

# Calculation of the machinery costs:

Depreciation $(A - R) / N$	32.000	Euro/yr.
Interest claim $(A + R) / 2 \times i$	8.000	Euro/yr.
Insurance	100	Euro/yr.
Accountancy	900	Euro/yr.
<b>Total</b>	<b>41.000</b>	<b>Euro/yr.</b>
<b>Fixed costs on average per ha</b>	<b>68,33</b>	<b>Euro/ha</b>

$(360.000 + 40.000) / 2 \times 4\%$   
: 600 ha/yr.

Diesel:	25 l/ha x	1,10	Euro/l =	27,50	Euro/ha
Engine oil:	0,25 l/ha x	2,40	Euro/l =	0,60	Euro/ha
Repair costs				13,00	Euro/ha

<b>Total variable costs per ha</b>	<b>41,10</b>	<b>Euro/ha</b>
Total variable costs per year	24.660	Euro/yr.

x 600 ha/yr.

**Total costs per ha** **109,43** Euro/ha

# Calculation of the machinery costs:

Depreciation $(A - R) / N$	32.000	Euro/yr.
Interest claim $(A + R) / 2 \times i$	8.000	Euro/yr.
Insurance costs per year	100	Euro/yr.
Accommodation costs per year	900	Euro/yr.

**Total fixed costs per year** 41.000 Euro/yr.

**Fixed costs on average per year** : 600 ha/yr. **68,33** Euro/ha

Diesel:	25 l/ha	x	1,10	Euro/l	=	27,50	Euro/ha
Engine oil:	0,25 l/ha	x	2,40	Euro/l	=	0,60	Euro/ha
Repair costs						13,00	Euro/ha

**Total variable costs per ha** **41,10** Euro/ha

Total variable costs per year x 600 ha/yr. 24.660 Euro/yr.

**Total costs per ha** **109,43** Euro/ha