

This one page is a complete nutrient budget under 7 CFR 2100.060. Signed and dated before your first fall pass, it is what keeps this ground 45Z-eligible for 2027. One form covers every field on the same nutrient program. If you need more rows than page 1 provides, use the additional rows on page 4 of this form for your other fields — not a second budget. Page 2 shows how to do a whole farm quickly; the AC3 long form carries it forward this winter.

1. Producer and management unit

One form per nutrient program, not per field

Producer (who signs) Farm / entity County / state
 Phone Email Form of for this farm
 Unit ID Crop Crop year Previous crop Crop interval starts

FSA farm / tract / field	Acres	FSA farm / tract / field	Acres	FSA farm / tract / field	Acres

All fields listed have the same land use and get the same nutrient program — so they are one management unit (2100.002).

Total acres

2. Basis of the budget

2100.060(b): soil test no older than 2 years, OR an unrelated Agricultural Expert

Soil test Laboratory Sample date Method / extractant
 Results: OM % pH P (ppm) K (ppm) Nitrate-N (ppm), if tested
 Acres / fields this sample represents Type composite grid / zone
 Agricultural Expert (only in place of a soil test) Name Affiliation unrelated to you

3. Reported expected yield and crop nutrient need

Reported expected yield (bu/ac) Source: APH RMA T-yield ARC benchmark Document #

Not a yield goal, a cap, or a commitment. It sets a ±20% band in USDA's calculator so a short year does not wreck your carbon score — peg it to your APH or RMA T-yield, note the document number, and out-farm it if you can. The figure that finally counts is the expected yield you enter when you run FD-CIC for this unit after harvest.

Crop N need at this yield (lb N/ac) Guidance used (SDSU rate formula)

Expected removal (lb/ac): N P2O5 K2O Removal source (iGrow 24)

Three different numbers, and they are not meant to match: crop N need is what the crop needs, removal is what the grain carries off, and Section 5 is what you plan to apply.

4. Nutrient sources credited

2100.060(a): all known, measurable sources

Source	Analysis / test value	Planned rate/ac	lb N/ac	lb P2O5/ac	lb K2O/ac
Manure (animal type:)					
Legume / cover-crop N					
Previous crop / residue					
Residual soil N (nitrate test)					
Other source (name it:)					
Total credited					

Manure detail: Analysis date Lab Total N (TKN) P2O5 K2O 1,000 gal ton

Planned manure rate per acre — this is a ceiling (2100.062(a)) Method

Other source: irrigation-water nitrogen, compost, biosolids or digestate — name it and cite the analysis. Never back-date a manure sample.

5. Planned commercial fertilizer for the crop, and the check

Planned totals (lb/ac): N P2O5 K2O includes starter / in-furrow includes N on a cover

Planned timing: fall spring pre-plant planter sidedress Inhibitor on % of synthetic N; product

Check: Total N available (Sec 4 + Sec 5) vs. crop N need Total P2O5 Total K2O

These are your best estimates in October, not a commitment. Applying less than planned needs nothing; applying more nitrogen needs a dated written amendment before that pass.

6. Producer statement and signature

The date here is the evidence — sign before the applicator rolls

I have operational control of this management unit. This nutrient budget was developed and documented before any nutrient was applied for the crop shown, is based on the soil test or Agricultural Expert opinion in Section 2, and accounts for all known, measurable nutrient sources and removals.

Producer signature Date signed Landowner, if they share decisions

Prepared with (optional): Advisor / CCA Company Phone

No agronomist or CCA signature is required — yours is the only one. Please keep the original copy for your records in case of audit, and send a scanned copy to AC3 at the link below as a backup copy for 2027 45Z compliance purposes. Nothing on this form is filed with USDA.

AC3 upload for farmers in the Dakota Ethanol grain buying area: <https://www.dropbox.com/request/ewgrzc45vbnppzd1499g>

AC3 Nutrient Budget — Short Form, version 1. Satisfies 7 CFR 2100.060 for the unit shown; the AC3 long form completes the 2100.063 file. Not legal, tax or agronomic advice.

