

**2021 Estimated Costs and Returns per Animal Unit  
Rolling Plains Cow-Calf Production  
Rolling Plains Extension District - 3**

Animal Units (AU)	400						
Breeding Females	400						
		Quantity					Enterprise
<b>REVENUE</b>	Head	Per Head	Units	\$/Unit	Total	Total	Total
Steer	0.440	5.56	CWT	\$160.00	\$391.42		\$156,569.60
Heifer	0.240	5.14	CWT	\$150.00	\$185.04		\$74,016.00
Cull Cow	0.150	11.00	CWT	\$55.00	\$90.75		\$36,300.00
Cull Bull	0.009	16.50	CWT	\$60.00	\$8.91		\$3,564.00
Total Revenue					\$676.12		\$270,449.60
		Quantity	Units	\$/Unit	Total		Enterprise
<b>VARIABLE COSTS</b>							Total
<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	\$14.36	\$14.36		\$5,744.59
Feed							
Supplement		396	Pound	\$0.20	\$77.62		\$31,046.40
Salt and Mineral		30	Pound	\$0.45	\$13.50		\$5,400.00
Hay		1584	Pound	\$0.09	\$142.56		\$57,024.00
Vet. Medicine							
Vet/Medicine - Cow-Calf		1	Head	\$32.00	\$32.00		\$12,800.00
Fuel		1.0	AU	\$36.73	\$36.73		\$14,691.38
Lube (As a % of fuel)		10.0%	Percent	\$36.73	\$3.67		\$1,469.14
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				6.50%	\$23.12		\$9,246.92
Total Variable Costs					\$389.31		\$155,722.43
Planned Returns Above Variable Costs:					\$286.82		\$114,727.17
Average Calf Breakeven Price to Cover Variable Costs				\$78.71	CWT		
		Quantity	Units	\$/Unit	Total		Enterprise
<b>FIXED COSTS</b>							Total
Depreciation - Equipment		1	AU	\$70.01	\$70.01		\$28,002.87
Depreciation - Livestock		1	AU	\$62.97	\$62.97		\$25,186.50
Equipment Investment		\$873.04	dollars	5.50%	\$48.02		\$19,206.94
Management Fee, Owner/Operator Labor		1	AU	\$100.00	\$100.00		\$40,000.00
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					\$487.24		\$194,896.30
Total Costs					\$876.55		\$350,618.73
Planned Returns to Management, Risk, and Profit:					(\$200.42)		(\$80,169.13)
Average Calf Breakeven Price to Cover Total Costs				\$211.11	CWT		

Francisco Abelló, Assistant Professor and Extension Specialist, Texas A&M AgriLife Extension, 940-647-3908

**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.**