Publication 60 Field Crop Budgets 2025

Ministry of Agriculture, Food and Agribusiness



These crop budgets are a tool for estimating expenses. The sample costs are only a guide to illustrate a method of preparing your projections. They are based on many assumptions, including seeding rates, levels of fertilizer use, etc. Due to regional differences, there may be considerable variation in results. To project your break-even price after total costs, enter your farm figures in the spaces provided. The resulting estimate will help you choose your crop mix and set target prices and marketing strategies for your farm.

Electronic versions of these crop budget worksheets can be found at ontario.ca/agbusiness.

The use of imperial and metric measurement in this publication reflects the way information is reported by industry. Fertilizer rates are typically reported in kilogram (kg)/hectare. See page 23 for metric and imperial conversions.

Front cover: Field of soybeans mid-season.

Back cover: Sprout of recently appeared corn. Photo source: Shutterstock.

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2025 FIELD CROP BUDGETS

Crop budgets are a management tool to estimate costs and evaluate cropping alternatives. The sample costs are not averages or recommended treatments. The budgets comprise treatments derived from crop advisors in the areas where the crops are commonly grown. There will be differences due to growing region, cropping practices, individual needs and yield expectations. The budgets, unless indicated otherwise, are based on conventional tillage practices. Seed costs, except for the *Bacillus thuringiensis* (Bt), Roundup Ready (RR) and herbicide-tolerant corn, spring canola and soybeans, are for non-genetically enhanced varieties. The budgets developed for Bt, RR or herbicide-tolerant varieties do not represent an endorsement of these products. They are included due to the current predominance of these production systems in field crop operations.

Identity Preserved (IP) crops require budgeting for any extra expenses and revenue, e.g., increased seed, weed control, storage and equipment cleaning costs. Some of the budgets provide a line item for this.

Interest rates were calculated at 6.95% for the period between planting and harvest.

These budgets will be most meaningful if you use your expected yields and specific costs in developing production plans. Input prices for seed, fertilizer, fuel and pesticides were based on the survey results reported in the Ontario Farm Input Monitoring Project conducted by the University of Guelph, Ridgetown campus. The production insurance and risk management program premiums shown are the producer premiums at the highest coverage level and at the floating price, if available.

The estimated costs for machinery are derived from agricultural engineering formulas and Ontario average custom rates. The Ontario average custom rates are allocated across the six machinery-related expenses. It is recommended that you use your records to derive your costs. Experience is the best guide to help budget machinery costs. Prior year's statements of income and expenses can provide information on equipment repairs, maintenance and fuel costs. The portion of those costs that relates to crop production can be divided by the acres of crop produced to arrive at a cost per acre.

Overhead expenses are a major part of the total cost of doing business. In addition to the depreciation of machinery, include depreciation on all related tools and storage buildings. Land costs would include property tax and any other land-related costs. Other overhead expenses should include insurance, professional fees, office, vehicles and storage. In all cases, divide overhead expenses by the acreage of crop to express costs on a per-acre basis. Interest on investment is an opportunity cost to you — the rate of return that you expect or want on your invested capital.

If there are significant debt commitments for land and equipment, an alternative method of budgeting overhead expenses is to use the debt servicing requirements. In this case, use the actual interest and principal payment commitments, rather than depreciation and expected return on invested capital.

"Total Revenue" is the yield you expect, multiplied by the price you expect. Yield information is most accurate if based on your experience with the land and techniques you will be using. If you do not have such records, check with AGRICORP or a local farm supply dealer. They can help you develop plans and reasonable expectations for your crops.

"Contribution Margin" is the difference between total operating expenses and total revenue. "Operating Expenses" (e.g., seed, fertilizer, fuel, repairs, etc.) change with the crop grown and the production blend used. "Fixed or overhead costs" will show little or no change whether one crop or another is grown. "Contribution Margin" is a quick and easy measure for comparing relative profitability among your cropping choices.

	N requiremen (kg/	
Type of crop	Corn	Other Crops
Perennial forage, less than one-third legume	0	0
Perennial forage, one-third to half legume	55	55
Perennial forage, half or more legume	110	110
Clover cover crop seeded/ploughed in same year	80	451
Soybean and field bean residue	30	0
¹ Applies where the legume stand is thick and over 40 cm (16 in.) high.		

	Corn Conventional	Herbicide- Tolerant Spring	Non-GMO Soybeans	Roundup Ready Soybeans	Coloured	White/ Black	Soft Red Winter Wheat		Hard Red Spring
Expense	Tillage	Canola	No Till	No Till	Beans	Beans	No Till	Oats	Wheat
Seed	110.85	93.25	68.10	95.85	139.50	110.50	80.65	44.60	83.35
Seed treatment	4.00	-	13.00	13.00	-	-	_	-	-
Fertility	210.70	135.65	68.05	68.05	72.70	72.70	136.00	85.70	105.35
Pesticides	30.80	74.70	84.20	25.10	143.15	152.90	52.30	58.80	40.75
Total Inputs	356.35	303.60	233.35	202.00	355.35	336.10	268.95	189.10	229.45
Tillage	78.70	69.10	_	_	114.55	76.50		69.10	69.10
Planting	28.20	23.20	30.20	30.20	28.20	32.20	29.20	23.20	23.20
Spraying	13.75	41.30	27.50	27.50	55.05	68.80	41.30	41.30	27.50
Fertilizing	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Harvesting & trucking	111.85	69.50	70.40	70.40	145.30	81.75	82.35	69.35	72.10
Total Machinery	249.50	220.10	145.10	145.10	360.10	276.25	169.85	219.95	208.90
				1					
Drying	108.10	-	-	-	-		-	-	
Production insurance	16.20	31.05	12.40	12.40	41.40	27.35	9.00	9.75	17.25
Risk management	7.65	11.55	3.55	3.55	1.00	1.50	4.50	10.55	5.35
Interest @ 6.95%	25.25	17.90	13.30	12.20	21.45	20.10	25.80	9.35	13.90
Marketing & other	48.30	4.30	15.55	15.55	6.30	6.30	2.35	2.00	1.40
Total Costs	811.35	588.50	423.25	390.80	785.60	667.60	480.45	440.70	476.25
Yield									
Price									
Gross Return									
Net Margin/Acre									
Less:									
Land cost/rent									
Utilities/acct/misc.									
Net Return per Acre									

* The crop comparison summary table is derived from the individual budgets in the publication. Some expense items have been combined in the summary table. For the break-out of the individual expenses, refer to the respective budget in the publication.

Crop Budgeting Tools

Market and input prices projected were as of November 2024. Use the following tools to determine your cost of production:

- Ontario Enterprise Budgeting Tools
- Custom Farmwork Rates
- Custom Farmwork Rate calculator
- Field Crop Statistics: Harvested Area, Production, Crop Prices, Corn Supply and Disposition
- Crop Nutrient Removal calculator (from IPNI): www.ipni.net/article/IPNI-3346
- Corn Nitrogen calculator: https://fieldcropnews.com/2024/05/ontario-corn-nitrogen-calculator/
- Mobile App: Pest Manager: www.gfo.ca/apps

