

OATS, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 TYPICAL MANAGEMENT

 FUEL, OIL, FIXED
 ITEM TIMES LABOR MACHINE LUB., REP. COSTS
 NO. DATE OVER HOURS HOURS PER ACRE PER ACRE
 OPERATION

OPERATION	NO.	DATE	OVER	HOURS	HOURS	PER ACRE	PER ACRE
OFFSET DISC	4,32	AUG	1.00	0.273	0.207	0.89	3.02
PICKUP TRUCK	10	AUG	0.12	0.150	0.120	0.45	0.35
OFFSET DISC	4,32	SEPT	1.00	0.273	0.207	0.89	3.02
GRAIN DRILL	4,42	SEPT	1.00	0.378	0.286	1.31	4.40
PICKUP TRUCK	10	SEPT	0.12	0.150	0.120	0.45	0.35
SPRAYER	5,49	OCT	1.00	0.315	0.239	0.59	3.09
PICKUP TRUCK	10	OCT	0.12	0.150	0.120	0.45	0.35
PICKUP TRUCK	10	NOV	0.12	0.150	0.120	0.45	0.35
PICKUP TRUCK	10	JAN	0.12	0.150	0.120	0.45	0.35
PICKUP TRUCK	10	APR	0.12	0.150	0.120	0.45	0.35
TOTALS				2.140	1.659	6.40	15.65

PROJECTIONS FOR PLANNING PURPOSES ONLY
NOT TO BE USED WITHOUT UPDATING AFTER 01/19/81. B-1241(C11)

OATS, NORTHEAST TEXAS REGION
ESTIMATED COSTS AND RETURNS PER ACRE
HIGH LEVEL MANAGEMENT

CATEGORY	PROJECTED YIELD	UNIT	PROJECTED		YOUR ESTIMATE
			\$/UNIT	VALUE	
1. GROSS RECEIPTS					
OATS	110.00	BU.	1.95	<u>214.50</u>	_____
TOTAL PROJECTED RETURNS				\$ 214.50	\$ _____
2. VARIABLE COSTS					
PREHARVEST COSTS					
NITROGEN	160.00	LB.	0.26	41.60	_____
PHOSPHATE	80.00	LB.	0.27	21.60	_____
POTASH	80.00	LB.	0.13	10.40	_____
SEED	80.00	LB.	0.24	19.20	_____
INSECTICIDE	1.00	APPL	5.31	5.31	_____
FUEL & LUBE--TRACTOR		ACRE		3.20	_____
EQUIPMENT		ACRE		1.36	_____
REPAIRS-----TRACTOR		ACRE		0.69	_____
EQUIPMENT		ACRE		2.00	_____
LABOR-----MACHINERY	2.46	HRUR	4.25	10.45	_____
OPERATING CAPITAL	60.60	DOL.	0.14	<u>8.48</u>	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 124.29	\$ _____
HARVEST COSTS					
CUSTOM COMBINE	1.00	ACRE	20.00	20.00	_____
CUSTOM HAUL	110.00	BU.	0.16	<u>17.60</u>	_____
SUBTOTAL, HARVEST		ACRE		\$ 37.60	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 161.89	\$ _____
BREAK-EVEN PRICE, VARIABLE COSTS			\$	1.47/BU.	
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ 52.61	\$ _____
4. FIXED COSTS					
DEPREC., INTEREST, TAXES & INSUR.					
TRACTOR		ACRE		11.45	_____
EQUIPMENT		ACRE		3.96	_____
LAND (NET SHARE-RENT)		ACRE		<u>40.00</u>	_____
TOTAL FIXED COSTS		ACRE		\$ 55.41	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 217.30	\$ _____
BREAK-EVEN PRICE, TOTAL COSTS			\$	1.98/BU.	
6. NET PROJECTED RETURNS		ACRE		\$ -2.50	\$ _____

PREPARED BY DR. JAMES T. LONG, TAFX, OVERTON, TEXAS.

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OATS, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 HIGH LEVEL MANAGEMENT

FUEL, OIL, FIXED
 TIMES LABOR MACHINE LUR., REP. COSTS
 OPERATION NO. DATE OVER HOURS HOURS PER ACRE PER ACRE

OPERATION	NO.	DATE	OVER HOURS	HOURS	HOURS PER ACRE	PER ACRE
OFFSET DISC	H	AUG	1.00	0.223	1.06	3.02
PICKUP TRUCK	10	AUG	0.12	0.150	0.45	0.35
RENTD.FERT.APPLI	5,86	SEPT	1.00	0.104	0.17	0.54
OFFSET DISC	H	SEPT	1.00	0.223	1.06	3.02
GRAIN DRILL	H	SEPT	4,76	0.389	1.36	3.94
PICKUP TRUCK	10	SEPT	0.12	0.150	0.45	0.35
SPRAYER	H	OCT	5,83	0.372	0.72	2.23
PICKUP TRUCK	10	OCT	0.12	0.150	0.45	0.35
PICKUP TRUCK	10	NOV	0.12	0.150	0.45	0.35
PICKUP TRUCK	10	JAN	0.12	0.150	0.45	0.35
RENTD.FERT.APPLI	5,86	FEB	1.00	0.104	0.17	0.54
PICKUP TRUCK	10	APR	0.12	0.150	0.45	0.35
TOTALS			2.458	1.900	7.25	15.41

PROJECTIONS FOR PLANNING PURPOSES ONLY
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SOYBEANS, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 TYPICAL MANAGEMENT

