

**2021 Estimated Costs and Returns per Animal Unit  
Rolling Plains Cow-Calf Production  
South Plains Extension District - 2**

Animal Units (AU)	400					
Breeding Females	400					
		Quantity				Enterprise
<b>REVENUE</b>	<b>Head</b>	<b>Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Total</b>
Steer	0.415	5.56	CWT	\$155.00	\$357.65	\$143,058.80
Heifer	0.208	5.14	CWT	\$145.00	\$154.65	\$61,859.90
Cull Cow	0.150	10.25	CWT	\$55.00	\$84.56	\$33,825.00
Cull Bull	0.009	16.50	CWT	\$60.00	\$8.91	\$3,564.00
Total Revenue					\$605.77	\$242,307.70
		Quantity	Units	\$/Unit	Total	Enterprise
<b>VARIABLE COSTS</b>						<b>Total</b>
<b>Production Costs</b>						
Miscellaneous						
Brush Control		1.00	AU	\$12.00	\$12.00	\$4,800.00
Ranch Repairs		1.00	AU	\$16.25	\$16.25	\$6,500.00
Marketing Expense		1.00	AU	\$11.12	\$11.12	\$4,447.06
Feed						
Supplement		500	Pound	\$0.20	\$100.00	\$40,000.00
Salt and Mineral		30	Pound	\$0.45	\$13.50	\$5,400.00
Vet. Medicine						
Vet/Medicine - Cow-Calf		1	Head	\$32.00	\$32.00	\$12,800.00
Fuel		1.0	AU	\$36.90	\$36.90	\$14,759.73
Lube (As a % of fuel)		10.0%	Percent	\$36.90	\$3.69	\$1,475.97
Labor		0.50	Hours	\$15.00	\$7.50	\$3,000.00
Utilities		1.00	AU	\$10.00	\$10.00	\$4,000.00
Interest on Credit Line				6.00%	\$15.61	\$6,245.77
Total Variable Costs					\$258.57	\$103,428.53
Planned Returns Above Variable Costs:					\$347.20	\$138,879.17
Average Calf Breakeven Price to Cover Variable Costs				\$48.93	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
<b>FIXED COSTS</b>						<b>Total</b>
Depreciation - Equipment		1	AU	\$80.09	\$80.09	\$32,034.03
Depreciation - Livestock		1	AU	\$41.98	\$41.98	\$16,791.00
Equipment Investment		\$1,554.44	dollars	7.00%	\$108.81	\$43,524.39
Management Fee, Owner/Operator Labor		1	AU	\$62.50	\$62.50	\$25,000.00
Salaried Labor		1	AU	\$37.50	\$37.50	\$15,000.00
Pasture Cost		11.25	Acres	\$15.00	\$168.75	\$67,500.00
Total Fixed Costs					\$499.62	\$199,849.42
Total Costs					\$758.19	\$303,277.95
Planned Returns to Management, Risk, and Profit:					(\$152.43)	(\$60,970.25)
Average Calf Breakeven Price to Cover Total Costs				\$197.02	CWT	

Developed by Agricultural Economists, 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.**