

PROJECTED COSTS AND RETURNS ENTERPRISE BUDGETS FOR BEEF CATTLE AND ASSOCIATED FORAGE PRODUCTION IN LOUISIANA, 2024

By

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Projected Costs and Returns for Beef Cattle and Associated Forage Crop Production in Louisiana, 2024

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Introduction

This report presents projected costs and returns for beef cattle and forage crop production in Louisiana for 2024. Assumptions regarding input usage and management activities are based on Louisiana Agricultural Experiment Station research results and selected surveys. For each enterprise budget, a set of management activities and practices are assumed and estimates of the costs of those activities and practices are developed using projections of input costs and equipment and machinery costs.

Budgets in this publication are presented in two budget formats. The first budget format (Table A) is a summary of the costs and, where applicable, the returns for the enterprise. The second budget format (Table B) provides a listing of the sequence of production operations, indicating equipment and implements used, month of operation, labor required, machine time required, and materials used. two sections. The first section (tables with "A" designation) presents budgets showing a summary of estimated costs and returns for each enterprise. The second section (tables with "B" designation) presents cost budgets showing detailed costs and labor requirements by operation for each enterprise. Labor costs, material costs, custom costs, and direct and fixed tractor and equipment costs are also included for each operation. The detailed cost budgets are presented in the same sequence and bear the same table numbers for each enterprise presented in the first section. All costs are summed, giving the total cost per operation or practice.

Procedure

The general procedure used in this study was to project machinery and other input price data and apply these

data to the production practice data for beef cattle and forage enterprises produced in Louisiana. Input prices were obtained from surveys of farm suppliers, machinery dealers, and aerial applicators to provide a basis for estimating 2024 planning budgets. Additional input price information along with machinery and equipment purchase and operational costs were obtained from the Mississippi State Budget Generator Program. Machinery and equipment costs along with input cost data are presented in the Appendix.

Beef cattle budgets included in this report are categorized by per animal (cow) total direct expenses and per animal (cow) total fixed expenses for a production season while forage and hay production budgets provide the same information per acre or per ton. Within these two broad categories, the various inputs are itemized with their respective costs. Although a particular enterprise budget is presented on a per animal, per acre, or per ton basis, some individual cost items are specified on an hourly or price per unit basis. Direct expenses include such cost items as seed, feed, medicine, fertilizer, chemicals, fuel, labor, and repairs. Fixed expenses include such items as depreciation and interest on investment which are generally incurred during the production period.

Direct Production Costs

Direct or variable production costs were estimated by utilizing updated production input price data. Input price data for various production inputs were updated by obtaining prices from farm input suppliers in the fall and winter prior to the crop year. Feed supplements and medicine expenditures for livestock enterprises and chemical and fertilizer expenditures for forage enterprises are based upon the types of inputs producers typically reported using for those situations. Suggested

prices for selected farm inputs and custom application rates are presented in the appendix. Hired labor was charged at \$14.53 per hour for all classes of labor. This wage rate includes a basic wage rate plus additional costs for social security, Medicare, and workman's compensation. Farm labor may not be generally available on an hourly basis; however, an hourly charge represents a practical method for charging labor to the respective enterprises on a per animal, per acre, or per ton basis.

Interest on operating capital (short term) was charged at a nominal rate of 8.25% per year. Operating capital was assumed to be borrowed in a manner consistent with timely acquisition of inputs. Diesel fuel prices were set a value of \$3.50 per gallon while gasoline prices were set at \$2.85 per gallon. Variable costs for tractors and self-propelled machinery include the cost of fuel, lubrication, and repair.

The intermediate term interest rate was charged at an historical real rate of 8.50%. The reasoning behind the difference in short and intermediate term rates is that longer term nominal rates are highly variable and closely follow the trend set by the rate of inflation. Intermediate term interest rates above the real rate of interest can overstate true interest costs because they overlook the value gained by an asset due solely to inflation.

Farm Machinery Costs

New machinery prices were used to reflect the economic cost of acquiring and maintaining capital assets in current dollar values. Purchase prices for selected power and machinery items included in this report are presented in the appendix. Other data included in the appendix indicate hours of annual use and years of life for each selected machinery item. Fuel consumption, accumulated repair costs, and other machinery performance data are based on the American Society of Agricultural and Biological Engineers (ASABE) standards. Machinery fixed costs are calculated using the capital recovery method which includes estimates of both annual depreciation and interest on investment.

Beef Cattle Budgets

Production practice and performance data for beef cattle and associated forage crops are based on previous

surveys of beef cattle producers supplemented with research records for beef herds maintained by the Louisiana Agricultural Experiment Station. Budgets apply to all areas of the state. Individual situations may differ.

Six cow-calf production budgets are presented, reflecting two forage programs for large herds and one program for small herds. Budgets are provided with and without labor costs. Three of the budgets are developed without labor costs. These represent the beef cattle enterprises which are supplementary or part-time operations and where only operator labor is assumed to be used. The other three budgets include labor costs. These represent beef cattle enterprises which are primary or full-time operations and where labor costs (both operator and hired labor) are to be covered by the operation.

Production practices, weaning weights, culling rates, percent calf crop weaned, stocking rates, and forage programs included in the 2024 beef cattle costs and returns estimates are based on averages for the sample of beef cattle producers surveyed. Thus, the presented costs and returns could be anticipated by managers following these basic management practices. Forage and feeding programs by pasture management system are shown in Table 1.

All cow-calf budgets are based on the production of a 550-pound weanling calves, an 87 percent calf crop weaned, and raised replacements for a 10 percent herd replacement rate and a 3 percent death loss for cows. Seventeen (17) percent of the calves are kept for replacements, of which 41 percent are eventually sold as cull heifers due to non-performance. The stocking density and feeding program differ by forage program, whereas production practices for forage crops do not differ across areas for herd size. Budgets are presented for herds of less than 25 cows (small herds) and for herds of more than 25 cows (large herds).

In addition to the cow-calf budgets, two additional cattle budgets are provided in this publication. Both are budgets for winter grazing weanling calves (backgrounding or stocker operation). These two budgets assume purchase of weanling calves and an average daily gain of 1.5 pounds over 150 days. No death loss is assumed for these budgets. As with the cow-calf

budgets, there are winter grazing budgets both with and without labor costs estimated.

Forage Crop Budgets

Two hay harvest and two hay production situations are presented that reflect harvest technology used by producers with large and small herds. Production cost budgets are also shown for winter and summer forages for herds in Louisiana. Production practices are based on survey data supplemented with information obtained by consultation with Louisiana Cooperative Extension Service personnel.

The sizes of machines assumed in the budgets are representative of the majority of livestock producers. Livestock farmers operating large crop farms experience lower labor requirements and slightly lower machinery costs by taking advantage of larger land preparation equipment. The machinery information presented in the appendix can be used to adjust machinery costs and labor requirements for budgets presented in this report to fit a particular farm situation.

Summary and Breakeven Analysis Tables

The estimated costs and returns for all beef cattle enterprises developed in this publication are summarized in Tables 2 and 3. Likewise the estimated costs for all hay and forage enterprises developed in this publication are summarized in Table 4. Tables 5 through 12 provide breakeven analysis for

the beef cattle enterprises under different cost and production scenarios. There are two breakeven tables for each of the three cow-calf enterprise scenarios, one that provides breakeven prices to cover Total Direct Costs and another table that provides breakeven prices to cover Total Specified Costs. Similarly, there are two tables for the winter grazing weanling calf enterprise, one that provides breakeven prices to cover Total Direct Costs and the other to cover Total Specified Costs.

For the cow-calf enterprises, breakeven prices needed for weanling calves sold to cover Total Direct Costs and those needed to cover Total Specified Costs are developed under different cost and calf crop percentages (weaning percentages). Because costs for individual beef cattle operations can vary significantly, Total Direct and Total Specified Costs were allowed to both increase and decrease from the base cost scenario by 5, 10, and 15 percent. Production was allowed to vary by allowing the calf crop percentage from 50 percent (only 50 percent of the mature cows raise and wean a calf that can be marketed) to 100 percent. It should be noted that revenue from cull cow and cull heifer sales was held constant in all scenarios.

For the winter grazing weanling calf enterprise, breakeven prices needed for stocker calves sold to cover Total Direct Costs and Total Specified Costs are developed under different cost and production scenarios. Like the cow-calf enterprises, Total Direct and Total Specified Costs were allowed to increase and decrease from the base cost scenario by 5, 10, and 15 percent. Production was allowed to vary by allowing the assumed average daily gain of the calves to range from 0.5 pounds per day to 3 pounds per day.

**Table 1. Forage and Feed Requirements per Cow per Year for Beef Cow-Calf
Production by Pasture Program, Louisiana 2024**

Item	Units	Value
Native Pastures		
Hay from Pasture	ton	1.37
Native Pasture	acre	2.62
Range Meal	cwt	2.99
Semi Improved Pastures		
Hay Production from Hay Meadow	ton	1.60
Semi-Improved Pasture	acre	1.67
Ryegrass Sod Seeded	acre	0.50
Range Meal	cwt	2.10

Table 2. Summary of Estimated Costs and Returns per Cow for Beef Cow-Calf Production, Louisiana 2024 ^A

Enterprise Description	Acres of Pasture Per Cow	Total Income	Total Direct Costs	Returns Above Direct Costs	Total Fixed Costs	Total Specified Costs ^B	Returns Above Specified Costs
Without Labor							
Large Herds, Semi-Improved Pastures	2.02	\$1,092.77	\$599.71	\$493.06	\$465.13	\$1,064.83	\$27.94
Large Herds, Native Pastures	2.62	\$1,092.77	\$340.98	\$751.79	\$437.11	\$778.09	\$314.68
Small Herds, Semi-Improved Pastures	2.02	\$1,092.77	\$627.50	\$465.27	\$571.38	\$1,198.88	-\$106.11
With Labor							
Large Herds, Semi-Improved Pastures	2.02	\$1,092.77	\$786.86	\$305.91	\$465.13	\$1,251.99	-\$159.22
Large Herds, Native Pastures	2.62	\$1,092.77	\$545.60	\$547.17	\$439.02	\$984.62	\$108.15
Small Herds, Semi-Improved Pastures	2.02	\$1,092.77	\$1,003.15	\$89.62	\$571.38	\$1,574.53	-\$481.76

^A Based on 550-pound weaning weight, 87 percent calf crop, and 10 percent replacement rate.

^B Does not include charges for land, management, risk, and overhead.

Table 3. Summary of Estimated Costs and Returns per Head for Winter Grazing Calves, Louisiana 2024 ^A

Enterprise Description	Total Income	Total Direct Costs	Returns Above Direct Costs	Total Fixed Costs	Total Specified Costs ^B	Returns Above Specified Costs
Winter Grazed Weanling Calf						
Without Labor	\$1,666.25	\$1,656.12	\$10.13	\$46.25	\$1,702.36	-\$36.11
With Labor	\$1,666.25	\$1,676.89	-\$10.64	\$46.25	\$1,723.14	-\$56.89

^A Based on 550-pound weanling calf, 1.5-pound daily gain for 150 days, 775-pound market weight, purchase and sale prices of \$240 and \$215 per hundredweight, respectively.

^B Does not include charges for land, management, risk, and overhead.