CATEGORY	PROJECTED YIELD	UNIT	PROJECTED		YOUR ESTIMATE
			\$/UNIT	VALUE	
1. GROSS RECEIPTS					
SOYBEANS	25.00	BU.	6.15	<u>153.75</u>	_____
TOTAL PROJECTED RETURNS				\$ 153.75	\$ _____
2. VARIABLE COSTS					
PREHARVEST COSTS					
PHOSPHATE	40.00	LB.	0.27	10.80	_____
POTASH	40.00	LB.	0.13	5.20	_____
SEED	45.00	LB.	0.34	15.30	_____
HERBICIDE	1.00	ACRE	9.38	9.38	_____
ISECTICIDE	2.00	APPL	5.31	10.62	_____
FUEL & LUBE--TRACTOR		ACRE		8.97	_____
EQUIPMENT		ACRE		1.32	_____
REPAIRS-----TRACTOR		ACRE		2.66	_____
EQUIPMENT		ACRE		2.26	_____
LABOR-----MACHINERY	3.82	HOUR	4.25	16.25	_____
OPERATING CAPITAL	30.77	DCL.	0.14	<u>4.31</u>	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 87.08	\$ _____
HARVEST COSTS					
CUSTOM COMBINE	1.00	ACRE	17.50	17.50	_____
CUSTOM HAUL	25.00	BU.	0.17	<u>4.25</u>	_____
SUBTOTAL, HARVEST		ACRE		\$ 21.75	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 108.83	\$ _____
BREAK-EVEN PRICE, VARIABLE COSTS			\$	4.35/BU.	
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ 44.92	\$ _____
4. FIXED COSTS					
DEPREC., INTEREST, TAXES & INSUR.					
TRACTOR		ACRE		24.11	_____
EQUIPMENT		ACRE		10.18	_____
LAND (NET SHARE-RENT)		ACRE		<u>30.00</u>	_____
TOTAL FIXED COSTS		ACRE		\$ 64.29	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 173.12	\$ _____
BREAK-EVEN PRICE, TOTAL COSTS			\$	6.92/BU.	
6. NET PROJECTED RETURNS		ACRE		\$ -19.37	\$ _____

PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS.

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SOYBEANS, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 TYPICAL MANAGEMENT

 OPERATION
 ITEM NO. DATE OVER HOURS MACHINES LUB., REP. COSTS
 FUEL, OIL, FIXED

TANDEM DISC	T	3.34	1.00	0.224	0.170	1.06	2.61
TANDEM DISC	T	3.34	1.00	0.224	0.170	1.06	2.61
PICKUP TRUCK		10	0.10	0.125	0.100	0.38	0.29
LISTER-BEDDER	T	3.47	1.00	0.227	0.172	1.06	2.18
PICKUP TRUCK		10	0.10	0.125	0.100	0.38	0.29
SPRAYER	T	3.49	1.00	0.315	0.239	1.46	3.95
PICKUP TRUCK		10	0.10	0.125	0.100	0.38	0.29
TOOL BAR CULT.	T	4.43	1.00	0.322	0.244	1.07	3.04
PLANTER	T	3.39	1.20	0.364	0.276	1.81	3.85
PICKUP TRUCK		10	0.10	0.125	0.100	0.38	0.29
SPRAYER	T	3.49	2.00	0.630	0.477	2.93	7.90
TOOL BAR CULT.	T	4.43	1.00	0.322	0.244	1.07	3.04
PICKUP TRUCK		10	0.10	0.125	0.100	0.38	0.29
TOOL BAR CULT.	T	4.43	1.00	0.322	0.244	1.07	3.04
PICKUP TRUCK		10	0.10	0.125	0.100	0.38	0.29
TOOL BAR CULT.	T	4.43	1.00	0.322	0.244	1.07	3.04
PICKUP TRUCK		10	0.10	0.125	0.100	0.38	0.29
TOTALS				3.824	2.934	15.21	34.29

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SOYBEANS, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 HIGH LEVEL MANAGEMENT

CATEGORY	PROJECTED YIELD	UNIT	PROJECTED		YOUR ESTIMATE
			\$/UNIT	VALUE	
1. GROSS RECEIPTS					
SOYBEANS	38.00	BU.	6.15	<u>233.70</u>	_____
TOTAL PROJECTED RETURNS				\$ 233.70	\$ _____
2. VARIABLE COSTS					
PREHARVEST COSTS					
PHOSPHATE	60.00	LB.	0.27	16.20	_____
POTASH	60.00	LB.	0.13	7.80	_____
SEED	45.00	LB.	0.34	15.30	_____
INNOCULANT	1.00	ACRE	1.56	1.56	_____
HERBICIDE	1.00	ACRE	9.38	9.38	_____
INSECTICIDE	3.50	APPL	5.31	18.58	_____
FUEL & LUBE--TRACTOR		ACRE		11.23	_____
EQUIPMENT		ACRE		1.51	_____
REPAIRS-----TRACTOR		ACRE		3.43	_____
EQUIPMENT		ACRE		3.08	_____
LABOR-----MACHINERY	4.61	HOUR	4.25	19.59	_____
OPERATING CAPITAL	37.65	DOL.	0.14	<u>5.27</u>	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 112.94	\$ _____
HARVEST COSTS					
CUSTOM COMBINE	1.00	ACRE	20.00	20.00	_____
CUSTOM HAUL	38.00	BU.	0.17	<u>6.46</u>	_____
SUBTOTAL, HARVEST		ACRE		\$ 26.46	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 139.40	\$ _____
BREAK-EVEN PRICE, VARIABLE COSTS			\$	3.67/BU.	
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ 94.30	\$ _____
4. FIXED COSTS					
DEPREC., INTEREST, TAXES & INSUR.					
TRACTOR		ACRE		29.32	_____
EQUIPMENT		ACRE		6.76	_____
LAND (NET SHARE-RENT)		ACRE		<u>45.00</u>	_____
TOTAL FIXED COSTS		ACRE		\$ 81.07	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 220.47	\$ _____
BREAK-EVEN PRICE, TOTAL COSTS			\$	5.80/BU.	
6. NET PROJECTED RETURNS		ACRE		\$ 13.23	\$ _____

