Projections for Planning Purposes Only -- Not to be Used without Updating 2016 Estimated Costs and Returns per Acre Oranges, Valencias, Mature Orchard, Flood Irrigated, Rio Grande Valley - 100 Acres South Extension District - 12

PEVENUE Quantity Units S/Unit Total Total Oranges (Valencias) 18.00 Ton \$150.00 \$270.00.00	Crop Acres	100				
Oranges (Valencias) 18.00 Ton \$150.00 \$2700.00						Enterprise
Total Revenue S22(70.00 S22(70.00 S22(70.00 Display Display Display Display S22(70.00 Display Display </td <td></td> <td>,</td> <td></td> <td>4 ·</td> <td></td> <td></td>		,		4 ·		
UNRLABLE COSTS Quantity Units S/Unit Total Total Production Costs Fertilizer Total Total Total Total Fertilizer Ammonium Sulfate (21% N) 7.14 CWT \$18.25 \$130.31 \$13,030.50 Custom Fertilizer Citrus 2 Acre \$4.40 \$8.80 \$280.00 Custom Orchard Spray 4 Acre \$36.50 \$151.00 \$151.400.00 Spot Herbicide Spray 1 Application \$24.00 \$22.60 \$22.600.00 Miscellaneous Insurance, Established Oranges 1 Acre \$85.00 \$85.00 \$22.600.00 Krovar 180 DF 3 Pound \$36.00 \$216.00 \$21,600.00 Lorsban 4E 8 Print \$6.11 \$48.88 \$4.884.00 Citrus OI 5 Gallon \$22.60 \$21,600.00 \$22.600.00 Admire Pro 0.875 Print \$26.67 \$22.33.62 \$22.600.00 Admire Pro 0.875 <td>e , ,</td> <td>18.00</td> <td>Ton</td> <td>\$150.00</td> <td></td> <td></td>	e , ,	18.00	Ton	\$150.00		
VARIABLE COSTS Quantity Units \$/Unit Total Total Production Costs Fartilizer Ammonium Sulfate (21% N) 7.14 CWT \$18.25 \$130.31 \$13,030.50 Custom Fartilize Citrus 2 Acre \$4.40 \$8.80 \$88.00 Hedging or Topping 0.5 Acre \$58.60 \$53.300 \$53,300.00 Spot Herbicide Spray 1 Application \$24.00 \$24.000 \$52.400.00 Miscellaneous Insurance, Established Oranges 1 Acre \$55.00 \$85.00 \$85.500 Herbicide 1 2.6 Gallon \$20.40 \$22.550.00 \$21.600.00 Insecticide 8 Pound \$14.88 \$44.64 \$4,464.00 Insecticide 8 Pint \$26.67 \$23.34 \$23.363 Agri-Mek SC 0.0776 Gallon \$28.0 \$41.00 \$40.08 Agri-Mek SC 0.0776 Gallon \$20.00 \$32.000 \$47.00.00 Other Labor <td>Total Revenue</td> <td></td> <td></td> <td></td> <td>\$2,700.00</td> <td></td>	Total Revenue				\$2,700.00	
Production Costs Fertilizer Fertilizer Anmonium Sulfate (21% N) 7.14 CWT \$18.25 \$130.31 \$13,030.50 Custom Custom Fertilize Citrus 2 Acre \$4.40 \$8.80 \$880.00 Guistom Orchard Spray 4 Acre \$586.00 \$53.00 \$53.300.00 \$25.400.00 Spot Herbicide Spray 1 Application \$24.00 \$22.400.00 \$22.400.00 \$22.400.00 \$22.400.00 \$22.400.00 \$22.400.00 \$22.600.00 \$25.50 \$25.500.00 \$25.500.00 \$25.500.00 \$21.600.00 \$21.600.00 \$22.600.00 \$21.600.00 \$22.600.00 \$21.600.00				• • • • •		
Fertilizer Ammonium Sulfate (21% N) 7.14 CWT \$18.25 \$13.03.050 Custom Custom Forbilize Citrus 2 Acre \$66.00 \$33.00 \$3,300.00 Custom Forbilize Citrus 2 Acre \$56.50 \$33.00 \$3,300.00 Custom Forbilize Citrus 1 Application \$24.00 \$2,400.00 Spot Herbicide Spray 1 Acre \$85.50 \$85.00 \$85.00 Miscellaneous Insurance, Established Oranges 1 Acre \$85.00 \$85.00 \$2,400.00 Miscellaneous Insecticide Pound \$14.88 \$44.64 \$4,464.00 Insecticide Vendex 6 Pound \$36.00 \$21.600.00 \$22.338.00 Citrus Oli 5 Gallon \$82.00 \$41.48.8 \$44.64 \$4,488.00 Citrus Oli 5 Gallon \$82.00 \$21.600.00 \$22.338.63 \$2.338.63 \$2.478.93 Provado 20 Ounce \$1.03 \$20.60 \$2.749.30		Quantity	Units	\$/Unit	lotal	lotal
