

2025 Corn, Conventional Tillage, Non-Irrigated Budget

	Unit	Quantity	Price	Total	Your Farm
Revenue¹				Gross Revenue (\$/Acre)	
Corn	Bu/acre	175	\$4.60	\$805.00	_____
Government Payments	\$/acre	1	\$0.00	\$0.00	_____
Other Revenue	\$/acre	1	\$0.00	\$0.00	_____
			Total Revenue	\$805.00	_____
Variable Expenses					
Seed ²	Thous.	32	\$3.88	\$124.16	_____
Fertilizer & Lime (Table 1)	Acre	1	\$208.15	\$208.15	_____
Chemical (Table 2)	Acre	1	\$54.27	\$54.27	_____
Crop Scout or Consultant	Acre	1	\$10.00	\$10.00	_____
Repair & Maintenance (Table 3)	Acre	1	\$51.47	\$51.47	_____
Fuel, Oil & Filter (Table 3)	Acre	1	\$30.65	\$30.65	_____
Operator Labor (Table 3)	Acre	1	\$19.77	\$19.77	_____
Crop Insurance ⁶	Acre	1	\$16.66	\$16.66	_____
Machinery Rental	Acre	1	\$0.00	\$0.00	_____
Custom Work	Acre	1	\$0.00	\$0.00	_____
Drying (Fuel/Electric)	Bu	175	\$0.00	\$0.00	_____
Other	Acre	1	\$0.00	\$0.00	_____
Other	Acre	1	\$0.00	\$0.00	_____
Operating Interest ⁷	%	\$515.14	8.00%	\$20.61	_____
			Total Variable Expenses	\$535.74	_____
			Return Above Variable Expenses	\$269.26	_____
Fixed Expenses					
Machinery					
Capital Recovery (Table 3)	Acre	1	\$138.02	\$138.02	_____
Other Fixed Machinery Costs	Acre	1	\$0.00	\$0.00	_____
General Overhead	Acre	1	\$20.00	\$20.00	_____
Cash Rent ⁸	Acre	1	\$117.00	\$117.00	_____
Insurance (Non-Machinery)	Acre	1	\$0.00	\$0.00	_____
Management Labor ¹⁰	Acre	1	\$25.00	\$25.00	_____
Other	Acre	1	\$0.00	\$0.00	_____
			Total Fixed Expenses	\$300.02	_____
			Total Expenses	\$835.76	_____
			Return Above Specified Expenses	-\$30.76	_____
			Cash Cost per Bushel	\$3.84	_____
			Economic Cost per Bushel	\$4.78	_____

Breakeven Price for Selected Yield

Yield (bu)	Variable Cost (\$/bu)	Total Specified Cost (\$/bu)
125	\$4.29	\$6.69
135	\$3.97	\$6.19
145	\$3.69	\$5.76
155	\$3.46	\$5.39
165	\$3.25	\$5.07
175	\$3.06	\$4.78
185	\$2.90	\$4.52
195	\$2.75	\$4.29
205	\$2.61	\$4.08
215	\$2.49	\$3.89
225	\$2.38	\$3.71

Breakeven Yield for Selected Price

Price (\$/bu)	Variable Cost (bu)	Total Specified Cost (bu)
\$3.35	160	249
\$3.60	149	232
\$3.85	139	217
\$4.10	131	204
\$4.35	123	192
\$4.60	116	182
\$4.85	110	172
\$5.10	105	164
\$5.35	100	156
\$5.60	96	149
\$5.85	92	143

Table 1. Fertilizer & Lime³

Fertilizer	Description	Quantity (lbs.)	Price (\$)	Total (\$/Acre)	Your Farm (\$/Acre)
Nitrogen	Urea - Planting	60	\$0.52	\$31.20	
	UAN 32 - Side dress	120	\$0.54	\$64.80	
Phosphorous	P ₂ O ₅	70	\$0.66	\$46.20	
Potassium	K ₂ O	70	\$0.36	\$25.20	
Zinc Sulfate		15	\$1.67	\$25.05	
Boron		1	\$0.70	\$0.70	
Lime		1,000	\$30.00	\$15.00	
Other		0	\$0.00	\$0.00	
Other		0	\$0.00	\$0.00	
Total				\$208.15	

Table 2. Chemicals⁴

Chemical	Function	Description	Unit	Number of Apps.	Quantity	Price	Total (\$/Acre)	Your Farm (\$/Acre)
Herbicides	Pre-Emerge	Atrazine	qt.	1	1	\$3.38	\$3.38	
		Other		0	0	\$0.00	\$0.00	
	Post-Emerge	Halex GT	pt.	1	3.6	\$9.95	\$35.82	
		Atrazine	qt.	1	1.5	\$3.38	\$5.07	
Insecticides	Harvest Aid	Other		0	0.0	\$0.00	\$0.00	
		Gramoxone SL		1	32	\$0.31	\$10.00	
		Other		0	0	\$0.00	\$0.00	
	Other		0	0	\$0.00	\$0.00		
	Other		0	0	\$0.00	\$0.00		
	Other		0	0	\$0.00	\$0.00		
Fungicides		Other		0	0	\$0.00	\$0.00	
Total						\$54.27		

Table 3. Machinery⁵

Chisel	Power Unit	Implement	Size	Capital Recovery	Repairs & Maintenance	Fuel, Oil & Filter	Labor	Total	Your Farm (\$/Acre)
Chisel	Tractor, 215 hp	Chisel Plow	21'	\$6.95	\$2.03	\$3.38	\$2.31	\$14.67	
Disk	Tractor, 215 hp	Tandem Disk	29'	\$11.60	\$2.02	\$2.72	\$1.86	\$18.19	
Prepare Seedbed	Tractor, 215 hp	Do-All	26.5'	\$7.32	\$1.74	\$2.84	\$1.95	\$13.84	
Plant	Tractor, 215 hp	Planter	16-row	\$15.97	\$2.88	\$2.32	\$1.59	\$22.75	
Fertilize	Tractor, 215 hp	Fertilize Spreader		\$5.10	\$1.60	\$2.46	\$1.68	\$10.84	
Fertilize	Tractor, 215 hp	Fertilize Spreader		\$5.10	\$1.60	\$2.46	\$1.68	\$10.84	
Fertilize	Tractor, 215 hp	Fertilize Spreader		\$5.10	\$1.60	\$2.46	\$1.68	\$10.84	
Weed Control	SP Boom Sprayer		90'	\$9.48	\$0.29	\$0.37	\$0.32	\$10.47	
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Weed Control	SP Boom Sprayer		90'	\$9.48	\$0.29	\$0.37	\$0.32	\$10.47	
Harvest	Combine	Corn Head	8-row	\$37.73	\$35.05	\$8.61	\$3.27	\$84.66	
Haul	Tractor, 215 hp	Grain Cart	800 bu	\$7.02	\$0.84	\$1.51	\$1.03	\$10.39	
Haul	Semi Tractor/Trailer			\$7.68	\$1.25	\$0.79	\$1.76	\$11.48	
Other				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total				\$138.02	\$51.47	\$30.65	\$19.77	\$239.92	