

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2025 Estimated Costs and Returns per Acre**  
**Dryland Corn**  
**Southwest Extension District - 10**

Crop Acres		100				Enterprise
REVENUE		Quantity	Units	\$/Unit	Total	Total
Corn		55.00	Bushel	\$4.30	\$236.50	\$23,650.00
Total Revenue					\$236.50	\$23,650.00
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Custom						
Haul Corn		55	Bushel	\$0.16	\$8.80	\$880.00
Fertilizer						
UAN(32% N)		1.375	CWT	\$17.08	\$23.49	\$2,348.50
Fertilizer 18-46-0		87	Pound	\$0.35	\$30.45	\$3,045.00
Herbicide						
Glyphosate		4.4	Pint	\$1.63	\$7.18	\$717.75
Miscellaneous						
Crop Insurance - Corn Dry		1	Acre	\$8.00	\$8.00	\$800.00
Miscellaneous Corn Overhead		1	Acre	\$4.00	\$4.00	\$400.00
Seed						
Corn Seed BtRR		20	Thousand	\$2.36	\$47.14	\$4,713.66
Machinery Labor						
Tractors/Self-Propelled		0.6	Hour	\$17.21	\$10.33	\$1,032.60
Other Labor		0.16	Hour	\$17.21	\$2.75	\$275.36
Diesel Fuel						
Tractors/Self-Propelled		4.23	Gallon	\$3.00	\$12.69	\$1,269.00
Gasoline						
Pickup/General Use Equipment		1	Acre	\$26.61	\$26.61	\$2,660.90
Repairs & Maintenance						
Pickup/General Use Equipment		1	Acre	\$4.84	\$4.84	\$483.84
Tractors/Self-Propelled		1	Acre	\$15.17	\$15.17	\$1,516.93
Implements		1	Acre	\$8.38	\$8.38	\$838.03
Interest on Credit Line				8.60%	\$10.24	\$1,024.32
Total Variable Costs					\$220.06	\$22,005.89
Planned Returns Above Variable Costs:					\$16.44	\$1,644.11
Breakeven Price to Cover Variable Costs				\$4.00	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	\$14.88	\$14.88	\$1,487.56
Implements		1	Acre	\$10.79	\$10.79	\$1,078.83
Equipment Investment						
Pickup/General Use Equipment		\$105.00	Dollars	8.60%	\$9.03	\$903.00
Tractors/Self-Propelled		\$113.25	Dollars	8.60%	\$9.74	\$973.93
Implements		\$50.73	Dollars	8.60%	\$4.36	\$436.24
Dryland Winter Garden Rent		1	Acre	\$20.00	\$20.00	\$2,000.00
Total Fixed Costs					\$94.00	\$9,399.56
Total Specified Costs					\$314.05	\$31,405.45
Returns Above Specified Costs					(\$77.55)	(\$7,755.45)
Breakeven Price to Cover Total Costs				\$5.71	Bushel	

Example Breakeven Prices			
Example Yield Percent	Example Yield Bushel	To Cover Variable Costs	To Cover Total Costs
75%	41.25	\$5.33	\$7.61
90%	49.50	\$4.45	\$6.34
100%	55.00	\$4.00	\$5.71
110%	60.50	\$3.64	\$5.19
125%	68.75	\$3.20	\$4.57

Developed by Extension Agricultural Economists, Texas A&M AgriLife Extension, budgets@tamu.edu.

**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.**