

**2025 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	\$360.00	\$880.70	\$352,281.60	
Heifer	0.240	5.14	CWT	\$340.00	\$419.42	\$167,769.60	
Cull Cow	0.150	11.00	CWT	\$120.00	\$198.00	\$79,200.00	
Cull Bull	0.009	16.50	CWT	\$140.00	\$20.79	\$8,316.00	
Total Revenue					\$1,518.92	\$607,567.20	
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	\$31.22	\$31.22	\$12,486.94	
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	\$0.10	\$158.40	\$63,360.00	
Vet. Medicine							
Vet/Medicine - Cow-Calf		1	Head	\$32.00	\$32.00	\$12,800.00	
Fuel		1.0	AU	\$37.14	\$37.14	\$14,854.05	
Lube (As a % of fuel)		10.0%	Percent	\$37.14	\$3.71	\$1,485.41	
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%	\$32.93	\$13,172.13	
Total Variable Costs					\$432.26	\$172,904.93	
Planned Returns Above Variable Costs:					\$1,086.66	\$434,662.27	
Average Calf Breakeven Price to Cover Variable Costs				\$58.01	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					\$941.33	\$376,531.66	
Planned Returns to Management, Risk, and Profit:					\$577.59	\$231,035.54	
Average Calf Breakeven Price to Cover Total Costs				\$196.34	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.