

**Southcentral Idaho: Magic Valley****Corn Silage: Grown Using Genetically Modified Seed**

Paul Patterson

**Magic Valley****Background and Assumptions**

The University of Idaho's costs and returns estimates are based on economic costs, not accounting costs. All resources are valued at a market rate or "opportunity cost". Input prices are based on data collected annually by the University of Idaho from agricultural supply companies. The selling price for the commodity is an historical average, not a current year's forecast price. The cost estimate shown here is typical for growing corn silage using genetically modified seed under irrigation in the Magic Valley of southcentral Idaho. Production practices are based on data from farmers, crop consultants, and extension personnel. These aren't University of Idaho recommendations. Production practices most closely represent those in Cassia, Minidoka, Jerome, Gooding, and Twin Falls counties. Although production practices may be similar for individual farms, each farm has a unique set of resources with different levels of productivity, different production problems, and therefore different costs. Farm size, crop rotation, age and type of equipment, and the quality and intensity of management are all crucial factors that influence production costs.

**The Model Farm**

This costs and returns estimate models a 2,200-acre farm with 400 acres in corn silage or field corn, 550 acres in potatoes, 550 acres in sugarbeets, 150 acres in dry beans, and 550 acres in grain.

The farm uses a center pivot irrigation system and surface water delivered to the farm from an irrigation district. The irrigation district charges a flat fee per acre for water. Irrigation power use is based only on pressurization (no lift). Power costs per acre-inch of water applied are calculated using 2015 Idaho Power Schedule 24 Agricultural Irrigation Service rates. Power costs per acre-inch for water pumped from different depths and for different irrigation systems is found in the annual Crop Input Cost Summary

<http://www.uidaho.edu/cals/idaho-agbiz/crop-enterprise-budgets>

**Production Practices**

Corn acreage is chisel plowed and disked in the fall. Manure is applied before the ground is disked. It is a common practice for the farmer and the dairy to share the manure hauling and application cost. The ground is roller harrowed and planted in 22-inch rows to

genetically modified corn in May. The seeding rate is approximately 40,000 seeds per acre. The field is cultivated once in June. In September, corn silage is custom harvested (chopped, hauled and packed).

Fertilizer rates shown in Table 1 reflect the heavy application of manure. In addition to manure, commercial fertilizer is applied in the spring before planting by a custom applicator. Additional nitrogen is also applied post-plant through the sprinkler system. In addition to tillage operations and the one cultivation, weeds are controlled using two applications of Roundup herbicide, applied once in late May and again in June. No insecticides are applied because the corn seed contain traits that resist corn borer and root worm. Corn silage receives 28 inches of water during the growing season: 2 inches in May, 6 inches in June, 8 inches in July, 8 inches in August, and 4 inches in September. Two inches of water applied before fall tillage is also credited to the corn for a total of 30 inches.

**Machinery**

Equipment used to produce irrigated corn silage is shown in Tables 4 and 5. Table 4 lists the equipment and their hourly operating costs and ownership costs, while Table 5 lists the equipment and their annual ownership costs. Machinery ownership cost (capital recovery) is based on 75% of the replacement cost of a new piece of equipment, except for trucks. Truck prices are for a used vehicle with a new bed. Capital recovery combines depreciation and interest into a single value. To keep machinery prices current between years in which a comprehensive survey is conducted, machinery prices are adjusted using USDA's Farm Machinery Prices Paid Index. Equipment prices are collected approximately every five years.

The University of Idaho uses the budget generator program *Budget Planner* from the University of California-Davis to produce the various tables shown in this publication. Machinery operating and ownership costs are calculated based on engineering equations in this program. Machinery operating costs include fuel, lubricants and repairs.

**Labor and Management**

The cost of labor used in this publication includes a base wage, plus a percentage to account for various payroll taxes (FICA, SUTA & FUTA),

and workman's compensation, as well as benefits such as paid vacation/personal leave days, health insurance and bonuses. Labor is classified by the type of work performed. Labor classifications, labor rates and payroll overhead are shown below.