		HAY			
		TABLISHMENT yield; Premium market 66% yield)	Alfalfa- Timothy	Premium Market	Your Farr Budget
Seed		13.45 kg/ha; 18 kg/ha alfalfa	81.15	108.20	
Other seed	t	4.48 kg/ha timothy	18.05	18.05	
Inoculant			1.05	1.05	
Fertility 45 kg/h		a N		30.95	
	crop	24 kg/ha; 41 kg/ha P ₂ O ₅ (6.1 kg/tonne removal rate)	16.25	27.75	
	removal		41.70	71.25	1
	lime 2,2	73 kg/ha	_	30.00	
Herbicide		broadleaf weed control	22.10	21.75	
		burndown	-	8.35	
Production	insurance		5.80	5.80	
Tractor and	d machine	fuel (43 L; 57 L) and lubricants	66.35	88.20	
expenses		repairs	46.30	79.40	
Custom wo	ork	pesticide applications (2; 2)	27.50	27.50	
		fertilizer applications (2; 3), mixing and delivery	34.00	51.00	
		bale wrapping — plastic — 50% yield	42.40		
Drying (\$0	.022/kø)			66.15	
Storage (\$			_	66.15	
Twine	5.022/ NG)		3.00	15.55	
Operator labour (self or hired)				42.15	
Interest			33.50 28.20	49.85	
Interest		Total Establishment Year Expenses	467.35	809.10	
		EXPENSES (based on projected yield of 3.15 tonnes DM/acre over 2 cuts; 4			aver 2 out
				Divi/acre	
		xpenses — over 4 years; 3 years (less establishment year sales)	31.70		
Fertility	45 kg/ha		-	30.95	
	crop	47 kg/ha; 61 kg/ha P_2O_5 (6.1 kg/tonne removal rate)	32.40	41.65	
		183 kg/ha; 235 kg/ha K ₂ O (applied in fall) (23.5 kg/tonne removal rate)	83.10	106.85	
		73 kg/ha		30.00	
Pesticide		f weed control		10.85	
	insectici		6.40		
Tractor and	d machine	fuel (32 L; 46 L) and lubricants	49.35	70.45	
expenses		repairs	43.30	82.60	
Twine			6.00	23.35	
Production			24.30	48.85	
Custom		e applications (0; 2)		27.50	
work		applications (2; 2), mixing and delivery	34.00	34.00	
	bale wra	pping — plastic	84.80	-	
Drying (\$0	.022/kg)		-	99.25	
Storage (\$	0.022/kg)		_	99.25	
Other cost				_	
Land rent			-	-	
Operator la	abour (self	or hired)	34.55	44.00	
Interest or			15.50	27.85	
		Total Annual Operating Expenses	439.00	783.80	
REVENUE					
Expected y	vield				
Expected p					
		Total Rev	enue (Yiel	d x Price)	
		CONTRIBUTION MARGIN (Revenue – 0			
OVERHEAD	D EXPENS	·			
Machinery	1		50.05	97.70	1
		on investment	22.70	33.80	
Land	interest				
Other over	head		10.50	18.75	
		O FOLLOWING CROPS IN ROTATION	10.00	10.73	
		re = N reduction (from Table 1) x price of N)			1
Grain yield					
Total bene	tits/year				
		TOTAL EXPENSES	522.25	934.05	
		Break-even price on your farm (total exper			

BARLEY

OPERATING EXPENS				Feed Barley	Malting Barley	Your Farm
	ected yield of 1.5 tonnes	/acre (70 bu/acı	re))	Sample C	osts/Acre	Budget
Expenses for Grain						
Seed	1.0-1.4 million seeds/a			65.95	65.95	
Fertility	113 kg/ha N (246 kg/h			76.90	-	
	90 kg/ha N (196 kg/ha			61.25	-	
	56 kg/ha N (122 kg/ha			38.10	-	
	45–67 kg/ha N (98–146			_	38.10	
		₅ (8.0 kg/tonne re		20.80	20.80	
	removal 24 kg/ha K ₂ 0	(6.3 kg/tonne re	moval rate)	10.80	10.80	
Herbicide	broadleaf weed control			11.65	11.65	
	grassy weed control			10.60	10.60	
Fungicide				29.45	29.45	
Tractor and machine	fuel (27 L) and lubricant	S		42.20	42.20	
expenses	repairs and maintenance	е		30.15	30.15	
Production insurance				9.75	9.75	
Risk Management Pro				12.75	12.75	
Marketing board fees				2.15	2.15	
Custom work	fertilizer applications (1		17.00	17.00		
	pesticide applications (2	2; 2)		27.50	27.50	
	other					
Trucking (\$11.39/ton	ne)			15.95	15.95	
Storage				_	-	
Quality testing				-	-	
Land rent			_	-		
Operator labour (self	or hired)		14.25	14.25		
Interest on operating		18.05	17.30			
Total (Operating Expenses — G	rain (Feed (avera	ge of 3 regions))	397.75	376.35	
	costs based on projected				,	
Fertility		5 (2.6 kg/tonne re		8.40	8.40	
		(20.0 kg/tonne r	emoval rate)	42.90	42.90	
Tractor and machine	fuel (7 L) and lubricants			10.35	10.35	
expenses	repairs and maintenance	e		5.60	5.60	
Twine				10.05	10.05	
Other				16.40	16.40	
	Т	otal Operating Ex	penses — Straw	93.65	93.65	
		Total Ope	rating Expenses	491.40	470.00	
REVENUE						
Expected barley yield						
Expected barley price						
		Total	Market Revenue	(Yield x Price)		
Program payment						
			Total E	Barley Revenue		
Expected straw yield						
Expected straw price						
		Tota	al Straw Revenue			
				Total Revenue		
	CONTRIB		Revenue – Opera			
			Barley		g Barley	
OVERHEAD EXPENSE	1	Barley Only	Barley & Straw	Barley Only	Barley & Straw	
Machinery	depreciation	41.60	49.00	41.60	49.00	
<u> </u>	interest on investment	13.35	14.45	13.35	14.45	
Land			-	_		
Other overhead		6.85	8.85	6.85	8.85	
	TOTAL EXPENSES	459.55	563.70	438.15	542.30	
	Break-even p	price on your farm	(total expenses/e	expected yield):		

OPERATING EXPE		old of 1 02 towned (2 268 lb (2010))	Sample Costs/	Your Farm
		eld of 1.03 tonnes/acre (2,268 lb/acre))	Acre	Budget
Seed		a hybrid, treated	93.25	
Fertility	-	N (155 kg/ha urea + 112 kg/ha ammonium sulphate) ¹	78.60	
	crop	$63 \text{ kg/ha} \text{ P}_2\text{O}_5$ (24.5 kg/tonne removal rate)	43.00	
	removal	31 kg/ha K ₂ 0 (12.0 kg/tonne removal rate)	14.05	
Herbicide		d broadleaf weed control	21.75	
Technology use ag	reement		-	
Insecticide	if require	d (swede midge)	29.50	
Fungicide	white mo	uld	23.45	
Tractor and		_) and lubricants	48.10	
machine expenses	repairs a	nd maintenance	31.30	
Marketing board an	nd Grain Fir	ancial Protection fees (\$4.20/tonne)	4.30	
Production insuran	31.05			
Risk Management	Program		11.55	
Custom work	fertilizer	applications (1), mixing and delivery	17.00	
	pesticide	applications (3)	41.30	
	_			
Trucking (\$10.45/1	tonne)		10.75	
Storage			_	
Land rent			-	
Operator labour (se	elf or hired)		15.45	
Interest on operati	ng		17.90	
		Total Operating Expenses	532.30	
REVENUE				
Expected yield				
Expected price				
		Total Market Revenu	e (Yield x Price)	
Program payment				
			Total Revenue	
		CONTRIBUTION MARGIN (Revenue – Oper		
OVERHEAD EXPEN	ISES			
Machinery	deprecia	ion	36.90	
		on investment	12.40	
Land	interest (in mootholit		
Other overhead			6.90	
		TOTAL EXPENSES	588.50	
		Break-even price on your farm (total expenses		

SPRING CANOLA (Herbicide Tolerant)

¹ Nitrogen rate is based on nitrogen price of \$1.70/kg (\$0.77/lb) N and a canola price of \$560/tonne. 112 kg/ha ammonium sulphate (21-0-0-24) supplies 27 kg/ha sulphur.

See the canola section of the OMAFA Agronomy Guide for Field Crops, Publication 811, for more accurate nitrogen requirements for canola, adjusted for yield and fertilizer cost.