Table 4. Summary of Estimated Costs per Acre and per Ton for Selected Forage Crops, Louisiana 2024

Enterprise Description	Yield Per Acre In Tons	Total Direct Costs Per Acre	Total Fixed Costs Per Acre	Total Specified Costs ^A Per Acre	Total Direct Costs Per Ton	Total Specified Costs ^A Per Ton
Harvested Forages:						
Hay Harvest, Large Round Bale	1.50	\$56.34	\$38.78	\$95.11	\$37.56	\$63.41
Hay Harvest, Square Bale	1.50	\$91.69	\$35.40	\$127.09	\$61.12	\$84.73
Hay Production, Large Round Bale, (4 Cuttings)	5.00	\$397.22	\$172.35	\$569.57	\$79.44	\$113.91
Hay Production, Large Round Bale, (3 Cuttings)	4.50	\$301.48	\$151.75	\$453.22	\$66.99	\$100.72
Establishment (Permanent Pastures)						
Coastal Bermudagrass	N/A	\$294.01	\$59.53	\$353.54	N/A	N/A
Common Bermudagrass	N/A	\$196.26	\$33.94	\$230.20	N/A	N/A
Summer Pasture Maintenance						
Native Pastures	N/A	\$5.51	\$2.31	\$7.82	N/A	N/A
Semi-Improved Pastures	N/A	\$113.93	\$40.34	\$154.27	N/A	N/A
Temporary Winter Pastures						
Ryegrass – Sod Seeded	N/A	\$135.76	\$2.97	\$138.74	N/A	N/A
Ryegrass - Prepared Seedbed	N/A	\$179.39	\$16.78	\$196.17	N/A	N/A

^A Does not include charges for land, management, risk, and overhead.

Table 5. Breakeven Selling Prices Per Hundredweight to Recover DIRECT COSTS Under Different Cost Scenarios and Calf Crop Percentages, Large Herds, Semi-Improved Pastures, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$509.75	\$539.74	\$569.72	\$599.71	\$629.69	\$659.68	\$689.66
WITH LABOR	\$668.83	\$708.18	\$747.52	\$786.86	\$826.21	\$865.55	\$904.89
Without Labor							
50 Percent Calf Crop	123.99	134.90	145.80	156.70	167.61	178.51	189.42
60 Percent Calf Crop	103.33	112.41	121.50	130.59	139.67	148.76	157.85
70 Percent Calf Crop	88.57	96.35	104.14	111.93	119.72	127.51	135.30
80 Percent Calf Crop	77.50	84.31	91.13	97.94	104.75	111.57	118.38
90 Percent Calf Crop	68.88	74.94	81.00	87.06	93.12	99.17	105.23
100 Percent Calf Crop	62.00	67.45	72.90	78.35	83.80	89.26	94.71
With Labor							
50 Percent Calf Crop	181.84	196.15	210.45	224.76	239.07	253.37	267.68
60 Percent Calf Crop	151.53	163.46	175.38	187.30	199.22	211.15	223.07
70 Percent Calf Crop	129.89	140.11	150.32	160.54	170.76	180.98	191.20
80 Percent Calf Crop	113.65	122.59	131.53	140.48	149.42	158.36	167.30
90 Percent Calf Crop	101.02	108.97	116.92	124.87	132.82	140.76	148.71
100 Percent Calf Crop	\$90.92	\$98.07	\$105.23	\$112.38	\$119.53	\$126.69	\$133.84

^A Breakeven price per hundredweight for calves weighing 550 pounds at different calf crop (weaning percentages). Holds cull cow and cull heifer revenue constant.

Table 6. Breakeven Selling Prices Per Hundredweight to Recover SPECIFIED COSTS Under Different Cost Scenarios and Calf Crop Percentages, Large Herds, Semi-Improved Pastures, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$905.11	\$958.35	\$1,011.59	\$1,064.83	\$1,118.07	\$1,171.32	\$1,224.56
WITH LABOR	\$1,064.19	\$1,126.79	\$1,189.39	\$1,251.99	\$1,314.59	\$1,377.19	\$1,439.79
Without Labor							
50 Percent Calf Crop	\$267.76	\$287.12	\$306.48	\$325.84	\$345.20	\$364.56	\$383.92
60 Percent Calf Crop	\$223.13	\$239.27	\$255.40	\$271.53	\$287.67	\$303.80	\$319.94
70 Percent Calf Crop	\$191.26	\$205.09	\$218.91	\$232.74	\$246.57	\$260.40	\$274.23
80 Percent Calf Crop	\$167.35	\$179.45	\$191.55	\$203.65	\$215.75	\$227.85	\$239.95
90 Percent Calf Crop	\$148.76	\$159.51	\$170.27	\$181.02	\$191.78	\$202.53	\$213.29
100 Percent Calf Crop	\$133.88	\$143.56	\$153.24	\$162.92	\$172.60	\$182.28	\$191.96
With Labor							
50 Percent Calf Crop	\$325.61	\$348.37	\$371.13	\$393.90	\$416.66	\$439.43	\$462.19
60 Percent Calf Crop	\$271.34	\$290.31	\$309.28	\$328.25	\$347.22	\$366.19	\$385.16
70 Percent Calf Crop	\$232.58	\$248.84	\$265.10	\$281.36	\$297.62	\$313.88	\$330.13
80 Percent Calf Crop	\$203.50	\$217.73	\$231.96	\$246.19	\$260.41	\$274.64	\$288.87
90 Percent Calf Crop	\$180.89	\$193.54	\$206.19	\$218.83	\$231.48	\$244.13	\$256.77
100 Percent Calf Crop	\$162.80	\$174.19	\$185.57	\$196.95	\$208.33	\$219.71	\$231.09

^A Breakeven price per hundredweight for calves weighing 550 pounds at different calf crop (weaning percentages). Holds cull cow and cull heifer revenue constant.

Table 7. Breakeven Selling Prices Per Hundredweight to Recover DIRECT COSTS Under Different Cost Scenarios and Calf Crop Percentages, Large Herds, Native Pastures, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$289.83	\$306.88	\$323.93	\$340.98	\$358.03	\$375.08	\$392.13
WITH LABOR	\$463.76	\$491.04	\$518.32	\$545.60	\$572.88	\$600.16	\$627.44
Without Labor							
50 Percent Calf Crop	\$44.02	\$50.22	\$56.42	\$62.62	\$68.82	\$75.02	\$81.22
60 Percent Calf Crop	\$36.69	\$41.85	\$47.02	\$52.18	\$57.35	\$62.52	\$67.68
70 Percent Calf Crop	\$31.45	\$35.87	\$40.30	\$44.73	\$49.16	\$53.59	\$58.01
80 Percent Calf Crop	\$27.51	\$31.39	\$35.26	\$39.14	\$43.01	\$46.89	\$50.76
90 Percent Calf Crop	\$24.46	\$27.90	\$31.35	\$34.79	\$38.23	\$41.68	\$45.12
100 Percent Calf Crop	\$22.01	\$25.11	\$28.21	\$31.31	\$34.41	\$37.51	\$40.61
With Labor							
50 Percent Calf Crop	\$107.27	\$117.19	\$127.11	\$137.03	\$146.95	\$156.87	\$166.79
60 Percent Calf Crop	\$89.39	\$97.66	\$105.92	\$114.19	\$122.46	\$130.72	\$138.99
70 Percent Calf Crop	\$76.62	\$83.71	\$90.79	\$97.88	\$104.96	\$112.05	\$119.14
80 Percent Calf Crop	\$67.04	\$73.24	\$79.44	\$85.64	\$91.84	\$98.04	\$104.24
90 Percent Calf Crop	\$59.59	\$65.11	\$70.62	\$76.13	\$81.64	\$87.15	\$92.66
100 Percent Calf Crop	\$53.63	\$58.59	\$63.55	\$68.51	\$73.47	\$78.43	\$83.39

^A Breakeven price per hundredweight for calves weighing 550 pounds at different calf crop (weaning percentages). Holds cull cow and cull heifer revenue constant.

Table 8. Breakeven Selling Prices Per Hundredweight to Recover SPECIFIED COSTS Under Different Cost Scenarios and Calf Crop Percentages, Large Herds, Native Pastures, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$661.38	\$700.28	\$739.19	\$778.09	\$817.00	\$855.90	\$894.81
WITH LABOR	\$836.93	\$886.16	\$935.39	\$984.62	\$1,033.85	\$1,083.08	\$1,132.31
Without Labor							
50 Percent Calf Crop	\$179.13	\$193.28	\$207.42	\$221.57	\$235.72	\$249.87	\$264.01
60 Percent Calf Crop	\$149.28	\$161.06	\$172.85	\$184.64	\$196.43	\$208.22	\$220.01
70 Percent Calf Crop	\$127.95	\$138.06	\$148.16	\$158.27	\$168.37	\$178.48	\$188.58
80 Percent Calf Crop	\$111.96	\$120.80	\$129.64	\$138.48	\$147.32	\$156.17	\$165.01
90 Percent Calf Crop	\$99.52	\$107.38	\$115.24	\$123.10	\$130.96	\$138.81	\$146.67
100 Percent Calf Crop	\$89.57	\$96.64	\$103.71	\$110.79	\$117.86	\$124.93	\$132.01
With Labor							
50 Percent Calf Crop	\$242.97	\$260.87	\$278.77	\$296.67	\$314.57	\$332.48	\$350.38
60 Percent Calf Crop	\$202.47	\$217.39	\$232.31	\$247.23	\$262.15	\$277.06	\$291.98
70 Percent Calf Crop	\$173.55	\$186.33	\$199.12	\$211.91	\$224.70	\$237.48	\$250.27
80 Percent Calf Crop	\$151.85	\$163.04	\$174.23	\$185.42	\$196.61	\$207.80	\$218.99
90 Percent Calf Crop	\$134.98	\$144.93	\$154.87	\$164.82	\$174.76	\$184.71	\$194.65
100 Percent Calf Crop	\$121.48	\$130.43	\$139.39	\$148.34	\$157.29	\$166.24	\$175.19

^A Breakeven price per hundredweight for calves weighing 550 pounds at different calf crop (weaning percentages). Holds cull cow and cull heifer revenue constant.

Table 9. Breakeven Selling Prices Per Hundredweight to Recover DIRECT COSTS Under Different Cost Scenarios and Calf Crop Percentages, Small Herds, Semi-Improved Pastures, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$533.37	\$564.75	\$596.12	\$627.50	\$658.87	\$690.25	\$721.62
WITH LABOR	\$852.67	\$902.83	\$952.99	\$1,003.15	\$1,053.30	\$1,103.46	\$1,153.62
Without Labor							
50 Percent Calf Crop	\$132.58	\$143.99	\$155.40	\$166.81	\$178.22	\$189.63	\$201.04
60 Percent Calf Crop	\$110.49	\$119.99	\$129.50	\$139.01	\$148.52	\$158.02	\$167.53
70 Percent Calf Crop	\$94.70	\$102.85	\$111.00	\$119.15	\$127.30	\$135.45	\$143.60
80 Percent Calf Crop	\$82.86	\$89.99	\$97.13	\$104.26	\$111.39	\$118.52	\$125.65
90 Percent Calf Crop	\$73.66	\$80.00	\$86.33	\$92.67	\$99.01	\$105.35	\$111.69
100 Percent Calf Crop	\$66.29	\$72.00	\$77.70	\$83.40	\$89.11	\$94.81	\$100.52
With Labor							
50 Percent Calf Crop	\$248.69	\$266.93	\$285.17	\$303.41	\$321.65	\$339.89	\$358.13
60 Percent Calf Crop	\$207.24	\$222.44	\$237.64	\$252.84	\$268.04	\$283.24	\$298.44
70 Percent Calf Crop	\$177.64	\$190.67	\$203.69	\$216.72	\$229.75	\$242.78	\$255.80
80 Percent Calf Crop	\$155.43	\$166.83	\$178.23	\$189.63	\$201.03	\$212.43	\$223.83
90 Percent Calf Crop	\$138.16	\$148.30	\$158.43	\$168.56	\$178.69	\$188.83	\$198.96
100 Percent Calf Crop	\$124.35	\$133.47	\$142.59	\$151.70	\$160.82	\$169.94	\$179.06

^A Breakeven price per hundredweight for calves weighing 550 pounds at different calf crop (weaning percentages). Holds cull cow and cull heifer revenue constant.

