

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2020 Estimated Costs and Returns per Acre**  
**Dryland Winter Wheat**  
**Southwest Extension District - 10**

Crop Acres		100						
REVENUE				Quantity	Units	\$/Unit	Total	Enterprise Total
Winter Wheat		30.00	Bushel	\$4.60	\$138.00	\$13,800.00		
Total Revenue						\$138.00	\$13,800.00	
VARIABLE COSTS				Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs								
Seed								
Wheat Seed Public		60	Pound	\$0.38	\$22.50	\$2,250.00		
Fertilizer								
UAN(32% N)		1.22	CWT	\$12.95	\$15.80	\$1,579.90		
Fertilizer 18-46-0		33	Pound	\$0.25	\$8.09	\$808.50		
Custom								
Haul Wheat		30	Bushel	\$0.14	\$4.20	\$420.00		
Miscellaneous								
Crop Insurance - Wheat Dry		1	Acre	\$10.00	\$10.00	\$1,000.00		
Herbicide								
2, 4-D Amine 4		16	Ounce	\$0.15	\$2.37	\$236.90		
Insecticide								
Lorsban 4E		1	Pint	\$4.52	\$4.52	\$451.90		
Machinery Labor								
Tractors/Self-Propelled		0.55	Hour	\$12.00	\$6.60	\$660.00		
Other Labor		0.28	Hour	\$8.50	\$2.38	\$238.00		
Diesel Fuel								
Tractors/Self-Propelled		5.17	Gallon	\$2.49	\$12.87	\$1,287.33		
Gasoline								
Pickup/General Use Equipment		1	Acre	\$23.13	\$23.13	\$2,312.56		
Repairs & Maintenance								
Pickup/General Use Equipment		1	Acre	\$4.84	\$4.84	\$483.84		
Tractors/Self-Propelled		1	Acre	\$21.16	\$21.16	\$2,116.12		
Implements		1	Acre	\$12.45	\$12.45	\$1,245.17		
Interest on Credit Line				6.50%	\$4.58	\$458.11		
Total Variable Costs						\$155.48	\$15,548.33	
Planned Returns Above Variable Costs:								
Breakeven Price to Cover Variable Costs						\$5.18	Bushel	
FIXED COSTS				Quantity	Units	\$/Unit	Total	Enterprise Total
Machinery Depreciation								
Pickup/General Use Equipment		1	Acre	\$25.20	\$25.20	\$2,520.00		
Tractors/Self-Propelled		1	Acre	\$20.90	\$20.90	\$2,090.47		
Implements		1	Acre	\$15.01	\$15.01	\$1,500.99		
Equipment Investment								
Pickup/General Use Equipment		\$105.00	Dollars	6.50%	\$6.83	\$682.50		
Tractors/Self-Propelled		\$158.30	Dollars	6.50%	\$10.29	\$1,028.97		
Implements		\$73.23	Dollars	6.50%	\$4.76	\$475.99		
Dryland Winter Garden Rent		1	Acre	\$20.00	\$20.00	\$2,000.00		
Total Fixed Costs						\$102.99	\$10,298.93	
Total Specified Costs						\$258.47	\$25,847.26	
Returns Above Specified Costs								
Breakeven Price to Cover Total Costs						\$8.62	Bushel	

Example Breakeven Prices			
Example Yield Percent	Example Yield Bushel	To Cover Variable Costs	To Cover Total Costs
75%	22.50	\$6.91	\$11.49
90%	27.00	\$5.76	\$9.57
100%	30.00	\$5.18	\$8.62
110%	33.00	\$4.71	\$7.83
125%	37.50	\$4.15	\$6.89

Developed by Rob Hogan, Associate Professor and Extension Economist, Texas A&M AgriLife Extension, 830-278-9151.

**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.**