

**2025 Estimated Costs and Returns per Acre
Rotation, Sorghum-Fallow-Wheat, Minimum Till, Wheat with Grazing
Panhandle Extension District - 1**

Crop Acres		160				Enterprise	
REVENUE	Quantity	Units	\$/Unit	Total	Total	Total	
Wheat	26.00	Bushel	\$5.20	\$135.20		\$21,632.00	
Grazing - Wheat	73.00	Pound	\$0.75	\$54.75		\$8,760.00	
Total Revenue				\$189.95		\$30,392.00	
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Total	Enterprise Total	
Production Costs							
Seed							
Seed - Wheat Dryland	1	Bushel	\$12.50	\$12.50		\$2,000.00	
Fertilizer							
Fertilizer (N) - Dry	30	Pound	\$0.52	\$15.66		\$2,505.60	
Custom							
Fertilizer Application	1	Acre	\$8.00	\$8.00		\$1,280.00	
Custom Harvest - Wheat	1	Acre	\$35.00	\$35.00		\$5,600.00	
Custom Haul - Wheat	26	Bushel	\$0.35	\$9.10		\$1,456.00	
Machinery Labor							
Tractors/Self-Propelled	0.05	Hour	\$18.00	\$0.90		\$144.00	
Other Labor	0.05	Hour	\$18.00	\$0.90		\$144.00	
Diesel Fuel							
Tractors/Self-Propelled	0.2	Gallon	\$2.75	\$0.55		\$88.00	
Gasoline							
Pickup/General Use Equipment	1	Acre	\$4.88	\$4.88		\$780.00	
Repairs & Maintenance							
Pickup/General Use Equipment	1	Acre	\$2.49	\$2.49		\$397.80	
Tractors/Self-Propelled	1	Acre	\$0.24	\$0.24		\$38.34	
Implements	1	Acre	\$1.66	\$1.66		\$264.81	
Interest on Credit Line			8.50%	\$1.63		\$260.20	
Total Variable Costs				\$93.49		\$14,958.75	
Planned Returns Above Variable Costs:				\$96.46		\$15,433.25	
Breakeven Price to Cover Variable Costs			\$1.49	Bushel			
FIXED COSTS	Quantity	Units	\$/Unit	Total	Total	Enterprise Total	
Machinery Depreciation							
Pickup/General Use Equipment	1	Acre	\$2.61	\$2.61		\$417.69	
Tractors/Self-Propelled	1	Acre	\$0.20	\$0.20		\$31.70	
Implements	1	Acre	\$2.13	\$2.13		\$340.47	
Equipment Investment							
Pickup/General Use Equipment	\$18.03	Dollars	8.50%	\$1.53		\$245.14	
Tractors/Self-Propelled	\$1.54	Dollars	8.50%	\$0.13		\$20.99	
Implements	\$9.10	Dollars	8.50%	\$0.77		\$123.80	
Cash Rent - Wheat Dryland	1	Acre	\$30.00	\$30.00		\$4,800.00	
Total Fixed Costs				\$37.37		\$5,979.78	
Total Specified Costs				\$130.87		\$20,938.53	
Returns Above Specified Costs				\$59.08		\$9,453.47	
Breakeven Price to Cover Total Costs			\$2.93	Bushel			

Developed by DeDe Jones, Senior Extension Program Specialist, Texas A&M AgriLife Extension, 806-677-5667

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.