

SOYBEANS, IRRIGATED, TEXAS HIGH PLAINS III REGION  
ESTIMATED COSTS AND RETURNS PER ACRE (FURROW)

3,100

ECONOMICS OF PROFITABLE SOYBEAN PRODUCTION

SOYBEANS, IRRIGATED, TEXAS HIGH PLAINS II REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>2. VARIABLE COSTS</b>				
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				
SOYBEANS	BU.	4.75	35.00	\$ 166.25
<b>TOTAL</b>				\$ 166.25
<b>2. VARIABLE COSTS</b>				
<b>PREHARVEST</b>				
SEED	LBS.	0.18	60.00	10.80
HERBICIDE	ACRE	7.50	1.00	7.50
MACHINERY	ACRE	5.07	1.00	5.07
TRACTORS	ACRE	11.76	1.00	11.76
IRRIGATION MACHINERY	ACRE	24.50	1.00	24.50
LABOR(TRACTOR & MACHINERY)	HOUR	6.00	5.55	33.28
LABOR(IRRIGATION)	HOUR	5.00	1.72	8.61
INTEREST ON OP. CAP.	DOL.	0.10	27.71	2.77
<b>SUBTOTAL, PRE-HARVEST</b>				\$ 104.29
<b>HARVEST COSTS</b>				
CUSTOM COMBINE	ACRE	10.00	1.00	10.00
CUSTOM HAUL	BU.	0.10	35.00	3.50
<b>SUBTOTAL, HARVEST</b>				\$ 13.50
<b>TOTAL VARIABLE COST</b>				\$ 117.79
<b>3. INCOME ABOVE VARIABLE COSTS</b>				
				\$ 48.46
<b>4. FIXED COSTS</b>				
MACHINERY	ACRE	6.25	1.00	6.25
TRACTORS	ACRE	13.46	1.00	13.46
IRRIGATION MACHINERY	ACRE	13.86	1.00	13.86
LAND (NET RENT)	ACRE	31.46	1.00	31.46
<b>TOTAL FIXED COSTS</b>				\$ 65.04
<b>5. TOTAL COSTS</b>				
				\$ 182.82
<b>6. NET RETURNS</b>				
				\$ -16.57

LAND (NET RENT) BASED ON 33% OF GROSS INCOME LESS 33% OF FERT, GAS, CHEM, SEED, HARVEST, HAUL AND 50% OF FIXED IRRIG COSTS. GOVT PROGRAM NOT INCL.  
PREPARED BY RAY SAMMONS, TAEX, AMARILLO, TEXAS PROJECTED 1978

**SOYBEANS, IRRIGATED, TEXAS HIGH PLAINS II REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT**

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, FIXED LUB., REP. COSTS		
						PER ACRE	PER ACRE	
SHREDDER 4R	TM	3.57	NOV	1.00	0.354	0.197	1.29	1.72
TANDEM DISC	TM	3.40	NOV	1.00	0.303	0.168	1.02	1.30
TANDEM DISC	TM	3.40	DEC	1.00	0.303	0.168	1.02	1.30
PICKUP 1/2 TON		10	DEC	1.20	1.500	1.200	3.22	2.27
OFFSET DISC	TM	3.42	FEB	1.00	0.303	0.168	1.10	1.47
BOX FLOAT	TM	3.60	MAR	1.00	0.606	0.337	1.87	2.25
TANDEM DISC	TM	3.40	MAR	2.00	0.606	0.337	2.03	2.60
HERB SPR/DISC	TM	3.61	MAR	1.00	0.354	0.196	1.10	1.33
LISTER 6R	TM	3.54	MAR	1.00	0.221	0.123	0.71	0.88
ROLLING CULT	TM	3.30	APR	1.00	0.212	0.118	0.72	0.92
LISTER-PLNT6R	TM	3.36	MAY	1.00	0.371	0.206	1.38	1.88
ROLLING CULT	TM	3.30	JUNE	1.00	0.212	0.118	0.72	0.92
FURROW OPENER	TM	3.52	JULY	1.00	0.200	0.111	0.67	0.86
<b>TOTALS</b>				<b>5.546</b>	<b>3.448</b>	<b>16.83</b>	<b>19.71</b>	

LAND (NET RENT) BASED ON 33% OF GROSS INCOME LESS 33% OF FERT, GAS, CHEM, SEED, HARVEST, HAUL AND 50% OF FIXED IRRIG COSTS. GOVT PROGRAM NOT INCL. PREPARED BY RAY SAMMONS, TAEX, AMARILLO, TEXAS PROJECTED 1978

OPERATION	ITEM NO.	DATE	TOTAL VARIABLE COSTS	INCOME ABOVE VARIABLE COSTS
SHREDDER 4R	TM	3.57	1.29	0.43
TANDEM DISC	TM	3.40	1.30	0.37
TANDEM DISC	TM	3.40	1.30	0.37
PICKUP 1/2 TON		10	2.27	0.73
OFFSET DISC	TM	3.42	1.47	0.47
BOX FLOAT	TM	3.60	2.25	0.75
TANDEM DISC	TM	3.40	2.60	0.80
HERB SPR/DISC	TM	3.61	1.33	0.43
LISTER 6R	TM	3.54	0.88	0.28
ROLLING CULT	TM	3.30	0.92	0.29
LISTER-PLNT6R	TM	3.36	1.88	0.59
ROLLING CULT	TM	3.30	0.92	0.29
FURROW OPENER	TM	3.52	0.86	0.26
<b>TOTALS</b>			<b>19.71</b>	<b>6.00</b>

Texas Agricultural Extension Service, The Texas A&M University System, Director, College Station, Texas  
 Prepared by Ray Sammons, TAEX, Amarillo, Texas  
 Land (Net Rent) based on 33% of gross income less 33% of fert, gas, chem, seed, harvest, haul and 50% of fixed irrig costs. Govt program not incl.