Start with nutrient programs, not fields. Every field with the same land use and the same nutrient program is one management unit and takes one form, however many fields that is — a 2,500-acre farm running anhydrous on most ground, manure on the hog acres and a legume cover on one quarter is three forms, not forty. Extra fields go on the continuation sheet on page 4 of this form. On each form only three boxes take real thought: the basis in Section 2, the expected yield in Section 3, and the credits in Section 4. The rest is copying off a lab report, an APH page or an invoice. Work down the form in order; the boxes where people go wrong are flagged below, and page 3 has the South Dakota numbers for Section 3.

SECTION 1 — PRODUCER AND MANAGEMENT UNIT

Producer, Farm / entity	The person with operational control who will sign, and the operating entity if that is a partnership or an LLC.
Phone, Email, Form __ of __	How AC3 or your ethanol company reaches you if a box needs a second look, and where this form sits in the stack for the farm — "2 of 3" tells you at a glance whether one is missing.
Unit ID	Any name you will reuse everywhere — on this form, the FD-CIC printout and the Biofuel Feedstock Report.
Crop interval starts	The date the 2026 crop came off this ground. Every nutrient applied after that date belongs to this budget.
FSA fields and acres, and the box beneath them	Split only where the nutrient program differs — manured against anhydrous acres, or a legume cover on part of a field. A different hybrid, landlord or tillage pass splits nothing. More fields than rows: use the continuation sheet on page 4.
Total acres	FSA cropland acres for the unit. This is the figure FD-CIC uses and the number a verifier checks bushels against.

SECTION 2 — BASIS OF THE BUDGET

Soil test: lab, date, method, results	Straight off the lab report. The sample date must be within two years of the day you sign, so a fall 2024 test still counts.
Acres / fields this sample represents, and Type	Which ground the sample actually covered. A composite across several similar fields is acceptable as long as you can show the acres. Tick composite or grid / zone.
Agricultural Expert	Only if you have no soil test at all. The expert must be from Extension, a university ag department or the FCIC-approved list, and cannot sell you inputs or buy your grain.

SECTION 3 — REPORTED EXPECTED YIELD AND CROP NEED

Reported expected yield, Source, Document #	Not a goal and not a cap. It sets the $\pm 20\%$ band USDA uses so a short year does not distort your score. Peg it to your APH or RMA T-yield and write the policy number; the figure that finally counts is the expected yield you enter in FD-CIC after harvest.
Crop N need at this yield	From your state guidance — page 3 gives the source and how your state handles corn on corn against corn after beans. Your agronomist's recommendation is the right number to work from; just record where it came from.
Expected removal N / P2O5 / K2O	Expected yield multiplied by your state's published removal figure per bushel; page 3 carries the numbers. This is what the grain carries off, which is not the same as what you plan to apply.

SECTION 4 — NUTRIENT SOURCES CREDITED

Analysis / test value, and Planned rate/ac	The number off the lab report or the published table, and how much of that source you will apply per acre. For manure the analysis is Total N as TKN.
lb N/ac, lb P2O5/ac, lb K2O/ac	The pounds you are actually crediting: rate times analysis times the share that will be available. Injected swine finisher manure typically runs 50 to 75 percent of Total N in the first year — use your lab report or your state's table, not a guess.
Previous crop / residue row	In the MRTN states the corn-after-soybean effect is already inside the rate: enter 0 and note "built into MRTN rate," because subtracting a credit on top double-counts it. In the Plains states the credit is a real subtraction.
Other source row	Anything measurable that is not on the four rows above: nitrogen in irrigation water, which is a real credit in South Dakota and Nebraska, or compost, biosolids or digestate. Name it and cite the analysis. A known source left off is the gap a verifier is most likely to find.
Manure detail line	Animal type, lab, and Total N, P2O5 and K2O per 1,000 gallons or per ton. Enter the analysis date as it actually is: if it comes from an integrator's mid-summer sampling, use that real date and keep the report. Never back-date a sample — AC3 has raised the timing with USDA and Treasury.
Planned manure rate per acre	A ceiling, not an estimate. Manure may not be applied above this rate (2100.062(a)). If the rate has to change, amend the budget before the spreader goes.

