### 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>225.00</td>
<td>Bushel</td>
<td>$4.10</td>
<td>$922.50</td>
<td>$112,545.00</td>
</tr>
</tbody>
</table>

**Total Revenue**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$922.50</td>
<td>$112,545.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### VARIABLE COSTS

#### Production Costs

- **Fertilizer Application - ANH3**
  - 1 Acre
  - $12.07
  - $12.07
  - $1,472.92

- **Crop Consultant**
  - 1 Acre
  - $8.87
  - $8.87
  - $1,081.60

- **Harvest and Haul - Corn**
  - 225 Bushel
  - $0.45
  - $101.72
  - $12,410.15

- **Strip Till**
  - 1 Acre
  - $17.88
  - $17.88
  - $2,181.18

- **Herbicide - Corn Preplant**
  - 1 Acre
  - $17.22
  - $17.22
  - $2,100.45

- **Herbicide - Corn Postplant**
  - 1 Acre
  - $15.56
  - $15.56
  - $1,898.71

- **Burndown Herbicide**
  - 1 Acre
  - $18.96
  - $18.96
  - $2,313.55

- **Insecticide**
  - **Miticide**
    - 1 Acre
    - $21.02
    - $21.02
    - $2,564.29

- **Miscellaneous**
  - **Crop Insurance Corn Irrigated**
    - 1 Acre
    - $37.70
    - $37.70
    - $4,599.40

- **Seed**
  - **Seed - Bt Corn for Grain**
    - 0.38 Bag
    - $290.03
    - $110.21
    - $13,445.79

- **Irrigation**
  - **Energy Cost**
    - 20.00 AcreInch
    - $3.20
    - $64.00
    - $7,808.00

- **Machinery Labor**
  - **Tractors/Self-Propelled**
    - 0.3 Hour
    - $11.97
    - $3.59
    - $438.01

- **Gasoline**
  - **Pickup/General Use Equipment**
    - 1 Acre
    - $6.33
    - $6.33
    - $772.50

- **Repairs & Maintenance**
  - **Pickup/General Use Equipment**
    - 1 Acre
    - $3.95
    - $3.95
    - $481.95

- **Equipment Investment**
  - **Pickup/General Use Equipment**
    - $27.28 Dollars
    - 5.40%
    - $1.47
    - $179.70

- **Cash Rent - Corn**
  - 1 Acre
  - $125.00
  - $125.00
  - $15,250.00

**Total Variable Costs**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$696.91</td>
<td>$85,023.36</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Planned Returns Above Variable Costs:

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$225.59</td>
<td>$27,521.64</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Breakeven Price to Cover Costs

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3.10 Bushel</td>
<td>$3.93 Bushel</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## FIXED COSTS

#### Machinery Depreciation

- **Pickup/General Use Equipment**
  - 1 Acre
  - $3.95
  - $3.95
  - $481.95

- **Irrigation Equipment**
  - 1 Acre
  - $22.50
  - $22.50
  - $2,745.60

- **Tractors/Self-Propelled**
  - 1 Acre
  - $0.60
  - $0.60
  - $72.86

- **Implements**
  - 1 Acre
  - $9.61
  - $9.61
  - $1,172.41

#### Equipment Investment

- **Pickup/General Use Equipment**
  - $27.28 Dollars
  - 5.40%
  - $1.47
  - $179.70

- **Irrigation Equipment**
  - $421.97 Dollars
  - 5.40%
  - $22.79
  - $2,779.92

- **Tractors/Self-Propelled**
  - $4.65 Dollars
  - 5.40%
  - $0.25
  - $30.65

- **Implements**
  - $41.11 Dollars
  - 5.40%
  - $2.22
  - $270.83

- **Cash Rent - Corn**
  - 1 Acre
  - $125.00
  - $125.00
  - $15,250.00

**Total Fixed Costs**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$168.99</td>
<td>$22,983.92</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Specified Costs**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$885.31</td>
<td>$108,007.27</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Returns Above Specified Costs

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$37.19</td>
<td>$4,537.73</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Breakeven Price to Cover Total Costs**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$3.93 Bushel</td>
<td>$4.37 Bushel</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Example Breakeven Prices

<table>
<thead>
<tr>
<th>Example Yield Percent</th>
<th>Example Yield Bushel</th>
<th>Price Needed to Cover Your Variable Costs</th>
<th>Price Needed to Cover Your Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>75%</td>
<td>168.75</td>
<td>$4.13</td>
<td>$4.25</td>
</tr>
<tr>
<td>90%</td>
<td>202.50</td>
<td>$3.44</td>
<td>$3.57</td>
</tr>
<tr>
<td>100%</td>
<td>225.00</td>
<td>$3.10</td>
<td>$3.23</td>
</tr>
<tr>
<td>110%</td>
<td>247.50</td>
<td>$2.82</td>
<td>$2.95</td>
</tr>
<tr>
<td>125%</td>
<td>281.25</td>
<td>$2.48</td>
<td>$2.62</td>
</tr>
</tbody>
</table>

Developed by Steve Amosson, Regents Fellow, 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.