**SOYBEANS, IRRIGATED, TEXAS HIGH PLAINS III REGION  
ESTIMATED COSTS AND RETURNS PER ACRE (FURROW)  
PREPLANT PLUS THREE POSTPLANT**

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				
SOYBEANS	BU.	4.75	35.00	\$ <u>166.25</u>
<b>TOTAL</b>				\$ 166.25
<b>2. VARIABLE COSTS</b>				
<b>PREHARVEST</b>				
SEED	BU.	8.00	1.00	8.00
HERBICIDE	ACRE	7.00	1.00	7.00
MACHINERY	ACRE	3.77	1.00	3.77
TRACTORS	ACRE	4.98	1.00	4.98
IRRIGATION MACHINERY	ACRE	35.86	1.00	35.86
LABOR(TRACTOR & MACHINERY)	HOUR	5.00	2.62	13.10
LABOR(IRRIGATION)	HOUR	5.00	2.20	11.00
INTEREST ON OP. CAP.	DOL.	0.10	27.02	<u>2.70</u>
<b>SUBTOTAL, PRE-HARVEST</b>				\$ 86.41
<b>HARVEST COSTS</b>				
CUSTOM COMBINE	ACRE	12.00	1.00	12.00
CUSTOM HAUL	BU.	0.25	35.00	<u>8.75</u>
<b>SUBTOTAL, HARVEST</b>				\$ 20.75
<b>TOTAL VARIABLE COST</b>				\$ 107.16
<b>3. INCOME ABOVE VARIABLE COSTS</b>				
				\$ 59.09
<b>4. FIXED COSTS</b>				
MACHINERY	ACRE	4.23	1.00	4.23
TRACTORS	ACRE	6.11	1.00	6.11
IRRIGATION MACHINERY	ACRE	34.10	1.00	34.10
LAND (NET RENT)	ACRE	22.33	1.00	<u>22.33</u>
<b>TOTAL FIXED COSTS</b>				\$ 66.76
<b>5. TOTAL COSTS</b>				
				\$ 173.92
<b>6. NET RETURNS</b>				
				\$ -7.67

LAND CHARGE BASED ON LANDLORD'S SHARE OF GROSS (1/4) LESS 1/4 OF HAULING AND 50 PCT. OF IRRIG. FIXED COSTS.

PREPARED BY MARVIN O. SARTIN, TAEX, LUBBOCK, TEXAS

PROJECTED 1978

SOYBEANS, IRRIGATED, TEXAS HIGH PLAINS III REGION  
 ESTIMATED COSTS AND RETURNS PER ACRE (FURROW)  
 PREPLANT PLUS THREE POSTPLANT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, LUB., PER ACRE	OIL, REP. PER ACRE	FIXED COSTS PER ACRE
PICKUP 1/2 TON	10	DEC	0.10	0.125	0.100	0.27		0.19
MOLDBOARD 6B TM	2,47	JAN	0.50	0.257	0.171	1.22		1.81
PACKER TM	53	JAN	0.50	0.0	0.165	0.02		0.05
CHISEL TM	2,44	JAN	0.50	0.089	0.060	0.47		0.73
PICKUP 1/2 TON	10	JAN	0.10	0.125	0.100	0.27		0.19
PICKUP 1/2 TON	10	FEB	0.10	0.125	0.100	0.27		0.19
TANDEM DISC TM	3,41	MAR	2.00	0.354	0.236	1.61		2.22
HERB SPR/DISC TM	61	MAR	1.00	0.0	0.196	0.07		0.15
LISTER 6R TM	2,54	MAR	1.00	0.184	0.123	0.84		1.21
PICKUP 1/2 TON	10	MAR	0.10	0.125	0.100	0.27		0.19
ROLLING CULT TM	4,30	APR	1.00	0.177	0.118	0.56		0.62
PICKUP 1/2 TON	10	APR	0.10	0.125	0.100	0.27		0.19
BED PLANTER 6R TM	3,38	MAY	1.00	0.309	0.206	1.28		1.65
PICKUP 1/2 TON	10	MAY	0.10	0.125	0.100	0.27		0.19
CULTIVATOR 6R TM	4,33	JUNE	1.00	0.0	0.0	0.0		0.0
PICKUP 1/2 TON	10	JUNE	0.10	0.125	0.100	0.27		0.19
PICKUP 1/2 TON	10	JULY	0.10	0.125	0.100	0.27		0.19
PICKUP 1/2 TON	10	AUG	0.10	0.125	0.100	0.27		0.19
PICKUP 1/2 TON	10	SEPT	0.10	0.125	0.100	0.27		0.19
<b>TOTALS</b>				<b>2.620</b>	<b>2.274</b>	<b>8.75</b>		<b>10.34</b>

LAND CHARGE BASED ON LANDLORD'S SHARE OF GROSS (1/4) LESS 1/4 OF HAULING AND 50 PCT. OF IRRIG. FIXED COSTS.