#### Labor Values

Labor Class	Base Rate	Payroll Overhead	Effective Rate
General Farm Labor	\$9.25	15%	\$10.65
Truck Drivers	\$12.50	15%	\$14.40
Equipment Operators	\$14.80	25%	\$18.50
Irrigation Labor			
Set Move: HL & WL	\$10.10	30%	\$13.15
Continuous Move: CP & L	\$14.80	25%	\$18.50

Set Move includes: handlines and wheelines

Continuous Move includes: center pivots and linear move

Payroll overhead for set move systems includes housing

Based on the speed, width and overall field efficiency, *Budget Planner* calculates equipment operator labor hours for all field operations except those performed on a custom basis. Custom operations are listed separately. General farm labor accounts for extra field labor used during planting or harvest. A management fee based on approximately 5% of the total production costs is included. Prior to 2013, the basis of the 5% charge was expected revenue.

#### Capital, Land and Overhead Costs

Interest on operating capital is charged from the time an input is applied until harvest and is calculated at a nominal rate of 5.75 percent. Interest on intermediate term capital, primarily equipment, is calculated using a nominal rate of 5.5 percent. A general overhead charge, calculated at approximately 2.5 percent of operating expenses, is included to cover unallocated whole-farm costs such as office expenses, legal and accounting fees, cell phones, internet service and utilities. Irrigation power is not included as part of general farm utilities.

Land rent is based on a one-year cash lease for corn and covers the irrigation system ownership costs (depreciation, interest, and insurance). Since charges for irrigation water, repairs and power costs are listed separately, land rent may appear low because land owners pay some or even all these expenses in many cash leases.

#### Budget Format

In addition to the Background and Assumption pages, this publication has six tables presenting a variety of cost and returns information.

Table 1 shows both expected revenue, based on a specified yield and price, and expenses. Expenses are broken into two main categories: operating and ownership. Operating expenses are those that typically vary with the level of production and involve inputs that are used in a single production cycle. Ownership expenses include a systematic cost recovery over the useful life for inputs used in the production process

that have a useful life of more than one year. Machinery and land fall into this category. Operating inputs are organized by category. In addition to the cost per unit and cost per acre for each input, a total cost is given for each category. Table 1 also gives a total of all operating, ownership and total costs per acre, as well as these same categories on a yield basis (per bushel, cwt, ton, etc.).

Table 2 has most of the same cost information presented in Table 1 but the data is organized by operation for both pre-harvest and harvest costs. Operations can define a single activity, such as seed hauling, or multiple activities as in the case of tillage. The quantity of labor is shown for each operation. The cash costs per acre for labor, machinery costs, materials and custom are also specified. Cash overhead expenses are listed separately as are the non-cash overhead.

Table 3 is a monthly cash flow of expenses based on when the operation occurs and when inputs are applied. Field operations are classified as pre-harvest, harvest and post-harvest.

Table 4 lists the equipment used to produce this crop and the costs per hour to operate this equipment. Total annual hours of use for the current crop and for all crops on the farm is also shown.

Table 5 lists the purchase price and salvage value of equipment used to produce this crop, as well annual capital recovery and cash overhead expenses.

Table 6 provides a ranging analysis, sometime referred to as a sensitivity analysis. Table 6 shows how the costs and returns per acre will vary as the yield and/or price ranges above and below the base values from Table 1.

#### Authors

Paul Patterson is a retired University of Idaho Extension agricultural economist.

#### Disclaimer

The practices and chemicals specified in the publication are not recommendations. Always read and follow the directions printed on the pesticide label. Due to constantly changing pesticide laws and labels, some pesticides may have been cancelled or had certain uses prohibited. The use of trade names for various products simplifies presentation of this material and should not be considered an endorsement, nor is any criticism implied of similar products not mentioned.

