

**Costs and Returns per acre from growing corn for grain, 2006  
Beaver County**

	Quantity per acre	Unit	Price/cost per unit	Value/cost per acre	Base Value	Your Value
<b>Receipts</b>						
Corn grain	144.0	bushels	\$2.87	\$413.38	\$413.38	
Residue	-	AUM	\$0.00	\$0.00	\$0.00	
	<b>Subtotal</b>			\$413.38	\$413.38	
<b>Operating costs</b>						
Land preparation						
Plowing (every 3rd year)	1/3	acre	\$5.88	\$1.96	\$1.96	
Roller harrow	1	acre	\$3.64	\$3.64	\$3.64	
Land plane	1	acre	\$3.34	\$3.34	\$3.34	
Planting	1	acre	\$5.28	\$5.28	\$5.28	
Seed	0.5	bags	\$90.00	\$45.00	\$45.00	
Cultivations						
first	1	acre	\$2.94	\$2.94	\$2.94	
second	1	acre	\$2.94	\$2.94	\$2.94	
Fertilization						
Nitrogen (34-0-0)	561	pounds	\$0.18	\$100.14	\$100.14	
Phosphate (11-52-0)	163	pounds	\$0.18	\$29.10	\$29.10	
Custom application	1	acre	\$7.82	\$7.82	\$7.82	
Pesticides/herbicides						
Lasso	3.00	quart	\$6.50	\$19.50	\$19.50	
Phorate	6.75	pounds	\$2.40	\$16.20	\$16.20	
2-4-D	2.50	pints	\$2.75	\$6.87	\$6.87	
Custom application	1	acre	\$7.82	\$7.82	\$7.82	
Irrigation (siphon)	5	irrigations				
Labor	1.67	hours	\$10.00	\$16.67	\$16.67	
Water assessment	1	share	\$10.00	\$10.00	\$10.00	
Repairs/maintenance	1	acre	\$2.30	\$2.30	\$2.30	
Pumping	27	acre inch	0.00	\$0.00	\$0.00	
Harvesting						
Custom combine	1	acre	\$30.00	\$30.00	\$30.00	
Haul grain (custom)	144.0	bushel	\$0.06	\$8.64	\$8.64	
Crop insurance (75% Yield, 100% Price)	1	acre	\$10.34	\$10.34	\$10.34	
Interest on operating capital			7.61%	\$6.48	\$6.48	
	<b>Subtotal</b>			\$336.98	\$336.98	
Ownership costs (excludes cost of land)						
Farm insurance	1	acre	\$2.00	\$2.00	\$2.00	
Machinery ownership costs	1	acre	\$58.64	\$58.64	\$58.64	
Irrigation equipment costs	1	acre	\$8.25	\$8.25	\$8.25	
	<b>Total costs</b>			\$405.87	\$405.87	
Net returns to owner for unpaid labor, management, equity and risk						
Above operating costs				\$76.39	\$76.39	
Above total listed costs				\$7.50	\$7.50	

**Breakeven Table - Corn Grain**

Net returns per acre above operating costs

Yield (Bu/Ac)	Selling Price (\$/Bu)				
	\$1.87	\$2.37	\$2.87	\$3.37	\$3.87
129.00	-\$94.77	-\$30.27	\$34.23	\$98.73	\$163.23
134.00	-\$85.71	-\$18.71	\$48.29	\$115.29	\$182.29
139.00	-\$76.66	-\$7.16	\$62.34	\$131.84	\$201.34
144.00	-\$67.61	\$4.39	\$76.39	\$148.39	\$220.39
149.00	-\$58.55	\$15.95	\$90.45	\$164.95	\$239.45
154.00	-\$49.50	\$27.50	\$104.50	\$181.50	\$258.50
159.00	-\$40.45	\$39.05	\$118.55	\$198.05	\$277.55

Assumptions

1. Grain planted in late April and harvested in October.
2. Interest computed on land preparation and planting costs for 6 months and cultivation/fertilization/herbicide/irrigation costs for 3 months.
3. Machinery operating costs include: fuel, oil, repairs and labor.
4. Machinery ownership costs are allocated based on equipment used for each crop.
5. Machinery ownership costs include depreciation, interest, insurance, and housing.