIPTS:				\$510.00	=====
2. VARIABLE COSTS					
SEED	THOU.	28.00	\$3.70	\$103.60	_____
FERTILIZER					
NITROGEN	LBS	140.00	\$0.52	\$72.80	_____
PHOSPHATE	LBS	40.00	\$0.51	\$20.40	_____
POTASH	LBS	50.00	\$0.40	\$20.00	_____
LIME (PRORATED)	TON	0.50	\$47.50	\$23.75	_____
HERBICIDES	ACRE	1.00	\$26.32	\$26.32	_____
INSECTICIDES	ACRE	1.00	\$18.00	\$18.00	_____
DRYING	BU.	127.00	\$0.25	\$31.75	_____
HAULING	BU.	120.00	\$0.35	\$42.00	_____
CROP INSURANCE	ACRE	1.00	\$20.00	\$20.00	_____
TRACTOR/MACHINERY	ACRE	1.00	\$43.06	\$43.06	_____
LABOR	HRS	1.98	\$11.25	\$22.28	_____
INTEREST ON OP. CAP.	DOL.	\$221.98	5.0%	\$11.10	_____
TOTAL VARIABLE COSTS:				\$455.06	=====
3. INCOME ABOVE VARIABLE COSTS:				\$54.94	=====
4. FIXED COSTS					
TRACTOR/MACHINERY	ACRE	1.00	\$83.30	\$83.30	_____
TOTAL FIXED COSTS:				\$83.30	=====
5. OTHER COSTS					
LAND RENT	ACRE	1.00	\$60.00	\$60.00	_____
GENERAL OVERHEAD	DOL.	\$455.06	7.0%	\$31.85	_____
TOTAL OTHER COSTS:				\$91.85	=====
6. TOTAL COSTS:				\$630.21	=====
7. NET RETURNS TO RISK AND MANAGEMENT:				-\$120.21	=====

<u>BREAK-EVEN YIELD</u>		<u>BREAK-EVEN PRICE</u>	
VARIABLE COSTS	105 BU.	VARIABLE COSTS	\$3.79
TOTAL COSTS	153 BU.	TOTAL COSTS	\$5.25

* PLEASE NOTE: THIS BUDGET IS FOR PLANNING PURPOSES ONLY.

CORN FOR GRAIN - CONVENTIONAL TILLAGE						
PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR 120 BUSHEL CORN						
MONTH	OPERATION	TIMES OVER	LABOR HOURS	MACHINE HOURS	VARIABLE COSTS	FIXED COSTS
2	HEAVY DISK 16'	1.00	0.13	0.12	\$2.97	\$3.69
2	LIGHT DISKING W/ HERBICIDE 16'	1.00	0.17	0.15	\$2.82	\$3.11
3	SUBSOILER-PLANTER W/SPRAYER 6-F	1.00	0.20	0.18	\$6.56	\$8.36
4&5	SELF PROPELLED SPRAYER 90'	2.00	0.02	0.02	\$1.58	\$1.96
9	COMBINE W/ HEADER	1.00	0.36	0.33	\$29.13	\$66.18
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.88	0.80	\$43.06	\$83.30
UNALLOCATED LABOR(HRS./AC.)			1.10			

INCOME ABOVE VARIABLE COSTS AT DIFFERING YIELDS AND PRICES						
YIELD	PRICE (\$/bu.)					
BU.	\$3.83	\$4.04	\$4.25	\$4.46	\$4.68	
108	-\$34.04	-\$11.36	\$11.32	\$34.00	\$57.76	
114	-\$14.75	\$9.19	\$33.13	\$57.07	\$82.15	
120	\$4.54	\$29.74	\$54.94	\$80.14	\$106.54	
126	\$23.83	\$50.29	\$76.75	\$103.21	\$130.93	
132	\$43.13	\$70.85	\$98.57	\$126.29	\$155.33	

CHEMICAL USE ASSUMPTIONS FOR 120 BUSHEL CORN						
	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	MONTH	
HERBICIDES:						
carfentrazone (Aim)	OZ	1.00	\$5.91	\$5.91		MAY
s-metolachlor+atrazine (Bicep)	QT	1.30	\$10.63	\$13.81		MAR
atrazine (Aatrex)	QT	1.00	\$4.47	\$4.47		APR
2,4-D	PT	1.00	\$2.13	\$2.13		MAY
FUNGICIDES:						
INSECTICIDES:						
terbufos (Counter)	LB	5.00	\$3.60	\$18.00		MAR
TOTAL:				\$44.32		

The above listed chemicals are examples and do not imply exclusive recommendations by Clemson University. Contact your local Extension Agent and consult the South Carolina Pest Management Handbook for more information.

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