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TABLE 1. COSTS AND RETURNS PER ACRE TO PRODUCE CORN SILAGE

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
GROSS RETURNS					
Corn Silage	30.00	ton	40.00	1,200.00	
TOTAL GROSS RETURNS	30.00	ton		1,200.00	
OPERATING COSTS					
<b>Seed:</b>				<b>132.50</b>	
Corn Seed: VT3 (RUR, RW, CB)	0.50	bag	265.00	132.50	
<b>Fertilizer:</b>				<b>84.55</b>	
Dry Nitrogen	45.00	lb	0.55	24.75	
Dry P2O5	30.00	lb	0.53	15.90	
K2O	50.00	lb	0.44	22.00	
Liquid Nitrogen	30.00	lb	0.73	21.90	
<b>Pesticide:</b>				<b>9.80</b>	
Roundup Power Max 4.5	40.00	fl oz	0.21	8.40	
Ammonium Sulfate	2.00	lb	0.70	1.40	
<b>Custom:</b>				<b>343.75</b>	
Custom Haul/Apply Manure	12.00	ton	3.00	36.00	
Custom Fertilize	1.00	acre	7.75	7.75	
Custom Chop, Haul & Pack	30.00	ton	10.00	300.00	
<b>Irrigation:</b>				<b>117.90</b>	
Irrigation Power - CP	30.00	ac-in	1.90	57.00	
Water Assessment	1.00	acre	45.60	45.60	
Irrigation Repairs - CP	30.00	ac-in	0.51	15.30	
<b>Labor</b>				<b>71.70</b>	
Equipment Operator Labor	1.86	hrs	18.50	34.47	
Irrigation Labor: CP	1.20	hrs	18.50	22.20	
General Farm Labor	0.30	hrs	10.65	3.20	
Irrigation Labor: Chem-Fert	0.64	hrs	18.50	11.84	
<b>Machinery</b>				<b>37.38</b>	
Fuel-Gas	2.11	gal	2.50	5.28	
Fuel-Diesel	7.00	gal	2.30	16.10	
Fuel-Road Diesel	0.14	gal	2.85	0.39	
Lube				3.27	
Machinery Repair				12.34	
Interest on Operating Capital @ 5.75%				15.15	
TOTAL OPERATING COSTS/ACRE				812.73	
TOTAL OPERATING COSTS/TON				27.09	
NET RETURNS ABOVE OPERATING COSTS				387.27	

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TABLE 1. CONTINUED

	Quantity/ Acre	Unit	Price or Cost/Unit	Value or Cost/Acre	Your Cost
CASH OVERHEAD COSTS					
General Overhead				20.00	
Land Rent				250.00	
Management Fee				55.00	
Property Taxes				0.00	
Property Insurance				1.44	
Investment Repairs				0.00	
TOTAL CASH OVERHEAD COSTS/ACRE				326.44	
TOTAL CASH OVERHEAD COSTS/TON				10.88	
TOTAL CASH COSTS/ACRE				1,139.17	
TOTAL CASH COSTS/TON				37.97	
NET RETURNS ABOVE CASH COSTS				60.83	
NON-CASH OVERHEAD COSTS (Capital Recovery)					
Equipment				47.08	
TOTAL NON-CASH OVERHEAD COSTS/ACRE				47.08	
TOTAL NON-CASH OVERHEAD COSTS/TON				1.57	
TOTAL COST/ACRE				1,186.24	
TOTAL COST/TON				39.54	
NET RETURNS ABOVE TOTAL COST				13.76	

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TABLE 2. COSTS PER ACRE TO PRODUCE CORN SILAGE

Operation	Operation	Cash and Labor Costs per Acre					Total Cost	Your Cost
	Time (Hrs/A)	Labor Cost	Fuel	Lube &Repairs	Material Cost	Custom/ Rent		
Preharvest:								
Irrigation	0.00	22.20	0.00	0.00	57.00	0.00	79.20	
Tillage	0.30	6.63	7.28	6.14	0.00	0.00	20.06	
Manure Application	0.00	0.00	0.00	0.00	0.00	36.00	36.00	
Irrigation Water Assessment	0.00	0.00	0.00	0.00	45.60	0.00	45.60	
Irrigation Repairs	0.00	0.00	0.00	0.00	15.30	0.00	15.30	
Applying Fertilizer	0.00	0.00	0.00	0.00	62.65	7.75	70.40	
Seed Hauling	0.03	0.74	0.09	0.08	0.00	0.00	0.91	
Plant	0.16	6.85	3.29	4.25	132.50	0.00	146.90	
Applying Herbicides	0.14	3.13	2.82	1.40	9.80	0.00	17.15	
Cultivate	0.12	2.60	2.71	1.46	0.00	0.00	6.77	
Chemigation-Fertigation	0.00	11.84	0.00	0.00	21.90	0.00	33.74	
General Pickup Use	0.62	13.78	5.17	2.04	0.00	0.00	20.99	
4-Wheeler Use	0.13	2.96	0.11	0.09	0.00	0.00	3.17	
Service Truck Use	0.02	0.48	0.15	0.06	0.00	0.00	0.70	
Fuel Truck Use	0.02	0.48	0.15	0.07	0.00	0.00	0.71	
TOTAL PREHARVEST COSTS	1.55	71.70	21.78	15.60	344.75	43.75	497.58	
Harvest:								
Harvest	0.00	0.00	0.00	0.00	0.00	300.00	300.00	
TOTAL HARVEST COSTS	0.00	0.00	0.00	0.00	0.00	300.00	300.00	
Interest on Operating Capital at 5.75%							15.15	
TOTAL OPERATING COSTS/ACRE	1.55	71.70	21.78	15.60	344.75	343.75	812.73	