SECTION 5 — PLANNED COMMERCIAL FERTILIZER, AND THE CHECK

Planned totals N / P2O5 / K2O, and Planned timing	Your best estimate in October of what the crop will get for the whole season — totals, not a pass-by-pass plan. Include starter, in-furrow and any nitrogen on a cover crop, and tick the boxes to show you did.
Nitrification inhibitor on __% of synthetic N	The share of your synthetic nitrogen that will carry an inhibitor, not whether you use one at all — if only the sidedress is treated, that is not 100 percent. The product must be AAPFCO-defined and accepted by your state.
Check row	Total nitrogen available against crop N need, and the P and K totals. A large positive difference on nitrogen is the signal to trim now.
If the season changes your plan	Applying less than planned needs nothing. Applying more nitrogen needs a dated written amendment filed before that pass. You are not locked into these numbers; you simply cannot exceed them silently.

SECTION 6 — STATEMENT AND SIGNATURE

Producer signature and Date signed	The date is the evidence that the budget existed before the first application, so sign before the applicator rolls. This one entry is what the whole form turns on. Then keep the original in your farm file and give a copy to AC3 or your ethanol company on request; nothing here is filed with USDA.
Landowner, and Prepared with	Name the landowner only if they share the cropping and nutrient decisions. The agronomist or CCA who sells you fertilizer may prepare this budget and be named — the independence limit applies only to the Agricultural Expert route.

Completing and signing this form before your next nutrient application is what secures 2027 eligibility for that ground. Work through every field you have not yet applied to this fall. If you apply nothing in the fall, your deadline moves to your first spring pass, and starter at planting counts as that pass. Already applied on some ground? Keep the records for those acres and tell your ethanol company or AC3 — we are asking Treasury to extend the safe harbor to the 2027 crop and want those fields accounted for. The AC3 long form carries this forward over the winter, so nothing here gets re-entered.

Two entries in Section 3 come out of a book rather than off your own farm: the crop nitrogen need for your expected yield, and the expected removal of N, P and K. This page carries the South Dakota figures for both, so you do not have to go looking. Write the publication on the form beside the number — a verifier will expect the budget to name its source.

Crop nitrogen need — SDSU works from a formula, not a lookup table

South Dakota sets the rate arithmetically. Since the 2023 update the multiplier is 1.0 lb N per bushel, lowered from 1.2 on the strength of 45 field trials run from 2018 through 2022 — a change SDSU estimated as worth about \$36 an acre statewide.

N rate = (yield potential × 1.0 lb N/bu) - soil test nitrogen - legume credits - manure credits + no-till debit

Soil test nitrogen is the nitrate measured 0–24 inches. The corn-after-soybean credit is 40 lb N per acre; corn on corn takes no previous-crop credit. The no-till debit adds 30 lb where no-till has been in place less than five years. Manure comes off at the plant-available rate on your lab analysis.

Worked: a 180-bushel yield potential after soybeans, with 25 lb of profile nitrate and no manure, gives $180 - 25 - 40 = 115$ lb N per acre. The same ground in corn on corn takes no soybean credit and gives 155 lb.

Expected removal per bushel

0.90 lb N, 0.38 lb P₂O₅ and 0.27 lb K₂O per bushel. At 180 bushels that is 162 lb N, 68 lb P₂O₅ and 49 lb K₂O per acre for the removal line in Section 3.

Do not confuse the 0.90 with the 1.0 in the rate formula above. The 0.90 is what the grain carries off the field; the 1.0 is the fertilizer multiplier. Both are correct and they measure different things.

Soil sampling

South Dakota's NRCS 590 specification asks for 0–6 inches for nitrogen, phosphorus and potassium, plus a 6–24 inch sample for nitrate. A whole-field composite, a zone approach or a grid all qualify — pick one and record which acres it covered. That specification allows phosphorus and potassium results up to four years old in maintenance, but Part 2100 does not: your test must be no more than two years old on the day you sign.

