

**2026 Estimated Costs and Returns per Acre
Cotton, Sprinkler Irrigated (Roundup Ready Flex)
Panhandle Extension District - 1**

Crop Acres		122				Enterprise
REVENUE	Quantity	Units	\$/Unit	Total	Total	
Cotton Lint	1,250.00	Pound	\$0.70	\$875.00	\$106,750.00	
Cottonseed	0.94	Ton	\$235.00	\$220.31	\$26,878.13	
Total Revenue				\$1,095.31	\$133,628.13	
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total	
Production Costs						
Custom						
Fertilizer Application	1	Acre	\$8.25	\$8.25	\$1,006.50	
Strip and Module - Cotton	12.5	CWT	\$12.00	\$150.00	\$18,300.00	
Ginning - Cotton	45.78	CWT	\$3.25	\$148.79	\$18,151.77	
Crop Consultant - Cotton	1	Acre	\$12.00	\$12.00	\$1,464.00	
Fertilizer						
Fertilizer (P) - Dry	65	Pound	\$0.86	\$55.97	\$6,827.73	
Fertilizer (N) - Dry	120	Pound	\$0.49	\$59.04	\$7,202.88	
Herbicide						
Herbicide and Apply Preplant	1	Acre	\$60.72	\$60.72	\$7,407.84	
Herbicide and Apply Postemerge	1	Acre	\$49.44	\$49.44	\$6,031.68	
Insecticide						
Insecticide and Apply Cotton	1	Acre	\$15.88	\$15.88	\$1,937.36	
Boll Weevil Assessment Irrigated	1	Acre	\$9.00	\$9.00	\$1,098.00	
Miscellaneous						
Crop Insurance Cotton - Irrigated	1	Acre	\$68.00	\$68.00	\$8,296.00	
Seed						
Seed - Cotton	0.26	Bag	\$375.00	\$97.50	\$11,895.00	
Other Chemicals						
Harvest Aid Apply Cotton Irrigated	1	Acre	\$35.50	\$35.50	\$4,331.00	
Irrigation						
Energy Cost	12.00	AcreInch	\$5.00	\$60.00	\$7,320.00	
Irrigation Labor	0.77	Hour	\$18.85	\$14.48	\$1,766.17	
Machinery Labor						
Tractors/Self-Propelled	0.36	Hour	\$18.54	\$6.67	\$814.28	
Other Labor	0.41	Hour	\$18.54	\$7.60	\$927.37	
Diesel Fuel						
Tractors/Self-Propelled	1.97	Gallon	\$2.65	\$5.22	\$636.90	
Gasoline						
Pickup/General Use Equipment	1	Acre	\$7.84	\$7.84	\$956.25	
Repairs & Maintenance						
Pickup/General Use Equipment	1	Acre	\$4.26	\$4.26	\$520.20	
Irrigation Equipment	1	Acre	\$45.00	\$45.00	\$5,490.00	
Tractors/Self-Propelled	1	Acre	\$3.64	\$3.64	\$444.62	
Implements	1	Acre	\$3.72	\$3.72	\$453.67	
Interest on Credit Line			8.40%	\$19.46	\$2,374.25	
Total Variable Costs				\$947.98	\$115,653.47	
Planned Returns Above Variable Costs:				\$147.33	\$17,974.65	
Breakeven Price to Cover Variable Costs			\$0.58	Pound		
FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total	
Machinery Depreciation						
Pickup/General Use Equipment	1	Acre	\$4.48	\$4.48	\$546.21	
Irrigation Equipment	1	Acre	\$33.50	\$33.50	\$4,087.50	
Tractors/Self-Propelled	1	Acre	\$3.49	\$3.49	\$426.14	
Implements	1	Acre	\$4.47	\$4.47	\$545.49	
Equipment Investment						
Pickup/General Use Equipment	\$30.91	Dollars	8.40%	\$2.60	\$316.80	
Irrigation Equipment	\$470.29	Dollars	8.40%	\$39.50	\$4,819.50	
Tractors/Self-Propelled	\$27.21	Dollars	8.40%	\$2.29	\$278.86	
Implements	\$19.13	Dollars	8.40%	\$1.61	\$196.01	
Cash Rent - Cotton Irrigated	1	Acre	\$125.00	\$125.00	\$15,250.00	
Total Fixed Costs				\$216.94	\$26,466.51	
Total Specified Costs				\$1,164.92	\$142,119.98	
Returns Above Specified Costs				(\$69.61)	(\$8,491.85)	
Breakeven Price to Cover Total Costs			\$0.76	Pound		

Developed by Merri Beth Day, Assistant Professor and Extension Specialist, Texas A&M AgriLife Extension, 806-677-5614

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.