## TABLE 2. CONTINUED

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TABLE 3. MONTHLY COSTS PER ACRE TO PRODUCE CORN SILAGE

	SEP 14	OCT 14	NOV 14	DEC 14	JAN 15	FEB 15	MAR 15	APR 15	MAY 15	JUN 15	JUL 15	AUG 15	SEP 15	Total
Preharvest:														
Irrigation	5.28								5.28	15.84	21.12	21.12	10.56	79.20
Tillage	13.93							6.13						20.06
Manure Application	36.00													36.00
Irrigation Water Assessment								45.60						45.60
Irrigation Repairs								15.30						15.30
Applying Fertilizer								70.40						70.40
Seed Hauling									0.91					0.91
Plant									146.90					146.90
Applying Herbicides									8.57	8.57				17.15
Cultivate									6.77					6.77
Chemigation-Fertigation											16.87	16.87		33.74
General Pickup Use	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	20.99
4-Wheeler Use	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	3.17
Service Truck Use	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.70
Fuel Truck Use	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.71
TOTAL PREHARVEST COSTS	57.18	1.97	1.97	1.97	1.97	1.97	1.97	139.39	170.40	26.38	39.96	39.96	12.53	497.58
Harvest:														
Harvest													300.00	300.00
TOTAL HARVEST COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00
Interest on Operating Capital @5.75%	0.27	0.28	0.29	0.30	0.31	0.32	0.33	1.00	1.81	1.94	2.13	2.32	3.82	15.15
TOTAL OPERATING COSTS/ACRE	57.45	2.25	2.26	2.27	2.28	2.29	2.30	140.39	172.22	28.32	42.09	42.28	316.35	812.73
CASH OVERHEAD														
General Overhead	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	20.00
Land Rent							250.00							250.00
Management Fee	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	55.00
Property Taxes														0.00
Property Insurance								1.44						1.44
Investment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH OVERHEAD COSTS	5.77	5.77	5.77	5.77	5.77	5.77	255.77	7.21	5.77	5.77	5.77	5.77	5.77	326.44
TOTAL CASH COSTS/ACRE	63.22	8.02	8.03	8.04	8.05	8.06	258.07	147.60	177.99	34.09	47.86	48.05	322.12	1,139.17

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TABLE 4. HOURLY EQUIPMENT COSTS

