

Projections for Planning Purposes Only -- Not to be Used without Updating
2014 Estimated Costs and Returns per Acre
Irrigated Cabbage - 122 Acres
Southwest Extension District - 10

Crop Acres		122				Enterprise
REVENUE	Quantity	Units	\$/Unit	Total	Total	Total
Cabbage	700.00	Bag	\$8.00	\$5,600.00	\$5,600.00	\$683,200.00
Total Revenue				\$5,600.00	\$5,600.00	\$683,200.00
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Total	Enterprise
Production Costs						
Seed						
Cabbage Seed	1	Acre	\$150.00	\$150.00	\$150.00	\$18,300.00
Fertilizer						
UAN(32% N)	2.52	CWT	\$17.00	\$42.84	\$42.84	\$5,226.48
Fertilizer 18-46-0	109	Pound	\$0.25	\$27.25	\$27.25	\$3,324.50
N-32 in Water	313	Pound	\$0.17	\$53.21	\$53.21	\$6,491.62
Herbicide						
Dual Magnum	2	Pint	\$13.13	\$26.26	\$26.26	\$3,203.72
Insecticide						
Lorsban 4E	5	Pint	\$5.25	\$26.25	\$26.25	\$3,202.50
Asana XL	8	Ounce	\$0.73	\$5.82	\$5.82	\$710.04
Asana XL	8	Ounce	\$0.73	\$5.82	\$5.82	\$710.04
Asana XL	8	Ounce	\$0.73	\$5.82	\$5.82	\$710.04
Asana XL	8	Ounce	\$0.73	\$5.82	\$5.82	\$710.04
Fungicides						
Bravo	4.5	Pint	\$4.00	\$18.00	\$18.00	\$2,196.00
Miscellaneous						
Miscellaneous Cabbage Overhead	1	Acre	\$4.00	\$4.00	\$4.00	\$488.00
Custom						
Cabbage Custom Plant	1	Acre	\$30.00	\$30.00	\$30.00	\$3,660.00
Custom Harvest Cabbage	700	Bag	\$3.00	\$2,100.00	\$2,100.00	\$256,200.00
Irrigation						
Energy or Water Cost	588.24	kWh	\$0.18	\$105.88	\$105.88	\$12,917.68
Other Labor						
Hand Labor	12.5	Hour	\$10.00	\$125.00	\$125.00	\$15,250.00
Machinery Labor						
Tractors/Self-Propelled	1.39	Hour	\$12.00	\$16.68	\$16.68	\$2,034.96
Diesel Fuel						
Tractors/Self-Propelled	11.76	Gallon	\$2.85	\$33.52	\$33.52	\$4,088.95
Gasoline						
Pickup/General Use Equipment	1	Acre	\$188.60	\$188.60	\$188.60	\$23,009.20
Repairs & Maintenance						
Pickup/General Use Equipment	1	Acre	\$20.43	\$20.43	\$20.43	\$2,492.64
Irrigation Equipment	1	Acre	\$6.11	\$6.11	\$6.11	\$745.42
Tractors/Self-Propelled	1	Acre	\$3.90	\$3.90	\$3.90	\$475.25
Implements	1	Acre	\$4.04	\$4.04	\$4.04	\$492.79
Interest on Credit Line			6.50%	\$11.83	\$11.83	\$1,443.30
Total Variable Costs				\$3,017.08	\$3,017.08	\$368,083.18
Planned Returns Above Variable Costs:				\$2,582.92	\$2,582.92	\$315,116.82
Breakeven Price to Cover Variable Costs			\$4.31	Bag		
FIXED COSTS	Quantity	Units	\$/Unit	Total	Total	Enterprise
Machinery Depreciation						
Pickup/General Use Equipment	1	Acre	\$76.62	\$76.62	\$76.62	\$9,347.40
Irrigation Equipment	1	Acre	\$55.61	\$55.61	\$55.61	\$6,784.07
Tractors/Self-Propelled	1	Acre	\$16.91	\$16.91	\$16.91	\$2,062.94
Implements	1	Acre	\$4.46	\$4.46	\$4.46	\$544.08
Equipment Investment						
Pickup/General Use Equipment	\$510.79	Dollars	6.50%	\$33.20	\$33.20	\$4,050.54
Irrigation Equipment	\$834.11	Dollars	6.50%	\$54.22	\$54.22	\$6,614.47
Tractors/Self-Propelled	\$207.76	Dollars	6.50%	\$13.50	\$13.50	\$1,647.53
Implements	\$63.37	Dollars	6.50%	\$4.12	\$4.12	\$502.53
Irrigated Winter Garden Rent	1	Acre	\$50.00	\$50.00	\$50.00	\$6,100.00
Total Fixed Costs				\$308.64	\$308.64	\$37,653.55
Total Specified Costs				\$3,325.71	\$3,325.71	\$405,736.73
Returns Above Specified Costs				\$2,274.29	\$2,274.29	\$277,463.27
Breakeven Price to Cover Total Costs			\$4.75	Bag		

Example Breakeven Prices						
Example Yield Percent	Example Yield Bag	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
		Own/Rent	Share/Tenant	Own/Rent	Share/Tenant	Landlord
75%	525.00	\$5.75	\$5.75	\$6.33	\$6.33	\$0.00
90%	630.00	\$4.79	\$4.79	\$5.28	\$5.28	\$0.00
100%	700.00	\$4.31	\$4.31	\$4.75	\$4.75	\$0.00
110%	770.00	\$3.92	\$3.92	\$4.32	\$4.32	\$0.00
125%	875.00	\$3.45	\$3.45	\$3.80	\$3.80	\$0.00

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.