PREPARED BY MARVIN O. SARTIN, TAEX, LUBBOCK, TEXAS

PROJECTED 1978

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

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				
SOYBEANS	BU.	5.60	25.00	\$ 140.00
<b>TOTAL</b>				<b>\$ 140.00</b>
<b>2. VARIABLE COSTS</b>				
<b>PREHARVEST</b>				
SEED	LBS.	0.20	60.00	12.00
FERT(0-40-40)	ACRE	10.40	1.00	10.40
HERBICIDE	ACRE	6.25	1.00	6.25
INSECTICIDE	APPL	3.75	1.00	3.75
MACHINERY	ACRE	5.02	1.00	5.02
TRACTORS	ACRE	11.25	1.00	11.25
LABOR(TRACTOR & MACHINERY)	HOUR	3.00	3.60	10.79
INTEREST ON OP. CAP.	DOL.	0.10	15.99	1.60
<b>SUBTOTAL, PRE-HARVEST</b>				<b>\$ 61.07</b>
<b>HARVEST COSTS</b>				
CUST HARV & HAUL	BU.	0.70	25.00	17.50
<b>SUBTOTAL, HARVEST</b>				<b>\$ 17.50</b>
<b>TOTAL VARIABLE COST</b>				<b>\$ 78.57</b>
<b>3. BREAKEVEN PRICE, VARIABLE COSTS</b>	BU.			<b>3.143</b>
<b>4. FIXED COSTS</b>				
MACHINERY	ACRE	4.30	1.00	4.30
TRACTORS	ACRE	8.21	1.00	8.21
LAND (NET RENT)	ACRE	15.00	1.00	15.00
<b>TOTAL FIXED COSTS</b>				<b>\$ 27.51</b>
<b>5. TOTAL COSTS</b>				<b>\$ 106.07</b>
<b>6. BREAKEVEN PRICE, TOTAL COSTS</b>	BU.			<b>4.243</b>
<b>6. BREAKEVEN PRICE, TOTAL COSTS</b>	BU.			<b>3.812</b>
PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS				PROJECTED 1978
PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS				PROJECTED 1978



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

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, FIXED	
						LUB., REP. PER ACRE	COSTS PER ACRE
PICKUP		10 NOV	0.10	0.125	0.100	0.53	0.14
TANDEM DISC	T 1,34	DEC	1.00	0.283	0.189	1.56	1.54
SPRAYER, HERB.	T 1,49	MAR	1.00	0.465	0.310	2.35	1.91
TANDEM DISC	T 34	MAR	1.00	0.0	0.189	0.20	0.54
PICKUP		10 MAR	0.10	0.125	0.100	0.53	0.14
RENTD. FERT. APPL	2,86	APR	1.00	0.118	0.079	0.39	0.28
LISTER-BEDDER	T 1,47	APR	1.00	0.388	0.258	1.97	1.64
PICKUP		10 APR	0.10	0.125	0.100	0.53	0.14
PICKUP		10 MAY	0.10	0.125	0.100	0.53	0.14
TOOL BAR CULT.	T 2,43	JUNE	1.00	0.365	0.244	1.31	1.12
PLANTER	T 1,39	JUNE	1.20	0.372	0.248	2.17	2.25
PICKUP		10 JUNE	0.10	0.125	0.100	0.53	0.14
TOOL BAR CULT.	T 2,43	JULY	1.00	0.365	0.244	1.31	1.12
PICKUP		10 JULY	0.10	0.125	0.100	0.53	0.14
TOOL BAR CULT.	T 2,43	AUG	1.00	0.365	0.244	1.31	1.12
PICKUP		10 SEPT	0.10	0.125	0.100	0.53	0.14
<b>TOTALS</b>				<b>3.598</b>	<b>2.704</b>	<b>16.28</b>	<b>12.51</b>

PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS PROJECTED 1978

LAND CHARGE BASED ON LANDLORD'S SHARE OF GROSS (1/4) LESS 1/4 OF  
TOTAL COSTS. TOTAL COSTS.  
PREPARED BY MARVIN O. SARTIN, TAEX, LUBBOCK, TEXAS PROJECTED 1978  
BREAK-EVEN PRICE, TOTAL COSTS

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

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				
SOYBEANS	BU.	5.60	32.00	\$ 179.20
<b>TOTAL</b>				<b>\$ 179.20</b>
<b>2. VARIABLE COSTS</b>				
<b>PREHARVEST</b>				
SEED	LBS.	0.20	60.00	12.00
FERT(0-60-60)	ACRE	15.60	1.00	15.60
INOCULANT	ACRE	1.00	1.00	1.00
HERBICIDE	ACRE	6.25	1.00	6.25
INSECTICIDE	APPL	3.75	1.50	5.63
MACHINERY	ACRE	5.43	1.00	5.43
TRACTORS	ACRE	10.25	1.00	10.25
LABOR(TRACTOR & MACHINERY)	HOUR	3.00	3.48	10.45
INTEREST ON OP. CAP.	DOL.	0.10	13.74	1.37
<b>SUBTOTAL, PRE-HARVEST</b>				<b>\$ 67.98</b>
<b>HARVEST COSTS</b>				
CUST HARV & HAUL	BU.	0.70	32.00	22.40
<b>SUBTOTAL, HARVEST</b>				<b>\$ 22.40</b>
<b>TOTAL VARIABLE COST</b>				<b>\$ 90.38</b>
<b>3. BREAKEVEN PRICE, VARIABLE COSTS</b>	<b>BU.</b>			<b>2.824</b>
<b>4. FIXED COSTS</b>				
MACHINERY	ACRE	4.14	1.00	4.14
TRACTORS	ACRE	7.48	1.00	7.48
LAND (NET RENT)	ACRE	20.00	1.00	20.00
<b>TOTAL FIXED COSTS</b>				<b>\$ 31.61</b>
<b>5. TOTAL COSTS</b>				<b>\$ 121.99</b>
<b>6. BREAKEVEN PRICE, TOTAL COSTS</b>	<b>BU.</b>			<b>3.812</b>

PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS      PROJECTED 1978  
 PREPARED BY WAYNE D. TAYLOR, TAEX, OVERTON, TEXAS      PROJECTED 1978

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

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, LUB., PER ACRE	OIL, REP. PER ACRE	FIXED COSTS PER ACRE
TOOL BAR CULT. H	2,77	JULY	1.00	0.331	0.221	1.19		1.02
PICKUP	10	JULY	0.10	0.125	0.100	0.53		0.14
TOOL BAR CULT. H	2,77	AUG	1.00	0.331	0.221	1.19		1.02
PICKUP	10	AUG	0.10	0.125	0.100	0.53		0.14
PICKUP	10	SEPT	0.10	0.125	0.100	0.53		0.14
PICKUP	10	NOV	0.10	0.125	0.100	0.53		0.14
TANDEM DISC H	1,68	DEC	1.00	0.258	0.172	1.41		1.40
SPRAYER, HERB. H	1,83	MAR	1.00	0.423	0.282	2.13		1.73
TANDEM DISC H	68	MAR	1.00	0.0	0.172	0.18		0.49
PICKUP	10	MAR	0.10	0.125	0.100	0.53		0.14
RENTD. FERT. APPL1	2,86	APR	1.00	0.118	0.079	0.39		0.28
LISTER-BEDDER H	1,81	APR	1.00	0.352	0.235	1.79		1.49
PICKUP	10	APR	0.10	0.125	0.100	0.53		0.14
PICKUP	10	MAY	0.10	0.125	0.100	0.53		0.14
TOOL BAR CULT. H	2,77	JUNE	1.00	0.331	0.221	1.19		1.02
PLANTER H	1,73	JUNE	1.20	0.338	0.226	1.98		2.04
PICKUP	10	JUNE	0.10	0.125	0.100	0.53		0.14

TOTALS

3.482    2.626    15.68    11.61

PREPARED BY DR. JAMES T. LONG, TAEX, OVERTON, TEXAS    PROJECTED 1978



SOYBEANS, DRYLAND, DEEP EAST TEXAS REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				
SOYBEANS	BU.	4.75	25.00	\$ 118.75
<b>TOTAL</b>				<b>\$ 118.75</b>
<b>2. VARIABLE COSTS</b>				
<b>PREHARVEST</b>				
SEED	LBS.	0.17	60.00	10.50
INOCULANT	ACRE	0.50	1.00	0.50
FERT (15-60-60)	ACRE	18.00	1.00	18.00
INSECT/PLANTING	ACRE	6.00	1.00	6.00
HERBICIDE	ACRE	7.00	1.00	7.00
MACHINERY	ACRE	2.94	1.00	2.94
TRACTORS	ACRE	6.78	1.00	6.78
LABOR (TRACTOR & MACHINERY)	HOUR	2.65	2.26	5.98
INTEREST ON OP. CAP.	DOL.	0.10	22.83	2.28
<b>SUBTOTAL, PRE-HARVEST</b>				<b>\$ 59.98</b>
<b>HARVEST COSTS</b>				
CUSTOM COMBINE	ACRE	12.00	1.00	12.00
CUSTOM HAUL	BU.	0.20	25.00	5.00
<b>SUBTOTAL, HARVEST</b>				<b>\$ 17.00</b>
<b>TOTAL VARIABLE COST</b>				<b>\$ 76.98</b>
<b>3. BREAKEVEN PRICE, VARIABLE COSTS</b>	BU.			<b>3.079</b>
<b>4. FIXED COSTS</b>				
MACHINERY	ACRE	5.38	1.00	5.38
TRACTORS	ACRE	5.27	1.00	5.27
LAND (NET RENT)	ACRE	15.00	1.00	15.00
<b>TOTAL FIXED COSTS</b>				<b>\$ 25.64</b>
<b>5. TOTAL COSTS</b>				<b>\$ 102.63</b>
<b>6. BREAKEVEN PRICE, TOTAL COSTS</b>	BU.			<b>4.105</b>

PREPARED BY WAYNE D. TAYLOR, TAEX, OVERTON, TEXAS

PROJECTED 1978

LAND RENT IS 1/7 OF GROSS INCOME.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS

PROJECTED 1978

SOYBEANS, DRYLAND, DEEP EAST TEXAS REGION  
ESTIMATED COSTS AND RETURNS PER ACRE

SOYBEANS, DRYLAND, DEEP EAST TEXAS REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT

VALUE OF  
COST

PRICE OR  
QUANTITY UNIT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., PER ACRE	FIXED COSTS PER ACRE
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OFFSET DISC	3,34	MAR	1.00	0.296	0.197	1.51	1.68
PICKUP	10	MAR	0.10	0.125	0.100	0.22	0.12
TANDEM DISC	3,38	APR	1.00	0.259	0.173	1.25	1.30
PICKUP	10	APR	0.10	0.125	0.100	0.22	0.12
TANDEM DISC	3,38	MAY	1.00	0.259	0.173	1.25	1.30
SPRAYER, HERB.	62	MAY	1.00	0.0	0.258	0.18	0.48
PLANTER	3,48	MAY	1.20	0.333	0.222	2.16	3.05
PICKUP	10	MAY	0.10	0.125	0.100	0.22	0.12
TOOL BAR CULT.	3,56	JUNE	1.50	0.483	0.322	2.26	2.24
PICKUP	10	JUNE	0.10	0.125	0.100	0.22	0.12
PICKUP	10	OCT	0.10	0.125	0.100	0.22	0.12