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B-1241(C11)

WHEAT, NORTHEAST TEXAS REGION
ESTIMATED CCSTS AND RETURNS PER ACRE
TYPICAL MANAGEMENT

CATEGORY	PROJECTED YIELD	UNIT	PROJECTED		YOUR ESTIMATE
			\$/UNIT	VALUE	
1. GROSS RECEIPTS					
WHEAT	40.00	BU.	4.30	<u>172.00</u>	-----
TOTAL PROJECTED RETURNS				\$ 172.00	\$ -----
2. VARIABLE COSTS					
PREHARVEST COSTS					
NITROGEN	80.00	LB.	0.26	20.80	-----
PHOSPHATE	40.00	LB.	0.27	10.80	-----
POTASH	40.00	LB.	0.13	5.20	-----
SEED (TREATED)	75.00	LB.	0.28	21.00	-----
INSECTICIDE	1.00	APPL	5.31	5.31	-----
FUEL & LUBE--TRACTOR		ACRE		2.71	-----
EQUIPMENT		ACRE		1.13	-----
REPAIRS-----TRACTOR		ACRE		0.58	-----
EQUIPMENT		ACRE		1.52	-----
LABOR-----MACHINERY	1.99	HOUR	4.25	8.46	-----
OPERATING CAPITAL	44.10	DOL.	0.14	<u>6.17</u>	-----
SUBTOTAL, PREHARVEST		ACRE		\$ 83.68	\$ -----
HARVEST COSTS					
CUSTOM COMBINE	1.00	ACRE	17.50	17.50	-----
CUSTOM HAUL	40.00	BU.	0.16	<u>6.40</u>	-----
SUBTOTAL, HARVEST		ACRE		\$ 23.90	\$ -----
TOTAL VARIABLE COSTS		ACRE		\$ 107.58	\$ -----
BREAK-EVEN PRICE, VARIABLE COSTS			\$ 2.69/BU.		
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ 64.42	\$ -----
4. FIXED COSTS					
DEPREC., INTEREST, TAXES & INSUR.					
TRACTOR		ACRE		9.60	-----
EQUIPMENT		ACRE		5.70	-----
LAND (NET SHARE-RENT)		ACRE		<u>30.00</u>	-----
TOTAL FIXED COSTS		ACRE		\$ 45.30	\$ -----
5. TOTAL PROJECTED COSTS		ACRE		\$ 152.88	\$ -----
BREAK-EVEN PRICE, TOTAL CCSTS			\$ 3.82/BU.		
6. NET PROJECTED RETURNS		ACRE		\$ 19.12	\$ -----

GOVERNMENT PAYMENTS NOT INCLUDED.

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WHEAT, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 TYPICAL MANAGEMENT

 FUEL, OIL, FIXED
 TIMES LABOR MACHINE LUB., RFP, CGSTS
 OPERATION NO. DATE OVER HOURS HOURS PER ACRE PER ACRE

OPERATION	NO.	DATE	OVER	HOURS	HOURS	PER ACRE	PER ACRE
PICKUP TRUCK	10	AUG	0.10	0.125	0.100	0.38	0.29
OFFSET DISC	1	4.32	1.00	0.273	0.207	0.89	3.02
PICKUP TRUCK	10	SEPT	0.10	0.125	0.100	0.38	0.29
OFFSET DISC	1	4.32	1.00	0.273	0.207	0.89	3.02
PICKUP TRUCK	10	SEPT	0.10	0.125	0.100	0.38	0.29
GRAIN DRILL	1	4.42	1.00	0.379	0.286	1.31	4.40
PICKUP TRUCK	10	OCT	0.10	0.125	0.100	0.38	0.29
SPAYER	1	5.49	1.00	0.315	0.239	0.59	3.09
PICKUP TRUCK	10	NOV	0.10	0.125	0.100	0.38	0.29
PICKUP TRUCK	10	NOV	0.10	0.125	0.100	0.38	0.29
PICKUP TRUCK	10	JAN	0.10	0.125	0.100	0.38	0.29
PICKUP TRUCK	10	MAY	0.10	0.125	0.100	0.38	0.29
TOTALS			1.990	1.539	5.94	15.30	

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WHEAT, NORTHEAST TEXAS REGION
ESTIMATED COSTS AND RETURNS PER ACRE
HIGH LEVEL MANAGEMENT

