### Crop Acres

**122**

#### REVENUE

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>140.00</td>
<td>Bushel</td>
<td>$5.78</td>
<td>$809.20</td>
</tr>
</tbody>
</table>

**Total Revenue**

$809.20

Enterprise

$98,722.40

#### VARIABLE COSTS

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
</tr>
</thead>
</table>

**Production Costs**

- **Seed**
  - Corn Seed BtRR
    - $2.96
  - Fertilizer 18-46-0
    - $0.25

**Fertilizer**

- UAN(32% N)
  - $17.00
- Herbsicide
  - Glyphosate
    - $2.25

**Insecticide**

- Oberon 2 SC
  - $3.12

**Custom**

- Haul Corn
  - $0.16

**Irrigation**

- Energy or Water Cost
  - $0.18
- Machinery Labor
  - Tractors/Self-Propelled
    - $12.00

**Diesel Fuel**

- Tractors/Self-Propelled
  - $2.85

**Gasoline**

- Pickup/General Use Equipment
  - $32.93

**Repairs & Maintenance**

- Irrigation Equipment
  - $11.76
- Implement
  - $2.99

**Equipment Investment**

- Pickup/General Use Equipment
  - $25.20

**Irrigated Winter Garden Rent**

<table>
<thead>
<tr>
<th>Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Acre</td>
<td>$50.00</td>
</tr>
</tbody>
</table>

**Total Variable Costs**

$522.84

**Planned Returns Above Variable Costs**

$286.36

**Breakeven Price to Cover Variable Costs**

$3.73 Bushel

**FIXED COSTS**

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
</tr>
</thead>
</table>

**Machinery Depreciation**

- Pickup/General Use Equipment
  - $25.20
- Irrigation Equipment
  - $46.33

**Tractors/Self-Propelled**

- $11.65

**Implements**

- $3.89

**Equipment Investment**

- Pickup/General Use Equipment
  - $168.02

**Irrigated Winter Garden Rent**

- $50.00

**Total Fixed Costs**

$205.84

**Total Specified Costs**

$728.69

**Returns Above Specified Costs**

$80.51

**Breakeven Price to Cover Total Costs**

$5.20 Bushel

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#### Example Breakeven Prices

<table>
<thead>
<tr>
<th>Example Yield</th>
<th>Example Rent Share Tenant</th>
<th>Price Needed to Cover Example Variable Costs</th>
<th>Price Needed to Cover Example Total Costs</th>
<th>Landlord</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Percent</strong></td>
<td><strong>Bushel</strong></td>
<td><strong>Own/Rent</strong></td>
<td><strong>Share Tenant</strong></td>
<td><strong>Own/Rent</strong></td>
</tr>
<tr>
<td>75%</td>
<td>105.00</td>
<td>$4.98</td>
<td>$4.98</td>
<td>$6.94</td>
</tr>
<tr>
<td>90%</td>
<td>126.00</td>
<td>$4.15</td>
<td>$4.15</td>
<td>$5.78</td>
</tr>
<tr>
<td>100%</td>
<td>140.00</td>
<td>$3.73</td>
<td>$3.73</td>
<td>$5.20</td>
</tr>
<tr>
<td>110%</td>
<td>154.00</td>
<td>$3.40</td>
<td>$3.40</td>
<td>$4.73</td>
</tr>
<tr>
<td>125%</td>
<td>175.00</td>
<td>$2.99</td>
<td>$2.99</td>
<td>$4.16</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.*