WINTER CANOLA

OPERATING EXPE (costs based on p	NSES rojected yield of 1.5 tonnes/acre)	Sample Costs/ Acre	Your Farm Budget
Seed	4.0 kg/ha — hybrid, treated	67.40	
Fertility	202 kg/ha N (375 kg/ha urea + 140 kg/ha ammonium sulphate) ¹	155.00	
	crop 92 kg/ha P ₂ O ₅ (24.5 kg/tonne removal rate)	62.70	
	removal 45 kg/ha K ₂ 0 (12.0 kg/tonne removal rate)	20.45	
Herbicide	volunteer cereal control	12.45	
	burndown	11.20	
Insecticide	if required (cabbage seedpod weevil)	29.50	
Fungicide	white mould	23.45	
Tractor and	fuel (26 L), lubricants	40.60	
machine expenses	repairs and maintenance	19.35	
Marketing board a	nd Grain Financial Protection fees (\$4.20/tonne)	6.30	
Production insuran	ce	31.05	
Risk Management	16.85		
Custom work	fertilizer applications (2), mixing and delivery	34.00	
	pesticide applications (3)	41.30	
	-		
Trucking (\$10.45/1	tonne)	15.70	
Storage		-	
Land rent		-	
Operator labour (se	elf or hired)	12.55	
Interest on operati	ng	20.85	
	Total Operating Expenses	620.70	
REVENUE		· · ·	
Expected yield			
Expected price			
	Total Market Revenu	e (Yield x Price)	
Program payment			
		Total Revenue	
	CONTRIBUTION MARGIN (Revenue – Oper	rating Expenses)	
OVERHEAD EXPEN	ISES		
Machinery	depreciation	24.20	
	interest on investment	7.75	
Land		-	
Other overhead		3.85	
ealer eventeda			
	TOTAL EXPENSES	656.50	

OPERATING EXPE	NSES rojected yield of 1.14 tonnes/acres (25 cwt/acre))	Sample Costs/ Acre	Your Farm Budget
Seed	78–90 kg/ha (4–5 seeds/ft row) certified, treated seed (with	139.50	
	fungicide plus Cruiser insecticide)		
Fertility	40 kg/ha N	27.20	
,	crop 40 kg/ha P ₂ O ₅ (14.0 kg/tonne removal rate)	27.30	
	removal 40 kg/ha K ₂ O (14.0 kg/tonne removal rate)	18.20	
Herbicide	annual grass and broadleaf weeds	84.05	
	other weed control, if required	_	
Insecticide		_	
Fungicide	if required (white mould)	51.10	
Crop pre-harvest		8.00	
Tractor and	fuel (46 L) and lubricants	70.30	
machine expenses		58.55	
Marketing board fe		6.30	
Production insuran		41.40	
Risk Management	1.00		
Custom work	fertilizer applications (1), mixing and delivery	17.00	
	pesticide applications (4)	55.05	
Trucking (\$10.45/t		12.00	
Drying	onne)	12.00	
Land rent		_	
Operator labour (se	off ar bired)	-	
		26.30	
Interest on operation		21.45	
	Total Operating Expenses	664.70	
REVENUE			
Expected yield			
Expected price			
	Total Market Revenu	ie (Yield x Price)	
Less pick charges	(typically 2%–4%)		
Program payment			
		Total Revenue	
	CONTRIBUTION MARGIN (Revenue – Operation	rating Expenses)	
OVERHEAD EXPEN		1 1	
Machinery	depreciation	77.80	
	interest on investment	28.15	
Land		-	
Other overhead		15.05	
	TOTAL EXPENSES	785.70	
	Break-even price on your farm (total expenses	/expected vield):	

COLOURED BEANS

GRAIN CORN

				Tillage System		
			Ocautional	Non-GMO		Your
OPERATING EXPENS		d of 4 70 toppoo (core (195 by (core))	Conventional		No-Till	Farm
	-	d of 4.70 tonnes/acre (185 bu/acre)) kernels — treated — RR ²		ample Costs/Acre		Budge
Seed ¹ (average cost of 3 hybrids)	,		116.60		116.60	
cost of 5 hybrids)		kernels — treated — Bt	95.80	-	95.80	
		kernels — treated — multi-trait	120.20	-	120.20	
		kernels — treated — non-GMO	-	86.45		
Insecticide seed trea		•	4.00	4.00	4.00	
Fertility ³		na N (604 kg/ha of 28-0-0 U.A.N.)	126.40	126.40	126.40	
	crop removal	$85 \text{ kg/ha } P_2O_5$ (7.25 kg/tonne removal rate)	58.15	58.15	58.15	
		58 kg/ha K ₂ 0 (4.9 kg/tonne removal rate)	26.15	26.15	26.15	
Herbicide	annual gi	rass and broadleaf weed	30.80	36.25	30.80	
	burndowr	י <u></u>	-	-	11.40	
	other wee	ed control, if required	-	_	_	
Insecticide/fungicide	if require	d	_	_	_	
Tractor and		conventional, 21 L no-till) and lubricant	56.35	56.35	31.65	
machine expenses	repairs a	nd maintenance	31.20	31.20	15.95	
Marketing board and	Grain Fina	ancial Protection fees (\$0.48/tonne)	2.25	2.25	2.25	
Production insurance			16.20	16.20	16.20	
Risk Management Pr			7.65	7.65	7.65	
Custom work		applications (1; 1; 1), mixing and	17.00	17.00	17.00	
	-	applications (1; 1; 2)	13.75	13.75	27.50	
	other				_	
Trucking (\$11.35/tor	nne)		53.50	53.50	53.50	
Drying (\$23.75/tonn		5)	108.10	108.10	108.10	
Land rent		· ·			_	
Operator labour (self	or hired)		17.75	17.75	9.40	
Storage (\$2.35/tonn		(4 months)	46.05	46.05	46.05	
Interest on operating	-		25.25	24.60	24.45	
		Total Operating Expenses	751.40	731.80	727.45	
REVENUE						
Expected yield	(Cor	rn following corn: 8.5% corn yield decrea	ase)			
Expected price	(***		,			
			Total M	arket Revenue (Y	(ield x Price)	
Program payment						
				Т	otal Revenue	
		CONTRIBUTIO	N MARGIN (Re	evenue – Operatin		
OVERHEAD EXPENS	ES				<u> </u>	I
Machinery	depreciat	tion	40.00	40.00	20.55	
		on investment	13.50	13.50	7.10	
Land						
Other overhead			6.50	6.50	2.95	
		TOTAL EXPENSES	811.40	791.80	758.05	
		IUTAL EAFENJEJ	311.40	191.00	130.05	

² Roundup Ready.

³ Nitrogen rate is based on the nitrogen rate calculator. Nitrogen recommendation is for corn grown in southwestern/central Ontario, 2,800 heat units, clay loam soil, following wheat with straw removed, with projected corn yield of 4.70 tonnes/acre (185 bu/acre), nitrogen cost of \$1.87/kg and corn price of \$209/tonne (\$5.30/bu). See https://fieldcropnews.com/2024/05/ontario-corn-nitrogen-calculator/ for more accurate nitrogen requirements for corn.

OPERATING EXPENSE (costs based on proje		of 9.25 tonnes DM/acre silage corn;	Silage Corn	Sorghum- Sudangrass	Your Farm
		sudangrass over two cuts)	Sample Co	-	Budget
Seed	32,000 kernels, with seed treatment silage corn;		120.60	56.40	
	40 kg/ha	sorghum-sudangrass			
Insecticide seed treat	nent, if req	uired	4.00	-	
Fertility ¹		a N (604 kg/ha of 28-0-0 U.A.N.) silage corn; a N sorghum-sudangrass	126.40	95.25	
	crop	5.5 kg P ₂ O ₅ /tonne DM removal rate	86.80	73.60	
	removal	11.7 kg K ₂ O/tonne DM removal rate)	122.45	104.25	
Herbicide	annual gr	ass and broadleaf weeds	30.80	30.80	
		ed control, if required	_	_	
Insecticide/fungicide	if require		_	_	
Tractor and machine expenses	fuel (19 L lubricants	silage corn; 5 L sorghum-sudangrass) and	29.20	8.05	
	repairs a	nd maintenance	21.80	5.95	
Silo repair and mainte	nance		_	_	
Production insurance			16.20	5.80	
Silage inoculant			_	_	
Custom work	fertilizer a	applications (1; 1), mixing and delivery	17.00	17.00	
	pesticide	applications (1; 1)	13.75	13.75	
	harvest		136.75	328.40	
	storage (ensiled)	337.15	266.35	
Land rent			_	_	
Operator labour (self c	r hired)		10.25	4.10	
Interest on operating	,		37.30	35.10	
		Total Operating Expenses	1.110.45	1,044.80	
REVENUE			_,	_,	
Expected yield					
Expected price					
		Total Market Revenue (Yield x Price)			
Program payment					
		Total Revenue			
C	ONTRIBUT	ON MARGIN (Revenue – Operating Expenses)			
OVERHEAD EXPENSE			I		
Machinery	depreciat	ion	28.75	7.30	
		n investment	10.90	2.45	
Land			10.00		
Other overhead			6.05	1.35	
		TOTAL EXPENSES	1,156.15	1.055.90	
		Cost per tonne on your farm (to	,	/	