TOTALS 2.255 1.845 9.72 10.64

PREPARED BY WAYNE D. TAYLOR, TAEX, OVERTON, TEXAS PROJECTED 1978

3. BREAK-EVEN PRICE, VARIABLE COSTS  
4. FIXED COSTS  
5. TOTAL COSTS  
6. BREAK-EVEN PRICE, TOTAL COSTS

PREPARED BY WAYNE D. TAYLOR, TAEX, OVERTON, TEXAS PROJECTED 1978

**SOYBEANS, DRYLAND, TEXAS UPPER GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT**

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				\$
SOYBEANS	BU.	4.75	22.00	<u>104.50</u>
<b>TOTAL</b>				\$ 104.50
<b>2. VARIABLE COSTS</b>				\$
<b>PREHARVEST</b>				
SEED	LBS.	0.16	50.00	8.00
FERTILIZER	CWT.	8.16	2.00	16.32
INSECT	ACRE	2.40	2.00	4.80
HERBICIDE	ACRE	9.34	0.75	7.00
CUST AIR INSECT	ACRE	1.95	2.00	3.90
MACHINERY	ACRE	5.84	1.00	5.84
TRACTORS	ACRE	13.63	1.00	13.63
LABOR(TRACTOR & MACHINERY)	HOUR	5.85	5.74	33.61
INTEREST CN OP. CAP.	DOL.	0.09	22.25	<u>2.00</u>
<b>SUBTOTAL, PRE-HARVEST</b>				\$ 95.11
<b>HARVEST COSTS</b>				\$
DRYING & STORAGE	BU.	0.20	22.00	4.40
HAUL	BU.	0.12	22.00	2.64
MACHINERY	ACRE	4.93	1.00	4.93
TRACTORS	ACRE	2.52	1.00	2.52
LABOR(TRACTOR & MACHINERY)	HOUR	5.85	1.58	<u>9.26</u>
<b>SUBTOTAL, HARVEST</b>				\$ 23.74
<b>TOTAL VARIABLE COST</b>				\$ 118.85
<b>3. BREAKEVEN PRICE, VARIABLE COSTS</b>	BU.			5.402
<b>4. FIXED COSTS</b>				\$
MACHINERY	ACRE	23.68	1.00	23.68
TRACTORS	ACRE	16.10	1.00	16.10
LAND (NET RENT)	ACRE	14.63	1.00	<u>14.63</u>
<b>TOTAL FIXED COSTS</b>				\$ 54.41
<b>5. TOTAL COSTS</b>				\$ 173.26
<b>6. BREAKEVEN PRICE, TOTAL COSTS</b>	BU.			7.875

LAND RENT IS 1/7 OF GROSS INCOME.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS PROJECTED 1978

SOYBEANS, DRYLAND, TEXAS UPPER GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
DISK TANDEM	5,35	NOV	1.00	0.171	0.114	0.76	0.97
COMBINE	17	NOV	0.50	0.321	0.257	2.12	7.21
GRAIN CART	5,92	NOV	0.50	0.321	0.214	1.30	1.42
TRUCK	10	NOV	0.12	0.150	0.120	0.31	0.55
PICKUP	11	NOV	0.10	0.125	0.100	0.14	0.13
PICKUP	11	DEC	0.10	0.125	0.100	0.14	0.13
SHOP EQUIPMENT C	98	DEC	1.00	0.0	1.006	1.97	1.75
DISK TANDEM	5,35	JAN	1.00	0.171	0.114	0.76	0.97
PICKUP	11	JAN	0.10	0.125	0.100	0.14	0.13
DISK TANDEM	5,35	FEB	1.00	0.171	0.114	0.76	0.97
LAND PLANE6	5,56	FEB	1.00	0.275	0.183	1.17	1.52
PICKUP	11	FEB	0.20	0.250	0.200	0.29	0.26
DISK TANDEM	5,35	APR	1.00	0.171	0.114	0.76	0.97
BEDDER	5,59	APR	1.00	0.387	0.258	1.53	1.72
PICKUP	11	APR	0.10	0.125	0.100	0.14	0.13
BEDDER	5,59	MAY	1.00	0.387	0.258	1.53	1.72
BED PLANTER	5,43	MAY	1.00	0.440	0.293	2.13	2.44
BLADE (DOZER)	2,30	MAY	1.00	0.377	0.252	0.85	0.65
ROLL CULTIVATOR	5,41	MAY	1.00	0.239	0.160	1.06	1.28
PICKUP	11	MAY	0.10	0.125	0.100	0.14	0.13
ROLL CULTIVATOR	5,41	JUNE	2.00	0.479	0.319	2.11	2.56
PICKUP	11	JUNE	0.10	0.125	0.100	0.14	0.13
ROLL CULTIVATOR	5,41	JULY	1.00	0.239	0.160	1.06	1.28
PICKUP	11	JULY	0.22	0.275	0.220	0.32	0.29
BLADE (DOZER)	2,30	AUG	1.00	0.377	0.252	0.85	0.65
PICKUP	11	AUG	0.22	0.275	0.220	0.32	0.29
PICKUP	11	SEPT	0.10	0.125	0.100	0.14	0.13
COMBINE	17	OCT	0.50	0.321	0.257	2.12	7.21
GRAIN CART	5,92	OCT	0.50	0.321	0.214	1.30	1.42
TRUCK	10	OCT	0.12	0.150	0.120	0.31	0.55
PICKUP	11	OCT	0.15	<u>0.187</u>	<u>0.150</u>	<u>0.22</u>	<u>0.20</u>
<b>TOTALS</b>				<b>7.327</b>	<b>6.265</b>	<b>26.92</b>	<b>39.78</b>

