### 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>90.00</td>
<td>Bushel</td>
<td>$4.82</td>
<td>$433.80</td>
<td>$216,900.00</td>
</tr>
<tr>
<td>Total Revenue</td>
<td></td>
<td></td>
<td>$433.80</td>
<td></td>
<td>$216,900.00</td>
</tr>
</tbody>
</table>

### VARIABLE COSTS

#### Production Costs

- **Seed**
  - Herbicide Resistant Corn Seed: 1 Acre, $70.00, $70.00, $35,000.00
- **Fertilizer**
  - Fertilizer - N, P, Zinc, S: 1 Acre, $85.00, $85.00, $42,500.00
- **Herbicide**
  - Herbicide, Atrazine: 2 Pound, $2.88, $5.76, $2,880.00
    - Corn Herbicide: 22 Ounce, $0.24, $5.28, $2,640.00
    - Weed Burndown: 22 Ounce, $0.24, $5.28, $2,640.00
- **Insecticide**
  - Corn Insecticide: 1 Acre, $14.41, $14.41, $7,205.00
- **Miscellaneous**
  - Insurance - Corn 70% CRC: 1 Acre, $11.00, $11.00, $5,500.00
  - **Custom**
    - Liquid Fertilizer Rig: 1 Acre, $4.00, $4.00, $2,000.00
    - Custom Grain Haul: 90 Bushel, $0.17, $15.30, $7,650.00
- **Machinery Labor**
  - Tractors/Self-Propelled: 0.82 Hour, $10.00, $8.20, $4,100.00
  - **Diesel Fuel**
    - Tractors/Self-Propelled: 7.09 Gallon, $2.65, $18.79, $9,394.25
  - **Gasoline**
    - Tractors/Self-Propelled: 1 Acre, $4.10, $4.10, $2,047.50
    - **Repairs & Maintenance**
      - Pickup/General Use Equipment: 1 Acre, $0.67, $0.67, $336.00
      - Tractors/Self-Propelled: 1 Acre, $7.71, $7.71, $3,854.78
    - **Implements**
      - 1 Acre, $5.71, $5.71, $2,853.15
      - **Interest on Credit Line**
        - 4.75%: $5.46, $2,729.03

#### Total Variable Costs

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$266.66</td>
<td>$133,329.70</td>
</tr>
</tbody>
</table>

#### Planned Returns Above Variable Costs:

- $167.14
- $83,570.30

#### Breakeven Price to Cover Variable Costs:

- $2.96 Bushel

### FIXED COSTS

- **Machinery Depreciation**
  - Pickup/General Use Equipment: 1 Acre, $0.70, $0.70, $348.60
  - Tractors/Self-Propelled: 1 Acre, $10.76, $10.76, $5,377.80
  - Implements: 1 Acre, $9.00, $9.00, $4,500.97
- **Equipment Investment**
  - Pickup/General Use Equipment: $8.40 Dollars, 6.00%, $0.50, $252.00
  - Tractors/Self-Propelled: $146.56 Dollars, 6.00%, $8.79, $4,396.69
  - Implements: $76.25 Dollars, 6.00%, $4.57, $2,287.40
- **Corn Land Rent**
  - 1 Acre, $50.00, $50.00, $25,000.00

#### Total Fixed Costs

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$350.99</td>
</tr>
</tbody>
</table>

#### Total Specified Costs

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$175,493.17</td>
</tr>
</tbody>
</table>

#### Returns Above Specified Costs

- $82.81
- $41,406.83

#### Breakeven Price to Cover Total Costs

- $3.90 Bushel

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### 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>67.50</td>
<td>$3.95 $3.95</td>
<td>$5.20 $5.20 $0.00</td>
</tr>
<tr>
<td>90%</td>
<td>81.00</td>
<td>$3.29 $3.29</td>
<td>$4.33 $4.33 $0.00</td>
</tr>
<tr>
<td>100%</td>
<td>90.00</td>
<td>$2.96 $2.96</td>
<td>$3.90 $3.90 $0.00</td>
</tr>
<tr>
<td>110%</td>
<td>99.00</td>
<td>$2.69 $2.69</td>
<td>$3.55 $3.55 $0.00</td>
</tr>
<tr>
<td>125%</td>
<td>112.50</td>
<td>$2.37 $2.37</td>
<td>$3.12 $3.12 $0.00</td>
</tr>
</tbody>
</table>

Developed by Jason Johnson, 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.*