

# CLEMSON COOPERATIVE EXTENSION

Last revised: 02/06/2017

## CORN FOR GRAIN - IRRIGATED - CONVENTIONAL TILLAGE

ESTIMATED COSTS AND RETURNS PER ACRE  
200 BUSHEL YIELD, 80 ACRE CENTER PIVOT - 6" OF WATER

	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	YOUR FARM
<b>1. GROSS RECEIPTS</b>					
CORN	BU.	200.00	\$4.25	\$850.00	_____
TOTAL RECEIPTS:				<b>\$850.00</b>	<b>\$0.00</b>
<b>2. VARIABLE COSTS</b>					
SEED	THOU.	32.00	\$3.70	\$118.40	_____
FERTILIZER					
NITROGEN	LBS	210.00	\$0.52	\$109.20	_____
PHOSPHATE	LBS	80.00	\$0.51	\$40.80	_____
POTASH	LBS	60.00	\$0.40	\$24.00	_____
LIME (PRORATED)	TON	0.50	\$47.50	\$23.75	_____
HERBICIDES	ACRE	1.00	\$65.60	\$65.60	_____
FUNGICIDES	ACRE	1.00	\$51.79	\$51.79	_____
INSECTICIDES	ACRE	1.00	\$18.00	\$18.00	_____
IRRIG., MACH & LABOR	ACRE	1.00	\$30.00	\$30.00	_____
DRYING (3 POINTS)	BU.	211.66	\$0.25	\$52.92	_____
HAULING	BU.	200.00	\$0.35	\$70.00	_____
CROP INSURANCE	ACRE	1.00	\$15.00	\$15.00	_____
TRACTOR/MACHINERY	ACRE	1.00	\$40.26	\$40.26	_____
LABOR	HRS	1.76	\$11.25	\$19.80	_____
CROP SCOUTING	ACRE	1.00	\$10.00	\$10.00	_____
INTEREST ON OP. CAP.	DOL.	\$339.76	5.0%	\$16.99	_____
TOTAL VARIABLE COSTS:				<b>\$706.51</b>	<b>\$0.00</b>
<b>3. INCOME ABOVE VARIABLE COSTS:</b>				<b>\$143.49</b>	<b>\$0.00</b>
<b>4. FIXED COSTS</b>					
TRACTOR/MACHINERY	ACRE	1.00	\$80.33	\$80.33	_____
IRRIGATION	ACRE	1.00	\$100.00	\$100.00	_____
TOTAL FIXED COSTS:				<b>\$180.33</b>	<b>\$0.00</b>
<b>5. OTHER COSTS</b>					
LAND RENT	ACRE	1.00	\$60.00	\$60.00	_____
GENERAL OVERHEAD	DOL.	\$706.51	7.0%	\$49.46	_____
TOTAL OTHER COSTS:				<b>\$109.46</b>	<b>\$0.00</b>
<b>6. TOTAL COSTS:</b>				<b>\$996.30</b>	<b>\$0.00</b>
<b>7. NET RETURNS TO RISK AND MANAGEMENT:</b>				<b>-\$146.30</b>	<b>\$0.00</b>

<b>BREAK-EVEN YIELD</b>		<b>BREAK-EVEN PRICE</b>	
VARIABLE COSTS	161 BU.	VARIABLE COSTS	\$3.53
TOTAL COSTS	241 BU.	TOTAL COSTS	\$4.98

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

CORN FOR GRAIN - IRRIGATED						
PER ACRE MACHINERY AND LABOR REQUIREMENTS FOR 200 BUSHEL IRRIGATED 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 20'	1.00	0.13	0.12	\$2.67	\$2.90
3	PLANTER W/ SPRAYER 8-ROW	1.00	0.13	0.12	\$3.12	\$4.62
4	SELF PROPELLED SPRAYER 90'	3.00	0.03	0.03	\$2.37	\$2.94
9	COMBINE W/ HEADER	1.00	0.36	0.33	\$29.13	\$66.18
PER ACRE TOTALS FOR SELECTED OPERATIONS			0.78	0.72	40.26	80.33
UNALLOCATED LABOR(HRS./AC.)			0.98			

INCOME ABOVE VARIABLE COSTS AT DIFFERING YIELDS AND PRICES						
YIELD	PRICE (\$/bu.)					
BU.	\$3.83	\$4.04	\$4.25	\$4.46	\$4.68	
180	-\$4.81	\$32.99	\$70.79	\$108.59	\$148.19	
190	\$27.34	\$67.24	\$107.14	\$147.04	\$188.84	
200	\$59.50	\$101.50	\$143.50	\$185.50	\$229.50	
210	\$91.65	\$135.75	\$179.85	\$223.95	\$270.15	
220	\$123.80	\$170.00	\$216.20	\$262.40	\$310.80	

CHEMICAL USE ASSUMPTIONS FOR 200 BUSHEL IRRIGATED CORN						
	UNIT	QUANTITY	PRICE OR COST/UNIT	TOTAL PER ACRE	MONTH	
HERBICIDES:						
glyphosate (Roundup ultra)	QT	2.00	\$5.69	\$11.38	MAR, 1X APR	
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	MAR	
FUNGICIDES						
pyraclostrobin (Headline)	OZ	12.00	\$3.77	\$45.19	JUN	
INSECTICIDES:						
terbufos (Counter)	LB	5.00	\$3.60	\$18.00	MAR	
TOTAL:				\$94.98		

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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