

Projections for Planning Purposes Only -- Not to be Used without Updating
2025 Estimated Costs and Returns per Acre
Con-Till Wheat, Dryland, Follow Wheat
West Central Extension District - 7

| Crop Acres | | 1000 | | | | Enterprise | |
|--|--|----------|---------------|----------------|-------------------|-----------------------|--|
| REVENUE | | Quantity | Units | \$/Unit | Total | Total | |
| Winter Wheat | | 25.00 | Bushel | \$5.50 | \$137.50 | \$137,500.00 | |
| Small Grains Pasture | | 16.00 | Pound of Gain | \$0.75 | \$12.00 | \$12,000.00 | |
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| Total Revenue | | | | | \$173.50 | \$173,500.00 | |
| VARIABLE COSTS | | Quantity | Units | \$/Unit | Total | Enterprise | |
| Production Costs | | | | | | | |
| Custom | | | | | | | |
| Soil Test-Dryland | | 1 | Each | \$0.25 | \$0.25 | \$250.00 | |
| Custom Harvest Wheat | | 1 | Acre | \$45.17 | \$45.17 | \$45,170.00 | |
| Custom Haul Wheat | | 25 | Bushels | \$0.27 | \$6.75 | \$6,750.00 | |
| Custom Harvest Overage Wheat | | 1 | Bushels | \$0.23 | \$0.23 | \$230.00 | |
| Fertilizer | | | | | | | |
| Nitrogen Dry-Urea | | 3.8 | Pounds | \$0.62 | \$2.36 | \$2,356.00 | |
| Phos (11-52-0 DRY MAT) | | 18.2 | Pounds | \$1.29 | \$23.48 | \$23,478.00 | |
| Nitrogen N32-liq | | 35.2 | Pounds | \$2.69 | \$94.69 | \$94,688.00 | |
| Herbicide | | | | | | | |
| MCPA | | 1 | pint | \$3.10 | \$3.10 | \$3,100.00 | |
| MSM (Ally) | | 0.1 | Ounce | \$4.50 | \$0.45 | \$450.00 | |
| Seed | | | | | | | |
| Wheat Seed | | 80 | Pounds | \$0.27 | \$21.34 | \$21,336.00 | |
| Miscellaneous | | | | | | | |
| Wht RP 70%, Ent, | | 1 | Acre | \$3.09 | \$3.09 | \$3,090.00 | |
| Fungicides | | | | | | | |
| Wheat Fungicide | | 8 | Ounce | \$0.50 | \$4.00 | \$4,000.00 | |
| Machinery Labor | | | | | | | |
| Tractors/Self-Propelled | | 0.17 | Hour | \$17.21 | \$2.93 | \$2,925.70 | |
| Other Labor | | 0.03 | Hour | \$17.21 | \$0.52 | \$516.30 | |
| Diesel Fuel | | | | | | | |
| Tractors/Self-Propelled | | 2.05 | Gallon | \$2.80 | \$5.74 | \$5,740.00 | |
| Gasoline | | | | | | | |
| Pickup/General Use Equipment | | 1 | Acre | \$2.62 | \$2.62 | \$2,617.20 | |
| Repairs & Maintenance | | | | | | | |
| Pickup/General Use Equipment | | 1 | Acre | \$1.10 | \$1.10 | \$1,095.00 | |
| Tractors/Self-Propelled | | 1 | Acre | \$5.95 | \$5.95 | \$5,947.61 | |
| Implements | | 1 | Acre | \$4.86 | \$4.86 | \$4,861.48 | |
| Interest on Credit Line | | | | | | | |
| | | | | 8.00% | \$6.49 | \$6,485.00 | |
| Total Variable Costs | | | | | \$235.09 | \$235,086.29 | |
| Planned Returns Above Variable Costs: | | | | | (\$61.59) | (\$61,586.29) | |
| Breakeven Price to Cover Variable Costs | | | | \$7.96 | Bushel | | |
| FIXED COSTS | | Quantity | Units | \$/Unit | Total | Enterprise | |
| Machinery Depreciation | | | | | | | |
| Pickup/General Use Equipment | | 1 | Acre | \$2.32 | \$2.32 | \$2,322.00 | |
| Tractors/Self-Propelled | | 1 | Acre | \$7.53 | \$7.53 | \$7,525.51 | |
| Implements | | 1 | Acre | \$6.25 | \$6.25 | \$6,250.47 | |
| Equipment Investment | | | | | | | |
| Pickup/General Use Equipment | | \$12.87 | Dollars | 8.00% | \$1.03 | \$1,029.60 | |
| Tractors/Self-Propelled | | \$57.99 | Dollars | 8.00% | \$4.64 | \$4,638.81 | |
| Implements | | \$26.74 | Dollars | 8.00% | \$2.14 | \$2,139.05 | |
| Management Fee, Owner/Operator Labor | | | | | | | |
| | | 1 | Acre | \$10.00 | \$10.00 | \$10,000.00 | |
| Rent-Dryland Crop | | | | | | | |
| | | 1 | Acre | \$35.00 | \$35.00 | \$35,000.00 | |
| Total Fixed Costs | | | | | \$68.91 | \$68,905.43 | |
| Total Specified Costs | | | | | \$303.99 | \$303,991.72 | |
| Returns Above Specified Costs | | | | | (\$130.49) | (\$130,491.72) | |
| Breakeven Price to Cover Total Costs | | | | \$10.72 | Bushel | | |

| Example Breakeven Prices | | | |
|--------------------------|----------------------|-------------------------|----------------------|
| Example Yield Percent | Example Yield Bushel | To Cover Variable Costs | To Cover Total Costs |
| 75% | 18.75 | \$10.62 | \$14.29 |
| 90% | 22.50 | \$8.85 | \$11.91 |
| 100% | 25.00 | \$7.96 | \$10.72 |
| 110% | 27.50 | \$7.24 | \$9.75 |
| 125% | 31.25 | \$6.37 | \$8.58 |

Developed by Jeffrey Wright, Assistant Professor & Extension Economist, Texas A&M AgriLife Extension, 325-657-7309

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.