

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2016 Estimated Costs and Returns per Acre**  
**Dryland Corn - 100 Acres**  
**Southwest Extension District - 10**

Crop Acres		100			
REVENUE	Quantity	Units	\$/Unit	Total	Enterprise Total
Corn	55.00	Bushel	\$4.32	\$237.60	\$23,760.00
<b>Total Revenue</b>				<b>\$237.60</b>	<b>\$23,760.00</b>
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
<b>Production Costs</b>					
Custom					
Haul Corn	55	Bushel	\$0.16	\$8.80	\$880.00
Fertilizer					
UAN(32% N)	1.375	CWT	\$16.00	\$22.00	\$2,200.00
Fertilizer 18-46-0	87	Pound	\$0.27	\$23.49	\$2,349.00
Herbicide					
Glyphosate	4.4	Pint	\$2.00	\$8.80	\$880.00
Miscellaneous					
Crop Insurance - Cotton Dry	1	Acre	\$19.00	\$19.00	\$1,900.00
Miscellaneous Corn Overhead	1	Acre	\$4.00	\$4.00	\$400.00
Seed					
Corn Seed BtRR	20	Thousand	\$2.96	\$59.20	\$5,920.00
Machinery Labor					
Tractors/Self-Propelled	1.11	Hour	\$12.00	\$13.32	\$1,332.00
Diesel Fuel					
Tractors/Self-Propelled	7.32	Gallon	\$2.10	\$15.37	\$1,537.20
Gasoline					
Pickup/General Use Equipment	1	Acre	\$19.35	\$19.35	\$1,935.20
Repairs & Maintenance					
Pickup/General Use Equipment	1	Acre	\$4.84	\$4.84	\$483.84
Tractors/Self-Propelled	1	Acre	\$21.02	\$21.02	\$2,101.87
Implements	1	Acre	\$13.84	\$13.84	\$1,383.72
Interest on Credit Line			6.50%	\$7.96	\$795.76
<b>Total Variable Costs</b>				<b>\$240.99</b>	<b>\$24,098.59</b>
Planned Returns Above Variable Costs:				<b>(\$3.39)</b>	<b>(\$338.59)</b>
Breakeven Price to Cover Variable Costs			\$4.38	Bushel	
FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
<b>Machinery Depreciation</b>					
Pickup/General Use Equipment	1	Acre	\$25.20	\$25.20	\$2,520.00
Tractors/Self-Propelled	1	Acre	\$21.61	\$21.61	\$2,160.93
Implements	1	Acre	\$17.19	\$17.19	\$1,719.25
<b>Equipment Investment</b>					
Pickup/General Use Equipment	\$105.00	Dollars	6.50%	\$6.83	\$682.50
Tractors/Self-Propelled	\$166.05	Dollars	6.50%	\$10.79	\$1,079.33
Implements	\$80.78	Dollars	6.50%	\$5.25	\$525.06
Dryland Winter Garden Rent	1	Acre	\$20.00	\$20.00	\$2,000.00
<b>Total Fixed Costs</b>				<b>\$106.87</b>	<b>\$10,687.07</b>
<b>Total Specified Costs</b>				<b>\$347.86</b>	<b>\$34,785.66</b>
Returns Above Specified Costs				<b>(\$110.26)</b>	<b>(\$11,025.66)</b>
Breakeven Price to Cover Total Costs			\$6.32	Bushel	

Example Breakeven Prices			
Example Yield Percent	Example Yield Bushel	Price Needed to Cover Your Variable Costs	Price Needed to Cover Your Total Costs
75%	41.25	\$5.84	\$8.43
90%	49.50	\$4.87	\$7.03
100%	55.00	\$4.38	\$6.32
110%	60.50	\$3.98	\$5.75
125%	68.75	\$3.51	\$5.06

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.**