CATEGORY	PROJECTED		PROJECTED		YOUR ESTIMATE
	YIELD	UNIT	\$/UNIT	VALUE	
1. GROSS RECEIPTS					
WHEAT	50.00	BU.	4.30	<u>215.00</u>	_____
TOTAL PROJECTED RETURNS				\$ 215.00	\$ _____
2. VARIABLE COSTS	INPUT USE				
PREHARVEST COSTS					
NITROGEN	120.00	LB.	0.26	31.20	_____
PHOSPHATE	80.00	LB.	0.27	21.60	_____
POTASH	80.00	LB.	0.13	10.40	_____
SEED (TREATED)	75.00	LB.	0.28	21.00	_____
INSECTICIDE	1.00	APPL	5.31	5.31	_____
FUEL & LUBE--TRACTOR		ACRE		2.92	_____
EQUIPMENT		ACRE		0.92	_____
REPAIRS-----TRACTOR		ACRE		0.62	_____
EQUIPMENT		ACRE		1.57	_____
LABOR-----MACHINERY	1.96	HCUR	4.25	8.34	_____
OPERATING CAPITAL	62.01	DOL.	0.14	<u>8.68</u>	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 112.58	\$ _____
HARVEST COSTS					
CUSTOM COMBINE	1.00	ACRE	20.00	20.00	_____
CUSTOM HAUL	50.00	BU.	0.16	<u>8.00</u>	_____
SUBTOTAL, HARVEST		ACRE		\$ 28.00	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 140.58	\$ _____
BREAK-EVEN PRICE, VARIABLE COSTS \$ 2.81/BU.					
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ 74.42	\$ _____
4. FIXED COSTS	DEPREC., INTEREST, TAXES & INSUR.				
TRACTOR		ACRE		10.36	_____
EQUIPMENT		ACRE		3.28	_____
LAND (NET SHARE-RENT)		ACRE		<u>40.00</u>	_____
TOTAL FIXED COSTS		ACRE		\$ 53.64	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 194.22	\$ _____
BREAK-EVEN PRICE, TOTAL COSTS \$ 3.88/BU.					
6. NET PROJECTED RETURNS		ACRE		\$ 20.78	\$ _____

GOVERNMENT PAYMENTS NOT INCLUDED.

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 ESTIMATED COSTS AND RETURNS PER ACRE
 HIGH LEVEL MANAGEMENT

 FUEL, OIL, FIXED
 TIMES LABOR MACHINE LUB., REP. COSTS
 OPERATION NO. DATE OVER HOURS PER ACRE

OPERATION	NO.	DATE	OVER HOURS	PER ACRE
OFFSET DISC	H	AUG 4,66	1.00	0.295
PICKUP TRUCK		AUG 10	0.07	0.087
OFFSET DISC	H	SEPT 4,66	1.00	0.295
PICKUP TRUCK		SEPT 10	0.07	0.087
GRAIN DRILL	H	OCT 4,76	1.00	0.389
PICKUP TRUCK		OCT 10	0.07	0.087
SPRAYER	H	NOV 5,83	1.00	0.372
PICKUP TRUCK		NOV 10	0.07	0.087
PICKUP TRUCK		NOV 10	0.07	0.087
PICKUP TRUCK		NOV 10	0.07	0.087
PICKUP TRUCK		DEC 10	0.07	0.087
PICKUP TRUCK		JAN 10	0.07	0.087
PICKUP TRUCK		MAY 10	0.07	0.087
TOTALS			1.963	1.513
			6.04	13.64

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SOUTHERN PEAS, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 TYPICAL MANAGEMENT

CATEGORY	PROJECTED YIELD	UNIT	PROJECTED		YOUR ESTIMATE
			\$/UNIT	VALUE	
1. GROSS RECEIPTS					
SOUTHERN PEAS	8.00	CWT.	18.00	<u>144.00</u>	_____
TOTAL PROJECTED RETURNS				\$ 144.00	\$ _____
2. VARIABLE COSTS					
PREHARVEST COSTS					
NITROGEN	20.00	LB.	0.26	5.20	_____
PHOSPHATE	40.00	LB.	0.27	10.80	_____
POTASH	40.00	LB.	0.13	5.20	_____
SEED	30.00	LB.	0.38	11.40	_____
FUEL & LUBE--TRACTOR		ACRE		4.26	_____
EQUIPMENT		ACRE		1.32	_____
REPAIRS-----TRACTOR		ACRE		0.89	_____
EQUIPMENT		ACRE		1.94	_____
LABOR-----MACHINERY	2.59	HOUR	4.25	11.01	_____
OPERATING CAPITAL	12.03	DOL.	0.14	<u>1.68</u>	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 53.71	\$ _____
HARVEST COSTS					
CUSTOM COMBINE	1.00	ACRE	18.00	18.00	_____
CUSTOM HAUL	8.00	CWT.	0.30	<u>2.40</u>	_____
SUBTOTAL, HARVEST		ACRE		\$ 20.40	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 74.11	\$ _____
BREAK-EVEN PRICE, VARIABLE COSTS			\$ 9.26/CWT.		
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ 69.89	\$ _____
4. FIXED COSTS					
DEPREC., INTEREST, TAXES & INSUR.					
TRACTOR		ACRE		14.76	_____
EQUIPMENT		ACRE		5.33	_____
LAND (NET SHARE-RENT)		ACRE		<u>18.00</u>	_____
TOTAL FIXED COSTS		ACRE		\$ 38.09	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 112.20	\$ _____
BREAK-EVEN PRICE, TOTAL COSTS			\$ 14.02/CWT.		
6. NET PROJECTED RETURNS		ACRE		\$ 31.80	\$ _____

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SOUTHERN PEAS, NORTHEAST TEXAS REGION
 ESTIMATED COSTS AND RETURNS PER ACRE
 TYPICAL MANAGEMENT

 OPERATION NO. DATE OVER HOURS HOURS PER ACRE PER ACRE
 ITEM TIMES LABOR MACHINE LUB., REP. COSTS
 FUEL, OIL, FIXED

PICKUP TRUCK	10	MAR	0.10	0.125	0.100	0.38	0.29
TANDEM DISC	1	4,34	1.00	0.224	0.170	0.75	2.75
PICKUP TRUCK	10	APR	0.10	0.125	0.100	0.38	0.29
TANDEM DISC	1	4,34	1.00	0.224	0.170	0.75	2.75
PICKUP TRUCK	10	MAY	0.10	0.125	0.100	0.38	0.29
TOOL BAR CULT.	1	4,43	1.00	0.222	0.244	1.07	3.04
PLANTER	1	4,39	1.00	0.303	0.230	1.08	3.40
PICKUP TRUCK	10	JUNE	0.10	0.125	0.100	0.38	0.29
TOOL BAR CULT.	1	4,43	2.00	0.643	0.487	2.14	6.09
PICKUP TRUCK	10	JULY	0.10	0.125	0.100	0.38	0.29
PICKUP TRUCK	10	AUG	0.10	0.125	0.100	0.38	0.29
PICKUP TRUCK	10	SEPT	0.10	0.125	0.100	0.38	0.29
TOTALS			2.592	2.000	8.41	20.09	

