

**2024 Estimated Costs and Returns per Animal Unit
Rolling Plains Cow-Calf Production
Rolling Plains Extension District - 3**

Animal Units (AU)		400					
Breeding Females		400					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total	
Steer	0.440	5.56	CWT	\$340.00	\$831.78	\$332,710.40	
Heifer	0.240	5.14	CWT	\$275.00	\$339.24	\$135,696.00	
Cull Cow	0.150	11.00	CWT	\$110.00	\$181.50	\$72,600.00	
Cull Bull	0.009	16.50	CWT	\$120.00	\$17.82	\$7,128.00	
Total Revenue					\$1,370.34	\$548,134.40	
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise 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	\$28.25	\$28.25	\$11,298.29	
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	\$0.13	\$205.92	\$82,368.00	
Vet. Medicine							
Vet/Medicine - Cow-Calf		1	Head	\$32.00	\$32.00	\$12,800.00	
Fuel		1.0	AU	\$37.28	\$37.28	\$14,912.70	
Lube (As a % of fuel)		10.0%	Percent	\$37.28	\$3.73	\$1,491.27	
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				9.00%	\$35.66	\$14,265.87	
Total Variable Costs					\$479.71	\$191,882.53	
Planned Returns Above Variable Costs:					\$890.63	\$356,251.87	
Average Calf Breakeven Price to Cover Variable Costs				\$76.19	CWT		
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise 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	8.00%	\$69.84	\$27,937.36	
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					\$509.07	\$203,626.73	
Total Costs					\$988.77	\$395,509.25	
Planned Returns to Management, Risk, and Profit:					\$381.56	\$152,625.15	
Average Calf Breakeven Price to Cover Total Costs				\$214.53	CWT		

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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.