FORAGES — WARM SEASON ANNUALS

¹ Nitrogen rate is based on the nitrogen rate calculator. Nitrogen recommendation is for corn grown in southwestern/central Ontario, 2,800 heat units, clay loam soil, following wheat with straw removed, with projected grain corn yield of 4.70 tonnes/acre (185 bu/ acre), ensiled at 65% moisture, nitrogen cost of \$1.87/kg and corn price of \$209/tonne (\$5.30/bu). See https://fieldcropnews. com/2024/05/ontario-corn-nitrogen-calculator/ for more accurate nitrogen requirements for corn.

OPERATING EXPENS		l of 2.43 tonnes DM/acre fall rye;	Fall Rye	Oats and Peas	Your Farm
1.50 tonnes DM/acr	-	i of 2.45 tonnes Dwi/ acre fail tye,		osts/Acre	Budget
Seed	-	na forage fall rye; 50 kg/ha oats and 50 kg/ha peas	41.40	66.95	Buugo
Fertility		a N fall rye; 55 kg/ha N oats	61.25	37.40	
T OF CITCY	crop	54 kg/ha P_2O_5 (9.0 kg/tonne DM removal rate) fall rye;	37.55	16.40	
	removal	$24 \text{ kg/ha} P_2 O_5 (6.4 kg/tonne DM removal rate) oats/peas$	01.00	10.40	
		240 kg/ha K ₂ O (40 kg/tonne DM removal rate) fall rye;	110.20	53.40	
		$116 \text{ kg/ha} \text{ K}_20$ (31.1 kg/tonne DM removal rate) oats/peas	110.20	00110	
Herbicide	annual g	rass and broadleaf weeds	11.60	11.60	
		ed control, if required			
Insecticide/fungicide		ase, if required	11.55	11.55	
Tractor and machine		and lubricants	8.05	8.05	
expenses	. ,	nd maintenance	5.95	5.95	
Silo repair and mainte					
Production insurance	10.15	4.25			
Silage inoculant			10.15	4.23	
Custom work	fortilizor	applications (1, 1) mixing and delivery	17.00	17.00	
Custom work		applications (1; 1), mixing and delivery			
		applications (2; 2)	27.50	27.50	
	harvest	hala uma mula at	161.15	114.65	
	storage (bale wrapping)	78.60	48.50	
Land rent			-	-	
Operator labour (self	or hired)		4.10	4.10	
Interest on operating			20.35	14.85	
		Total Operating Expenses	606.40	442.15	
REVENUE					r
Expected yield					
Expected price					
		Total Market Revenue (Yield x Price)			
Program payment					
		Total Revenue			
		CONTRIBUTION MARGIN (Revenue – Operating Expenses)			
OVERHEAD EXPENSE	S				
Machinery	Deprecia	tion	7.30	7.30	
	interest of	on investment	2.45	2.45	
Land			-	_	
Other overhead			1.35	1.35	
		TOTAL EXPENSES	617.50	453.25	
		Cost per tonne on your farm (total exp	penses/expe	ected vield):	

FORAGES — COOL SEASON ANNUALS

		FLAX			
OPERATING EXPE	NSES	Sample Costs/			
(costs based on p		.59 tonnes/acre)		Acre	Your Farm Budget
Expenses for Grain					
Seed	49 kg/ha certifi	ed, treated		52.20	
Fertility	45 kg/ha N			30.60	
	crop removal	24 kg/ha P ₂ O ₅ (7.5 kg/tonne		16.15	
		18 kg/ha K ₂ O (5.8 kg/tonne	removal rate)	8.30	
Herbicide	broadleaf weed	control		8.75	
	grassy weed co	ntrol, if required		20.75	
	desiccant			8.35	
Fungicide				_	
Tractor and	fuel (27 L) and	lubricants		42.20	
machine expenses	repairs and mai	ntenance		30.15	
Production insuran	се			25.25	
Custom work	fertilizer applica	tions (1), mixing and delivery		17.00	
	pesticide applic			27.50	
	other			_	
Trucking (\$10.45/t	ionne)			6.10	
Storage	,			_	
Land rent				_	
Operator labour (se	elf or hired)			14.25	
Interest on operation				10.70	
		Total Operating Ex	oenses — Grain	318.25	
Expenses for Strav	v (costs based on	projected yield of 2.21 tonnes			
Fertility	crop removal	18 kg/ha P ₂ O ₅ (3.2 kg/tonne		12.05	
. or energy		105 kg/ha K ₂ 0 (19.0 kg/toni		47.65	
Tractor and	fuel (7 L) and lu			10.35	
machine expenses				5.60	
Twine				11.75	
Other				16.40	
other		Total Operating Exp	onsos — Straw	103.80	
			ating Expenses	422.05	
REVENUE				422.03	
Expected flax yield					
Expected flax price					
Expected liax plice		Tota	Markat Davanu	o (Viold x Price)	
Program payment		Iota		e (Yield x Price)	
Program payment			To		
				tal Flax Revenue	
		CONTRIBUTION MARGIN			
OVERHEAD EXPEN	1		Flax Only	Flax & Straw	
Machinery	depreciation		41.60	49.00	
L	interest on inve	sument	13.35	14.45	
Land			-	-	
Other overhead			6.85	8.85	
		TOTAL EXPENSES	380.05	494.35	

OATS

OPERATING EXPE	NSES			Sample Costs/	Your Farm
		l of 1.26 tonnes/acre (81 bu/acre))	Acre	Budget	
Seed	1.1 million	seeds/acre, certified treated		44.60	
Fertility	ertility 90 kg/ha N (196 kg/ha Urea)			61.25	
	crop	24 kg/ha P_2O_5 (7.5 kg/tonne removal rate)		16.15	
	removal	18 kg/ha K ₂ 0 (5.8 kg/tonne removal rate)		8.30	
Herbicide	weed contr	ol, if required		8.75	
Fungicide				29.45	
Plant growth regula	1			20.60	
Tractor and		and lubricants		42.20	
machine expenses	repairs and	d maintenance		30.15	
Production insurar			-	9.75	
Risk Management				10.55	
Marketing board fe			-	2.00	
Custom work	-	oplications (1), mixing and delivery		17.00	
		pplications (3)		41.30	
Trucking (\$10.45/	tonne)			13.20	
Storage				-	
Land rent				-	
Operator labour (s				14.25	
Interest on operat	ing		-	9.35	
		Total Operating Expense	es — Grain	378.85	
-	w (costs bas	ed on project yield of 2.21 tonnes/acre)		,	
Fertility	crop	18 kg/ha P ₂ O ₅ (3.2 kg/tonne removal rate)		12.05	
	removal	105 kg/ha K ₂ 0 (19.0 kg/tonne removal rate)		47.65	
Tractor and		nd lubricants		10.35	
machine expenses	s repairs and	d maintenance		5.60	
Twine				11.75	
Other				16.40	
		Total Operating Expense		103.80	
		Total Operating	g Expenses	482.65	
REVENUE					
Expected oat yield					
Expected oat price					
<u> </u>		Total Ma	rket Revenu	e (Yield x Price)	
Program payment					
Fundated strength			lot	al Oats Revenue	
Expected straw yie					
Expected straw pri	ICE		Barran	e (Yield x Price)	
		iotal St	liaw Revenu	· · · ·	
				Total Revenue	
OVERHEAD EXPE		CONTRIBUTION MARGIN (Rev	-	Oats & Straw	
			Oats Only		
Machinery	depreciatio		41.60	49.00	
Land	muerest on	investment	13.35	14.45	
Land			-	-	
Other overhead			6.85	8.85	
		TOTAL EXPENSES	440.65	554.95	