Yr	Description	Corn Silage	Total	Cash Overhead			Operating			Total Costs/Hr.
		Hours Used	Hours Used	Capital Recovery	Insur- ance	Taxes	Lube& Repairs	Fuel	Total Oper.	
15	4-wheeler	53	150	3.95	0.12	0.00	0.71	0.83	1.54	5.61
15	Chisel Plow - 20'	43	100	30.89	0.89	0.00	9.95	0.00	9.95	41.73
15	Cultivator: 12R 22	47	75	17.16	0.49	0.00	2.25	0.00	2.25	19.91
15	Offset Disk - 20'	39	100	26.60	0.76	0.00	5.98	0.00	5.98	33.34
15	Pickup 1 - 3/4 ton	100	750	8.57	0.16	0.00	3.28	8.32	11.60	20.33
15	Pickup 2 - 3/4 ton	100	750	8.57	0.16	0.00	3.28	8.32	11.60	20.33
15	Planter - 12R 22"	66	125	34.08	0.90	0.00	17.57	0.00	17.57	52.56
15	Roller Harrow 20'	37	100	43.76	1.26	0.00	9.84	0.00	9.84	54.86
15	Sprayer - 30'	56	150	2.93	0.07	0.00	1.65	0.00	1.65	4.65
15	Tractor - 160hp	135	350	26.95	0.95	0.00	7.49	18.17	25.66	53.56
15	Tractor - 185hp	93	400	26.64	0.94	0.00	9.31	21.00	30.30	57.88
15	Tractor - 200hp	90	500	22.61	0.80	0.00	11.57	22.70	34.27	57.67
15	Truck 1P 10-Wheeler	13	370	19.06	0.60	0.00	2.52	2.57	5.09	24.75
15	Pickup 4 - 3/4 ton	48	325	11.91	0.34	0.00	3.28	8.32	11.60	23.85
15	Service Truck	9	80	36.69	1.21	0.00	2.87	7.13	9.99	47.89
15	Fuel Truck	9	80	46.10	1.49	0.00	3.32	7.13	10.44	58.04



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TABLE 5. WHOLE FARM ANNUAL EQUIPMENT, INVESTMENT, AND BUSINESS OVERHEAD COSTS

## ANNUAL EQUIPMENT COSTS

Yr	Description	Price	Yrs Life	Salvage Value	Capital Recovery	Cash Overhead		Total
						Insur- ance	Taxes	
15	4-wheeler	6,000.00	10	1,772.31	658.36	19.43	0.00	677.79
15	Chisel Plow - 20'	36,000.00	15	3,456.23	3,432.29	98.64	0.00	3,530.93
15	Cultivator: 12R 22	15,000.00	15	1,440.10	1,430.12	41.10	0.00	1,471.22
15	Offset Disk - 20'	31,000.00	15	2,976.20	2,955.58	84.94	0.00	3,040.52
15	Pickup 1 - 3/4 ton	41,000.00	5	13,750.00	7,137.56	136.88	0.00	7,274.43
15	Pickup 2 - 3/4 ton	41,000.00	5	13,750.00	7,137.56	136.88	0.00	7,274.43
15	Planter - 12R 22"	44,000.00	12	6,094.29	4,733.36	125.24	0.00	4,858.59
15	Roller Harrow 20'	51,000.00	15	4,896.33	4,862.40	139.74	0.00	5,002.14
15	Sprayer - 30'	4,100.00	10	725.05	487.62	12.06	0.00	499.69
15	Tractor - 160hp	131,000.00	20	16,808.81	10,479.93	369.52	0.00	10,849.45
15	Tractor - 185hp	148,000.00	20	18,990.10	11,839.92	417.48	0.00	12,257.39
15	Tractor - 200hp	157,000.00	20	20,144.91	12,559.91	442.86	0.00	13,002.77
15	Truck 1P 10-Wheeler	95,000.00	20	4,000.00	7,834.82	247.50	0.00	8,082.32
15	Pickup 4 - 3/4 ton	41,000.00	12	7,500.00	4,299.48	121.25	0.00	4,420.73
15	Service Truck	40,000.00	20	3,000.00	3,261.14	107.50	0.00	3,368.64
15	Fuel Truck	50,000.00	20	3,000.00	4,097.93	132.50	0.00	4,230.43
TOTAL		931,100.00	-	122,304.32	87,207.96	2,633.51	0.00	89,841.47
90% of New Cost*		837,990.00	-	110,073.88	78,487.16	2,370.16	0.00	80,857.32

\*Used to reflect a mix of new and used equipment

## ANNUAL INVESTMENT COSTS

Description	Price	Yrs Life	Salvage Value	Capital Recovery	Cash Overhead			Total
					Insur- ance	Taxes	Repairs	
INVESTMENT								
TOTAL INVESTMENT	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00

## ANNUAL BUSINESS OVERHEAD COSTS

Description	Units/ Farm	Unit	Price/ Unit	Total Cost
General Overhead	400	acre	20.00	8,000.00
Land Rent	400	acre	250.00	100,000.00
Management Fee	400	acre	55.00	22,000.00