PROJECTIONS FOR PLANNING PURPOSES ONLY
 NOT TO BE USED WITHOUT UPDATING AFTER 01/19/81. R-1241(C11)

CHRISTMAS TREE ESTABLISHMENT, NORTHEAST TEXAS REGION
 ESTIMATED COSTS PER ACRE

CATEGORY	PROJECTED YIELD	UNIT	---PROJECTED---		YOUR ESTIMATE
			\$/UNIT	VALUE	
1. GROSS RECEIPTS					
TOTAL PROJECTED RETURNS				\$ 0.0	\$ _____
2. VARIABLE COSTS					
PREHARVEST COSTS					
HERBICIDE	0.33	GAL.	74.00	24.42	_____
POISON GRAIN	1.50	LB.	0.65	0.97	_____
SEEDLINGS	680.00	YEAR	0.04	29.24	_____
PLANTING LABOR	10.00	HOUR	4.00	40.00	_____
HERBICIDE	0.66	GAL.	74.00	48.84	_____
HERB APPL LABOR	13.00	HOUR	4.38	56.94	_____
INSECTICIDE	1.75	LB.	10.20	17.85	_____
INSEC APPL LABOR	9.20	HCUR	4.38	40.30	_____
FUEL & LUBE---TRACTOR		ACRE		5.50	_____
REPAIRS-----TRACTOR		ACRE		1.31	_____
EQUIPMENT		ACRE		0.51	_____
LABOR-----MACHINERY	4.15	HOUR	4.25	17.65	_____
OPERATING CAPITAL	136.09	DOL.	0.14	<u>19.05</u>	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 302.59	\$ _____
HARVEST COSTS					
SUBTOTAL, HARVEST		ACRE		\$ 0.0	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 302.59	\$ _____
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ -302.59	\$ _____
4. FIXED COSTS					
DEPRECC., INTEREST, TAXES & INSUR.					
TRACTOR		ACRE		21.79	_____
EQUIPMENT		ACRE		19.58	_____
LAND (NET SHARE=RENT)		ACRE		<u>10.00</u>	_____
TOTAL FIXED COSTS		ACRE		\$ 51.37	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 353.96	\$ _____
6. NET PROJECTED RETURNS		ACRE		\$ -353.96	\$ _____

HERBICIDE AND INSECTICIDE APPLICATION LABOR INCLUDES THE PRORATED COST OF HAND SPRAYER.

PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS.

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CHRISTMAS TREE ESTABLISHMENT, NORTHEAST TEXAS REGION
ESTIMATED COSTS PER ACRE

OPERATION	NO.	DATE	OVER	HOURS	TIMES LABOR MACHINE LUB., REP. COSTS	FUEL, OIL, FIXED
SHREDDER(2R)	T	JULY	1.00	0.549	0.416	0.96
SHREDDER(2R)	T	AUG	1.00	0.549	0.416	0.96
SPRAYER	T	SEPT	1.00	0.209	0.159	0.40
GOPHER POISONER		SEPT	1.00	0.101	0.076	0.19
SHREDDER(2R)	T	SEPT	1.00	0.549	0.416	0.96
SHREDDER(2R)	T	OCT	1.00	0.549	0.416	0.96
SHREDDER(2R)	T	NOV	1.00	0.549	0.416	0.96
SHREDDER(2R)	T	MAY	1.00	0.549	0.416	0.96
SHREDDER(2R)	T	JUNE	1.00	0.549	0.416	0.96
TOTALS						
				4.154	3.147	7.33
						41.37

PROJECTIONS FOR PLANNING PURPOSES ONLY
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CHRISTMAS TREE PRODUCTION, SECOND YEAR, NORTHEAST TEXAS REGION
 ESTIMATED COSTS PER ACRE

CATEGORY	PROJECTED		---PROJECTED---		YOUR ESTIMATE
	YIELD	UNIT	\$/UNIT	VALUE	
1. GROSS RECEIPTS					
TOTAL PROJECTED RETURNS				\$ 0.0	\$ _____
2. VARIABLE COSTS	INPUT USE				
PREHARVEST COSTS					
POISON GRAIN	1.50	LB.	0.65	0.97	_____
HERBICIDE	0.66	GAL.	74.00	48.84	_____
INSECTICIDE	3.00	LB.	10.20	30.60	_____
SHEARING LABOR	12.00	HOUR	4.00	48.00	_____
FUEL & LUBE---TRACTOR		ACRE		10.63	_____
REPAIRS-----TRACTOR		ACRE		2.54	_____
EQUIPMENT		ACRE		3.07	_____
LABOR-----MACHINERY	8.02	HOUR	4.25	34.09	_____
OPERATING CAPITAL	92.63	DOL.	0.14	12.97	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 191.71	\$ _____
HARVEST COSTS					
SUBTOTAL, HARVEST		ACRE		\$ 0.0	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 191.71	\$ _____
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ -191.71	\$ _____
4. FIXED COSTS	DEPRECC., INTEREST, TAXES & INSUR.				
TRACTOR		ACRE		42.07	_____
EQUIPMENT		ACRE		62.78	_____
PRORATED ESTABLISHMENT	353.96	DOL.	1.00	353.96	_____
RETURN ON INVESTMENT	353.96	DOL.	0.12	42.48	_____
LAND (NET SHARE-RENT)		ACRE		10.00	_____
TOTAL FIXED COSTS		ACRE		\$ 511.29	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 702.99	\$ _____
6. NET PROJECTED RETURNS		ACRE		\$ -702.99	\$ _____

ESTAB COST INCLUDES ALL DEV AND MAIN COSTS FROM YEAR 1 TO THE CURRENT YEAR
 RET ON INV COST IS INTEREST CHARGE ON DEVELOPMENT COSTS IN PAST YEARS.
 PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS.