			1	illage System		
OPERATING EXPENS	SES		Non-GMO Soybeans Conventional	Non-GMO Soybeans No-Till	Roundup Ready No- Till	Your Farm
(costs based on proj	ected yield	d of 1.36 tonnes/acre (50 bu/acre))	Sar	nple Costs/Ac	re	Budget
Seed		seeds/acre in 15-in. rows — drill) seeds/acre in 15-in. rows — planter)	68.10	68.10	95.85	
Fungicide seed treat			13.00	13.00	13.00	
Additional seed treat	tments or i	noculants, If required	-	-	-	
Fertility	crop removal	47 kg/ha P ₂ O ₅ (14.0 kg/tonne removal rate)	32.50	32.50	32.50	
		78 kg/ha K ₂ 0 (23.0 kg/tonne removal rate)	35.55	35.55	35.55	
Herbicide	annual g	rass and broadleaf weeds	73.00	73.00	13.90	
	burndow		-	11.20	11.20	
		ed control, if required	-	-	-	
Insecticide/fungicide			-	-	_	
Tractor and	fuel (27 L	conventional, 20 L no till) and lubricants	42.20	30.75	30.75	
machine expenses	repairs a	nd maintenance	32.20	17.15	17.15	
Marketing board and	Grain Fina	ancial Protection fees (\$1.63/tonne)	2.20	2.20	2.20	
Production insurance	e		12.40	12.40	12.40	
Risk Management Pi	rogram		3.55	3.55	3.55	
Drying, if required			-	-	-	
Custom work	pesticide	applications (1; 2; 2)	13.75	27.50	27.50	
	fertilizer a	applications (1; 1; 1), mixing and delivery	17.00	17.00	17.00	
Added expense for I	D		-	-	-	
Trucking (\$10.50/to	nne)		14.25	14.25	14.25	
Storage (\$2.35/mor	th/tonne :	(4 months)	13.35	13.35	13.35	
Land rent			-	-	-	
Operator labour (self	or hired)		14.25	10.70	10.70	
Interest on operating	Ś		13.45	13.30	12.20	
		Total Operating Expenses	400.75	395.50	363.05	
REVENUE						•
Expected yield	(So	beans following soybeans: 10% soybea	n yield decreas	e)		
Expected price						
			Total Marl	ket Revenue ()	rield x Price)	
Additional revenue fr	om IP					
Program payment				т	otal Revenue	
		CONTRIBUTION	MARGIN (Reve			
OVERHEAD EXPENS	FS	CONTRIBUTION			ъ слренаез)	
Machinery	deprecia	tion	42.90	19.30	19.30	
indominor y	-	on investment	14.80	6.00	6.00	
Land	Interest (14.00	0.00	0.00	
Other overhead			7.10	2.90	2.90	
		TOTAL EXPENSES	465.55	423.70	391.25	
		Break-even price on				

COVDEANC

Break-even price on your farm (total expenses/expected yield):

		Direct Se	eeded	
		Conventional	No-Till	Your Farn
ESTABLISHMENT EXP	Sample Costs/Acre		Budget	
Seed	d 11.25 kg/ha switchgrass		160.00	
Fertility	nitrogen, if required	-	_	
	crop P_2O_5	_	-	
	removal K ₂ O	_	-	
Herbicide	annual grass and broadleaf control	21.85	21.85	
	burndown	_	11.20	
	other weed control, if required	_	-	
Insecticide/fungicide	if required	_	-	
Tractor and machine	fuel (14 L conventional, 6 L no till) and lubricants	21.05	8.60	
expenses	repairs and maintenance	24.55	6.60	
Custom work	pesticide applications (1; 2)	13.75	27.50	
	fertilizer applications, mixing and delivery			
Harvest and trucking	6 and a second	_	_	
Operator labour (self o	or hired)	11.50	5.05	
Establishment failure	•			
Interest on operating		8.40	8.20	
	Total Establishment Year Expenses	261.10	249.00	
ANNUAL OPERATING	EXPENSES (costs based on projected yield of 4.0 tonnes,			
	penses — over 7 years (less establishment year sales)	53.20	45.15	
Fertility	76 kg/ha nitrogen	52.50	52.50	
Tortanty	rop P_2O_5			
	removal K_2O			
Tractor and machine	fuel (26 L) and lubricants	40.10	40.10	
expenses	repairs and maintenance	38.20	38.20	
Custom work	fertilizer applications (1; 1), mixing and delivery	17.00	17.00	
Trucking				
Removal and storage		102.30	102.30	
Twine		102.30	102.30	
Operator labour (self o	nr hired)	15.55	15.55	
	n med)	11.10	10.80	
Interest on operating	Total Annual Operating Expenses	329.95	321.60	
REVENUE	Total Annual Operating Expenses	329.95	321.00	
Expected yield				
Expected price		Total Davanua ()		
		Total Revenue (
	CONTRIBUTION MARGIN (R	evenue – Operatir	ig Expenses)	
OVERHEAD EXPENSE		40.75	40.75	
Machinery	depreciation	42.75	42.75	
	interest on investment	16.40	16.40	
Land		-	-	
Other overhead		9.45	9.45	
	TOTAL EXPENSES	398.55	390.20	

SWITCHGRASS

					Tillage	System	Your
OPERATING EXPE	INSES				Conventional	No-Till	Farm
(costs based on projected yield of 2.50 tonnes/acre (92 bu/acre))					Sample C	osts/Acre	Budge
Expenses for Grai	n						
Seed	1.4–1.8 n	nillion seeds/acre, c	ertified seed		80.65	80.65	
Fertility	105 kg/ha	a N (206 kg/ha urea	+ 47 kg/ha am	monium sulphate) ¹	77.30	77.30	
	crop	61 kg/ha P ₂ O ₅ (9.	8 kg/tonne rer	noval rate)	41.65	41.65	
	removal	38 kg/ha K ₂ O (6.0	0 kg/tonne rem	noval rate)	17.05	17.05	
Herbicide	broadleaf	weeds			11.30	11.30	
Fungicide	fusarium	head blight			29.45	29.45	
	leaf disea	se, if required			11.55	11.55	
Plant growth regul	ator				20.60	20.60	
Tractor and	fuel (27 L	conventional, 20 L	no till) and lubr	icants	42.20	30.75	
machine expenses	s repairs ar	nd maintenance			30.15	16.10	
Production insurar	nce				9.00	9.00	
Risk Management	Program				4.50	4.50	
		ancial Protection fee	es (\$0.93/tonn	e)	2.35	2.35	
Custom work		applications (1; 1), m			17.00	17.00	
		applications (3; 3)			41.30	41.30	
Added expense fo					_		
Trucking (\$10.45/					26.20	26.20	
Land rent					_	_	
Operator labour (s	elf or hired)				14.25	10.70	
Interest on operat	,				27.50	25.80	
·		Το	tal Operating E	xpenses — Grain	504.00	473.25	
Expenses for Stra	w (costs ba	sed on projected yie					
Fertility	crop	10 kg/ha P ₂ O ₅ (1.			7.00	7.00	
,	removal	72 kg/ha K ₂ 0 (12			32.85	32.85	
Tractor and	fuel (7 L)	and lubricants			10.35	10.35	
machine expenses		nd maintenance			5.60	5.60	
Twine					12.80	12.80	
Other					16.40	16.40	
		Tot	al Operating E	xpenses — Straw	85.00	85.00	
				erating Expenses	589.00	558.25	
REVENUE			· · · · · · · · · · · · · · · · · · ·	<u> </u>			
Expected wheat yi	eld						
Expected wheat p	rice						
				Total N	larket Revenue	(Yield x Price)	
Additional income	from IP						
Program payment							
0 1 7					Total \	Wheat Revenue	
Expected straw yie	eld						
Expected straw pr							
				Total	Straw Revenue	(Yield x Price)	
						Total Revenue	
			CONTRIB	UTION MARGIN (R	evenue – Opera	ting Expenses)	
				ional Tillage		-Till	
OVERHEAD EXPE	NSES		Wheat Only	Wheat & Straw	Wheat Only	Wheat & Straw	
Machinery	depreciati	ion	41.60	49.00	19.00	26.40	
in a officiency	-	n investment	13.35	14.45	5.95	7.05	
			13.35	14.45	5.95	1.05	
land				8.85	2.85	4.85	
Land	-						
Land Other overhead			6.85				
		TOTAL EXPENSES	565.80	661.30 rice on your farm (t	501.05	596.55	