Table 10. Breakeven Selling Prices Per Hundredweight to Recover SPECIFIED COSTS Under Different Cost Scenarios and Calf Crop Percentages, Small Herds, Semi-Improved Pastures, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$1,019.05	\$1,078.99	\$1,138.94	\$1,198.88	\$1,258.83	\$1,318.77	\$1,378.71
WITH LABOR	\$1,338.35	\$1,417.08	\$1,495.80	\$1,574.53	\$1,653.26	\$1,731.98	\$1,810.71
Without Labor							
50 Percent Calf Crop	\$309.19	\$330.99	\$352.79	\$374.59	\$396.38	\$418.18	\$439.98
60 Percent Calf Crop	\$257.66	\$275.83	\$293.99	\$312.16	\$330.32	\$348.48	\$366.65
70 Percent Calf Crop	\$220.85	\$236.42	\$251.99	\$267.56	\$283.13	\$298.70	\$314.27
80 Percent Calf Crop	\$193.25	\$206.87	\$220.49	\$234.12	\$247.74	\$261.36	\$274.99
90 Percent Calf Crop	\$171.77	\$183.88	\$195.99	\$208.10	\$220.21	\$232.32	\$244.43
100 Percent Calf Crop	\$154.60	\$165.50	\$176.39	\$187.29	\$198.19	\$209.09	\$219.99
With Labor							
50 Percent Calf Crop	\$425.30	\$453.93	\$482.56	\$511.19	\$539.81	\$568.44	\$597.07
60 Percent Calf Crop	\$354.42	\$378.28	\$402.13	\$425.99	\$449.84	\$473.70	\$497.56
70 Percent Calf Crop	\$303.79	\$324.24	\$344.68	\$365.13	\$385.58	\$406.03	\$426.48
80 Percent Calf Crop	\$265.81	\$283.71	\$301.60	\$319.49	\$337.38	\$355.28	\$373.17
90 Percent Calf Crop	\$236.28	\$252.18	\$268.09	\$283.99	\$299.90	\$315.80	\$331.71
100 Percent Calf Crop	\$212.65	\$226.97	\$241.28	\$255.59	\$269.91	\$284.22	\$298.53

^A Breakeven price per hundredweight for calves weighing 550 pounds at different calf crop (weaning percentages). Holds cull cow and cull heifer revenue constant.

Table 11. Breakeven Selling Prices Per Hundredweight to Recover DIRECT COSTS Under Different Cost Scenarios and Daily Gains, Winter Grazed Weanling Calves, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$1,407.70	\$1,490.51	\$1,573.31	\$1,656.12	\$1,738.92	\$1,821.73	\$1,904.54
WITH LABOR	\$1,425.36	\$1,509.20	\$1,593.05	\$1,676.89	\$1,760.73	\$1,844.58	\$1,928.42
Without Labor							
0.5 lbs. Average Daily Gain	\$225.23	\$238.48	\$251.73	\$264.98	\$278.23	\$291.48	\$304.73
1.0 lbs. Average Daily Gain	\$201.10	\$212.93	\$224.76	\$236.59	\$248.42	\$260.25	\$272.08
1.5 lbs. Average Daily Gain	\$181.64	\$192.32	\$203.01	\$213.69	\$224.38	\$235.06	\$245.75
2.0 lbs. Average Daily Gain	\$165.61	\$175.35	\$185.10	\$194.84	\$204.58	\$214.32	\$224.06
2.5 lbs. Average Daily Gain	\$152.18	\$161.14	\$170.09	\$179.04	\$187.99	\$196.94	\$205.90
3.0 lbs. Average Daily Gain	\$140.77	\$149.05	\$157.33	\$165.61	\$173.89	\$182.17	\$190.45
With Labor							
0.5 lbs. Average Daily Gain	\$228.06	\$241.47	\$254.89	\$268.30	\$281.72	\$295.13	\$308.55
1.0 lbs. Average Daily Gain	\$203.62	\$215.60	\$227.58	\$239.56	\$251.53	\$263.51	\$275.49
1.5 lbs. Average Daily Gain	\$183.92	\$194.74	\$205.55	\$216.37	\$227.19	\$238.01	\$248.83
2.0 lbs. Average Daily Gain	\$167.69	\$177.55	\$187.42	\$197.28	\$207.15	\$217.01	\$226.87
2.5 lbs. Average Daily Gain	\$154.09	\$163.16	\$172.22	\$181.29	\$190.35	\$199.41	\$208.48
3.0 lbs. Average Daily Gain	\$142.54	\$150.92	\$159.30	\$167.69	\$176.07	\$184.46	\$192.84

^A Assumes a 550-pound weanling calf purchased at a price of \$240 per hundredweight.

Table 12. Breakeven Selling Prices Per Hundredweight to Recover SPECIFIED COSTS Under Different Cost Scenarios and Daily Gains, Winter Grazed Weanling Calves, Louisiana 2024. ^A

	15 Percent Below Base	10 Percent Below Base	5 Percent Below Base	Base Cost Scenario	5 Percent Above Base	10 Percent Above Base	15 Percent Above Base
WITHOUT LABOR	\$1,447.01	\$1,532.13	\$1,617.25	\$1,702.36	\$1,787.48	\$1,872.60	\$1,957.72
WITH LABOR	\$1,464.67	\$1,550.82	\$1,636.98	\$1,723.14	\$1,809.29	\$1,895.45	\$1,981.61
Without Labor							
0.5 lbs. Average Daily Gain	\$231.52	\$245.14	\$258.76	\$272.38	\$286.00	\$299.62	\$313.24
1.0 lbs. Average Daily Gain	\$206.72	\$218.88	\$231.04	\$243.19	\$255.35	\$267.51	\$279.67
1.5 lbs. Average Daily Gain	\$186.71	\$197.69	\$208.68	\$219.66	\$230.64	\$241.63	\$252.61
2.0 lbs. Average Daily Gain	\$170.24	\$180.25	\$190.26	\$200.28	\$210.29	\$220.31	\$230.32
2.5 lbs. Average Daily Gain	\$156.43	\$165.64	\$174.84	\$184.04	\$193.24	\$202.44	\$211.65
3.0 lbs. Average Daily Gain	\$144.70	\$153.21	\$161.72	\$170.24	\$178.75	\$187.26	\$195.77
With Labor							
0.5 lbs. Average Daily Gain	\$234.35	\$248.13	\$261.92	\$275.70	\$289.49	\$303.27	\$317.06
1.0 lbs. Average Daily Gain	\$209.24	\$221.55	\$233.85	\$246.16	\$258.47	\$270.78	\$283.09
1.5 lbs. Average Daily Gain	\$188.99	\$200.11	\$211.22	\$222.34	\$233.46	\$244.57	\$255.69
2.0 lbs. Average Daily Gain	\$172.31	\$182.45	\$192.59	\$202.72	\$212.86	\$222.99	\$233.13
2.5 lbs. Average Daily Gain	\$158.34	\$167.66	\$176.97	\$186.29	\$195.60	\$204.91	\$214.23
3.0 lbs. Average Daily Gain	\$146.47	\$155.08	\$163.70	\$172.31	\$180.93	\$189.55	\$198.16

^A Assumes a 550-pound weanling calf purchased at a price of \$240 per hundredweight.

Table 13A. Estimated Costs and Returns per Cow, WITHOUT LABOR, Cow-Calf Herd (550 lb. calf), Large Herds, Semi-Improved Pastures, Louisiana 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Weanling Calf	cwt	\$240.00	3.85	\$924.00	
Cull Cow	cwt	\$94.00	0.81	\$75.67	
Cull Heifer	cwt	\$190.00	0.49	\$93.10	
TOTAL INCOME				\$1,092.77	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	0.84	\$6.72	
Feed					
Stock Salt	lb.	\$0.17	50.00	\$8.50	
Range Meal	lb.	\$27.00	2.10	\$56.70	
Other					
Medication	dol	\$2.20	20.00	\$44.00	
Marketing Commission	dol	\$0.05	1,092.77	\$54.64	
Marketing Checkoff	head	\$1.50	0.84	\$1.26	
Pasture Crops					
Ryegrass Sod Seeded	acre	\$134.36	0.50	\$67.18	
Hay Production	acre	\$53.51	1.60	\$85.61	
Semi-Improved Pasture	acre	\$109.36	1.67	\$182.63	
Diesel Fuel					
Tractors	gal	\$3.50	5.83	\$20.40	
Self-Propelled Equipment	gal	\$3.50	0.75	\$2.63	
Gasoline					
Self-Propelled Equipment	gal	\$2.85	0.11	\$0.30	
Repair and Maintenance					
Implements	cow	\$0.31	1.00	\$0.31	
Tractors	cow	\$3.02	1.00	\$3.02	
Self-Propelled Equipment	cow	\$2.14	1.00	\$2.14	
Water Tank & Pump	each	\$80.00	0.07	\$5.36	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.08	\$35.90	
Squeeze Chute	each	\$75.00	0.02	\$1.50	
Feed Bunk	each	\$20.00	0.01	\$0.20	
Hay Rack	each	\$36.00	0.07	\$2.52	
Interest on Operating Capital	cow	\$16.56	1.00	\$16.56	
TOTAL DIRECT EXPENSES				\$599.71	
FIXED EXPENSES					
Implements	cow	\$0.80	1.00	\$0.80	
Tractors	cow	\$22.61	1.00	\$22.61	
Self-Propelled Equipment	cow	\$6.25	1.00	\$6.25	
Water Tank & Pump	each	\$213.75	0.07	\$14.32	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.08	\$90.36	
Squeeze Chute	each	\$462.50	0.02	\$9.25	
Feed Bunk	each	\$57.00	0.01	\$0.57	
Hay Rack	each	\$109.13	0.07	\$7.64	
Beef Bull	head	\$297.50	0.03	\$9.82	
Beef Cow	head	\$153.00	1.00	\$153.00	
Beef Heifer	head	\$127.50	0.17	\$21.68	
Semi-Improved Pasture	acre	\$40.49	1.67	\$67.62	
Ryegrass Sod Seeded	acre	\$2.97	0.50	\$1.49	
Hay Production	ton	\$33.75	1.60	\$53.95	
TOTAL FIXED EXPENSES				\$465.13	
TOTAL SPECIFIED EXPENSES				\$1,064.83	
RETURNS ABOVE DIRECT EXPENSES				\$493.06	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				\$27.94	