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CHRISTMAS TREE PRODUCTION, SECOND YEAR, NORTHEAST TEXAS REGION
ESTIMATED COSTS PER ACRE

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, FIXED	
						LUB., REP. PER ACRE	COSTS PER ACRE
SHREDDER(2R)	T 5,30	JULY	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	JULY	2.00	1.008	0.764	2.31	16.33
SHREDDER(2R)	T 5,30	AUG	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	AUG	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R)	T 5,30	SEPT	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	SEPT	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R)	T 5,30	OCT	1.00	0.549	0.416	0.96	5.48
TANDEM DISC	T 5,33	OCT	0.12	0.044	0.033	0.08	0.31
GOPHER POISONER	5,41	FEB	1.00	0.101	0.076	0.19	0.82
SHREDDER(2R)	T 5,30	APR	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	APR	2.00	1.008	0.764	2.31	16.33
SHREDDER(2R)	T 5,30	MAY	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	MAY	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R)	T 5,30	JUNE	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	JUNE	1.00	<u>0.504</u>	<u>0.382</u>	<u>1.15</u>	<u>8.17</u>
TOTALS				8.022	6.077	16.23	104.85

PROJECTIONS FOR PLANNING PURPOSES ONLY
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CHRISTMAS TREE PRODUCTION, THIRD YEAR, NORTHEAST TEXAS REGION
 ESTIMATED COSTS PER ACRE

CATEGORY	PROJECTED YIELD	UNIT	PROJECTED \$/UNIT	VALUE	YOUR ESTIMATE
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1. GROSS RECEIPTS
 TOTAL PROJECTED RETURNS \$ 0.0

2. VARIABLE COSTS
 PREHARVEST COSTS
 POISON GRAIN 1.50 LB. 0.65 0.97
 HERBICIDE 0.66 GAL. 74.00 48.84
 INSECTICIDE 4.50 LB. 10.20 45.90
 SHEARING LABOR 23.00 HCUR 4.00 92.00
 FUEL & LUBE--TRACTOR 8.02 HUR 4.25 34.09
 LABOR-----MACHINERY 112.99 DOL. 0.14 15.82
 OPERATING CAPITAL
 SUBTOTAL, PREHARVEST \$ 253.86
 HARVEST COSTS
 SUBTOTAL, HARVEST \$ 0.0

3. INCOME ABOVE VARIABLE COSTS \$ 253.86

4. FIXED COSTS
 DEPREC., INTEREST, TAXES & INSUR. 42.07 ACRE
 TRACTOR
 EQUIPMENT 62.78 ACRE
 PROPRATED ESTABLISHMENT 702.99 DCL. 1.00 702.99
 RETURN ON INVESTMENT 702.99 DOL. 0.12 84.36
 LAND (NET SHARE-RENT) 10.00 ACRE
 TOTAL FIXED COSTS \$ 902.20

5. TOTAL PROJECTED COSTS \$ 1156.06 ACRE

6. NET PROJECTED RETURNS \$ -1156.06 ACRE

ESTAR COST INCLUDES ALL DEV AND MAIN COSTS FROM YEAR 1 TO THE CURRENT YEAR
 GET ON INV COST IS INTEREST CHARGE ON DEVELOPMENT COSTS IN PAST YEARS.
 PREPARED BY DR. JAMES T. LONG, TAX, OVERTON, TEXAS.
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CHRISTMAS TREE PRODUCTION, THIRD YEAR, NORTHEAST TEXAS REGION
ESTIMATED COSTS PER ACRE

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, FIXED LUB., RFP. COSTS	
						PER ACRE	PER ACRE
SHREDDER(2R)	T 5,30	JULY	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	JULY	2.00	1.008	0.764	2.31	16.33
SHREDDER(2R)	T 5,30	AUG	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	AUG	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R)	T 5,30	SEPT	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	SEPT	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R)	T 5,30	OCT	1.00	0.549	0.416	0.96	5.48
TANDEM DISC	T 5,33	OCT	0.12	0.044	0.033	0.08	0.31
GOPHER POISONER	5,41	FEB	1.00	0.101	0.076	0.19	0.82
SHREDDER(2R)	T 5,30	APR	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	APR	2.00	1.008	0.764	2.31	16.33
SHREDDER(2R)	T 5,30	MAY	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	MAY	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R)	T 5,30	JUNE	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5,99	JUNE	1.00	<u>0.504</u>	<u>0.382</u>	<u>1.15</u>	<u>8.17</u>
TOTALS				8.022	6.077	16.23	104.85

PROJECTIONS FOR PLANNING PURPOSES ONLY
NOT TO BE USED WITHOUT UPDATING AFTER 01/19/81. R=1241(C11)