SOFT RED WINTER WHEAT

HARD RED WINTER WHEAT

						System	Your
OPERATING EXP					Conventional No-Till		Farm
-	projected yield of	2.37 tonnes/ac	cre (87 bu/ac	re))	Sample C	Costs/Acre	Budge
Expenses for Gra					70.15		1
Seed		n seeds/acre, ce			79.15	79.15	
ertility				monium sulphate) ¹	118.10	118.10	
		58 kg/ha P ₂ O ₅ (9)			39.40	39.40	
		36 kg/ha K ₂ 0 (6.	0 kg/tonne rer	noval rate)	16.15	16.15	
lerbicide	broadleaf wee				11.30	11.30	
ture attention		ontrol, if required			-	-	
ungicide	fusarium head	-			29.45	29.45	
	leaf disease,	if required			11.55	11.55	
Plant growth regu		ventional 20 L m	a till) and lubr	iaanta	20.60	20.60	
ractor and		ventional, 20 L n	io till) and lubr	icants	42.20	30.75	
nachine expense		aintenance			30.15	16.10	
Production insura					10.20	10.20	
Risk Managemen			(\$0.00 (taxa)	-)	4.25	4.25	
	and Grain Financi				2.20	2.20	<u> </u>
Custom work		cations (2; 2), mi	ixing and delive	егу	34.00	34.00	
Adad avacate f		lications (3; 3)			41.30	41.30	
Added expense for					-	-	
Frucking (\$10.45	/tonne)				24.75	24.75	
and rent					-	-	
Operator labour (,				14.25	10.70	
nterest on opera	ung	T-4		Oralia	30.50	28.85	
vnonoco for Etr	aw (costs based			xpenses — Grain	559.50	528.80	1
ertility		LO kg/ha P_2O_5 (1)			7.00	7.00	
ertifity		⁷ 2 kg/ha K ₂ 0 (12			32.85	32.85	
ractor and	fuel (7 L) and		2.0 kg/ tonne re	emoval rate)	10.35	10.35	
nachine expense					5.60	5.60	
Twine		annenance			12.80	12.80	
Other					12.80	12.80	
Julei		Tota	al Onerating F	xpenses — Straw	85.00	85.00	
		100		erating Expenses	644.50	613.80	
REVENUE			Total Op	orating Expenses	011100	010100	1
Expected wheat y	ield						1
Expected wheat p							
				Total	Market Revenu	e (Yield x Price)	
Additional income	e from IP						
Program payment							
					Total	Wheat Revenue	
Expected straw yi	eld						
Expected straw p							
				Tota	I Straw Revenu	e (Yield x Price)	
						Total Revenue	
			CONTRI	BUTION MARGIN (Revenue – Oper	ating Expenses)	
				tional Tillage		p-Till	
OVERHEAD EXPE	INSES		Wheat Only	Wheat & Straw	Wheat Only	Wheat & Straw	
Machinery	depreciation		41.60	49.00	19.00	26.40	
-	interest on inv	/estment	13.35	14.45	5.95	7.05	1
and	<u>I</u>		-	_	_	-	1
Other overhead			6.85	8.85	2.85	4.85	1
	TO	TAL EXPENSES	621.30	716.80	556.60	652.10	

OPERATING EXPEN (costs based on pro		tonnes/acre (56 bu/acre	2))	Sample Costs/ Acre	Your Farm Budget
Expenses for Grain		,,		II	
Seed	1.4–1.6 million see	eds/acre, certified seed		83.35	
Fertility	101 kg/ha N (220			69.60	
	crop removal	37 kg/ha P205 (9.8 kg/to	onne removal rate)	25.35	
		23 kg/ha K ₂ 0 (6.0 kg/to		10.40	
Herbicide	broadleaf weeds			11.30	
	grass or wild oat co	ontrol, if required		_	
	other weed control	if required		-	
Fungicide	fusarium head blig	nt		29.45	
Tractor and	fuel (27 L) and lub	icants		42.20	
machine expenses	repairs and mainte	nance		30.15	
Production insuranc	e			17.25	
Risk Management F	Program			5.35	
Marketing board an	d Grain Financial Pro	tection fees (\$0.93/tonne)	1.40	
Custom work		ns (1), mixing and delivery		17.00	
	pesticide application			27.50	
	other			_	
Added expense for	IP				
Trucking (\$10.45/to				15.95	
Land rent	,			_	
Operator labour (se	lf or hired)			14.25	
Interest on operatin				13.90	
	0	Total Operating	g Expenses — Grain	414.40	
Expenses for Straw	(costs based on pr	ojected yield of 2.14 tonne			
Fertility	crop removal	9 kg/ha P ₂ O ₅ (1.7 kg/tor		6.20	
		64 kg/ha K ₂ 0 (12.0 kg/t		29.15	
Tractor and	fuel (7 L) and lubrid			10.35	
machine expenses	repairs and mainte			5.60	
Twine		hanoo		11.35	
Other				16.40	
ouloi		Total Operating	Expenses — Straw	79.05	
			Operating Expenses	493.45	
REVENUE		TOLAT	operating Expenses	453.45	
Expected wheat yiel					
Expected wheat price					
Expected wheat phi			Total Market Revenu	(Viold x Drice)	
Additional income fi	rom ID				
Program payment					
Filligiani payinent			Tota	Wheat Revenue	
Exported atrow vial	4		1010		
Expected straw yield					
Expected straw price	e		Tatal Strew Dover	(Viold y Drice)	
			Total Straw Revenu		
				Total Revenue	
		CONTRIBUTION MAR			
OVERHEAD EXPENS			Wheat Only	Wheat & Straw	
Machinery	depreciation		41.60	49.00	
	interest on investm	ent	13.35	14.45	
Land			_	-	
Other overhead			6.85	8.85	
		TOTAL EXPENSES	476.20	565.75	

HARD RED SPRING WHEAT

OPERATING EXPE (costs based on p	INSES projected yield of 25 cwt/acre)	Sample Costs/ Acre	Your Farm Budget
Seed	125,000–150,000 seeds/acre (67–78 kg/ha, 15–20-in. rows)	110.50	•
	certified, treated seed (with fungicide plus Cruiser insecticide)		
Fertility	40 kg/ha N	27.20	
2	crop 40 kg/ha P ₂ O ₅ (14.0 kg/tonne removal rate)	27.30	
	removal 40 kg/ha K ₂ O (14.0 kg/tonne removal rate)	18.20	
Herbicide	annual grass and broadleaf weeds	84.05	
Crop pre-harvest		8.00	
Fungicide, if	white mould	51.10	
required	anthracnose	9.75	
Insecticide		_	
Tractor and	fuel (35 L) and lubricants	53.40	
machine expenses		37.40	
Marketing board fe	ees (\$5.50/tonne)	6.30	
Production insurar		27.35	
Risk Management	Program	1.50	
Custom work	fertilizer applications (1), mixing and delivery	17.00	
	pesticide applications (5)	68.80	
Trucking (\$10.45/	12.00		
Drying		_	
Land rent		_	
Operator labour (s	elf or hired)	18.60	
Interest on operat		20.10	
	Total Operating Expenses	598.55	
REVENUE			
Expected yield			
Expected price			
	Total Market Revenu	e (Yield x Price)	
Less pick charges			
Program payment			
		Total Revenue	
	CONTRIBUTION MARGIN (Revenue – Oper	rating Expenses)	
OVERHEAD EXPE	· · · · · ·	2.7	
Machinery	depreciation	44.15	
2	interest on investment	17.05	
Land			
Other overhead		9.20	
	TOTAL EXPENSES	668.95	
	Break-even price on your farm (total expenses		