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## EBB3-CS-15

TABLE 6. RANGING ANALYSIS - CORN SILAGE

COSTS PER ACRE AND PER TON AT VARYING YIELDS TO PRODUCE CORN SILAGE

	YIELD(TON)						
	27.00	28.00	29.00	30.00	31.00	32.00	33.00
OPERATING COSTS/ACRE:							
Preharvest	497.58	497.58	497.58	497.58	497.58	497.58	497.58
Harvest	300.00	300.00	300.00	300.00	300.00	300.00	300.00
Interest on Operating Capital @ 5.75%	15.15	15.15	15.15	15.15	15.15	15.15	15.15
TOTAL OPERATING COSTS/ACRE	812.73	812.73	812.73	812.73	812.73	812.73	812.73
TOTAL OPERATING COSTS/TON	30.10	29.03	28.03	27.09	26.22	25.40	24.63
CASH OVERHEAD COSTS/ACRE	326.44	326.44	326.44	326.44	326.44	326.44	326.44
TOTAL CASH COSTS/ACRE	1,139.17	1,139.17	1,139.17	1,139.17	1,139.17	1,139.17	1,139.17
TOTAL CASH COSTS/TON	42.19	40.68	39.28	37.97	36.75	35.60	34.52
NON-CASH OVERHEAD COSTS/ACRE	47.08	47.08	47.08	47.08	47.08	47.08	47.08
TOTAL COSTS/ACRE	1,186.24	1,186.24	1,186.24	1,186.24	1,186.24	1,186.24	1,186.24
TOTAL COSTS/TON	43.93	42.37	40.90	39.54	38.27	37.07	35.95

## Net Return Per Acre Above Operating Costs For Corn Silage

PRICE (\$/ton)	YIELD (ton/acre)						
Corn Silage	27.00	28.00	29.00	30.00	31.00	32.00	33.00
41.00	294.27	335.27	376.27	417.27	458.27	499.27	540.27
42.00	321.27	363.27	405.27	447.27	489.27	531.27	573.27
43.00	348.27	391.27	434.27	477.27	520.27	563.27	606.27
44.00	375.27	419.27	463.27	507.27	551.27	595.27	639.27
45.00	402.27	447.27	492.27	537.27	582.27	627.27	672.27
46.00	429.27	475.27	521.27	567.27	613.27	659.27	705.27
47.00	456.27	503.27	550.27	597.27	644.27	691.27	738.27

## Net Return Per Acre Above Cash Costs For Corn Silage

PRICE (\$/ton)	YIELD (ton/acre)						
Corn Silage	27.00	28.00	29.00	30.00	31.00	32.00	33.00
41.00	-32.17	8.83	49.83	90.83	131.83	172.83	213.83
42.00	-5.17	36.83	78.83	120.83	162.83	204.83	246.83
43.00	21.83	64.83	107.83	150.83	193.83	236.83	279.83
44.00	48.83	92.83	136.83	180.83	224.83	268.83	312.83
45.00	75.83	120.83	165.83	210.83	255.83	300.83	345.83
46.00	102.83	148.83	194.83	240.83	286.83	332.83	378.83
47.00	129.83	176.83	223.83	270.83	317.83	364.83	411.83

UNIVERSITY OF IDAHO  
SOUTHCENTRAL IDAHO  
EBB3-CS-15

**TABLE 6. RANGING ANALYSIS CONTINUED**  
Net Return Per Acre Above Total Costs For Corn Silage

PRICE (\$/ton)	YIELD (ton/acre)						
Corn Silage	27.00	28.00	29.00	30.00	31.00	32.00	33.00
41.00	-79.24	-38.24	2.76	43.76	84.76	125.76	166.76
42.00	-52.24	-10.24	31.76	73.76	115.76	157.76	199.76
43.00	-25.24	17.76	60.76	103.76	146.76	189.76	232.76
44.00	1.76	45.76	89.76	133.76	177.76	221.76	265.76
45.00	28.76	73.76	118.76	163.76	208.76	253.76	298.76
46.00	55.76	101.76	147.76	193.76	239.76	285.76	331.76
47.00	82.76	129.76	176.76	223.76	270.76	317.76	364.76