CHRISTMAS TREE PRODUCTION, FOURTH YEAR, NORTHEAST TEXAS REGION
ESTIMATED COSTS AND RETURNS PER ACRE

CATEGORY	PROJECTED		PROJECTED		YOUR ESTIMATE
	YIELD	UNIT	\$/UNIT	VALUE	
1. GROSS RECEIPTS					
TREES	408.00	YEAR	12.00	<u>4896.00</u>	_____
TOTAL PROJECTED RETURNS				\$ 4896.00	\$ _____
2. VARIABLE COSTS		INPUT USE			
PREHARVEST COSTS					
POISON GRAIN	1.50	LB.	0.65	0.97	_____
HERBICIDE	0.66	GAL.	74.00	48.84	_____
INSECTICIDE	7.50	LB.	10.20	76.50	_____
SHEARING LABOR	35.00	HOUR	4.00	140.00	_____
FUEL & LUBE--TRACTOR		ACRE		10.63	_____
REPAIRS-----TRACTOR		ACRE		2.54	_____
EQUIPMENT		ACRE		3.07	_____
LABOR-----MACHINERY	8.02	HCUR	4.25	34.09	_____
OPERATING CAPITAL	124.52	DOL.	0.14	<u>17.43</u>	_____
SUBTOTAL, PREHARVEST		ACRE		\$ 334.07	\$ _____
HARVEST COSTS					
COLORING	6.00	GAL.	9.00	54.00	_____
COLORING LABOR	6.00	HOUR	4.00	24.00	_____
NETTING	408.00	TREE	0.35	142.80	_____
ADVERTISING	408.00	TREE	0.25	102.00	_____
P-RATED EQP COST	1.00	ACRE	21.10	<u>21.10</u>	_____
SUBTOTAL, HARVEST		ACRE		\$ 343.90	\$ _____
TOTAL VARIABLE COSTS		ACRE		\$ 677.97	\$ _____
3. INCOME ABOVE VARIABLE COSTS		ACRE		\$ 4218.03	\$ _____
4. FIXED COSTS					
DEPREC., INTEREST, TAXES & INSUR.					
TRACTOR		ACRE		42.07	_____
EQUIPMENT		ACRE		62.78	_____
PRORATED ESTABLISHMENT	1156.06	DOL.	1.00	1156.06	_____
RETURN ON INVESTMENT	1156.06	DOL.	0.12	138.73	_____
LAND (NET SHARE-RENT)		ACRE		<u>10.00</u>	_____
TOTAL FIXED COSTS		ACRE		\$ 1409.64	\$ _____
5. TOTAL PROJECTED COSTS		ACRE		\$ 2087.61	\$ _____
6. NET PROJECTED RETURNS		ACRE		\$ 2808.39	\$ _____

ESTAB COST INCLUDES ALL DEV AND MAIN COSTS FROM YEAR 1 TO THE CURRENT YEAR
RET ON INV COST IS INTEREST CHARGE ON DEVELOPMENT COSTS IN PAST YEARS.
PREPARED BY DR. JAMES T. LONG, TAFX, OVERTON, TEXAS.

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CHRISTMAS TREE PRODUCTION, FOURTH YEAR, NORTHEAST TEXAS REGION
ESTIMATED CCSTS AND RETURNS PER ACRE

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, FIXED	
						LUB., REP. PER ACRE	COSTS PER ACRE
GOPHER POISONER	5.41	FEB	1.00	0.101	0.076	0.19	0.82
SHREDDER(2R) T	5.30	APR	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5.99	APR	2.00	1.008	0.764	2.31	16.33
SHREDDER(2R) T	5.30	MAY	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5.99	MAY	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R) T	5.30	JUNE	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5.99	JUNE	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R) T	5.30	JULY	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5.99	JULY	2.00	1.008	0.764	2.31	16.33
SHREDDER(2R) T	5.30	AUG	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5.99	AUG	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R) T	5.30	SEPT	1.00	0.549	0.416	0.96	5.48
SPRAYER, C. TREE	5.99	SEPT	1.00	0.504	0.382	1.15	8.17
SHREDDER(2R) T	5.30	OCT	1.00	0.549	0.416	0.96	5.48
TANDEM DISC T	5.33	OCT	0.12	<u>0.044</u>	<u>0.033</u>	<u>0.08</u>	<u>0.31</u>
TOTALS				8.022	6.077	16.23	104.95

