Crop Acres: 100

### Revenue

<table>
<thead>
<tr>
<th>Crop</th>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
<th>Enterprise Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corn</td>
<td>55.00</td>
<td>Bushel</td>
<td>$5.78</td>
<td>$317.90</td>
<td>$31,790.00</td>
</tr>
<tr>
<td>Total Revenue</td>
<td></td>
<td></td>
<td></td>
<td>$317.90</td>
<td>$31,790.00</td>
</tr>
</tbody>
</table>

### Variable Costs

#### Production Costs
- **Seed**
  - Corn Seed BtRR: 20 Thousand $2.96 $59.20 $5,920.00
- **Fertilizer**
  - UAN(32% N): 1.375 CWT $17.00 $23.38 $2,337.50
  - Fertilizer 18-46-0: 87 Pound $0.25 $21.75 $2,175.00
- **Herbicide**
  - Glyphosate: 4.4 Pint $2.25 $9.90 $990.00
- **Miscellaneous**
  - Miscellaneous Corn Overhead: 1 Acre $4.00 $4.00 $400.00
- **Custom**
  - Haul Corn: 55 Bushels $0.16 $8.80 $880.00
- **Machinery Labor**
  - Tractors/Self-Propelled: 0.72 Hour $12.00 $8.64 $864.00
- **Diesel Fuel**
  - Tractors/Self-Propelled: 4.98 Gallon $2.85 $14.19 $1,419.30
- **Gasoline**
  - Pickup/General Use Equipment: 1 Acre $32.93 $32.93 $3,292.80
- **Repairs & Maintenance**
  - Pickup/General Use Equipment: 1 Acre $6.72 $6.72 $672.00
  - Tractors/Self-Propelled: 1 Acre $3.99 $3.99 $398.54
  - Implements: 1 Acre $3.77 $3.77 $217.50
- **Interest on Credit Line**
  - 6.50%: $6.79 $6,788.00

**Total Variable Costs**: $204.05 $20,405.17

#### Planned Returns Above Variable Costs: $113.85 $11,384.83

**Breakeven Price to Cover Variable Costs**: $3.71 Bushel

### Fixed Costs

#### Machinery Depreciation
- Pickup/General Use Equipment: 1 Acre $25.20 $25.20 $2,520.00
- Tractors/Self-Propelled: 1 Acre $14.39 $14.39 $1,438.83
- Implements: 1 Acre $3.54 $3.54 $354.01

#### Equipment Investment
- Pickup/General Use Equipment: $168.00 Dollars 6.50% $10.92 $1,092.00
- Tractors/Self-Propelled: $170.44 Dollars 6.50% $11.08 $1,107.84
- Implements: $51.86 Dollars 6.50% $3.37 $337.12

#### Dryland Winter Garden Rent
- 1 Acre $20.00 $20.00 $2,000.00

**Total Fixed Costs**: $88.50 $8,849.80

**Total Specified Costs**: $292.55 $29,254.96

**Returns Above Specified Costs**: $25.35 $2,535.04

**Breakeven Price to Cover Total Costs**: $5.32 Bushel

### Example Breakeven Prices

<table>
<thead>
<tr>
<th>Example Yield Percent</th>
<th>Example Yield Bushel</th>
<th>Price Needed to Cover Example Variable Costs</th>
<th>Price Needed to Cover Example Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>75%</td>
<td>41.25</td>
<td>$4.95 Own/Rent $4.95 ShareTenant</td>
<td>$7.09 Own/Rent $7.09 ShareTenant $0.00 Landlord</td>
</tr>
<tr>
<td>90%</td>
<td>49.50</td>
<td>$4.12 Own/Rent $4.12 ShareTenant</td>
<td>$5.91 Own/Rent $5.91 ShareTenant $0.00 Landlord</td>
</tr>
<tr>
<td>100%</td>
<td>55.00</td>
<td>$3.71 Own/Rent $3.71 ShareTenant</td>
<td>$5.32 Own/Rent $5.32 ShareTenant $0.00 Landlord</td>
</tr>
<tr>
<td>110%</td>
<td>60.50</td>
<td>$3.37 Own/Rent $3.37 ShareTenant</td>
<td>$4.84 Own/Rent $4.84 ShareTenant $0.00 Landlord</td>
</tr>
<tr>
<td>125%</td>
<td>68.75</td>
<td>$2.97 Own/Rent $2.97 ShareTenant</td>
<td>$4.26 Own/Rent $4.26 ShareTenant $0.00 Landlord</td>
</tr>
</tbody>
</table>

Developed by Rob Hogan, Associate Professor and Extension Economist, Texas A&M AgriLife Extension.

Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation. Brand names are mentioned only as examples and imply no endorsement.