WHITE/BLACK BEANS

OPERATING EXP	PENSES projected yield of 3.15 tonnes/acre (124 bu/acre) grain corn;	Grain Corn	Soybeans	Your Farm	
0.93 tonnes/acre (34 bu/acre) soybeans)			Sample Costs/Acre		
Seed	grain corn: 32,000 kernels, certified, organic;	114.00	113.55	Budget	
	soybeans: 200,000 seeds/acre, certified, organic in 21–30-in. rows				
Seed inoculant		_	6.40		
Fertility	manure, compost**	100.00	_		
	dry fertilizer	50.00	50.00		
Herbicide		_	-		
Insecticide					
Fungicide			-		
Soil maintenance	e (cover crop, fallow etc.)**	40.00	20.00		
Tractor and	fuel (40 L corn, 41 L soybeans) and lubricants	61.80	63.05		
machine expense		41.80	57.70		
Marketing board \$1.63/tonne (so	and Grain Financial Protection fees (\$0.48/tonne (corn),	1.50	1.50		
Certification fees	• *	3.35	3.35		
Production insur	ance	40.90	52.05		
Risk Manageme		5.15	2.40		
Custom work					
	for handling organic crops	_	-		
)/tonne corn, \$10.45/tonne soybeans)	35.85	10.55		
Drying (\$23.00/		72.45	_		
Storage		9.00	9.00		
Land rent		_	_		
Operator labour	(self or hired)	23.70	25.35		
Labour — hand	weed	_	_		
Interest on operation	ating	20.85	14.40		
	Total Operating Expenses	620.35	429.30		
REVENUE					
Expected yield _					
Expected price _					
	Total Market I	Revenue (Yie	ld x Price)		
Program paymen	t				
			al Revenue		
	CONTRIBUTION MARGIN (Revenue	– Operating	Expenses)		
OVERHEAD EXP		E0.00	74 40		
Machinery	depreciation	52.90	71.40		
Land	interest on investment	17.10	26.15		
Land Other overhead		-	15.00		
	TATAL EVDENCES	9.50	15.00 541.85		
	TOTAL EXPENSES Break-even price on your farm (total exp	699.85			

ORGANIC — GRAIN CORN AND SOYBEANS*

** Manure, compost and cover crop estimates are highly variable, depending on individual farm situations.

				WHEAT AN			
OPERATING EXPEN					Winter		
		of 1.61 tonnes/acr	e (59 bu/ac	e) wheat;	Wheat	Spelt	Your Farn
1.45 tonnes/acres		4 7 million ocodo (o	ana a sutificad		-	costs/Acre	Budget
Seed		1.7 million seeds/a g/ha certified, orgai		organic;	98.55	125.10	
Fertility	manure, cor				100.00	100.00	
rentinty	dry fertilizer	npost			50.00	50.00	
Herbicide							
Fungicide						_	
Soil maintenance (over crop fal	low etc.)**			40.00	40.00	
Tractor and	1	ind lubricants			48.75	48.75	
machine expenses		maintenance			37.00	37.00	
Production insurance	1 -				35.25	21.40	
Risk Management F					2.85		
<u> </u>		cial Protection fee (\$0.93/tonne	(wheat))	1.50	_	
Certification fees				· · · ·//	3.35	3.35	
Custom work					-		
Added expense for	handling orga	nic crops			-	_	
Trucking (\$10.45/te		•			16.80	15.15	
Storage	- /				9.00	9.00	
Land rent						_	
Operator labour (se	If or hired)				18.75	18.75	
Labour — hand wee							
Interest on operatir					26.65	27.00	
	6	Total O	perating Exp	enses — Grain	488.45	494.50	
Expenses for Straw	(costs base	d on projected yield					
Fertility	crop	10 kg/ha P ₂ O ₅ (1.7			7.00	7.00	
,	removal	72 kg/ha K ₂ 0 (12.0			32.85	32.85	
Tractor and	fuel (7 L) ar	<u> </u>	0,		10.35	10.35	
machine expenses		maintenance			5.60	5.60	
Twine	1				12.80	12.80	
Other					16.40	16.40	
		Total O	perating Exp	enses — Straw	85.00	85.00	
				ating Expenses	573.45	580.50	
REVENUE				0 1		LI	
Expected yield	······································						
Expected price							
· ·				Total Mark	et Revenue (Yield x Price)	
Program payment					-		
-					1	Total Revenue	
Expected straw yiel	d						
Expected straw pric	e						
				Total Stra	w Revenue (Yield x Price)	
					1	Total Revenue	
		CO		MARGIN (Rever		ng Expenses)	
OVERHEAD EXPEN	SES			Wheat & Straw		Spelt & Straw	
Machinery	depreciatior		43.35	50.75	43.35	50.75	
	interest on	nvestment	17.50	18.60	17.50	18.60	
Land				-	-	_	
<u></u>			8.10	10.10	8.10	10.10	
Other overhead			0.10			10110	

Break-even price on your farm (total expenses/expected yield): Organic budget estimates do not include transition period costs.

*

** Manure, compost and cover crop cost estimates are highly variable, depending on individual farm situations.

	ORG	ANIC — B	ARLEY AND	OATS*						
OPERATING EXPENS										
	jected yield of 1.2 tonn	es/acre (56 bu)	/acre) barley;	Barley	Oats	Your Farm				
1.0 tonnes/acre (6	5 bu/acre) oats)			Sample Co	osts/Acre	Budget				
Expenses for Grain		a		110 50						
Seed	barley: 168 kg/ha certi oats: 157 kg/ha certifie	112.50	106.40							
Fertility	manure/compost**			-	-					
	dry fertilizer			50.00	50.00					
Herbicide				_	_					
Fungicide				_	_					
Soil maintenance (ce	over crop, fallow etc.)**			40.00	40.00					
Tractor and	fuel (32 L) and lubrican	ts		47.75	47.75					
machine expenses	repairs and maintenand			36.35	36.35					
Production insurance				9.75	9.75					
Risk Management P				10.20	8.40					
0	(\$1.40/tonne (barley), \$	\$1.57/tonne (or	its))	1.70	1.60					
Certification fees			,	3.35	3.35					
Custom work										
	andling organic crops									
Trucking (\$10.45/to				12.75	10.50					
				-						
Storage				9.00	9.00					
Land rent	<u> </u>			-	-					
Operator labour (sel	· · · · · · · · · · · · · · · · · · ·			18.20	18.20					
Labour — hand wee				-						
Interest on operating				20.30	19.70					
			penses — Grain	371.85	361.00					
- 1	(costs based on project									
Fertility		/tonne removal		8.40	12.05					
		tonne removal	ate)	42.90	47.65					
Tractor and	fuel (7 L) and lubricants			10.35	10.35					
machine expenses	repairs and maintenand	e		5.60	5.60					
Twine				10.05	11.75					
Other				16.40	16.40					
	Tot	al Operating Ex	penses — Straw	93.70	103.80					
		Total Ope	rating Expenses	465.55	464.80					
REVENUE										
Expected yield										
Expected price										
			Total M	arket Revenue	(Yield x Price)					
Program payment										
					Total Revenue					
Expected straw yield										
Expected straw price										
			Total	Straw Revenue	(Yield x Price)					
	Total Revenue									
	CONTRIBUTION MARGIN (Revenue – Operating Expenses)									
OVERHEAD EXPENS	ES	·	Barley & Straw	Oats Only	Oats & Straw					
OVERHEAD EXPENS		Barley Only 42.60	Barley & Straw 50.00	Oats Only 42.60	0ats & Straw 50.00					
OVERHEAD EXPENS Machinery	depreciation	Barley Only 42.60	50.00	42.60	50.00					
Machinery		Barley Only			i					
Machinery Land	depreciation	Barley Only 42.60 17.10	50.00 18.20 –	42.60 17.10 -	50.00 18.20 -					
Machinery	depreciation	Barley Only 42.60	50.00	42.60	50.00					

* Organic budget estimates do not include transition period costs.