Table 13B. Estimated Resource Use and Costs for Field Operations, per Cow, WITHOUT LABOR, Cow-Calf Herd (550 lb. calf), Large Herds, Semi-Improved Pastures, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Jan	1.00					\$5.36				\$5.36	\$14.32	\$19.68
Corral	Jan	1.00					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Jan	1.00					\$1.50				\$1.50	\$9.25	\$10.75
Fence 5-Wire	Jan	1.00	2.0000				\$35.90	2.00	\$0.00		\$35.90	\$90.36	\$126.26
Feed Bunk	Jan	1.00					\$0.20				\$0.20	\$0.57	\$0.77
Hav Rack	Jan	1.00					\$2.52				\$2.52	\$7.64	\$10.16
Beef Cow	Jan	1.00										\$153.00	\$153.00
Beef Bull	Jan	1.00										\$9.82	\$9.82
Beef Heifer	Jan	1.00										\$21.68	\$21.68
Hav Fork	Jan	0.39	1.0000	2WD 75	Hav Fork -	\$5.27	\$0.86	0.43	\$0.00		\$6.13	\$6.05	\$12.18
Pickup Truck	Jan	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Jan	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav Fork	Feb	0.35	1.0000	2WD 75	Hav Fork -	\$4.73	\$0.77	0.39	\$0.00		\$5.50	\$5.43	\$10.93
Pickup Truck	Feb	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
Additional Labor (hr.) - 1.64	Feb	1.00											
ATV	Feb	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav Fork	Mar	0.25	1.0000	2WD 75	Hav Fork -	\$3.38	\$0.55	0.28	\$0.00		\$3.93	\$3.88	\$7.81
Pickup Truck	Mar	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.00		\$0.60	\$0.65	\$1.25
ATV	Mar	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.00		\$0.08	\$0.18	\$0.26
Pickup Truck	Apr	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.00		\$0.60	\$0.65	\$1.25
ATV	Apr	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.00		\$0.08	\$0.18	\$0.26
Additional Labor (hr.) - 1.7	Apr	1.00											
Medication (dol) - 10	Apr	1.00								\$22.00	\$22.00		\$22.00
Rvegrass Sod Seeded	May	1.00										\$1.49	\$1.49
Rvegrass – Sod Seeded (acre) - 0.5	May	1.00								\$67.18	\$67.18		\$67.18
Pickup Truck	May	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.00		\$0.60	\$0.65	\$1.25
ATV	May	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.00		\$0.08	\$0.18	\$0.26
Stock Salt (lb.) - 50	Jun	1.00								\$8.50	\$8.50		\$8.50
Additional Labor (hr.) - 0.58	Jun	1.00											
Pickup Truck	Jun	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Jun	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Pickup Truck	July	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	July	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Pickup Truck	Aug	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Aug	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Additional Labor (hr.) - 0.22	Aug	1.00											
Medication (dol) - 10	Sept	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	Sept	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Sept	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav Production	Oct	1.00										\$53.95	\$53.95
Hav Production (ton) - 1.6	Oct	1.00								\$85.61	\$85.61		\$85.61
Additional Labor (hr.) - 0.8	Oct	1.00											
Pickup Truck	Oct	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Oct	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Semi-Improved Pasture	Nov	1.00										\$67.62	\$67.62
Semi-Improved Pasture (acre) - 1.67	Nov	1.00								\$182.63	\$182.63		\$182.63
Hav Fork	Nov	0.13	1.0000	2WD 75	Hav Fork -	\$1.76	\$0.29	0.14	\$0.00		\$2.04	\$2.02	\$4.06
Pickup Truck	Nov	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Nov	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav Fork	Dec	0.39	1.0000	2WD 75	Hav Fork -	\$5.27	\$0.86	0.43	\$0.00		\$6.13	\$6.05	\$12.18
Pickup Truck	Dec	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Dec	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Range Meal (cwt) - 2.1	Dec	1.00								\$56.70	\$56.70		\$56.70
Hauling Cattle (head) - 0.84	Dec	1.00								\$6.72	\$6.72		\$6.72
Marketing Commission (dol) - 1092.77	Dec	1.00								\$54.64	\$54.64		\$54.64
Additional Labor (hr.) - 1.12	Dec	1.00											
Marketing Checkoff (head) - 0.84	Dec	1.00								\$1.26	\$1.26		\$1.26
Totals						\$23.33	\$52.58	4.16	\$0.00	\$507.24	\$583.15	\$465.43	\$1,048.27
Interest on Operating Capital													\$16.56
Total Specified Costs													\$1,064.83

Table 14A. Estimated Costs and Returns per Cow, WITHOUT LABOR, Cow-Calf Herd (550 lb. calf), Large Herds, Native Pastures, Louisiana 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Weanling Calf	cwt	\$240.00	3.85	\$924.00	
Cull Cow	cwt	\$94.00	0.81	\$75.67	
Cull Heifer	cwt	\$190.00	0.49	\$93.10	
TOTAL INCOME				\$1,092.77	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	0.84	\$6.72	
Feed					
Stock Salt	lb.	\$0.17	50.00	\$8.50	
Range Meal	lb.	\$27.00	2.99	\$80.73	
Other					
Medication	dol	\$2.20	20.00	\$44.00	
Marketing Commission	dol	\$0.05	1,092.77	\$54.64	
Marketing Checkoff	head	\$1.50	0.84	\$1.26	
Pasture Crops					
Hay Production	acre	\$23.83	1.37	\$32.64	
Semi-Improved Pasture	acre	\$2.69	2.62	\$7.04	
Diesel Fuel					
Tractors	gal	\$3.50	4.54	\$15.88	
Self-Propelled Equipment	gal	\$3.50	0.75	\$2.63	
Gasoline					
Self-Propelled Equipment	gal	\$2.85	0.11	\$0.30	
Repair and Maintenance					
Implements	cow	\$1.49	1.00	\$1.49	
Tractors	cow	\$2.35	1.00	\$2.35	
Self-Propelled Equipment	cow	\$2.14	1.00	\$2.14	
Water Tank & Pump	each	\$80.00	0.07	\$5.36	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.13	\$58.34	
Squeeze Chute	each	\$75.00	0.02	\$1.50	
Feed Bunk	each	\$20.00	0.01	\$0.20	
Hay Rack	each	\$36.00	0.07	\$2.52	
Interest on Operating Capital	cow	\$11.10	1.00	\$11.10	
TOTAL DIRECT EXPENSES				\$340.98	
FIXED EXPENSES					
Implements	cow	\$2.66	1.00	\$2.66	
Tractors	cow	\$17.61	1.00	\$17.61	
Self-Propelled Equipment	cow	\$6.25	1.00	\$6.25	
Water Tank & Pump	each	\$213.75	0.07	\$14.32	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.13	\$146.83	
Squeeze Chute	each	\$462.50	0.02	\$9.25	
Feed Bunk	each	\$57.00	0.01	\$0.57	
Hay Rack	each	\$109.13	0.07	\$7.64	
Beef Bull	head	\$297.50	0.03	\$9.82	
Beef Cow	head	\$153.00	1.00	\$153.00	
Beef Heifer	head	\$127.50	0.17	\$21.68	
Native Pasture	acre	\$2.31	2.62	\$6.05	
Hay from Pasture	acre	\$25.85	1.37	\$35.42	
TOTAL FIXED EXPENSES				\$437.11	
TOTAL SPECIFIED EXPENSES				\$778.09	
RETURNS ABOVE DIRECT EXPENSES				\$751.79	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				\$314.68	

Table 14B. Estimated Resource Use and Costs for Field Operations, per Cow, WITHOUT LABOR, Cow-Calf Herd (550 lb. calf), Large Herds, Native Pastures, Louisiana 2024

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Jan	1.00					\$5.36				\$5.36	\$14.32	\$19.68
Corral	Jan	1.00					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Jan	1.00					\$1.50				\$1.50	\$9.25	\$10.75
Fence 5-Wire	Jan	1.00	3.2500				\$58.34	3.25	\$0.00		\$58.34	\$146.83	\$205.18
Feed Bunk	Jan	1.00					\$0.20				\$0.20	\$0.57	\$0.77
Hav Rack	Jan	1.00					\$2.52				\$2.52	\$7.64	\$10.16
Beef Cow	Jan	1.00										\$153.00	\$153.00
Beef Bull	Jan	1.00										\$9.82	\$9.82
Beef Heifer	Jan	1.00										\$21.68	\$21.68
Hav Fork	Jan	0.37	1.0000	2WD 75	Hav Fork -	\$5.00	\$0.82	0.41	\$0.00		\$5.81	\$5.74	\$11.55
Pickup Truck	Jan	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Jan	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav Fork	Feb	0.33	0.2292	2WD 75	Hav Baler - Square	\$1.02	\$1.42	0.08	\$0.00		\$2.44	\$3.21	\$5.66
Pickup Truck	Feb	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
Additional Labor (hr.) - 1.64	Feb	1.00											
ATV	Feb	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav Fork	Mar	0.24	1.0000	2WD 75	Hav Fork -	\$3.24	\$0.53	0.26	\$0.00		\$3.77	\$3.72	\$7.49
Pickup Truck	Mar	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.00		\$0.60	\$0.65	\$1.25
ATV	Mar	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.00		\$0.08	\$0.18	\$0.26
Pickup Truck	Apr	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.00		\$0.60	\$0.65	\$1.25
ATV	Apr	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.00		\$0.08	\$0.18	\$0.26
Additional Labor (hr.) - 1.7	Apr	1.00											
Medication (do) - 10	Apr	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	May	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.00		\$0.60	\$0.65	\$1.25
ATV	May	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.00		\$0.08	\$0.18	\$0.26
Stock Salt (lb.) - 50	Jun	1.00								\$8.50	\$8.50		\$8.50
Additional Labor (hr.) - 0.58	Jun	1.00											
Pickup Truck	Jun	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Jun	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Pickup Truck	July	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	July	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Pickup Truck	Aug	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Aug	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Additional Labor (hr.) - 0.22	Aug	1.00											
Medication (dol) - 10	Sept	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	Sept	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Sept	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav from Pasture	Oct	1.00										\$35.42	\$35.42
Hay Production - From Pasture (ton) - 1.37	Oct	1.00								\$32.64	\$32.64		\$32.64
Additional Labor (hr.) - 0.8	Oct	1.00											
Pickup Truck	Oct	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Oct	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Native Pasture	Nov	1.00										\$6.05	\$6.05
Native Pasture (acre) - 2.62	Nov	1.00								\$7.04	\$7.04		\$7.04
Hav Fork	Nov	0.12	1.0000	2WD 75	Hav Fork -	\$1.62	\$0.26	0.13	\$0.00		\$1.89	\$1.86	\$3.75
Pickup Truck	Nov	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Nov	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Hav Fork	Dec	0.37	1.0000	2WD 75	Hav Fork -	\$5.00	\$0.82	0.41	\$0.00		\$5.81	\$5.74	\$11.55
Pickup Truck	Dec	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.00		\$0.30	\$0.33	\$0.62
ATV	Dec	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.00		\$0.04	\$0.09	\$0.13
Range Meal (cwt) - 2.99	Dec	1.00								\$80.73	\$80.73		\$80.73
Hauling Cattle (head) - 0.84	Dec	1.00								\$6.72	\$6.72		\$6.72
Marketing Commission (dol) - 1092.77	Dec	1.00								\$54.64	\$54.64		\$54.64
Additional Labor (hr.) - 1.12	Dec	1.00											
Marketing Checkoff (head) - 0.84	Dec	1.00								\$1.26	\$1.26		\$1.26
Totals						\$18.81	\$75.54	5.04	\$0.00	\$235.53	\$329.88	\$437.11	\$766.99
Interest on Operating Capital													\$11.10
Total Specified Costs													\$778.09

Table 15A. Estimated Costs and Returns per Cow, WITHOUT LABOR, Cow-Calf Herd (550 lb. calf), Small Herds, Semi-Improved Pastures, Louisiana 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Weanling Calf	cwt	\$240.00	3.85	\$924.00	
Cull Cow	cwt	\$94.00	0.81	\$75.67	
Cull Heifer	cwt	\$190.00	0.49	\$93.10	
TOTAL INCOME				\$1,092.77	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	0.84	\$6.72	
Feed					
Stock Salt	lb.	\$0.17	50.00	\$8.50	
Range Meal	lb.	\$27.00	2.10	\$56.70	
Other					
Medication	dol	\$2.20	20.00	\$44.00	
Marketing Commission	dol	\$0.05	1,092.77	\$54.64	
Marketing Checkoff	head	\$1.50	0.84	\$1.26	
Pasture Crops					
Ryegrass Sod Seeded	acre	\$134.36	0.50	\$67.18	
Hay Production	acre	\$53.51	1.60	\$85.61	
Semi-Improved Pasture	acre	\$109.36	1.67	\$182.63	
Diesel Fuel					
Self-Propelled Equipment	gal	\$3.50	3.38	\$11.81	
Gasoline					
Self-Propelled Equipment	gal	\$2.85	0.44	\$1.26	
Repair and Maintenance					
Self-Propelled Equipment	cow	\$9.55	1.00	\$9.55	
Water Tank & Pump	each	\$80.00	0.07	\$5.36	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.14	\$62.83	
Squeeze Chute	each	\$75.00	0.07	\$5.25	
Feed Bunk	each	\$20.00	0.01	\$0.20	
Hay Rack	each	\$36.00	0.10	\$3.60	
Interest on Operating Capital	cow	\$18.76	1.00	\$18.76	
TOTAL DIRECT EXPENSES				\$627.50	
FIXED EXPENSES					
Self-Propelled Equipment	cow	\$27.74	1.00	\$27.74	
Water Tank & Pump	each	\$213.75	0.07	\$14.32	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.14	\$158.13	
Squeeze Chute	each	\$462.50	0.07	\$32.38	
Feed Bunk	each	\$57.00	0.01	\$0.57	
Hay Rack	each	\$109.13	0.10	\$10.91	
Beef Bull	head	\$297.50	0.03	\$9.82	
Beef Cow	head	\$153.00	1.00	\$153.00	
Beef Heifer	head	\$127.50	0.28	\$35.70	
Semi-Improved Pasture	acre	\$40.49	1.67	\$67.62	
Ryegrass Sod Seeded	acre	\$2.97	0.50	\$1.49	
Hay Production	ton	\$33.75	1.60	\$53.95	
TOTAL FIXED EXPENSES				\$571.38	
TOTAL SPECIFIED EXPENSES				\$1,198.88	
RETURNS ABOVE DIRECT EXPENSES				\$465.27	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$106.11	