Where these come from

[SDSU Fertilizer Recommendation Guide](#)

[South Dakota Fertilizer Rate Guidelines Calculator](#)

[SDSU iGrow Corn, chapter 24 \(removal values\)](#)

Removal is not your application rate

Removal is what the crop carries off. What you should apply depends on where your soil test sits: below the critical level you build and apply more than removal; around optimum you maintain at about removal; above optimum you can cut back or skip phosphorus and potassium for a year. Section 3 records removal and Section 5 records what you plan to apply — usually different numbers, and a verifier expects that.

Why this is due before the fall phosphorus and potassium pass

The deadline is triggered by any nutrient application, not just nitrogen. Where the fall pass is phosphorus and potassium rather than anhydrous, those two do not move your carbon score at all — nitrogen, tillage and cover crops are what move it. Phosphorus and potassium are on this form because 2100.060 asks for a budget covering N, P and K, and because the budget has to exist before the first pass of any kind. The nutrient budget is also the base requirement under 2100.012: it is what makes an acre eligible at all, and the no-till and cover crop credits stack on top of it.

If the season changes your plan

The rates in Section 5 are your best estimate in October, not a commitment. A wet spring, a lost fall application or an in-season nitrate test may justify more nitrogen than you planned. That is allowed, with a written amendment dated before the extra pass: the date, the reason, the test that supports it (lab, method, date), the added pounds per acre and your initials, kept with this form. The AC3 long form has an amendment page for exactly this. An extra pass with no amendment on file is an application outside the budget. Applying less than planned — skipping a sidedress the crop did not need — needs no amendment; only more does.

Who can help you fill this out

Anyone. The agronomist or CCA at the company that sells you fertilizer can prepare this budget with you and be named in Section 6 — that is ordinary agronomic service and the rule does not restrict it. The independence limit applies in one narrow place: if you have no soil test and want the budget to rest on an Agricultural Expert's written opinion, that expert must be from Extension, a university ag department, or the FCIC-approved list, and cannot sell you inputs or buy your grain.

Keep these with the form

The lab report behind Section 2 and the acres it covered; the APH or yield document behind Section 3; the manure analysis behind Section 4; and, as the season goes, the invoice and application record for every pass. Five years from the production year (2100.063). Keep the signed original with those records in case of audit, and send a scanned copy to AC3 as a backup for 2027 45Z compliance — the upload link is at the bottom of page 1 and repeated below.

AC3 upload for farmers in the Dakota Ethanol grain buying area: <https://www.dropbox.com/request/ewgrzc45vbnppzd1499g>

Field continuation sheet

Use only if a management unit has more fields than the short form has rows. Attach to the signed short form.

Optional — attach if needed

SOUTH DAKOTA

This sheet adds fields to the SAME management unit — same land use, same nutrient program — already covered by one signed short form. It does not create a second budget. A field that will get a different program needs its own short form, not a row here.

1. The short form this sheet belongs to

Producer Farm / entity Unit ID
 Date the short form was signed Crop year Sheet of continuation sheets

2. Additional fields in this management unit

Same land use, same nutrient program

Running out of rows again? Attach another copy of this sheet, or attach a printed field list or a marked FSA map instead — either works, as long as it is dated, signed, and identifies the same unit.

3. Acres

Acres on this sheet		Acres on the short form		Total acres in this unit	
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The total here is the acreage figure the short form is budgeting. If you have already written a number in the Total acres box on the short form, make it match this one.

4. Confirmation and signature

Sign this at the same time you sign the short form

Every field listed on this sheet has the same land use and receives the same nutrient program as the fields on the short form it is attached to.

Producer signature **Date signed** **Initials**

This sheet is part of the nutrient budget, so it carries the same deadline: it has to exist, signed and dated, before the first nutrient application of the crop interval. Do not add fields to it after an application has gone on — write a new short form for those acres instead.