

**2023 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
REVENUE	Head	Per Head	Units	\$/Unit	Total		Total
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
							Enterprise
VARIABLE COSTS		Quantity	Units	\$/Unit	Total		Total
Production Costs							
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	\$37.19	\$37.19		\$14,875.93
Lube (As a % of fuel)		10.0%	Percent	\$37.19	\$3.72		\$1,487.59
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				8.00%	\$20.83		\$8,330.67
Total Variable Costs					\$264.10		\$105,641.25
Planned Returns Above Variable Costs:					\$341.67		\$136,666.45
Average Calf Breakeven Price to Cover Variable Costs				\$50.57	CWT		
							Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total		Total
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	8.00%	\$124.36		\$49,742.16
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					\$515.17		\$206,067.19
Total Costs					\$779.27		\$311,708.44
Planned Returns to Management, Risk, and Profit:					(\$173.50)		(\$69,400.74)
Average Calf Breakeven Price to Cover Total Costs				\$203.26	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.