Table 15B. Estimated Resource Use and Costs for Field Operations, per Cow, WITHOUT LABOR, Cow-Calf Herd (550 lb. calf), Small Herds, Semi-Improved Pastures, Louisiana 2024

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Jan	1.00					\$5.36				\$5.36	\$14.32	\$19.68
Corral	Jan	1.00					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Jan	1.00					\$5.25				\$5.25	\$32.38	\$37.63
Fence 5-Wire	Jan	1.00	3.5000				\$62.83	3.50	\$0.00		\$62.83	\$158.13	\$220.96
Feed Bunk	Jan	1.00					\$0.20				\$0.20	\$0.57	\$0.77
Hay Rack	Jan	1.00					\$3.60				\$3.60	\$10.91	\$14.51
Beef Cow	Jan	1.00										\$153.00	\$153.00
Beef Bull	Jan	1.00										\$9.82	\$9.82
Beef Heifer	Jan	1.00										\$35.70	\$35.70
Pickup Truck	Jan	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Jan	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Pickup Truck	Feb	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Feb	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Additional Labor (hr.) - 4.06	Feb	1.00											
Pickup Truck	Mar	0.18	1.0000		Pickup Truck - 3/4 Ton	\$1.58	\$1.11	0.20	\$0.00		\$2.69	\$2.93	\$5.62
ATV	Mar	0.09	1.0000		Utility Vehicle - 800 cc	\$0.18	\$0.17	0.10	\$0.00		\$0.35	\$0.82	\$1.17
Pickup Truck	Apr	0.18	1.0000		Pickup Truck - 3/4 Ton	\$1.58	\$1.11	0.20	\$0.00		\$2.69	\$2.93	\$5.62
ATV	Apr	0.09	1.0000		Utility Vehicle - 800 cc	\$0.18	\$0.17	0.10	\$0.00		\$0.35	\$0.82	\$1.17
Additional Labor (hr.) - 4.86	Apr	1.00											
Medication (dol) - 10	Apr	1.00								\$22.00	\$22.00		\$22.00
Rye grass Sod Seeded	May	1.00										\$1.49	\$1.49
Rye grass – Sod Seeded (acre) - 0.5	May	1.00								\$67.18	\$67.18		\$67.18
Pickup Truck	May	0.18	1.0000		Pickup Truck - 3/4 Ton	\$1.58	\$1.11	0.20	\$0.00		\$2.69	\$2.93	\$5.62
ATV	May	0.09	1.0000		Utility Vehicle - 800 cc	\$0.18	\$0.17	0.10	\$0.00		\$0.35	\$0.82	\$1.17
Stock Salt (lb.) - 50	Jun	1.00								\$8.50	\$8.50		\$8.50
Additional Labor (hr.) - 2.02	Jun	1.00											
Pickup Truck	Jun	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Jun	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Pickup Truck	Jul	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Jul	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Pickup Truck	Aug	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Aug	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Additional Labor (hr.) - 1.06	Aug	1.00											
Medication (dol) - 10	Sept	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	Sept	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Sept	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Hay Production	Oct	1.00										\$53.95	\$53.95
Hay Production (ton) - 1.6	Oct	1.00								\$85.61	\$85.61		\$85.61
Additional Labor –(hr.) - 2.01	Oct	1.00											
Pickup Truck	Oct	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Oct	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Semi-Improved Pasture	Nov	1.00										\$67.62	\$67.62
Semi Improved Pasture (acre) - 1.67	Nov	1.00								\$182.63	\$182.63		\$182.63
Pickup Truck	Nov	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Nov	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Pickup Truck	Dec	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$0.00		\$1.34	\$1.47	\$2.81
ATV	Dec	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.00		\$0.16	\$0.37	\$0.52
Range Meal (cwt) - 2.1	Dec	1.00								\$56.70	\$56.70		\$56.70
Hauling Cattle (head) - 0.84	Dec	1.00								\$6.72	\$6.72		\$6.72
Marketing Commission (dol) - 1092.77	Dec	1.00								\$54.64	\$54.64		\$54.64
Additional Labor (hr.) - 2.87	Dec	1.00											
Marketing Checkoff (head) - 0.84	Dec	1.00								\$1.26	\$1.26		\$1.26
Totals						\$13.07	\$88.42	5.68	\$0.00	\$507.24	\$608.73	\$571.69	\$1,180.12
Interest on Operating Capital													\$18.76
Total Specified Costs													\$1,198.88

Table 16A. Estimated Costs and Returns per HEAD, WITHOUT LABOR, Winter Grazed Weanling Calf, Native Pastures, Louisiana 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Stocker Cattle	cwt	\$215.00	7.75	\$1,666.25	
TOTAL INCOME				\$1,666.25	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	2.00	\$16.00	
Feed					
Stock Salt	lb.	\$0.17	1.71	\$0.29	
Livestock Feeders					
Weanling Calves	cwt	\$240.00	5.50	\$1,320.00	
Other					
Medication	dol	\$2.20	2.21	\$4.86	
Growth Stimulant	head	\$2.00	2.00	\$4.00	
Buy Commission	dol	\$0.02	1,320.00	\$26.40	
Marketing Commission	dol	\$0.05	1,666.25	\$83.31	
Marketing Checkoff	head	\$1.50	1.00	\$1.50	
Pasture Crops					
Ryegrass - Prepared Seedbed	acre	\$172.52	0.67	\$115.59	
Fuel					
Self-Propelled Equipment	gal	\$3.50	1.35	\$4.73	
Repair and Maintenance					
Self-Propelled Equipment	head	\$3.34	1.00	\$3.34	
Water Tank & Pump	each	\$80.00	0.02	\$1.60	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.01	\$4.49	
Squeeze Chute	each	\$75.00	0.01	\$0.75	
Interest on Operating Capital	acre	\$67.64	1.00	\$67.64	
TOTAL DIRECT EXPENSES				\$1,656.12	
FIXED EXPENSES					
Self-Propelled Equipment	acre	\$8.79	1.00	\$8.79	
Water Tank & Pump	each	\$213.75	0.02	\$4.28	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.01	\$11.29	
Squeeze Chute	each	\$462.50	0.01	\$4.63	
Ryegrass - Prepared Seedbed	acre	\$16.78	0.67	\$11.24	
TOTAL FIXED EXPENSES				\$46.25	
TOTAL SPECIFIED EXPENSES				\$1,702.36	
RETURNS ABOVE DIRECT EXPENSES				\$10.13	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$36.11	

Table 16B. Estimated Resource Use and Costs for Field Operations, per Cow, WITHOUT LABOR, Winter Grazed Weanling Calf, Native Pastures, Louisiana 2024

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Nov	1.0					\$1.60				\$1.60	\$4.28	\$5.88
Corral	Nov	1.0					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Nov	1.0					\$0.75				\$0.75	\$4.63	\$5.38
Fence 5-Wire	Nov	1.0	0.2500				\$4.49	0.25	\$0.00		\$4.49	\$11.29	\$15.78
Stock Salt (lb.) - 0.14	Nov	1.0								\$0.02	\$0.02		\$0.02
Medication (dol) - 2.21	Nov	1.0								\$4.86	\$4.86		\$4.86
Growth Stimulant (head) - 1	Nov	1.0								\$2.00	\$2.00		\$2.00
Additional Labor (hr.) - 0.15	Nov	1.0											
Weanling Calves (cwt) - 5.5	Nov	1.0								\$1,320.00	\$1,320.00		\$1,320.00
Hauling Cattle (head) - 1	Nov	1.0								\$8.00	\$8.00		\$8.00
Buy Commission (dol) - 1320	Nov	1.0								\$26.40	\$26.40		\$26.40
Stock Salt (lb.) - 0.29	Dec	1.0								\$0.05	\$0.05		\$0.05
Stock Salt (lb.) - 0.29	Jan	1.0								\$0.05	\$0.05		\$0.05
Pickup Truck	Feb	0.5	1.0000		Pickup Truck - 3/4 Ton	\$4.73	\$3.34	0.59	\$0.00		\$8.07	\$8.79	\$16.86
Stock Salt (lb.) - 0.26	Feb	1.0								\$0.04	\$0.04		\$0.04
Growth Stimulant (head) - 1	Feb	1.0								\$2.00	\$2.00		\$2.00
Additional Labor (hr.) - 0.03	Feb	1.0											
Stock Salt (lb.) - 0.29	Mar	1.0								\$0.05	\$0.05		\$0.05
Stock Salt (lb.) - 0.28	Apr	1.0								\$0.05	\$0.05		\$0.05
Ryegrass Prepared Seedbed	May	1.0										\$11.24	\$11.24
Ryegrass Prepared Seedbed (acre) - 0.67	May	1.0								\$115.59	\$115.59		\$115.59
Additional Labor (hr.) - 0.05	May	1.0											
Stock Salt (lb.) - 0.16	May	1.0								\$0.03	\$0.03		\$0.03
Hauling Cattle (head) - 1	May	1.0								\$8.00	\$8.00		\$8.00
Marketing Commission (dol) - 1666.25	May	1.0								\$83.31	\$83.31		\$83.31
Marketing Checkoff (head) - 1	May	1.0								\$1.50	\$1.50		\$1.50
Totals						\$4.73	\$11.80	0.84	\$0.00	\$1,571.95	\$1,588.48	\$46.25	\$1,634.73
Interest on Operating Capital													\$67.64
Total Specified Costs													\$1,702.36

**Table 17A. Estimated Costs and Returns per Cow, WITH LABOR, Cow-Calf Herd (550 lb. calf), Large Herds,
Semi-Improved Pastures, Louisiana 2024.**

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Weanling Calf	cwt	\$240.00	3.85	\$924.00	
Cull Cow	cwt	\$94.00	0.81	\$75.67	
Cull Heifer	cwt	\$190.00	0.49	\$93.10	
TOTAL INCOME				\$1,092.77	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	0.84	\$6.72	
Feed					
Stock Salt	lb.	\$0.17	50.00	\$8.50	
Range Meal	lb.	\$27.00	2.10	\$56.70	
Hired Labor					
Livestock Labor	hr.	\$14.53	6.06	\$88.05	
Other					
Medication	Dol	\$2.20	20.00	\$44.00	
Marketing Commission	Dol	\$0.05	1,092.77	\$54.64	
Marketing Checkoff	head	\$1.50	0.84	\$1.26	
Pasture Crops					
Ryegrass Sod Seeded	acre	\$135.76	0.50	\$67.88	
Hay Production	acre	\$66.99	1.60	\$107.19	
Semi-Improved Pasture	acre	\$113.93	1.67	\$190.26	
Operator Labor					
Tractors	hr.	\$14.53	1.66	\$24.13	
Self-Propelled Equipment	hr.	\$14.53	0.50	\$7.19	
Fence 5-wire	hr.	\$14.53	2.00	\$29.06	
Diesel Fuel					
Tractors	gal	\$3.50	5.83	\$20.40	
Self-Propelled Equipment	gal	\$3.50	0.75	\$2.63	
Gasoline					
Self-Propelled Equipment	gal	\$2.85	0.11	\$0.30	
Repair and Maintenance					
Implements	cow	\$0.31	1.00	\$0.31	
Tractors	cow	\$3.02	1.00	\$3.02	
Self-Propelled Equipment	cow	\$2.14	1.00	\$2.14	
Water Tank & Pump	each	\$80.00	0.07	\$5.36	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.08	\$35.90	
Squeeze Chute	each	\$75.00	0.02	\$1.50	
Feed Bunk	each	\$20.00	0.01	\$0.20	
Hay Rack	each	\$36.00	0.07	\$2.52	
Interest on Operating Capital	cow	\$25.37	1.00	\$25.37	
TOTAL DIRECT EXPENSES				\$786.86	
FIXED EXPENSES					
Implements	cow	\$0.80	1.00	\$0.80	
Tractors	cow	\$22.61	1.00	\$22.61	
Self-Propelled Equipment	cow	\$6.25	1.00	\$6.25	
Water Tank & Pump	each	\$213.75	0.07	\$14.32	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.08	\$90.36	
Squeeze Chute	each	\$462.50	0.02	\$9.25	
Feed Bunk	each	\$57.00	0.01	\$0.57	
Hay Rack	each	\$109.13	0.07	\$7.64	
Beef Bull	head	\$297.50	0.03	\$9.82	
Beef Cow	head	\$153.00	1.00	\$153.00	
Beef Heifer	head	\$127.50	0.17	\$21.68	
Semi-Improved Pasture	acre	\$40.34	1.67	\$67.37	
Ryegrass Sod Seeded	acre	\$2.97	0.50	\$1.49	
Hay Production	ton	\$33.72	1.60	\$53.95	
TOTAL FIXED EXPENSES				\$465.13	
TOTAL SPECIFIED EXPENSES				\$1,251.99	
RETURNS ABOVE DIRECT EXPENSES				\$305.91	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$159.22	