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Hedging or Topping 0.5 Arre \$\$66.00 \$\$33.00 \$\$33.00.00 Spot Herbicide Spray 4 Acre \$\$85.00 \$\$24.00 \$\$24.00.00 Miscellaneous 1 Application \$\$24.00 \$\$24.00.00 \$\$24.00.00 Miscellaneous 1 Acre \$\$85.00 \$\$24.00.00 \$\$24.00.00 Herbicide 1 Acre \$\$85.00 \$\$25.50 \$\$25.50.00 Krowar 180 DF 3 Pound \$\$14.88 \$\$44.64 \$\$4,464.00 Insecticide 8 Print \$\$6.11 \$\$48.80 \$\$21.60.00 \$\$22.33.43 \$\$22.33.43 \$\$22.33.43 <		2	Acre	\$4 40	\$8.80	\$880.00
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Machinery Labor Tractors/Self-Propelled 0.24 Hour \$12.00 \$2.88 \$288.00 Diesel Fuel Tractors/Self-Propelled 1.21 Gallon \$2.10 \$2.54 \$254.10 Repairs & Maintenance Tractors/Self-Propelled 1 Acre \$2.33 \$2.33 \$232.91 Implements 1 Acre \$0.35 \$0.35 \$34.77 Interest on Credit Line 5.00% \$26.96 \$2.696.11 \$1014.96 \$1014.95.96 Planned Returns Above Variable Costs: 5.00% \$26.96 \$1014.95.96 \$1014.95.96 Planned Returns Above Variable Costs: \$56.39 Tor Enterprise FIXED COSTS Quantity Units \$/Unit Total Total Machinery Depreciation 1 Acre \$2.41 \$2.41 \$240.67 Implements 1 Acre \$0.31 \$0.31 \$31.29 Equipment Investment 1 Acre \$2.41 \$2.44 \$2.40.67 Implements \$1.34 Dollars		4.00	Hour			. ,
Tractors/Self-Propelled 0.24 Hour \$12.00 \$2.88 \$288.00 Diesel Fuel Tractors/Self-Propelled 1.21 Gallon \$2.10 \$2.54 \$254.10 Repairs & Maintenance Tractors/Self-Propelled 1 Acre \$2.33 \$2.33 \$232.91 Implements 1 Acre \$0.35 \$0.35 \$34.77 Interest on Credit Line 5.00% \$26.96 \$2,696.11 Total Variable Costs \$101,495.96 \$101,495.96 Planned Returns Above Variable Costs: \$168,504 \$168,504.04 Breakeven Price to Cover Variable Costs \$56.39 Ton Enterprise FIXED COSTS Quantity Units \$/Unit Total Machinery Depreciation Tractors/Self-Propelled 1 Acre \$2.41 \$2.41 \$2.41 \$2.40.67 Implements 1 Acre \$2.41 \$2.41 \$2.40.67 \$31.29 Equipment Investment Tractors/Self-Propelled 1 Acre \$2.41 \$2.41 </td <td></td> <td></td> <td></td> <td>•</td> <td>• • • • •</td> <td>• ,</td>				•	• • • • •	• ,
Diesel Fuel Tractors/Self-Propelled 1.21 Gallon \$2.10 \$2.54 \$254.10 Repairs & Maintenance Tractors/Self-Propelled 1 Acre \$2.33 \$2.33 \$232.91 Implements 1 Acre \$0.35 \$0.35 \$34.77 Interest on Credit Line 5.00% \$26.96 \$2,696.11 Total Variable Costs \$1,014.96 \$1011,495.96 Planned Returns Above Variable Costs: \$56.39 Ton Breakeven Price to Cover Variable Costs \$56.39 Ton FIXED COSTS Quantity Units \$/Unit Total Machinery Depreciation 1 Acre \$2.41 \$240.67 Implements 1 Acre \$0.31 \$0.31 \$31.29 Equipment Investment Tractors/Self-Propelled 1 Acre \$0.31 \$0.31 \$31.24 Implements 1.34 Dollars 7.00% \$1.31 \$131.24 Implements \$1.34 Dollars 7.00% \$0.09 \$23.7	•	0.24	Hour	\$12.00	\$2.88	\$288.00
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Implements 1 Acre \$0.35 \$0.35 \$34.77 Interest on Credit Line 5.00% \$26.96 \$2,696.11 Total Variable Costs \$1,014.96 \$101,495.96 Planned Returns Above Variable Costs: \$1,685.04 \$168,504.04 Breakeven Price to Cover Variable Costs: \$56.39 Ton FIXED COSTS Quantity Units \$/Unit Total Machinery Depreciation 1 Acre \$2.41 \$240.67 Implements 1 Acre \$0.31 \$0.31 \$31.29 Equipment Investment 1 Acre \$0.31 \$0.31 \$31.24 Implements \$1.34 Dollars 7.00% \$1.31 \$131.24 Implements \$1.34 Dollars 7.00% \$0.09 \$9.37 Allocated Establishment Cost 1 Acre \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.0						