LAND RENT IS 1/7 OF GROSS INCOME.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS

PROJECTED 1978

**SOYBEANS, DRYLAND, TEXAS UPPER GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
HIGH LEVEL MANAGEMENT**

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				
SOYBEANS	BU.	4.75	30.00	\$ <u>142.50</u>
<b>TOTAL</b>				<b>\$ 142.50</b>
<b>2. VARIABLE COSTS</b>				
<b>PREHARVEST</b>				
SEED	LBS.	0.16	50.00	8.00
FERTILIZER	CWT.	8.16	2.00	16.32
INSECT	ACRE	2.40	2.00	4.80
HERBICIDE	ACRE	9.34	1.00	9.34
FOLIAR FUNGICIDE	ACRE	7.25	2.00	14.50
CUST AIR INSECT	ACRE	1.95	3.00	5.85
MACHINERY	ACRE	5.84	1.00	5.84
TRACTORS	ACRE	13.63	1.00	13.63
LABOR(TRACTOR & MACHINERY)	HOUR	5.85	5.74	33.61
INTEREST ON OP. CAP.	DOL.	0.09	28.79	<u>2.59</u>
<b>SUBTOTAL, PRE-HARVEST</b>				<b>\$ 114.48</b>
<b>HARVEST COSTS</b>				
DRYING & STORAGE	BU.	0.20	30.00	6.00
HAUL	BU.	0.12	30.00	3.60
MACHINERY	ACRE	4.93	1.00	4.93
TRACTORS	ACRE	2.52	1.00	2.52
LABOR(TRACTOR & MACHINERY)	HOUR	5.85	1.58	<u>9.26</u>
<b>SUBTOTAL, HARVEST</b>				<b>\$ 26.30</b>
<b>TOTAL VARIABLE COST</b>				<b>\$ 140.78</b>
<b>3. BREAK EVEN PRICE, VARIABLE COSTS</b>	BU.			<b>4.693</b>
<b>4. FIXED COSTS</b>				
MACHINERY	ACRE	23.68	1.00	23.68
TRACTORS	ACRE	16.10	1.00	16.10
LAND (NET RENT)	ACRE	19.95	1.00	<u>19.95</u>
<b>TOTAL FIXED COSTS</b>				<b>\$ 59.73</b>
<b>5. TOTAL COSTS</b>				<b>\$ 200.51</b>
<b>6. BREAK EVEN PRICE, TOTAL COSTS</b>	BU.			<b>6.684</b>

LAND RENT IS 1/7 OF GROSS INCOME.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS

PROJECTED 1978



SOYBEANS, DRYLAND, TEXAS UPPER GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
HIGH LEVEL MANAGEMENT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
DISK TANDEM	5,35	NOV	1.00	0.171	0.114	0.76	0.97
COMBINE	17	NOV	0.50	0.321	0.257	2.12	7.21
GRAIN CART	5,92	NOV	0.50	0.321	0.214	1.30	1.42
TRUCK	10	NOV	0.12	0.150	0.120	0.31	0.55
PICKUP	11	NOV	0.10	0.125	0.100	0.14	0.13
PICKUP	11	DEC	0.10	0.125	0.100	0.14	0.13
SHOP EQUIPMENT C	98	DEC	1.00	0.0	1.006	1.97	1.75
DISK TANDEM	5,35	JAN	1.00	0.171	0.114	0.76	0.97
PICKUP	11	JAN	0.10	0.125	0.100	0.14	0.13
DISK TANDEM	5,35	FEB	1.00	0.171	0.114	0.76	0.97
LAND PLANE6	5,56	FEB	1.00	0.275	0.183	1.17	1.52
PICKUP	11	FEB	0.20	0.250	0.200	0.29	0.26
DISK TANDEM	5,35	APR	1.00	0.171	0.114	0.76	0.97
BEDDER	5,59	APR	1.00	0.387	0.258	1.53	1.72
PICKUP	11	APR	0.10	0.125	0.100	0.14	0.13
BEDDER	5,59	MAY	1.00	0.387	0.258	1.53	1.72
BED PLANTER	5,43	MAY	1.00	0.440	0.293	2.13	2.44
BLADE (DOZER)	2,30	MAY	1.00	0.377	0.252	0.85	0.65
ROLL CULTIVATOR	5,41	MAY	1.00	0.239	0.160	1.06	1.28
PICKUP	11	MAY	0.10	0.125	0.100	0.14	0.13
ROLL CULTIVATOR	5,41	JUNE	2.00	0.479	0.319	2.11	2.56
PICKUP	11	JUNE	0.10	0.125	0.100	0.14	0.13
ROLL CULTIVATOR	5,41	JULY	1.00	0.239	0.160	1.06	1.28
PICKUP	11	JULY	0.22	0.275	0.220	0.32	0.29
BLADE (DOZER)	2,30	AUG	1.00	0.377	0.252	0.85	0.65
PICKUP	11	AUG	0.22	0.275	0.220	0.32	0.29
PICKUP	11	SEPT	0.10	0.125	0.100	0.14	0.13
COMBINE	17	OCT	0.50	0.321	0.257	2.12	7.21
GRAIN CART	5,92	OCT	0.50	0.321	0.214	1.30	1.42
TRUCK	10	OCT	0.12	0.150	0.120	0.31	0.55
PICKUP	11	OCT	0.15	<u>0.187</u>	<u>0.150</u>	<u>0.22</u>	<u>0.20</u>

