### Crop Acres

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
<th>Enterprise</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sorghum Silage</td>
<td>21.00</td>
<td>Ton</td>
<td>$34.10</td>
<td>$716.10</td>
<td>$87,364.20</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td></td>
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<td>$716.10</td>
<td>$87,364.20</td>
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### VARIABLE COSTS

<table>
<thead>
<tr>
<th>Production Costs</th>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
<th>Enterprise</th>
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<tbody>
<tr>
<td>Seed</td>
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<tr>
<td>Fertilizer</td>
<td></td>
<td></td>
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<tr>
<td>Fertilizer (N) - ANH3</td>
<td>150</td>
<td>Pound</td>
<td>$0.36</td>
<td>$54.00</td>
<td>$6,588.00</td>
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<tr>
<td>Fertilizer (P) - Dry</td>
<td>60</td>
<td>Pound</td>
<td>$0.52</td>
<td>$31.20</td>
<td>$3,806.40</td>
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<td>Custom</td>
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<tr>
<td>Fertilizer Application - ANH3</td>
<td>1</td>
<td>Acre</td>
<td>$12.07</td>
<td>$12.07</td>
<td>$1,472.92</td>
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<tr>
<td>Fertilizer Application</td>
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<td>Acre</td>
<td>$5.65</td>
<td>$5.65</td>
<td>$689.45</td>
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<tr>
<td>Harvest and Haul - Sorghum Silage</td>
<td>21</td>
<td>Ton</td>
<td>$9.04</td>
<td>$189.88</td>
<td>$23,165.60</td>
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<td>Miscellaneous</td>
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<td>Crop Insurance Sorghum Silage</td>
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<td>Acre</td>
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<td>$36.00</td>
<td>$4,392.00</td>
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<td>Herbicide</td>
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<td>Herbicide and Apply Sorghum Sudan</td>
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<tr>
<td>Insecticide</td>
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<td>Application</td>
<td>$9.79</td>
<td>$3.23</td>
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<td>Irrigation</td>
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<tr>
<td>Energy Cost</td>
<td>13.00</td>
<td>AcreInch</td>
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<tr>
<td>Irrigation Labor</td>
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<td>Hour</td>
<td>$12.16</td>
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<tr>
<td>Machinery Labor</td>
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<tr>
<td>Tractors/Self-Propelled</td>
<td>0.8</td>
<td>Hour</td>
<td>$11.97</td>
<td>$9.57</td>
<td>$1,168.02</td>
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<td>Diesel Fuel</td>
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<tr>
<td>Tractors/Self-Propelled</td>
<td>2.06</td>
<td>Gallon</td>
<td>$1.97</td>
<td>$4.06</td>
<td>$495.10</td>
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<td>Gasoline</td>
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<td></td>
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<tr>
<td>Pick/Gen Use Equipment</td>
<td>1</td>
<td>Acre</td>
<td>$6.33</td>
<td>$6.33</td>
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<tr>
<td>Repairs &amp; Maintenance</td>
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<tr>
<td>Pickup/Gen Use Equipment</td>
<td>1</td>
<td>Acre</td>
<td>$3.76</td>
<td>$3.76</td>
<td>$459.00</td>
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<tr>
<td>Irrigation Equipment</td>
<td>1</td>
<td>Acre</td>
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<td>$52.52</td>
<td>$6,407.44</td>
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<tr>
<td>Tractors/Self-Propelled</td>
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<td>$2.81</td>
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<tr>
<td>Implements</td>
<td>1</td>
<td>Acre</td>
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<td>$11.71</td>
<td>$1,429.12</td>
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<tr>
<td>Interest on Credit Line</td>
<td>5.15%</td>
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<td>$7.26</td>
<td>$7.26</td>
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<td><strong>Total Variable Costs</strong></td>
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<td></td>
<td>$503.36</td>
<td>$61,410.49</td>
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</tbody>
</table>

Planned Returns Above Variable Costs:

| Breakeven Price to Cover Variable Costs | $23.97 | Ton | $25,953.71 |

<table>
<thead>
<tr>
<th>FIXED COSTS</th>
<th>Quantity</th>
<th>Units</th>
<th>$/Unit</th>
<th>Total</th>
<th>Enterprise</th>
</tr>
</thead>
<tbody>
<tr>
<td>Machinery Depreciation</td>
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</tr>
<tr>
<td>Pickup/Gen Use Equipment</td>
<td>1</td>
<td>Acre</td>
<td>$3.95</td>
<td>$3.95</td>
<td>$481.95</td>
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<tr>
<td>Irrigation Equipment</td>
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<td>Acre</td>
<td>$22.50</td>
<td>$22.50</td>
<td>$2,745.60</td>
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<tr>
<td>Tractors/Self-Propelled</td>
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<td>Acre</td>
<td>$2.76</td>
<td>$2.76</td>
<td>$336.14</td>
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<tr>
<td>Implements</td>
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<td>Acre</td>
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<td>$14.50</td>
<td>$1,769.55</td>
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<tr>
<td>Equipment Investment</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Pickup/Gen Use Equipment</td>
<td>27.28 Dollars</td>
<td>5.40%</td>
<td>$1.47</td>
<td>$179.70</td>
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<tr>
<td>Irrigation Equipment</td>
<td>421.97 Dollars</td>
<td>5.40%</td>
<td>$22.79</td>
<td>$2,779.92</td>
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</tr>
<tr>
<td>Tractors/Self-Propelled</td>
<td>21.46 Dollars</td>
<td>5.40%</td>
<td>$1.16</td>
<td>$141.41</td>
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<tr>
<td>Implements</td>
<td>62.05 Dollars</td>
<td>5.40%</td>
<td>$3.35</td>
<td>$406.77</td>
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<tr>
<td>Cash Rent - Sorghum Silage</td>
<td>1</td>
<td>Acre</td>
<td>$75.00</td>
<td>$75.00</td>
<td>$9,150.00</td>
</tr>
<tr>
<td><strong>Total Fixed Costs</strong></td>
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<td></td>
<td>$147.48</td>
<td>$17,993.03</td>
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</tr>
</tbody>
</table>

**Total Specified Costs**

| $650.85 | $79,403.53 |

Returns Above Specified Costs

| $65.25 | $7,960.67 |

Breakeven Price to Cover Total Costs

| $30.99 | Ton |

### Example Breakeven Prices

<table>
<thead>
<tr>
<th>Example Yield Percent</th>
<th>Example Yield Ton</th>
<th>Price Needed to Cover Your Variable Costs</th>
<th>Price Needed to Cover Your Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>75%</td>
<td>15.75</td>
<td>$31.96</td>
<td>$41.32</td>
</tr>
<tr>
<td>90%</td>
<td>18.90</td>
<td>$26.83</td>
<td>$34.44</td>
</tr>
<tr>
<td>105%</td>
<td>21.10</td>
<td>$23.97</td>
<td>$30.99</td>
</tr>
<tr>
<td>110%</td>
<td>23.10</td>
<td>$21.79</td>
<td>$28.18</td>
</tr>
<tr>
<td>125%</td>
<td>26.25</td>
<td>$19.18</td>
<td>$24.79</td>
</tr>
</tbody>
</table>

Developed by Steve Amosson, Regents Fellow, 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.