CODE	ITEM NAME	NMOD	UNIT	PRICE	CODE	ITEM NAME	NMOD	UNIT	PRICE	CODE	ITEM NAME	NMOD	UNIT	PRICE
1	MILK	----	CWT.	11.00	51	FLAX	----	----	----	101	SALT	----	CWT.	----
2	CREAM	----	----	----	52	SUNFLOWER	----	----	----	102	MINERALS	----	CWT.	----
3	WOOL	----	LB.	1.00	53	SAFFLOWER	----	----	----	103	SALT & MIN.	----	LB.	0.09
4	EGGS	----	CASE	2.70	54	SUGAR BEETS	----	----	----	104	BONE MEAL	----	CWT.	----
5	STOCKER	----	CWT.	100.00	55	BEANS	----	----	----	105	CREEP FEED	----	CWT.	----
6	STOCKER STEERS	----	CWT.	100.00	56	-----	----	----	----	106	GROWTH STIMULANT	----	CWT.	----
7	STOCKER HEIFERS	----	CWT.	55.00	57	-----	----	----	----	107	COTTONSEED CAKE	----	LB.	0.07
8	FEEDER STEERS	----	CWT.	90.00	58	-----	----	----	----	108	SUPPLEMENT	----	CWT.	----
9	FEEDER HEIFERS	----	CWT.	85.00	59	-----	----	----	----	109	RANGE SUPPLEMENT	----	CWT.	----
10	FEEDER CALVES	----	CWT.	87.50	60	-----	----	----	----	110	RANGE CUBES	----	CWT.	----
11	SLAUGHTER STEERS	----	CWT.	75.00	61	BRCILERS	----	LB.	0.13	111	CCNCENTRATES	----	CWT.	----
12	SLAUGHTER HEIFER	----	CWT.	74.00	62	LAYERS	----	LB.	----	112	PROT. SUPPLEMENT	----	CWT.	----
13	STEER CALVES	----	CWT.	110.00	63	DUCKS	----	LB.	----	113	13-14% PRO FEED	----	CWT.	----
14	HEIFER CALVES	----	CWT.	100.00	64	TURKEYS	----	LB.	----	114	15-16% PRO FEED	----	CWT.	----
15	BREEDING HEIFERS	----	HEAD	700.00	65	-----	----	----	----	115	SUPPLEMENT, 20%	----	CWT.	----
16	DEATH LOSS 3X	----	DCL.	1.00	66	-----	----	----	----	116	21-25% PRO FEED	----	CWT.	----
17	CULL COWS	----	CWT.	50.00	67	-----	----	EU.	----	117	26-30% PRO FEED	----	CWT.	----
18	BULL	----	CWT.	72.00	68	-----	----	BU.	----	118	31-35% PRO FEED	----	CWT.	----
19	CALVES	----	CWT.	110.00	69	-----	----	LB.	----	119	36-40% PRO FEED	----	CWT.	----
20	BULL CALVES	----	HEAD	78.00	70	COTTON=UPLAND	----	LB.	----	120	41-45% PRO FEED	----	CWT.	----
21	CULL DAIRY COWS	----	CWT.	48.00	71	COTTON=PIMA	----	BU.	----	121	46-50% PRO FEED	----	----	----
22	DAIRY BULL CALVE	----	HEAD	100.00	72	CORN	----	BU.	3.60	122	MILK REPLACER	----	CWT.	----
23	KID MCRAIR	----	LB.	----	73	GRAIN SORGHUM	----	CWT.	6.20	123	GRAIN MIX	----	CWT.	8.00
24	ADULT MCRAIR	----	LB.	----	74	CATS	----	SU.	1.95	124	CALF FEED	----	CWT.	10.25
25	KID GOATS	----	HEAD	----	75	RYE	----	BU.	----	125	DAIRY SUPPLEMENT	----	CWT.	----
26	DRES	----	LB.	----	76	WHEAT	----	BU.	4.30	126	SOYBEAN MEAL	----	CWT.	----
27	-----	----	----	----	77	TRITICALE	----	BU.	----	127	GROWING RATION	----	CWT.	----
28	DEER LEASE	----	ACRE	----	78	RICE	----	CWT.	----	128	FATTENING RATION	----	CWT.	----
29	FEEDER LAMBS	----	LB.	0.69	79	WINTER WHEAT	----	----	----	129	FINISHING RATION	----	CWT.	9.00
30	SHEEP	----	HEAD	80.00	80	SPRING WHEAT	----	LB.	----	130	TCT. DIG. NUT.	----	----	----
31	LAMBS	----	LB.	0.70	81	ALFALFA HAY	----	TCN	----	131	DIG. PROTEIN	----	----	----
32	EWE LAMBS	----	HEAD	80.00	82	-----	----	----	----	132	DRY MATTER	----	CWT.	----
33	SLAUGHTER LAMBS	----	LB.	0.70	83	BERMUDA	----	ACRE	----	133	AUM'S	----	DCL.	----
34	-----	----	----	----	84	WHEAT&RYE GRASS	----	ACRE	----	134	-----	----	----	----
35	EWES	----	LB.	----	85	NATIVE GRASS	----	ACRE	----	135	SCW FEED GEST.	----	CWT.	7.75
36	CULL EWES	----	LB.	0.20	86	-----	----	----	----	136	SCW FEED LACT.	----	CWT.	9.95
37	RAMS	----	HEAD	----	87	SORGHUM FORAGES	----	ACRE	----	137	BCAR FEED	----	CWT.	7.50
38	-----	----	----	----	88	FOR. SORGHUM HAY	----	TON	----	138	PIG STARTER	----	CWT.	12.00
39	MUTTON SHEEP	----	LB.	0.20	89	SUGAR BEETS	----	TCN	----	139	-----	----	----	----
40	-----	----	----	----	90	TOBACCO	----	LB.	----	140	-----	----	----	----
41	RAISING HERD KEP	----	HEAD	200.00	91	PCTATOES	----	CWT.	----	141	-----	----	----	----
42	SLAUGHTER HOGS	----	CWT.	50.00	92	GUAR	----	----	----	142	-----	----	----	----
43	MARKET HOGS	----	CWT.	50.00	93	COTTON LINT	----	LB.	0.75	143	-----	----	----	----
44	GILT	----	HEAD	----	94	COTTONSEED	----	TCN	115.00	144	-----	----	----	----
45	SO*S	----	HEAD	----	95	PEANUTS	----	----	----	145	RANGE IMPROV	----	ACRE	1.00
46	CULL SO*S	----	CWT.	36.00	96	PECANS	----	----	----	146	DEATH LOSS	----	DCL.	----
47	-----	----	----	----	97	PEACHES WHSLE	----	----	----	147	DEATH LOSS PIGS	----	DCL.	----
48	DEATH LOSS 2X	----	DCL.	----	98	SOYBEANS	----	BU.	6.15	148	DEATH LOSS STOC.	----	DCL.	----
49	FEEDER PIGS	----	LB.	0.70	99	SOUTHERN PEAS SO	----	----	----	149	BREEDING	----	HEAD	22.00
50	CARCASS	----	CWT.	----	100	-----	----	----	----	150	COASTAL PASTURE	----	----	----