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Total Variable Costs Planned Returns Above Variable Costs: \$1,014.96 \$101,495.96 \$168,504.04 Breakeven Price to Cover Variable Costs: \$56.39 Ton Enterprise FIXED COSTS Quantity Units \$/Unit Total Total Machinery Depreciation Tractors/Self-Propelled 1 Acre \$2.41 \$2.41 \$240.67 Implements 1 Acre \$0.31 \$0.31 \$31.29 Equipment Investment 1 Acre \$0.31 \$131.24 Implements \$1.34 Dollars 7.00% \$1.31 \$131.24 Implements \$1.34 Dollars 7.00% \$1.00 \$25,404.00 Land Cost, Orchard 1 Acre \$120.00 \$12,000.00 \$12,000.00 Total Fixed Costs \$1,393.13 \$139,312.53 \$139,312.53 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47		1	Acre	\$0.35	\$0.35	\$34.77
Planned Returns Above Variable Costs: Breakeven Price to Cover Variable Costs\$1,685.04\$168,504.04Enterprise\$56.39TonEnterpriseFIXED COSTSQuantityUnits\$/UnitTotalEnterpriseMachinery Depreciation Tractors/Self-Propelled1Acre\$2.41\$2.41\$240.67Implements1Acre\$0.31\$0.31\$31.29Equipment Investment Tractors/Self-Propelled\$18.75Dollars7.00%\$1.31\$131.24Allocated Establishment Cost1Acre\$254.04\$254.04\$254.04\$254.04.00Land Cost, Orchard1Acre\$120.00\$12.000\$12,000.00Total Fixed Costs\$1,393.13\$139,312.53Returns Above Specified Costs\$1,306.87\$130,687.47	Interest on Credit Line			5.00%	\$26.96	\$2,696.11
Breakeven Price to Cover Variable Costs\$56.39TonFIXED COSTSQuantityUnits\$/UnitTotalMachinery Depreciation Tractors/Self-Propelled1Acre\$2.41\$2.41\$240.67Implements1Acre\$0.31\$0.31\$31.29Equipment Investment Tractors/Self-Propelled\$18.75Dollars7.00%\$1.31\$131.24Implements\$1.34Dollars7.00%\$0.09\$9.37Allocated Establishment Cost Land Cost, Orchard1Acre\$254.04\$254.04\$254.04.00Total Fixed Costs1Acre\$120.00\$12,000.00\$12,000.00Total Specified Costs\$1,393.13\$139,312.53\$139,312.53Returns Above Specified Costs\$1,306.87\$130,687.47	Total Variable Costs			-	\$1,014.96	\$101,495.96
FIXED COSTSQuantityUnits\$/UnitTotalEnterprise TotalMachinery Depreciation Tractors/Self-Propelled1Acre\$2.41\$2.41\$240.67Implements1Acre\$0.31\$0.31\$31.29Equipment Investment Tractors/Self-Propelled\$18.75Dollars7.00%\$1.31\$131.24Implements\$1.34Dollars7.00%\$0.09\$9.37Allocated Establishment Cost1Acre\$254.04\$254.04\$254.04.00Land Cost, Orchard1Acre\$120.00\$12,000.00Total Specified Costs\$378.17\$33,816.58Returns Above Specified Costs\$1,306.87\$130,687.47	Planned Returns Above Variable Costs:			_	\$1,685.04	\$168,504.04
FIXED COSTS Quantity Units \$/Unit Total Total Machinery Depreciation Tractors/Self-Propelled 1 Acre \$2.41 \$2.41 \$240.67 Implements 1 Acre \$0.31 \$0.31 \$31.29 Equipment Investment Tractors/Self-Propelled \$18.75 Dollars 7.00% \$1.31 \$131.24 Implements \$1.34 Dollars 7.00% \$0.09 \$9.37 Allocated Establishment Cost 1 Acre \$254.04 \$254.04 \$254,04.00 Land Cost, Orchard 1 Acre \$120.00 \$12,000.00 \$12,000.00 Total Fixed Costs \$378.17 \$37,816.58 \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47	Breakeven Price to Cover Variable Costs			\$56.39 T	on	
Machinery Depreciation I Acre \$2.41 \$2.41 \$240.67 Implements 1 Acre \$0.31 \$0.31 \$31.29 Equipment Investment 1 Acre \$0.31 \$0.31 \$31.29 Tractors/Self-Propelled \$18.75 Dollars 7.00% \$1.31 \$131.24 Implements \$1.34 Dollars 7.00% \$0.09 \$9.37 Allocated Establishment Cost 1 Acre \$254.04 \$254.04 \$254,04.00 Land Cost, Orchard 1 Acre \$120.00 \$12,000.00 \$12,000.00 Total Fixed Costs \$378.17 \$37,816.58 \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47						Enterprise
