

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

Crop Acres		122			Enterprise	
REVENUE	Quantity	Units	\$/Unit	Total	Total	
Corn	140.00	Bushel	\$4.30	\$602.00	\$73,444.00	
Total Revenue				\$602.00	\$73,444.00	
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	
Production Costs						
Custom						
Haul Corn	140	Bushel	\$0.16	\$22.40	\$2,732.80	
Fertilizer						
UAN(32% N)	2.75	CWT	\$17.08	\$46.97	\$5,730.34	
Fertilizer 18-46-0	174	Pound	\$0.35	\$60.90	\$7,429.80	
Herbicide						
Glyphosate	4.4	Pint	\$1.63	\$7.18	\$875.66	
Insecticide						
Oberon 2 SC	2	Ounce	\$2.74	\$5.48	\$667.95	
Miscellaneous						
Crop Insurance - Corn Irrigated	1	Acre	\$5.00	\$5.00	\$610.00	
Miscellaneous Corn Overhead	1	Acre	\$4.00	\$4.00	\$488.00	
Seed						
Corn Seed BtRR	30	Thousand	\$2.36	\$70.70	\$8,625.99	
Irrigation						
Energy Cost	1650.00	kWh	\$0.17	\$280.50	\$34,221.00	
Irrigation Labor	0.20	Hour	\$17.50	\$3.50	\$427.00	
Machinery Labor						
Tractors/Self-Propelled	0.6	Hour	\$17.21	\$10.33	\$1,259.77	
Other Labor	0.11	Hour	\$17.21	\$1.89	\$230.96	
Diesel Fuel						
Tractors/Self-Propelled	4.65	Gallon	\$3.00	\$13.95	\$1,701.90	
Gasoline						
Pickup/General Use Equipment	1	Acre	\$26.61	\$26.61	\$3,246.77	
Repairs & Maintenance						
Pickup/General Use Equipment	1	Acre	\$4.84	\$4.84	\$590.37	
Irrigation Equipment	1	Acre	\$15.55	\$15.55	\$1,897.45	
Tractors/Self-Propelled	1	Acre	\$17.26	\$17.26	\$2,105.71	
Implements	1	Acre	\$9.73	\$9.73	\$1,186.80	
Interest on Credit Line			8.60%	\$30.32	\$3,698.50	
Total Variable Costs				\$637.10	\$77,726.77	
Planned Returns Above Variable Costs:				(\$35.10)	(\$4,282.77)	
Breakeven Price to Cover Variable Costs			\$4.55	Bushel		
FIXED COSTS		Quantity	Units	\$/Unit	Total	
Machinery Depreciation						
Pickup/General Use Equipment	1	Acre	\$25.20	\$25.20	\$3,074.85	
Irrigation Equipment	1	Acre	\$80.58	\$80.58	\$9,831.25	
Tractors/Self-Propelled	1	Acre	\$17.55	\$17.55	\$2,140.58	
Implements	1	Acre	\$11.39	\$11.39	\$1,389.65	
Equipment Investment						
Pickup/General Use Equipment	\$105.02	Dollars	8.60%	\$9.03	\$1,101.82	
Irrigation Equipment	\$646.00	Dollars	8.60%	\$55.56	\$6,777.88	
Tractors/Self-Propelled	\$133.81	Dollars	8.60%	\$11.51	\$1,403.96	
Implements	\$53.30	Dollars	8.60%	\$4.58	\$559.24	
Irrigated Winter Garden Rent	1	Acre	\$50.00	\$50.00	\$6,100.00	
Total Fixed Costs				\$265.40	\$32,379.23	
Total Specified Costs				\$902.51	\$110,106.00	
Returns Above Specified Costs				(\$300.51)	(\$36,662.00)	
Breakeven Price to Cover Total Costs			\$6.45	Bushel		

Example Breakeven Prices			
Example Yield Percent	Example Yield Bushel	To Cover Variable Costs	To Cover Total Costs
75%	105.00	\$6.07	\$8.60
90%	126.00	\$5.06	\$7.16
100%	140.00	\$4.55	\$6.45
110%	154.00	\$4.14	\$5.86
125%	175.00	\$3.64	\$5.16

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.