Table 17B. Estimated Resource Use and Costs for Field Operations, per Cow, WITH LABOR, Cow-Calf Herd (550 lb. calf), Large Herds, Semi-Improved Pastures, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Jan	1.00					\$5.36				\$5.36	\$14.32	\$19.68
Corral	Jan	1.00					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Jan	1.00					\$1.50				\$1.50	\$9.25	\$10.75
Fence 5-Wire	Jan	1.00	2.0000				\$35.90	2.00	\$29.06		\$64.96	\$90.36	\$155.32
Feed Bunk	Jan	1.00					\$0.20				\$0.20	\$0.57	\$0.77
Hav Rack	Jan	1.00					\$2.52				\$2.52	\$7.64	\$10.16
Beef Cow	Jan	1.00										\$153.00	\$153.00
Beef Bull	Jan	1.00										\$9.82	\$9.82
Beef Heifer	Jan	1.00										\$21.68	\$21.68
Hav Fork	Jan	0.39	1.0000	2WD 75	Hav Fork -	\$5.27	\$0.86	0.43	\$6.23		\$12.36	\$6.05	\$18.41
Pickup Truck	Jan	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Jan	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hav Fork	Feb	0.35	1.0000	2WD 75	Hav Fork -	\$4.73	\$0.77	0.39	\$5.59		\$11.09	\$5.43	\$16.52
Pickup Truck	Feb	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
Additional Labor - General (hr.) - 1.64	Feb	1.00								\$23.83	\$23.83		\$23.83
ATV	Feb	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hav Fork	Mar	0.25	1.0000	2WD 75	Hav Fork -	\$3.38	\$0.55	0.28	\$4.00		\$7.92	\$3.88	\$11.80
Pickup Truck	Mar	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.64		\$1.24	\$0.65	\$1.89
ATV	Mar	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.32		\$0.40	\$0.18	\$0.58
Pickup Truck	Apr	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.64		\$1.24	\$0.65	\$1.89
ATV	Apr	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.32		\$0.40	\$0.18	\$0.58
Additional Labor - General (hr.) - 1.7	Apr	1.00								\$24.70	\$24.70		\$24.70
Medication (dol) - 10	Apr	1.00								\$22.00	\$22.00		\$22.00
Ryegrass Sod Seeded	May	1.00										\$1.49	\$1.49
Ryegrass - Sod Seeded (Acre) - 0.5	May	1.00								\$67.88	\$67.88		\$67.88
Pickup Truck	May	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.64		\$1.24	\$0.65	\$1.89
ATV	May	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.32		\$0.40	\$0.18	\$0.58
Stock Salt (lb.) - 50	Jun	1.00								\$8.50	\$8.50		\$8.50
Additional Labor - General (hr.) - 0.58	Jun	1.00								\$8.43	\$8.43		\$8.43
Pickup Truck	Jun	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Jun	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Pickup Truck	Julv	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Julv	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Pickup Truck	Aug	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Aug	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Additional Labor - General (hr.) - 0.22	Aug	1.00								\$3.20	\$3.20		\$3.20
Medication (dol) - 10	Sept	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	Sept	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Sept	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hav Production	Oct	1.00										\$53.95	\$53.95
Hav Production (ton) - 1.6	Oct	1.00								\$107.19	\$107.19		\$107.19
Additional Labor - General (hr.) - 0.8	Oct	1.00								\$11.62	\$11.62		\$11.62
Pickup Truck	Oct	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Oct	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Semi-Improved Pasture	Nov	1.00										\$67.37	\$67.37
Semi-Improved Pasture (acre) - 1.67	Nov	1.00								\$190.26	\$190.26		\$190.26
Hav Fork	Nov	0.13	1.0000	2WD 75	Hav Fork -	\$1.76	\$0.29	0.14	\$2.08		\$4.12	\$2.02	\$6.14
Pickup Truck	Nov	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Nov	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hav Fork	Dec	0.39	1.0000	2WD 75	Hav Fork -	\$5.27	\$0.86	0.43	\$6.23		\$12.36	\$6.05	\$18.41
Pickup Truck	Dec	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Dec	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Range Meal (cwt) - 2.1	Dec	1.00								\$56.70	\$56.70		\$56.70
Hauling Cattle (head) - 0.84	Dec	1.00								\$6.72	\$6.72		\$6.72
Marketing Commission (dol) - 1092.77	Dec	1.00								\$54.64	\$54.64		\$54.64
Additional Labor - General (hr) - 1.12	Dec	1.00								\$16.27	\$16.27		\$16.27
Marketing Checkoff (head) - 0.84	Dec	1.00								\$1.26	\$1.26		\$1.26
Totals						\$23.33	\$52.58	4.16	\$60.39	\$625.20	\$761.49	\$465.13	\$1,226.62
Interest on Operating Capital													\$25.37
Total Specified Costs													\$1,251.99

**Table 18A. Estimated Costs and Returns per Cow, WITH LABOR, Cow-Calf Herd (550 lb. calf), Large Herds,
Native Pastures, Louisiana 2024.**

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Weanling Calf	cwt	\$240.00	3.85	\$924.00	
Cull Cow	cwt	\$94.00	0.81	\$75.67	
Cull Heifer	cwt	\$190.00	0.49	\$93.10	
TOTAL INCOME				\$1,092.77	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	0.84	\$6.72	
Feed					
Stock Salt	lb.	\$0.17	50.00	\$8.50	
Range Meal	lb.	\$27.00	2.99	\$80.73	
Hired Labor					
Livestock Labor	hr.	\$14.53	6.06	\$88.05	
Other					
Medication	dol	\$2.20	20.00	\$44.00	
Marketing Commission	dol	\$0.05	1,092.77	\$54.64	
Marketing Checkoff	head	\$1.50	0.84	\$1.26	
Pasture Crops					
Hay Production	acre	\$37.56	1.37	\$51.45	
Semi-Improved Pasture	acre	\$5.51	2.62	\$14.43	
Operator Labor					
Tractors	hr.	\$14.53	1.57	\$22.86	
Self-Propelled Equipment	hr.	\$14.53	0.50	\$7.19	
Fence 5-wire	hr.	\$14.53	3.25	\$47.22	
Diesel Fuel					
Tractors	gal	\$3.50	5.52	\$19.32	
Self-Propelled Equipment	gal	\$3.50	0.75	\$2.63	
Gasoline					
Self-Propelled Equipment	gal	\$2.85	0.11	\$0.30	
Repair and Maintenance					
Implements	cow	\$0.29	1.00	\$0.29	
Tractors	cow	\$2.86	1.00	\$2.86	
Self-Propelled Equipment	cow	\$2.14	1.00	\$2.14	
Water Tank & Pump	each	\$80.00	0.07	\$5.36	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.13	\$58.34	
Squeeze Chute	each	\$75.00	0.02	\$1.50	
Feed Bunk	each	\$20.00	0.01	\$0.20	
Hay Rack	each	\$36.00	0.07	\$2.52	
Interest on Operating Capital	cow	\$21.46	1.00	\$21.46	
TOTAL DIRECT EXPENSES				\$545.60	
FIXED EXPENSES					
Implements	cow	\$0.76	1.00	\$0.76	
Tractors	cow	\$21.42	1.00	\$21.42	
Self-Propelled Equipment	cow	\$6.25	1.00	\$6.25	
Water Tank & Pump	each	\$213.75	0.07	\$14.32	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.13	\$146.83	
Squeeze Chute	each	\$462.50	0.02	\$9.25	
Feed Bunk	each	\$57.00	0.01	\$0.57	
Hay Rack	each	\$109.13	0.07	\$7.64	
Beef Bull	head	\$297.50	0.03	\$9.82	
Beef Cow	head	\$153.00	1.00	\$153.00	
Beef Heifer	head	\$127.50	0.17	\$21.68	
Native Pasture	acre	\$2.31	2.62	\$6.05	
Hay from Pasture	acre	\$25.85	1.37	\$35.42	
TOTAL FIXED EXPENSES				\$439.02	
TOTAL SPECIFIED EXPENSES				\$984.62	
RETURNS ABOVE DIRECT EXPENSES				\$547.17	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				\$108.15	

Table 18B. Estimated Resource Use and Costs for Field Operations, per Cow, WITH LABOR, Cow-Calf Herd (550 lb. calf), Large Herds, Native Pastures, Louisiana 2024