Tractors/Self-Propelled 1 Acre \$2.41 \$2.41 \$240.67 Implements 1 Acre \$0.31 \$0.31 \$31.29 Equipment Investment Tractors/Self-Propelled \$18.75 Dollars 7.00% \$1.31 \$131.24 Implements \$1.34 Dollars 7.00% \$0.09 \$9.37 Allocated Establishment Cost 1 Acre \$254.04 \$254.04 \$254,04.00 Land Cost, Orchard 1 Acre \$120.00 \$12,000.00 Total Fixed Costs \$378.17 \$37,816.58 Total Specified Costs \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47	FIXED COSTS	Quantity	Units	\$/Unit	Total	Total
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Equipment Investment \$18.75 Dollars 7.00% \$1.31 \$131.24 Implements \$1.34 Dollars 7.00% \$0.09 \$9.37 Allocated Establishment Cost 1 Acre \$254.04 \$254.04 \$254.04.00 Land Cost, Orchard 1 Acre \$120.00 \$120.00 \$12,000.00 Total Fixed Costs \$378.17 \$37,816.58 \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47	Tractors/Self-Propelled	1	Acre	\$2.41	\$2.41	\$240.67
Tractors/Self-Propelled Implements \$18.75 Dollars 7.00% \$1.31 \$131.24 Allocated Establishment Cost 1 Acre \$254.04 \$225.404 \$225.404.00 Land Cost, Orchard 1 Acre \$120.00 \$120.00 \$12,000.00 Total Fixed Costs \$378.17 \$37,816.58 \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47	Implements	1	Acre	\$0.31	\$0.31	\$31.29
Implements \$1.34 Dollars 7.00% \$0.09 \$9.37 Allocated Establishment Cost 1 Acre \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.04 \$254.00 \$120.00 \$120.00 \$120.00.00 \$120.00.00 \$120.00 \$120.00 \$120.00 \$120.00.00 \$120.00 \$120.00 \$120.00 \$120.00.00 \$120.00 \$130.06 \$130.06 \$130.0687 \$130.0687 \$130.0	Equipment Investment					
Allocated Establishment Cost Land Cost, Orchard 1 Acre \$254.04 Acre \$254.04 \$120.00 \$120.00	Tractors/Self-Propelled	\$18.75	Dollars	7.00%	\$1.31	\$131.24
Land Cost, Orchard 1 Acre \$120.00 \$12,00.00 Total Fixed Costs \$378.17 \$37,816.58 Total Specified Costs \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47	Implements	\$1.34	Dollars	7.00%	\$0.09	\$9.37
Total Fixed Costs \$378.17 \$37,816.58 Total Specified Costs \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47	Allocated Establishment Cost	1	Acre	\$254.04	\$254.04	\$25,404.00
Total Specified Costs \$1,393.13 \$139,312.53 Returns Above Specified Costs \$1,306.87 \$130,687.47	Land Cost, Orchard	1	Acre	\$120.00	\$120.00	\$12,000.00
Returns Above Specified Costs \$1,306.87 \$130,687.47	Total Fixed Costs			_	\$378.17	\$37,816.58
Returns Above Specified Costs \$1,306.87 \$130,687.47	Total Specified Costs				\$1,393.13	\$139,312.53
				-		· · · · · ·
Breakeven Price to Cover Total Costs \$77.40 Ton	Returns Above Specified Costs				\$1,306.87	\$130,687.47
	Breakeven Price to Cover Total Costs			\$77.40 T	on	

		Example Br	Example Breakeven Prices			
Example	Example					
Yield	Yield	Price Needed to Cover	Price Needed to Cover			
Percent	Ton	Your Variable Costs	Your Total Costs			
75%	13.50	\$75.18	\$103.19			
90%	16.20	\$62.65	\$86.00			
100%	18.00	\$56.39	\$77.40			
110%	19.80	\$51.26	\$70.36			
125%	22.50	\$45.11	\$61.92			

Developed by Samuel Zapata, Assistant 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.