

**Crop-Share Contribution to Cost Calculator**

Based on MU Extension Crop Budgets for 2019

Make entries in gray cells

	<i>Business</i> <b>Total \$</b>	<i>Llrd</i> <b>Share</b>	<i>Landlord</i> <b>\$</b>	<i>Tenant</i> <b>\$</b>	<i>Business</i> <b>Total \$</b>	<i>Llrd</i> <b>Share</b>	<i>Landlord</i> <b>\$</b>	<i>Tenant</i> <b>\$</b>	<i>Landlord</i> <b>\$</b>	<i>Tenant</i> <b>\$</b>
<b>Corn</b>										
Crop yield, bushels per acre	160		52.8	107	48		15.8	32.2		
Price per bushel	3.60		3.60	3.60	8.50		8.50	8.50		
<b>Total income per acre</b>	<b>\$ 576.00</b>	<b>0.33</b>	<b>\$ 190.08</b>	<b>\$ 385.92</b>	<b>\$ 408.00</b>	<b>0.33</b>	<b>\$ 134.64</b>	<b>\$ 273.36</b>		
<b>Operating costs per acre</b>										
Seed	95.63	0.00	\$ -	\$ 95.63	56.67	0.00	\$ -	\$ 56.67	\$ -	\$ 76.15
Nitrogen	49.60	0.00	\$ -	\$ 49.60	0.00	0.00	\$ -	\$ -	\$ -	\$ 24.80
Phosphorus, P <sub>2</sub> O <sub>5</sub>	30.24	0.00	\$ -	\$ 30.24	16.80	0.00	\$ -	\$ 16.80	\$ -	\$ 23.52
Potassium, K <sub>2</sub> O	13.80	0.00	\$ -	\$ 13.80	21.00	0.00	\$ -	\$ 21.00	\$ -	\$ 17.40
Other soil amendments	12.00	1.00	\$ 12.00	\$ -	10.00	1.00	\$ 10.00	\$ -	\$ 11.00	\$ -
Crop protection	41.00	0.00	\$ -	\$ 41.00	47.00	0.00	\$ -	\$ 47.00	\$ -	\$ 44.00
Crop supplies, storage, and marketing	1.00	0.00	\$ -	\$ 1.00	1.00	0.00	\$ -	\$ 1.00	\$ -	\$ 1.00
Crop consulting and insurance	20.00	0.00	\$ -	\$ 20.00	12.00	0.00	\$ -	\$ 12.00	\$ -	\$ 16.00
Custom hire and rental	6.50	0.00	\$ -	\$ 6.50	6.50	0.00	\$ -	\$ 6.50	\$ -	\$ 6.50
Machinery fuel, drying, and irrigation energy	37.67	0.00	\$ -	\$ 37.67	10.57	0.00	\$ -	\$ 10.57	\$ -	\$ 24.12
Machinery repairs and maintenance	17.55	0.00	\$ -	\$ 17.55	11.54	0.00	\$ -	\$ 11.54	\$ -	\$ 14.55
Operator and hired labor	14.56	0.00	\$ -	\$ 14.56	11.38	0.00	\$ -	\$ 11.38	\$ -	\$ 12.97
Other variable expense	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	\$ -
Operating interest, 6%	9.75	0.04	\$ 0.36	\$ 9.39	5.79	0.05	\$ 0.30	\$ 5.49	\$ 0.33	\$ 7.44
<b>Operating costs per acre</b>	<b>\$ 349.30</b>		<b>\$ 12.36</b>	<b>\$ 336.94</b>	<b>\$ 210.25</b>		<b>\$ 10.30</b>	<b>\$ 199.95</b>	<b>\$ 11.33</b>	<b>\$ 268.45</b>
<b>Ownership costs per acre</b>										
Farm business overhead	3.60	0.00	\$ -	\$ 3.60	3.60	0.00	\$ -	\$ 3.60	\$ -	\$ 3.60
Machinery overhead	26.80	0.00	\$ -	\$ 26.80	17.85	0.00	\$ -	\$ 17.85	\$ -	\$ 22.33
Machinery depreciation	31.95	0.00	\$ -	\$ 31.95	21.30	0.00	\$ -	\$ 21.30	\$ -	\$ 26.63
Real estate charge	147.00	1.00	\$ 147.00	\$ -	147.00	1.00	\$ 147.00	\$ -	\$ 147.00	\$ -
Other fixed expense	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	\$ -
<b>Ownership costs per acre</b>	<b>\$ 209.35</b>		<b>\$ 147.00</b>	<b>\$ 62.35</b>	<b>\$ 189.75</b>		<b>\$ 147.00</b>	<b>\$ 42.75</b>	<b>\$ 147.00</b>	<b>\$ 52.55</b>
<b>Total costs per acre</b>	<b>\$ 558.65</b>		<b>\$ 159.36</b>	<b>\$ 399.29</b>	<b>\$ 400.00</b>		<b>\$ 157.30</b>	<b>\$ 242.70</b>	<b>\$ 158.33</b>	<b>\$ 321.00</b>
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Income over operating costs per acre	\$ 226.70		\$ 177.72	\$ 48.98	\$ 197.75		\$ 124.34	\$ 73.41		
Income over total costs per acre	\$ 17.35		\$ 30.72	\$ (13.37)	\$ 8.00		\$ (22.66)	\$ 30.66		
Operating costs per bushel	\$2.18		\$0.23	\$3.14	\$4.38		\$0.65	\$6.22		
Ownership costs per bushel	\$1.31		\$2.78	\$0.58	\$3.95		\$9.28	\$1.33		
Total costs per bushel	\$3.49		\$3.02	\$3.72	\$8.33		\$9.93	\$7.55		

<b>CONTRIBUTION TO ECONOMIC COSTS BY EACH PARTY:</b>	<b>28.5%</b>	<b>71.5%</b>	<b>39.3%</b>	<b>60.7%</b>
<b>Average share of costs with 50-50 crop rotation:</b>			<b>33.0%</b>	<b>67.0%</b>

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Spreadsheet (MS Excel 2016) is available at <http://crops.missouri.edu/economics/budgets/>