

SAMPLE ONLY.

See [www.agecon.okstate.edu/budgets](http://www.agecon.okstate.edu/budgets) for information on OSU Enterprise Budget Software.

**Irrigated Corn Enterprise Budget**

3000 acres farmed, 160 acres for this budget

**2021 market price projection**  
**No till rotation center pivot**



				Total
<b>PRODUCTION</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Corn	Bu.	\$ 4.25	200.00	\$ 850.00
Other Income	Acre	\$ -	0	\$ -
<b>Total Receipts</b>				<b>\$ 850.00</b>
<b>OPERATING INPUTS</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Corn Seed	Acre	\$ 100.00	1	\$ 100.00
Fertilizer	Acre	\$ 79.69	1	\$ 79.69
Custom Harvest	Acre	\$ 114.00	1	\$ 114.00
Pesticide	Acre	\$ 80.87	1	\$ 80.87
Crop Insurance	Acre	\$ 25.00	1	\$ 25.00
Annual Operating Capital	Dollars	4.50%	185.59	\$ 8.35
Machinery Labor	Hrs.	\$ 15.00	0.00	\$ -
Irrigation Labor	Hrs.	\$ 15.00	0.24	\$ 3.60
Custom Hire	Acre	\$ 58.23	1	\$ 58.23
Machinery Fuel, Lube, Repairs	Acre	\$ -	0	\$ -
Irrigation Fuel, Lube, Repair	Acre	\$ 74.60	1	\$ 74.60
Other Expense	Acre	\$ 5.00	1	\$ 5.00
<b>Total Operating Costs</b>				<b>\$ 549.34</b>
<b>Returns Above Total Operating Costs</b>				<b>\$ 300.66</b>
<b>FIXED COSTS</b>	<b>Units</b>	<b>Rate</b>		<b>\$/Acre</b>
Machinery/Irrigation	\$/value			
Interest at	Dollars	4.75%		\$ 52.51
Taxes at	Dollars	1.00%		\$ 11.06
Insurance	Dollars	0.85%		\$ 9.40
Depreciation	Dollars			\$ 73.74
Land	\$/acre	\$ -		
Interest at	Dollars	0.00%		\$ -
Taxes at	Dollars	0.00%		\$ -
<b>Total Fixed Costs</b>				<b>\$ 146.71</b>
<b>Total Costs (Operating + Fixed)</b>				<b>\$ 696.05</b>
<b>Returns Above All Specified Costs</b>				<b>\$ 153.95</b>

Texas County - Panhandle OK  
 Custom field work

Owner-Operator

Grain Break-Even (B-E) Analysis			
<b>B-E Yield at \$/bu.</b>	<b>4.25</b>	<b>B-E Price at bu./acre</b>	<b>200.00</b>
Above Operating Costs (Bu.)	129	Above Operating Costs	\$ 2.75
Above Total Costs (Bu.)	164	Above Total Costs	\$ 3.48