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Jan	1.00					\$5.36				\$5.36	\$14.32	\$19.68
Corral	Jan	1.00					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Jan	1.00					\$1.50				\$1.50	\$9.25	\$10.75
Fence 5-Wire	Jan	1.00	3.2500			\$58.34		3.25	\$47.22		\$105.57	\$146.83	\$252.40
Feed Bunk	Jan	1.00				\$0.20					\$0.20	\$0.57	\$0.77
Hav Rack	Jan	1.00				\$2.52					\$2.52	\$7.64	\$10.16
Beef Cow	Jan	1.00										\$153.00	\$153.00
Beef Bull	Jan	1.00										\$9.82	\$9.82
Beef Heifer	Jan	1.00										\$21.68	\$21.68
Hav Fork	Jan	0.37	1.0000	2WD 75	Hav Fork -	\$5.00	\$0.82	0.41	\$5.91		\$11.73	\$5.74	\$17.47
Pickup Truck	Jan	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Jan	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hav Fork	Feb	0.33	1.0000	2WD 75	Hav Fork -	\$4.46	\$0.73	0.36	\$5.27		\$10.46	\$5.12	\$15.58
Pickup Truck	Feb	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
Additional Labor - General (hr.) - 1.64	Feb	1.00								\$23.83	\$23.83		\$23.83
ATV	Feb	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hav Fork	Mar	0.24	1.0000	2WD 75	Hav Fork -	\$3.24	\$0.53	0.26	\$3.84		\$7.61	\$3.72	\$11.33
Pickup Truck	Mar	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.64		\$1.24	\$0.65	\$1.89
ATV	Mar	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.32		\$0.40	\$0.18	\$0.58
Pickup Truck	Apr	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.64		\$1.24	\$0.65	\$1.89
ATV	Apr	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.32		\$0.40	\$0.18	\$0.58
Additional Labor - General (hr.) - 1.7	Apr	1.00								\$24.70	\$24.70		\$24.70
Medication (dol) - 10	Apr	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	May	0.04	1.0000		Pickup Truck - 3/4 Ton	\$0.35	\$0.25	0.04	\$0.64		\$1.24	\$0.65	\$1.89
ATV	May	0.02	1.0000		Utility Vehicle - 800 cc	\$0.04	\$0.04	0.02	\$0.32		\$0.40	\$0.18	\$0.58
Stock Salt (lb.) - 50	Jun	1.00								\$8.50	\$8.50		\$8.50
Additional Labor - General (hr.) - 0.58	Jun	1.00								\$8.43	\$8.43		\$8.43
Pickup Truck	Jun	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Jun	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Pickup Truck	Jul	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Jul	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Pickup Truck	Aug	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Aug	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Additional Labor - General (hr.) - 0.22	Aug	1.00								\$3.20	\$3.20		\$3.20
Medication (dol) - 10	Sept	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	Sept	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Sept	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hay from Pasture	Oct	1.00										\$35.42	\$35.42
Hay Production - From Pasture (ton) - 1.37	Oct	1.00								\$51.45	\$51.45		\$51.45
Additional Labor - General (hr.) - 0.8	Oct	1.00								\$11.62	\$11.62		\$11.62
Pickup Truck	Oct	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Oct	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Native Pasture	Nov	1.00										\$6.05	\$6.05
Native Pasture (acre) - 2.62	Nov	1.00								\$14.43	\$14.43		\$14.43
Hav Fork	Nov	0.12	1.0000	2WD 75	Hav Fork -	\$1.62	\$0.26	0.13	\$1.92		\$3.80	\$1.86	\$5.66
Pickup Truck	Nov	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Nov	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Hav Fork	Dec	0.37	1.0000	2WD 75	Hav Fork -	\$5.00	\$0.82	0.41	\$5.91		\$11.73	\$5.74	\$17.47
Pickup Truck	Dec	0.02	1.0000		Pickup Truck - 3/4 Ton	\$0.18	\$0.12	0.02	\$0.32		\$0.62	\$0.33	\$0.94
ATV	Dec	0.01	1.0000		Utility Vehicle - 800 cc	\$0.02	\$0.02	0.01	\$0.16		\$0.20	\$0.09	\$0.29
Range Meal (cwt) - 2.99	Dec	1.00								\$80.73	\$80.73		\$80.73
Hauling Cattle (head) - 0.84	Dec	1.00								\$6.72	\$6.72		\$6.72
Marketing Commission (dol) - 1092.77	Dec	1.00								\$54.64	\$54.64		\$54.64
Additional Labor - General (hr.) - 1.12	Dec	1.00								\$16.27	\$16.27		\$16.27
Marketing Checkoff (head) - 0.84	Dec	1.00								\$1.26	\$1.26		\$1.26
Totals						\$22.25	\$74.84	5.32	\$77.27	\$349.79	\$524.14	\$439.02	\$963.16
Interest on Operating Capital													\$21.46
Total Specified Costs													\$984.62

**Table 19A. Estimated Costs and Returns per Cow, WITH LABOR, Cow-Calf Herd (550 lb. calf), Large Herds,
Semi-Improved Pastures, Louisiana 2024.**

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Weanling Calf	cwt	\$240.00	3.85	\$924.00	
Cull Cow	cwt	\$94.00	0.81	\$75.67	
Cull Heifer	cwt	\$190.00	0.49	\$93.10	
TOTAL INCOME				\$1,092.77	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	0.84	\$6.72	
Feed					
Stock Salt	lb.	\$0.17	50.00	\$8.50	
Range Meal	lb.	\$27.00	2.10	\$56.70	
Hired Labor					
Livestock Labor	hr.	\$14.53	16.88	\$245.27	
Other					
Medication	dol	\$2.20	20.00	\$44.00	
Marketing Commission	dol	\$0.05	1,092.77	\$54.64	
Marketing Checkoff	head	\$1.50	0.84	\$1.26	
Pasture Crops					
Ryegrass Sod Seeded	acre	\$135.76	0.50	\$67.88	
Hay Production	acre	\$66.99	1.60	\$107.19	
Semi-Improved Pasture	acre	\$113.93	1.67	\$190.26	
Operator Labor					
Tractors	hr.	\$14.53	0.00	\$0.00	
Self-Propelled Equipment	hr.	\$14.53	2.18	\$31.65	
Fence 5-wire	hr.	\$14.53	3.50	\$50.86	
Diesel Fuel					
Tractors	gal	\$3.50	0.00	\$0.00	
Self-Propelled Equipment	gal	\$3.50	3.38	\$11.81	
Gasoline					
Self-Propelled Equipment	gal	\$2.85	0.44	\$1.26	
Repair and Maintenance					
Implements	cow	\$0.00	1.00	\$0.00	
Tractors	cow	\$0.00	1.00	\$0.00	
Self-Propelled Equipment	cow	\$9.55	1.00	\$9.55	
Water Tank & Pump	each	\$80.00	0.07	\$5.36	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.14	\$62.83	
Squeeze Chute	each	\$75.00	0.07	\$5.25	
Feed Bunk	each	\$20.00	0.01	\$0.20	
Hay Rack	each	\$36.00	0.10	\$3.60	
Interest on Operating Capital	cow	\$36.74	1.00	\$36.74	
TOTAL DIRECT EXPENSES				\$1,003.15	
FIXED EXPENSES					
Implements	cow	\$0.00	1.00	\$0.00	
Tractors	cow	\$0.00	1.00	\$0.00	
Self-Propelled Equipment	cow	\$27.74	1.00	\$27.74	
Water Tank & Pump	each	\$213.75	0.07	\$14.32	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.14	\$158.13	
Squeeze Chute	each	\$462.50	0.07	\$32.38	
Feed Bunk	each	\$57.00	0.01	\$0.57	
Hay Rack	each	\$109.13	0.10	\$10.91	
Beef Bull	head	\$297.50	0.03	\$9.82	
Beef Cow	head	\$153.00	1.00	\$153.00	
Beef Heifer	head	\$127.50	0.28	\$35.70	
Semi-Improved Pasture	acre	\$40.34	1.67	\$67.37	
Ryegrass Sod Seeded	acre	\$2.97	0.50	\$1.49	
Hay Production	ton	\$33.72	1.60	\$53.95	
TOTAL FIXED EXPENSES				\$571.38	
TOTAL SPECIFIED EXPENSES				\$1,574.53	
RETURNS ABOVE DIRECT EXPENSES				\$89.62	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$481.76	

Table 19B. Estimated Resource Use and Costs for Field Operations, per Cow, WITH LABOR, Cow-Calf Herd (550 lb. calf), Small Herds, Semi-Improved Pastures, Louisiana 2024

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Jan	1.00					\$5.36				\$5.36	\$14.32	\$19.68
Corral	Jan	1.00					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Jan	1.00					\$5.25				\$5.25	\$32.38	\$37.63
Fence 5-Wire	Jan	1.00	3.5000				\$62.83	3.50	\$50.86		\$113.69	\$158.13	\$271.81
Feed Bunk	Jan	1.00					\$0.20				\$0.20	\$0.57	\$0.77
Hay Rack	Jan	1.00					\$3.60				\$3.60	\$10.91	\$14.51
Beef Cow	Jan	1.00										\$153.00	\$153.00
Beef Bull	Jan	1.00										\$9.82	\$9.82
Beef Heifer	Jan	1.00										\$35.70	\$35.70
Pickup Truck	Jan	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Jan	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Pickup Truck	Feb	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Feb	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Additional Labor - General (hr.) - 4.06	Feb	1.00								\$58.99	\$58.99		\$58.99
Pickup Truck	Mar	0.18	1.0000		Pickup Truck - 3/4 Ton	\$1.58	\$1.11	0.20	\$2.88		\$5.57	\$2.93	\$8.50
ATV	Mar	0.09	1.0000		Utility Vehicle - 800 cc	\$0.18	\$0.17	0.10	\$1.44		\$1.79	\$0.82	\$2.61
Pickup Truck	Apr	0.18	1.0000		Pickup Truck - 3/4 Ton	\$1.58	\$1.11	0.20	\$2.88		\$5.57	\$2.93	\$8.50
ATV	Apr	0.09	1.0000		Utility Vehicle - 800 cc	\$0.18	\$0.17	0.10	\$1.44		\$1.79	\$0.82	\$2.61
Additional Labor - General (hr.) - 4.86	Apr	1.00								\$70.62	\$70.62		\$70.62
Medication (dol) - 10	Apr	1.00								\$22.00	\$22.00		\$22.00
Rvegrass - Sodseeded	May	1.00										\$1.49	\$1.49
Rvegrass - Sodseeded (acre) - 0.5	May	1.00								\$67.88	\$67.88		\$67.88
Pickup Truck	May	0.18	1.0000		Pickup Truck - 3/4 Ton	\$1.58	\$1.11	0.20	\$2.88		\$5.57	\$2.93	\$8.50
ATV	May	0.09	1.0000		Utility Vehicle - 800 cc	\$0.18	\$0.17	0.10	\$1.44		\$1.79	\$0.82	\$2.61
Stock Salt (lb.) - 50	Jun	1.00								\$8.50	\$8.50		\$8.50
Additional Labor - General (hr.) - 2.02	Jun	1.00								\$29.35	\$29.35		\$29.35
Pickup Truck	Jun	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Jun	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Pickup Truck	July	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	July	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Pickup Truck	Aug	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Aug	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Additional Labor - General (hr.) - 1.06	Aug	1.00								\$15.40	\$15.40		\$15.40
Medication (dol) - 10	Sept	1.00								\$22.00	\$22.00		\$22.00
Pickup Truck	Sept	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Sept	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Hay Production	Oct	1.00										\$53.95	\$53.95
Hay Production (ton) - 1.6	Oct	1.00								\$107.19	\$107.19		\$107.19
Additional Labor - General (hr.) - 2.01	Oct	1.00								\$29.21	\$29.21		\$29.21
Pickup Truck	Oct	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Oct	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Semi-Improved Pasture	Nov	1.00										\$67.37	\$67.37
Semi Improved Pasture (acre) - 1.67	Nov	1.00								\$190.26	\$190.26		\$190.26
Pickup Truck	Nov	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Nov	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Pickup Truck	Dec	0.09	1.0000		Pickup Truck - 3/4 Ton	\$0.79	\$0.56	0.10	\$1.44		\$2.78	\$1.47	\$4.25
ATV	Dec	0.04	1.0000		Utility Vehicle - 800 cc	\$0.08	\$0.08	0.04	\$0.64		\$0.80	\$0.37	\$1.16
Range Meal (cwt) - 2.1	Dec	1.00								\$56.70	\$56.70		\$56.70
Hauling Cattle (head) - 0.84	Dec	1.00								\$6.72	\$6.72		\$6.72
Marketing Commission (dol) - 1092.77	Dec	1.00								\$54.64	\$54.64		\$54.64
Additional Labor - General (hr.) - 2.87	Dec	1.00								\$41.70	\$41.70		\$41.70
Marketing Checkoff (head) - 0.84	Dec	1.00								\$1.26	\$1.26		\$1.26
Totals						\$13.07	\$88.42	5.68	\$82.50	\$782.41	\$966.41	\$571.38	\$1,537.79
Interest on Operating Capital													\$36.74
Total Specified Costs													\$1,574.53

