### Crop Acres

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
<th>Enterprise Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hay, 1200# BRB</td>
<td>3.00</td>
<td>Ton</td>
<td>$105.00</td>
<td>$315.00</td>
<td>$15,750.00</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td>$315.00</td>
<td>$15,750.00</td>
</tr>
</tbody>
</table>

### VARIABLE COSTS

#### Production Costs

**Custom**
- Soil Test-Dryland: 1 Each @ $0.25 = $0.25
- Swath, Rake and Bale: 5 Bale @ $25.20 = $126.00

**Fertilizer**
- Nitrogen Dry-Urea: 40 Pounds @ $0.42 = $16.96

**Herbicide**
- Husky: 12 Ounce @ $0.84 = $10.13

**Insecticide**
- Transform: 1 Ounce @ $7.78 = $7.78

**Seed**
- Forage Sorghum: 15 Pound @ $0.53 = $7.95

**Machinery Labor**
- Tractors/Self-Propelled: 1.25 Hour @ $12.00 = $15.00
- Forage Sorghum: 8.38 Gallon @ $1.50 = $12.57

**Diesel Fuel**
- Tractors/Self-Propelled: 8.38 Gallon @ $1.50 = $12.57

**Gasoline**
- Pickup/General Use Equipment: 1 Acre @ $4.34 = $4.34

**Repairs & Maintenance**
- Pickup/General Use Equipment: 1 Acre @ $2.19 = $2.19
- Tractors/Self-Propelled: 1 Acre @ $11.46 = $11.46

**Equipment Investment**
- Pickup/General Use Equipment: 1 Acre @ $5.74 = $5.74
- Tractors/Self-Propelled: 1 Acre @ $146.39 = $146.39
- Implements: 1 Acre @ $67.97 = $67.97

**Interest on Credit Line**
- 6.50%: $2.30 = $114.78

**Total Variable Costs**
- $234.46
- $11,722.83

**Planned Returns Above Variable Costs:**
- $80.54
- $4,027.17

**Breakeven Price to Cover Variable Costs**
- $78.15
- $4,027.17

### FIXED COSTS

#### Machinery Depreciation
- Pickup/General Use Equipment: 1 Acre @ $4.64 = $4.64
- Tractors/Self-Propelled: 1 Acre @ $18.84 = $18.84
- Implements: 1 Acre @ $15.29 = $15.29

#### Equipment Investment
- Pickup/General Use Equipment: $25.74 @ 6.50% = $1.67
- Tractors/Self-Propelled: $146.39 @ 6.50% = $9.52
- Implements: $67.97 @ 6.50% = $4.42

**Total Fixed Costs**
- $54.38
- $2,718.88

**Total Specified Costs**
- $288.83
- $14,441.71

**Returns Above Specified Costs**
- $26.17
- $1,308.29

**Breakeven Price to Cover Total Costs**
- $96.28
- $1,308.29

### Example Breakeven Prices

<table>
<thead>
<tr>
<th>Example Yield Percent</th>
<th>Yield Percent</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>0.00</td>
<td>$104.20</td>
<td>$128.37</td>
</tr>
<tr>
<td>90%</td>
<td>0.00</td>
<td>$86.84</td>
<td>$106.98</td>
</tr>
<tr>
<td>100%</td>
<td>0.00</td>
<td>$78.15</td>
<td>$96.28</td>
</tr>
<tr>
<td>110%</td>
<td>0.00</td>
<td>$71.05</td>
<td>$87.53</td>
</tr>
<tr>
<td>125%</td>
<td>0.00</td>
<td>$62.52</td>
<td>$77.02</td>
</tr>
</tbody>
</table>

Developed by Bill Thompson, Associate Professor and Extension Economist, Texas A&M AgriLife Extension Service.

*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.*