** Manure, compost and cover crop cost estimates are highly variable, depending on individual farm situations.

OMAFA RESOURCES

Selected Factsheets and Publications

Agronomy Guide for Field Crops, Publication 811 Budgeting Farm Machinery Costs, OMAFA Factsheet Guide to Custom Farmwork and Short-Term Equipment Rental, OMAFA Factsheet Guide to Forage Production, Publication 30 Ontario Farm Record Book, Publication 540 Soil Fertility Handbook, Publication 611

To obtain a digital copy of this publication, visit ontario.ca and search for the publication number and title.

To obtain print copies of this or any other OMAFA publication, please order:

• online at ontario.ca/publications

Crop protection information on pest management and products registered for use is available through the Ontario Crop Protection Hub.

OMAFA has excellent tools and information to help manage your farm business in the *Cost of production for crops and livestock* section at ontario.ca/agbusiness. For results of the Custom Farmwork and Equipment Rental Rates survey, go to ontario.ca/agbusiness. The *Ontario Enterprise Budgets*, also found on the OMAFA website, has budgets for cost of production, including field crops. You can download a Budgeting Tool Excel file, modify the numbers to reflect your operation, and the file will complete the calculations. The Budgeting Tool also lets you assess the potential effect of production and marketing risk factors and risk management strategies.

Publication 60, *Field Crop Budgets*, is updated by John Molenhuis, Business Analysis and Cost of Production Specialist, OMAFA, Brighton (john.molenhuis@ontario.ca), and the OMAFA Field Crops Unit.

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METRIC CONVERSION TABLES

Application rate conversions (approximate)

Metric to Imperial	Dry weight equivalents
litres per hectare × 0.09 = gallons per acre	grams or kilograms/hectare ounces or pounds/acre
litres per hectare × 0.36 = quarts per acre	100 g/ha = 1 ¹ / ₂ oz/acre
litres per hectare × 0.71 = pints per acre	200 g/ha = 3 oz/acre
millilitres per hectare × 0.015 = fluid ounces per acre	300 g/ha = 4¼ oz/acre
grams per hectare × 0.015 = ounces per acre	500 g/ha = 7 oz/acre
kilograms per hectare × 0.89 = pounds per acre	700 g/ha = 10 oz/acre
tonnes per hectare × 0.45 = tons per acre	1.10 kg/ha = 1 lb/acre
	1.50 kg/ha = 1¼ lb/acre
Imperial to metric	2.00 kg/ha = 1 ³ / ₄ lb/acre
gallons per acre × 11.23 = litres per hectare (L/ha)	2.50 kg/ha = 21/4 lb/acre
quarts per acre × 2.8 = litres per hectare (L/ha)	3.25 kg/ha = 3 lb/acre
pints per acre × 1.4 = litres per hectare (L/ha)	$4.00 \text{ kg/ha} = 3\frac{1}{2} \text{ lb/acre}$
fluid ounces per acre × 70 = millilitres per hectare (mL/ha)	5.00 kg/ha = $4\frac{1}{2}$ lb/acre
tons per acre × 2.24 = tonnes per hectare (t/ha)	$6.00 \text{ kg/ha} = 5\frac{1}{4} \text{ lb/acre}$
pounds per acre × 1.12 = kilograms per hectare (kg/ha)	$7.50 \text{ kg/ha} = 6^{3}/4 \text{ lb/acre}$
ounces per acre × 70 = grams per hectare (g/ha)	9.00 kg/ha = 8 lb/acre
	11.00 kg/ha = 10 lb/acre
Liquid equivalents	13.00 kg/ha = 11 ¹ / ₂ lb/acre
litres/hectare approximate gallons/acre 50 L/ha = 5 gal/acre	15.00 kg/ha = 13 ¹ / ₂ lb/acre

Handy metric conversion factor

litres per hectare × 0.4 = litres per acre kilograms per hectare × 0.4 = kilograms per acre

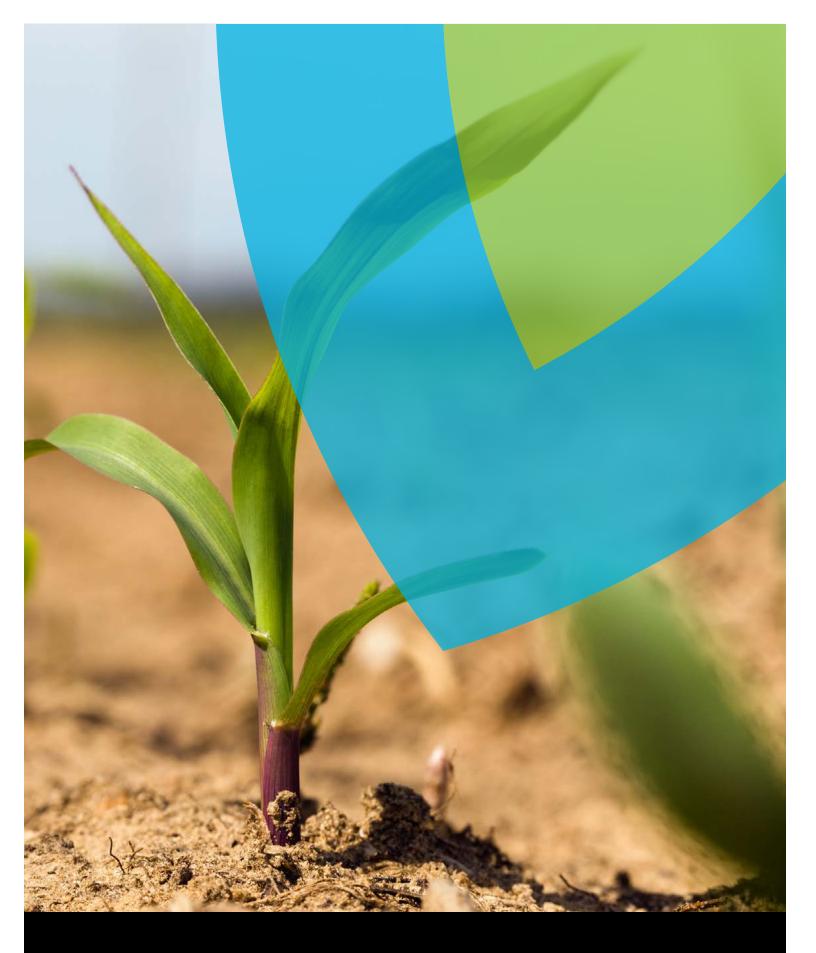
Conversion tables imperial to metric (approximate)

100 L/ha = 10 gal/acre 150 L/ha = 15 gal/acre

200 L/ha = 20 gal/acre

250 L/ha = 25 gal/acre 300 L/ha = 30 gal/acre

Area	Volume (dry)	Volume (liquid)	Weight
$1 \text{ square foot} = 0.09 \text{ m}^2$	1 cubic yard = 0.76 m^3	1 fluid ounce (imp.) = 28.41 mL	1 ounce = 28.35 g
1 square yard = 0.84 m^2	1 bushel = 36.37 L	1 pint (imp.) = 0.57 L	1 pound = 453.6 g
1 acre = 0.40 ha		1 gallon (imp.) = 4.55 L	1 ton = 0.91 tonne
		1 gallon (U.S.) = 3.79 L	



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