TOTALS

7.327    6.265    26.92    39.78

LAND RENT IS 1/7 OF GROSS INCOME.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS

PROJECTED 1978

**SOYBEANS, DRYLAND, TEXAS MIDDLE GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT**

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				\$
SOYBEANS	BU.	4.75	21.00	<u>99.75</u>
<b>TOTAL</b>				\$ 99.75
<b>2. VARIABLE COSTS</b>				\$
<b>PREHARVEST</b>				
SOYBEAN SEED	LBS.	0.16	60.00	9.60
N & P & K	CWT.	8.16	2.00	16.32
INSECTICIDE	ACRE	2.40	3.00	7.20
HERBICIDE	ACRE	9.35	0.75	7.01
MACHINERY	ACRE	3.43	1.00	3.43
TRACTORS	ACRE	8.06	1.00	8.06
LABOR (TRACTOR & MACHINERY)	HOUR	5.06	4.98	25.17
INTEREST ON OP. CAP.	DOL.	0.09	20.56	<u>1.85</u>
<b>SUBTOTAL, PRE-HARVEST</b>				\$ 78.64
<b>HARVEST COSTS</b>				\$
DRY & STORAGE	BU.	0.20	21.00	4.20
HAUL	BU.	0.12	21.00	2.52
MACHINERY	ACRE	2.23	1.00	2.23
TRACTORS	ACRE	1.84	1.00	1.84
LABOR (TRACTOR & MACHINERY)	HOUR	5.06	1.02	<u>5.16</u>
<b>SUBTOTAL, HARVEST</b>				\$ 15.95
<b>TOTAL VARIABLE COST</b>				\$ 94.59
<b>3. BREAKEVEN PRICE, VARIABLE COSTS</b>	BU.			4.504
<b>4. FIXED COSTS</b>				\$
MACHINERY	ACRE	14.78	1.00	14.78
TRACTORS	ACRE	9.48	1.00	9.48
LAND (NET RENT)	ACRE	13.38	1.00	<u>13.38</u>
<b>TOTAL FIXED COSTS</b>				\$ 37.64
<b>5. TOTAL COSTS</b>				\$ 132.23
<b>6. BREAKEVEN PRICE, TOTAL COSTS</b>	BU.			6.297

LAND RENT IS 14 PERCENT OF GROSS INCOME  
LESS 14 PERCENT OF DRYING AND STORAGE.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS

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SOYBEANS, DRYLAND, TEXAS MIDDLE GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
TYPICAL MANAGEMENT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, FIXED	
						LUB., REP. PER ACRE	COSTS PER ACRE
COMBINE	19	NOV	1.00	0.378	0.302	2.16	9.25
GRAIN CART	4,92	NOV	1.00	0.641	0.428	1.92	2.12
PICKUP	11	NOV	0.10	0.125	0.100	0.14	0.13
OFF SET DISK	4,50	DEC	2.00	0.444	0.296	1.41	1.69
ROLLING CULT	4,58	DEC	1.00	0.217	0.145	0.72	0.83
PICKUP	11	DEC	0.10	0.125	0.100	0.14	0.13
ROLLING CULT	4,58	JAN	1.00	0.217	0.145	0.72	0.83
DISK TANDEM	4,34	JAN	1.00	0.219	0.146	0.72	0.92
PICKUP	11	JAN	0.10	0.125	0.100	0.14	0.13
DISK TANDEM	4,34	FEB	1.00	0.219	0.146	0.72	0.92
PICKUP	11	FEB	0.20	0.250	0.200	0.29	0.26
PICKUP	11	APR	0.10	0.125	0.100	0.14	0.13
ROLLING CULT	4,58	MAY	2.00	0.434	0.289	1.43	1.66
SPIKE T HARROW	7,33	MAY	1.00	0.208	0.139	0.48	0.46
PLANTER	7,52	MAY	1.00	0.215	0.143	0.77	1.17
CULTIPACKER	7,76	MAY	1.00	0.225	0.150	0.52	0.51
PICKUP	11	MAY	0.10	0.125	0.100	0.14	0.13
CULTIVATOR	7,57	JUNE	2.00	0.476	0.317	1.23	1.28
PICKUP	11	JUNE	0.10	0.125	0.100	0.14	0.13
CULTIVATOR	7,57	JULY	1.00	0.238	0.159	0.62	0.64
PICKUP	11	JULY	0.22	0.275	0.220	0.32	0.29
PICKUP	11	AUG	0.22	0.275	0.220	0.32	0.29
PICKUP	11	SEPT	0.10	0.125	0.100	0.14	0.13
PICKUP	11	OCT	0.15	<u>-0.187</u>	<u>-0.150</u>	<u>-0.22</u>	<u>-0.20</u>
<b>TOTALS</b>				<b>5.994</b>	<b>4.295</b>	<b>15.56</b>	<b>24.26</b>

LAND RENT IS 14 PERCENT OF GROSS INCOME  
LESS 14 PERCENT OF DRYING AND STORAGE.  
PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS      PROJECTED 1978

