

2026 Corn, Conventional Tillage, Non-Irrigated Budget

	Unit	Quantity	Price	Total	Your Farm
Revenue ¹				Gross Revenue (\$/Acre)	
Corn	Bu/acre	175	\$4.70	\$822.50	_____
Government Payments	\$/acre	1	\$0.00	\$0.00	_____
Other Revenue	\$/acre	1	\$0.00	\$0.00	_____
			Total Revenue	\$822.50	_____
Variable Expenses					
Seed ²	Thous.	32	\$3.68	\$117.76	_____
Fertilizer & Lime (Table 1)	Acre	1	\$241.47	\$241.47	_____
Chemical (Table 2)	Acre	1	\$47.24	\$47.24	_____
Crop Scout or Consultant	Acre	1	\$10.00	\$10.00	_____
Repair & Maintenance (Table 3)	Acre	1	\$55.82	\$55.82	_____
Fuel, Oil & Filter (Table 3)	Acre	1	\$31.68	\$31.68	_____
Operator Labor (Table 3)	Acre	1	\$19.77	\$19.77	_____
Crop Insurance ⁶	Acre	1	\$20.17	\$20.17	_____
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	%	\$543.91	7.50%	\$20.40	_____
			Total Variable Expenses	\$564.31	_____
			Return Above Variable Expenses	\$258.19	_____
Fixed Expenses					
Machinery					
Capital Recovery (Table 3)	Acre	1	\$140.06	\$140.06	_____
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	\$302.06	_____
			Total Expenses	\$866.37	_____
			Return Above Specified Expenses	-\$43.87	_____
			Cash Cost per Bushel	\$4.01	_____
			Economic Cost per Bushel	\$4.95	_____

Breakeven Price for Selected Yield

Yield (bu)	Variable Cost (\$/bu)	Total Specified Cost (\$/bu)
125	\$4.51	\$6.93
135	\$4.18	\$6.42
145	\$3.89	\$5.97
155	\$3.64	\$5.59
165	\$3.42	\$5.25
175	\$3.22	\$4.95
185	\$3.05	\$4.68
195	\$2.89	\$4.44
205	\$2.75	\$4.23
215	\$2.62	\$4.03
225	\$2.51	\$3.85

Breakeven Yield for Selected Price

Price (\$/bu)	Variable Cost (bu)	Total Specified Cost (bu)
\$3.45	164	251
\$3.70	153	234
\$3.95	143	219
\$4.20	134	206
\$4.45	127	195
\$4.70	120	184
\$4.95	114	175
\$5.20	109	167
\$5.45	104	159
\$5.70	99	152
\$5.95	95	146

Table 1. Fertilizer & Lime³

Fertilizer	Description	Quantity (lbs.)	Price (\$)	Total (\$/Acre)	Your Farm (\$/Acre)
Nitrogen	Urea - Planting	60	\$0.64	\$38.40	_____
	UAN 32 - Side dress	120	\$0.74	\$88.80	_____
Phosphorous	P ₂ O ₅	70	\$0.73	\$51.10	_____
	K ₂ O	70	\$0.41	\$28.70	_____
Zinc Sulfate		15	\$1.25	\$18.75	_____
		1	\$0.72	\$0.72	_____
Lime		1,000	\$30.00	\$15.00	_____
Other		0	\$0.00	\$0.00	_____
Other		0	\$0.00	\$0.00	_____
Total				\$241.47	_____

Table 2. Chemicals⁴

Chemical	Function	Description	Unit	Number of Apps.	Quantity	Price	Total (\$/Acre)	Your Farm (\$/Acre)
Herbicides	Pre-Emerge	Atrazine	qt.	1	1.8	\$4.50	\$8.10	_____
		Other		0	0	\$0.00	\$0.00	_____
	Post-Emerge	Hallex GT	pt.	1	3.8	\$6.50	\$24.70	_____
		Atrazine	qt.	1	2	\$4.50	\$9.00	_____
		Other		0	0.0	\$0.00	\$0.00	_____
	Harvest Aid	Gramoxone SL	oz.	1	32	\$0.17	\$5.44	_____
		Other		0	0	\$0.00	\$0.00	_____
		Other		0	0	\$0.00	\$0.00	_____
Insecticides		Other		0	0	\$0.00	\$0.00	_____
Fungicides		Other		0	0	\$0.00	\$0.00	_____
		Other		0	0	\$0.00	\$0.00	_____
		Other		0	0	\$0.00	\$0.00	_____
Total				0	0	\$0.00	\$0.00	_____
							\$47.24	_____

Table 3. Machinery⁵

	Power Unit	Implement	Size	Capital Recovery	Repairs & Maintenance	Fuel, Oil & Filter	Labor	Total	Your Farm (\$/Acre)
Chisel	Tractor, 215 hp	Chisel Plow	21'	\$7.15	\$2.12	\$3.49	\$2.31	\$15.08	_____
Disk	Tractor, 215 hp	Tandem Disk	29'	\$11.62	\$2.09	\$2.81	\$1.86	\$18.37	_____
Prepare Seedbed	Tractor, 215 hp	Do-All	26.5'	\$7.46	\$1.81	\$2.94	\$1.95	\$14.16	_____
	Tractor, 215 hp	Planter	16-row	\$15.75	\$2.94	\$2.40	\$1.59	\$22.68	_____
Fertilize	Tractor, 215 hp	Fertilize Spreader		\$5.25	\$1.66	\$2.54	\$1.68	\$11.14	_____
Fertilize	Tractor, 215 hp	Fertilize Spreader		\$5.25	\$1.66	\$2.54	\$1.68	\$11.14	_____
Fertilize	Tractor, 215 hp	Fertilize Spreader		\$5.25	\$1.66	\$2.54	\$1.68	\$11.14	_____
Weed Control	SP Boom Sprayer		90'	\$9.18	\$0.29	\$0.38	\$0.32	\$10.18	_____
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Weed Control	SP Boom Sprayer		90'	\$9.18	\$0.29	\$0.38	\$0.32	\$10.18	_____
Harvest	Combine	Corn Head	8-row	\$40.09	\$38.87	\$8.90	\$3.27	\$91.14	_____
Haul	Tractor, 215 hp	Grain Cart	800 bu	\$7.01	\$0.88	\$1.56	\$1.03	\$10.47	_____
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				\$140.06	\$55.82	\$31.68	\$19.77	\$247.33	_____