

# Contribution Margin Worksheet

CALCULATION OF VALUE OF PRODUCTION			
Yield (bu/ac)	X	Price (\$/bu)	= Value of Production

CALCULATION OF VARIABLE COSTS (\$/ac)	
Seed	
Fertilizer	
Herbicides/Fungicides	
Insecticides	
Machinery	
Insurance	
Marketing	
Interest/opportunity	
Total Variable Costs	

CALCULATION OF CONTRIBUTION MARGIN			
Value of Production (\$/ac)	-	Variable Costs (\$/ac)	= Contribution Margin (\$/ac)

Contribution Margin (\$/ac)	/	Yield (bu/ac)	=	Contribution Margin (\$/bu)