**SOYBEANS, DRYLAND, TEXAS MIDDLE GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
HIGH LEVEL MANAGEMENT**

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION</b>				
SOYBEANS	BU.	4.75	30.00	\$ <u>142.50</u>
<b>TOTAL</b>				<b>\$ 142.50</b>
<b>2. VARIABLE COSTS</b>				
<b>PREHARVEST</b>				
SOYBEAN SEED	LBS.	0.16	60.00	9.60
N & P & K	CWT.	8.16	2.00	16.32
FOLIAR FUNGICIDE	ACRE	7.25	2.00	14.50
HERBICIDE	ACRE	9.35	0.75	7.01
INSECTICIDE	ACRE	2.40	3.00	7.20
MACHINERY	ACRE	3.43	1.00	3.43
TRACTORS	ACRE	8.06	1.00	8.06
LABOR(TRACTOR & MACHINERY)	HOUR	5.06	4.98	25.17
INTEREST ON OP. CAP.	DOL.	0.09	24.16	<u>2.17</u>
<b>SUBTOTAL, PRE-HARVEST</b>				<b>\$ 93.46</b>
<b>HARVEST COSTS</b>				
DRY & STORAGE	BU.	0.20	30.00	6.00
HAUL	BU.	0.12	30.00	3.60
MACHINERY	ACRE	2.23	1.00	2.23
TRACTORS	ACRE	1.84	1.00	1.84
LABOR(TRACTOR & MACHINERY)	HOUR	5.06	1.02	<u>5.16</u>
<b>SUBTOTAL, HARVEST</b>				<b>\$ 18.83</b>
<b>TOTAL VARIABLE COST</b>				<b>\$ 112.30</b>
<b>3. BREAKEVEN PRICE, VARIABLE COSTS</b>	BU.			<b>3.743</b>
<b>4. FIXED COSTS</b>				
MACHINERY	ACRE	14.78	1.00	14.78
TRACTORS	ACRE	9.48	1.00	9.48
LAND (NET RENT)	ACRE	19.11	1.00	<u>19.11</u>
<b>TOTAL FIXED COSTS</b>				<b>\$ 43.37</b>
<b>5. TOTAL COSTS</b>				<b>\$ 155.67</b>
<b>6. BREAKEVEN PRICE, TOTAL COSTS</b>	BU.			<b>5.189</b>

LAND RENT IS 14 PERCENT OF GROSS INCOME  
LESS 14 PERCENT OF DRYING AND STORAGE.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS

PROJECTED 1978

LAND (NET RENT) BASED ON 33% OF GROSS INCOME LESS 14% OF COSTS OF DRYING AND STORAGE.  
SEED, HARVEST, HAUL AND 15 PERCENT OF COSTS OF DRYING AND STORAGE.  
PREPARED BY RAY SANNONS, TAEX, AMARILLO, TEXAS

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SOYBEANS, DRYLAND, TEXAS MIDDLE GULF COAST REGION  
ESTIMATED COSTS AND RETURNS PER ACRE  
HIGH LEVEL MANAGEMENT

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB. PER ACRE	FIXED COSTS PER ACRE
COMBINE	19	NOV	1.00	0.378	0.302	2.16	9.25
GRAIN CART	4,92	NOV	1.00	0.641	0.428	1.92	2.12
PICKUP	11	NOV	0.10	0.125	0.100	0.14	0.13
OFF SET DISK	4,50	DEC	2.00	0.444	0.296	1.41	1.69
ROLLING CULT	4,58	DEC	1.00	0.217	0.145	0.72	0.83
PICKUP	11	DEC	0.10	0.125	0.100	0.14	0.13
ROLLING CULT	4,58	JAN	1.00	0.217	0.145	0.72	0.83
DISK TANDEM	4,34	JAN	1.00	0.219	0.146	0.72	0.92
PICKUP	11	JAN	0.10	0.125	0.100	0.14	0.13
DISK TANDEM	4,34	FEB	1.00	0.219	0.146	0.72	0.92
PICKUP	11	FEB	0.20	0.250	0.200	0.29	0.26
PICKUP	11	APR	0.10	0.125	0.100	0.14	0.13
ROLLING CULT	4,58	MAY	2.00	0.434	0.289	1.43	1.66
SPIKE T HARROW	7,33	MAY	1.00	0.208	0.139	0.48	0.46
PLANTER	7,52	MAY	1.00	0.215	0.143	0.77	1.17
CULTIPACKER	7,76	MAY	1.00	0.225	0.150	0.52	0.51
PICKUP	11	MAY	0.10	0.125	0.100	0.14	0.13
CULTIVATOR	7,57	JUNE	2.00	0.476	0.317	1.23	1.28
PICKUP	11	JUNE	0.10	0.125	0.100	0.14	0.13
CULTIVATOR	7,57	JULY	1.00	0.238	0.159	0.62	0.64
PICKUP	11	JULY	0.22	0.275	0.220	0.32	0.29
PICKUP	11	AUG	0.22	0.275	0.220	0.32	0.29
PICKUP	11	SEPT	0.10	0.125	0.100	0.14	0.13
PICKUP	11	OCT	0.15	<u>0.187</u>	<u>0.150</u>	<u>0.22</u>	<u>0.20</u>
<b>TOTALS</b>				<b>5.994</b>	<b>4.295</b>	<b>15.56</b>	<b>24.26</b>

LAND RENT IS 14 PERCENT OF GROSS INCOME  
LESS 14 PERCENT OF DRYING AND STORAGE.

PREPARED BY DR. ARTHUR GERLOW, TAEX, BRYAN, TEXAS

PROJECTED 1978

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