

Projections for Planning Purposes Only -- Not to be Used without Updating
2026 Estimated Costs and Returns per Acre
Irrigated Cotton - Pivot
South Plains Extension District - 2

| Crop Acres | 122 | | | | | Enterprise |
|---|----------|----------|---------------|-----------------|---------------------|---------------------|
| REVENUE | Quantity | Units | \$/Unit | Total | Total | Total |
| Cotton Lint | 1,000.00 | Pound | \$0.68 | \$680.00 | \$82,960.00 | \$82,960.00 |
| Cottonseed | 0.71 | Ton | \$240.00 | \$170.40 | \$20,788.80 | \$20,788.80 |
| Total Revenue | | | | \$850.40 | \$103,748.80 | \$103,748.80 |
| VARIABLE COSTS | Quantity | Units | \$/Unit | Total | Total | Enterprise |
| Production Costs | | | | | | |
| Custom | | | | | | |
| Strip and Module - Cotton | 1000 | Pound | \$0.12 | \$120.00 | \$14,640.00 | \$14,640.00 |
| Ginning - Cotton | 31.25 | CWT | \$3.25 | \$101.56 | \$12,390.63 | \$12,390.63 |
| Fertilizer Application - Liquid High | 1 | Acre | \$4.75 | \$4.75 | \$579.50 | \$579.50 |
| Scouting | 1 | Acre | \$9.00 | \$9.00 | \$1,098.00 | \$1,098.00 |
| Fertilizer | | | | | | |
| Fertilizer (P) - Liquid | 25 | Pound | \$0.97 | \$24.28 | \$2,961.55 | \$2,961.55 |
| Fertilizer (N) - Liquid | 90 | Pound | \$0.73 | \$65.25 | \$7,960.50 | \$7,960.50 |
| Herbicide | | | | | | |
| Herbicide - Cotton Preplant | 1 | Acre | \$6.00 | \$6.00 | \$732.00 | \$732.00 |
| Herbicide - Cotton At Plant | 1 | Acre | \$6.50 | \$6.50 | \$793.00 | \$793.00 |
| Herbicide - Cotton Postplant | 1 | Acre | \$57.00 | \$57.00 | \$6,954.00 | \$6,954.00 |
| Spot Spray and Chemical | 0.2 | Acre | \$15.00 | \$3.00 | \$366.00 | \$366.00 |
| Insecticide | | | | | | |
| Insecticide and Apply Cotton | 1 | Acre | \$12.00 | \$12.00 | \$1,464.00 | \$1,464.00 |
| Boll Weevil Assessment Irrigated | 2.5 | Bale | \$4.00 | \$10.00 | \$1,220.00 | \$1,220.00 |
| Miscellaneous | | | | | | |
| Crop Insurance Cotton - Irrigated | 1 | Acre | \$39.00 | \$39.00 | \$4,758.00 | \$4,758.00 |
| Seed | | | | | | |
| Seed - Cotton Irrigated | 40 | Thousand | \$1.59 | \$63.60 | \$7,759.20 | \$7,759.20 |
| Other Chemicals | | | | | | |
| Harvest Aid Apply Cotton Irrigated | 1 | Acre | \$25.00 | \$25.00 | \$3,050.00 | \$3,050.00 |
| Other Labor | | | | | | |
| Hoeing | 0.2 | Acre | \$16.00 | \$3.20 | \$390.40 | \$390.40 |
| Irrigation | | | | | | |
| Energy Cost | 10.00 | AcreInch | \$10.00 | \$100.00 | \$12,200.00 | \$12,200.00 |
| Irrigation Labor | 1.00 | Hour | \$16.00 | \$16.00 | \$1,952.00 | \$1,952.00 |
| Machinery Labor | | | | | | |
| Tractors/Self-Propelled | 0.74 | Hour | \$16.00 | \$11.84 | \$1,444.48 | \$1,444.48 |
| Other Labor | 0.86 | Hour | \$16.00 | \$13.76 | \$1,678.72 | \$1,678.72 |
| Diesel Fuel | | | | | | |
| Tractors/Self-Propelled | 4 | Gallon | \$2.65 | \$10.60 | \$1,293.20 | \$1,293.20 |
| Gasoline | | | | | | |
| Pickup/General Use Equipment | 1 | Acre | \$4.82 | \$4.82 | \$587.50 | \$587.50 |
| Repairs & Maintenance | | | | | | |
| Pickup/General Use Equipment | 1 | Acre | \$0.50 | \$0.50 | \$61.00 | \$61.00 |
| Irrigation Equipment | 1 | Acre | \$19.00 | \$19.00 | \$2,318.00 | \$2,318.00 |
| Tractors/Self-Propelled | 1 | Acre | \$6.00 | \$6.00 | \$732.00 | \$732.00 |
| Implements | 1 | Acre | \$3.00 | \$3.00 | \$366.00 | \$366.00 |
| Interest on Credit Line | | | 8.00% | \$22.39 | \$2,731.31 | \$2,731.31 |
| Total Variable Costs | | | | \$758.04 | \$92,480.99 | \$92,480.99 |
| Planned Returns Above Variable Costs: | | | | | | |
| Breakeven Price to Cover Variable Costs | | | \$0.59 | Pound | \$92.36 | \$11,267.81 |
| FIXED COSTS | Quantity | Units | \$/Unit | Total | Total | Enterprise |
| Equipment Fixed Costs | | | | | | |
| Pickup/General Use Equipment | 1 | Acre | \$1.25 | \$1.25 | \$152.50 | \$152.50 |
| Irrigation Equipment | 1 | Acre | \$55.00 | \$55.00 | \$6,710.00 | \$6,710.00 |
| Tractors/Self-Propelled | 1 | Acre | \$12.00 | \$12.00 | \$1,464.00 | \$1,464.00 |
| Implements | 1 | Acre | \$10.00 | \$10.00 | \$1,220.00 | \$1,220.00 |
| Management Fee, Owner/Operator Labor | 1 | Acre | \$25.00 | \$25.00 | \$3,050.00 | \$3,050.00 |
| Cash Rent - Cotton Irrigated | 1 | Acre | \$100.00 | \$100.00 | \$12,200.00 | \$12,200.00 |
| Whole Farm Insurance | 1 | Acre | \$2.00 | \$2.00 | \$244.00 | \$244.00 |
| Total Fixed Costs | | | | \$205.25 | \$25,040.50 | \$25,040.50 |
| Total Specified Costs | | | | \$963.29 | \$117,521.49 | \$117,521.49 |
| Returns Above Specified Costs | | | | | | |
| | | | | | | |
| Breakeven Price to Cover Total Costs | | | \$0.79 | Pound | | |

Developed by Andrew Wright, Assistant Professor and Extension Specialist, Texas A&M AgriLife Extension, 806-746-6101

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.