

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2025 Estimated Costs and Returns per Acre**  
**Wheat, Center Pivot Irrigated, Trans Pecos**  
**Far West Extension District - 6**

Crop Acres		122				Enterprise
REVENUE	Quantity	Units	\$/Unit	Total	Total	Enterprise
Wheat	50.00	Bushel	\$5.50	\$275.00	\$33,550.00	
<b>Total Revenue</b>				<b>\$275.00</b>	<b>\$33,550.00</b>	
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Total	Enterprise
<b>Production Costs</b>						
Fertilizer						
Nitrogen - Dry (Urea 45-0-0)	80	Pound	\$0.56	\$44.80	\$5,465.60	
Custom						
Soil Test-Irrigated	1	Acre	\$0.50	\$0.50	\$61.00	
Haul Wheat	50	Bushel	\$0.25	\$12.50	\$1,525.00	
Seed						
Wheat Seed	75	Pound	\$0.27	\$20.25	\$2,470.50	
Miscellaneous						
IRR Wheat RP, 65%, Ent, Pecos Co.	1	Acre	\$4.61	\$4.61	\$562.42	
Insecticide						
Lannate LV	1	Pint	\$10.38	\$10.38	\$1,265.75	
Fungicides						
Wheat Fungicide	4	Ounce	\$0.48	\$1.92	\$234.24	
Irrigation						
Energy Cost	16.00	AcreInch	\$5.21	\$83.28	\$10,160.17	
Irrigation Labor	0.05	Hour	\$17.50	\$0.81	\$98.64	
Machinery Labor						
Tractors/Self-Propelled	0.65	Hour	\$17.21	\$11.19	\$1,364.75	
Other Labor	0.26	Hour	\$17.21	\$4.47	\$545.90	
Diesel Fuel						
Tractors/Self-Propelled	6.63	Gallon	\$2.80	\$18.56	\$2,264.81	
Gasoline						
Pickup/General Use Equipment	1	Acre	\$3.62	\$3.62	\$441.45	
Repairs & Maintenance						
Pickup/General Use Equipment	1	Acre	\$0.86	\$0.86	\$105.46	
Irrigation Equipment	1	Acre	\$42.34	\$42.34	\$5,165.38	
Tractors/Self-Propelled	1	Acre	\$26.75	\$26.75	\$3,263.07	
Implements	1	Acre	\$15.84	\$15.84	\$1,932.78	
Interest on Credit Line			8.00%	\$13.46	\$1,641.64	
<b>Total Variable Costs</b>				<b>\$316.14</b>	<b>\$38,568.56</b>	
<b>Planned Returns Above Variable Costs:</b>				<b>(\$41.14)</b>	<b>(\$5,018.56)</b>	
Breakeven Price to Cover Variable Costs			\$6.32	Bushel		
FIXED COSTS	Quantity	Units	\$/Unit	Total	Total	Enterprise
Machinery Depreciation						
Pickup/General Use Equipment	1	Acre	\$1.81	\$1.81	\$220.73	
Irrigation Equipment	1	Acre	\$44.90	\$44.90	\$5,477.26	
Tractors/Self-Propelled	1	Acre	\$25.48	\$25.48	\$3,108.27	
Implements	1	Acre	\$19.48	\$19.48	\$2,376.38	
Equipment Investment						
Pickup/General Use Equipment	\$11.06	Dollars	8.00%	\$0.88	\$107.91	
Irrigation Equipment	\$336.72	Dollars	8.00%	\$26.94	\$3,286.35	
Tractors/Self-Propelled	\$194.18	Dollars	8.00%	\$15.53	\$1,895.21	
Implements	\$92.46	Dollars	8.00%	\$7.40	\$902.40	
Trans Pecos Irrigated Land	1	Acre	\$50.00	\$50.00	\$6,100.00	
<b>Total Fixed Costs</b>				<b>\$192.41</b>	<b>\$23,474.51</b>	
<b>Total Specified Costs</b>				<b>\$508.55</b>	<b>\$62,043.06</b>	
<b>Returns Above Specified Costs</b>				<b>(\$233.55)</b>	<b>(\$28,493.06)</b>	
<b>Breakeven Price to Cover Total Costs</b>			<b>\$10.17</b>	Bushel		

Example Breakeven Prices			
Example Yield Percent	Example Yield Bushel	To Cover Variable Costs	To Cover Total Costs
75%	37.50	\$8.43	\$13.56
90%	45.00	\$7.03	\$11.30
100%	50.00	\$6.32	\$10.17
110%	55.00	\$5.75	\$9.25
125%	62.50	\$5.06	\$8.14

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.**