Table 20A. Estimated Costs and Returns per HEAD, WITH LABOR, Winter Grazed Weanling Calf, Native Pastures, Louisiana 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
INCOME					
Stocker Cattle	cwt	\$215.00	7.75	\$1,666.25	
TOTAL INCOME				\$1,666.25	
DIRECT EXPENSES					
Custom					
Hauling Cattle	head	\$8.00	2.00	\$16.00	
Feed					
Stock Salt	lb.	\$0.17	1.71	\$0.29	
Hired Labor					
Livestock Labor	hr.	\$14.53	0.23	\$3.34	
Livestock Feeders					
Weanling Calves	cwt	\$240.00	5.50	\$1,320.00	
Other					
Medication	dol	\$2.20	2.21	\$4.86	
Growth Stimulant	head	\$2.00	2.00	\$4.00	
Buy Commission	dol	\$0.02	1,320.00	\$26.40	
Marketing Commission	dol	\$0.05	1,666.25	\$83.31	
Marketing Checkoff	head	\$1.50	1.00	\$1.50	
Pasture Crops					
Ryegrass - Prepared Seedbed	acre	\$179.39	0.67	\$120.19	
Operator Labor					
Self-Propelled Equipment	hr.	\$14.53	0.59	\$8.63	
Fence 5-wire	hr.	\$14.53	0.25	\$3.63	
Fuel					
Self-Propelled Equipment	gal	\$3.50	1.35	\$4.73	
Repair and Maintenance					
Self-Propelled Equipment	head	\$3.34	1.00	\$3.34	
Water Tank & Pump	each	\$80.00	0.02	\$1.60	
Corral	each	\$162.50	0.01	\$1.63	
Fence 5-Wire	mile	\$448.80	0.01	\$4.49	
Squeeze Chute	each	\$75.00	0.01	\$0.75	
Interest on Operating Capital	acre	\$68.20	1.00	\$68.20	
TOTAL DIRECT EXPENSES				\$1,676.89	
FIXED EXPENSES					
Self-Propelled Equipment	acre	\$8.79	1.00	\$8.79	
Water Tank & Pump	each	\$213.75	0.02	\$4.28	
Corral	each	\$601.25	0.01	\$6.01	
Fence 5-Wire	mile	\$1,129.48	0.01	\$11.29	
Squeeze Chute	each	\$462.50	0.01	\$4.63	
Ryegrass - Prepared Seedbed	acre	\$16.78	0.67	\$11.24	
TOTAL FIXED EXPENSES				\$46.25	
TOTAL SPECIFIED EXPENSES				\$1,723.14	
RETURNS ABOVE DIRECT EXPENSES				-\$10.64	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$56.89	

Table 20B. Estimated Resource Use and Costs for Field Operations, per Cow, WITH LABOR, Winter Grazed Weanling Calf, Native Pastures, Louisiana 2024

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Water Tank & Pump	Nov	1.0					\$1.60				\$1.60	\$4.28	\$5.88
Corral	Nov	1.0					\$1.63				\$1.63	\$6.01	\$7.64
Squeeze Chute	Nov	1.0					\$0.75				\$0.75	\$4.63	\$5.38
Fence 5-Wire	Nov	1.0	0.2500				\$4.49	0.25	\$3.63		\$8.12	\$11.29	\$19.42
Stock Salt (lb.) - 0.14	Nov	1.0								\$0.02	\$0.02		\$0.02
Medication (dol) - 2.21	Nov	1.0								\$4.86	\$4.86		\$4.86
Growth Stimulant (head) - 1	Nov	1.0								\$2.00	\$2.00		\$2.00
Additional Labor (hr.) - 0.15	Nov	1.0								\$2.18	\$2.18		\$2.18
Weanling Calves (cwt) - 5.5	Nov	1.0								\$1,320.00	\$1,320.00		\$1,320.00
Hauling Cattle (head) - 1	Nov	1.0								\$8.00	\$8.00		\$8.00
Buy Commission (dol) - 1320	Nov	1.0								\$26.40	\$26.40		\$26.40
Stock Salt (lb.) - 0.29	Dec	1.0								\$0.05	\$0.05		\$0.05
Stock Salt (lb.) - 0.29	Jan	1.0								\$0.05	\$0.05		\$0.05
Pickup Truck	Feb	0.5	1.0000		Pickup Truck - 3/4 Ton	\$4.73	\$3.34	0.59	\$8.63		\$16.70	\$8.79	\$25.49
Stock Salt (lb.) - 0.26	Feb	1.0								\$0.04	\$0.04		\$0.04
Growth Stimulant (head) - 1	Feb	1.0								\$2.00	\$2.00		\$2.00
Additional Labor (hr.) - 0.03	Feb	1.0								\$0.44	\$0.44		\$0.44
Stock Salt (lb.) - 0.29	Mar	1.0								\$0.05	\$0.05		\$0.05
Stock Salt (lb.) - 0.28	Apr	1.0								\$0.05	\$0.05		\$0.05
Ryegrass Prepared Seedbed	May	1.0										\$11.24	\$11.24
Ryegrass Prepared Seedbed (acre) - 0.67	May	1.0								\$120.19	\$120.19		\$120.19
Additional Labor (hr.) - 0.05	May	1.0								\$0.73	\$0.73		\$0.73
Stock Salt (lb.) - 0.16	May	1.0								\$0.03	\$0.03		\$0.03
Hauling Cattle (head) - 1	May	1.0								\$8.00	\$8.00		\$8.00
Marketing Commission (dol) - 1666.25	May	1.0								\$83.31	\$83.31		\$83.31
Marketing Checkoff (head) - 1	May	1.0								\$1.50	\$1.50		\$1.50
Totals						\$4.73	\$11.80	0.84	\$12.26	\$1,579.90	\$1,608.69	\$46.25	\$1,654.94
Interest on Operating Capital													\$68.20
Total Specified Costs													\$1,723.14

**Table 21A. Estimated Costs per TON, Hay Harvested from Pasture, Round Baler, One and One-Half Ton
Yield per Cutting, Louisiana 2024**

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Other					
Twine	ton	\$1.12	1.00	\$1.12	
Operator Labor					
Tractors	hr.	\$14.53	0.91	\$13.27	
Fuel					
Tractors	gal	\$3.50	2.83	\$9.92	
Repair & Maintenance					
Implements	acre	\$10.55	1.00	\$10.55	
Tractors	acre	\$1.44	1.00	\$1.44	
Interest on Operating Capital	acre	\$1.25	1.00	\$1.25	
TOTAL DIRECT EXPENSES				\$37.56	
FIXED EXPENSES					
Implements	acre	\$15.04	1.00	\$15.04	
Tractors	acre	\$10.81	1.00	\$10.81	
TOTAL FIXED EXPENSES				\$25.85	
TOTAL SPECIFIED EXPENSES				\$63.41	

Table 21B. Estimated Resource Use and Costs for Field Operations, per Ton, Hay Harvested from Pasture, Round Baler, One and One-Half Ton Yield per Cutting, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Mower Conditioner	Jun	0.7	0.2292	2WD 50	Hay Cut-Cond - 9'	\$1.38	\$3.40	0.17	\$2.45		\$7.24	\$5.63	\$12.87
Hay Rake	Jun	0.7	0.2022	2WD 50	Hay Rake - 8.5'	\$1.22	\$0.73	0.15	\$2.17		\$4.11	\$2.18	\$6.29
Baler - Round	Jun	1.0	0.2115	2WD 75	Hay Baler - Lg Round	\$2.86	\$7.14	0.23	\$3.38		\$13.37	\$12.92	\$26.30
Twine - Round (ton) - 1	Jun	1.0								\$1.12	\$1.12		\$1.12
Hay Fork	Jun	0.3	1.0000	2WD 75	Hay Fork -	\$4.46	\$0.73	0.36	\$5.27		\$10.46	\$5.12	\$15.58
Totals						\$9.92	\$11.99	0.91	\$13.27	\$1.12	\$36.31	\$25.85	\$62.16
Interest on Operating Capital													\$1.25
Total Specified Costs													\$63.41

Table 22A. Estimated Costs per TON, Hay Harvested from Pasture, Square Baler, One and One-Half Ton Yield per Cutting, Louisiana 2024

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Hired Labor					
Other Labor	hr.	\$14.53	1.50	\$21.80	
Other					
Twine	Ton	\$1.11	1.00	\$1.11	
Operator Labor					
Tractors	hr.	\$14.53	1.12	\$16.27	
Fuel					
Tractors	gal	\$3.50	2.92	\$10.20	
Repair & Maintenance					
Implements	acre	\$8.27	1.00	\$8.27	
Tractors	acre	\$1.44	1.00	\$1.44	
Interest on Operating Capital	acre	\$2.03	1.00	\$2.03	
TOTAL DIRECT EXPENSES				\$61.12	
FIXED EXPENSES					
Implements	acre	\$12.80	1.00	\$12.80	
Tractors	acre	\$10.80	1.00	\$10.80	
TOTAL FIXED EXPENSES				\$23.60	
TOTAL SPECIFIED EXPENSES				\$84.73	

Table 22B. Estimated Resource Use and Costs for Field Operations, per Ton, Hay Harvested from Pasture, Square Baler, One and One-Half Ton Yield per Cutting, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Mower Conditioner	Jun	0.7	0.2292	2WD 50	Hay Cut-Cond - 9'	\$1.38	\$3.40	0.17	\$2.45		\$7.24	\$5.63	\$12.87
Hay Rake	Jun	0.7	0.2022	2WD 50	Hay Rake - 8.5'	\$1.22	\$0.73	0.15	\$2.17		\$4.11	\$2.18	\$6.29
Baler - Square	Jun	1.0	0.2292	2WD 75	Hay Baler - Square	\$3.10	\$4.31	0.25	\$3.66		\$11.07	\$9.73	\$20.80
Twine - Small Square (ton) - 1	Jun	1.0								\$1.11	\$1.11		\$1.11
Trailer hay	Jun	1.0	0.5000	2WD 50	Hay Trailer - 20'	\$4.50	\$1.27	0.55	\$7.99		\$13.76	\$6.06	\$19.82
Additional Labor (hr.) - 1.5	Jun	1.0								\$21.80	\$21.80		\$21.80
Totals						\$10.20	\$9.71	1.12	\$16.27	\$22.91	\$59.09	\$23.60	\$82.70
Interest on Operating Capital													\$2.03
Total Specified Costs													\$84.73

Table 23A. Estimated Costs per ACRE, Hay Production, Round Baler, Four Cuttings and Five Ton Yield, Louisiana 2024

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Custom					
Fertilizer Truck	acre	\$7.50	2.00	\$15.00	
Fertilizer					
Lime	ton	\$65.00	0.13	\$8.45	
Nitrogen	lb.	\$0.59	142.00	\$83.78	
Phosphate	lb.	\$0.75	69.00	\$51.75	
Potash	lb.	\$0.43	75.00	\$32.25	
Other					
Twine	ton	\$1.12	5.00	\$5.60	
Operator Labor					
Tractors	hr.	\$14.53	4.89	\$71.02	
Fuel					
Tractors	gal	\$3.50	14.93	\$52.26	
Repair & Maintenance					
Implements	acre	\$56.41	1.00	\$56.41	
Tractors	acre	\$7.59	1.00	\$7.59	
Interest on Operating Capital	acre	\$13.11	1.00	\$13.11	
TOTAL DIRECT EXPENSES				\$397.22	
FIXED EXPENSES					
Implements	acre	\$80.18	1.00	\$80.18	
Tractors	acre	\$56.81	1.00	\$56.81	
Establishment Costs	acre	\$35.35	1.00	\$35.35	
TOTAL FIXED EXPENSES				\$172.35	
TOTAL SPECIFIED EXPENSES				\$569.57	

Table 23B. Estimated Resource Use and Costs for Field Operations, per Acre, Hay Production, Round Baler, Four Cuttings and Five Ton Yield, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Mower Conditioner	May	1.0	0.2292	2WD 50	Hay Cond - 9'	\$2.06	\$5.08	0.25	\$3.66		\$10.81	\$8.41	\$19.21
Hay Rake	May	1.0	0.2022	2WD 50	Hay Rake - 8.5'	\$1.82	\$1.09	0.22	\$3.23		\$6.14	\$3.25	\$9.39
Baler - Round	May	1.5	0.2115	2WD 75	Hay Baler-Round	\$4.29	\$10.70	0.35	\$5.07		\$20.06	\$19.38	\$39.45
Twine - Round (ton) - 1.5	May	1.0								\$1.68	\$1.68		\$1.68
Hay Fork	May	0.5	1.0000	2WD 75	Hay Fork -	\$6.76	\$1.10	0.55	\$7.99		\$15.85	\$7.75	\$23.60
Custom Spread (appl) - 1	May	1.0								\$7.50	\$7.50		\$7.50
Lime (Spread) (ton) - 0.13	May	1.0								\$8.45	\$8.45		\$8.45
La Nitrogen (lb.) - 71	May	1.0								\$41.89	\$41.89		\$41.89
La Phosphate (lb.) - 69	May	1.0								\$51.75	\$51.75		\$51.75
La Potash (lb.) - 75	May	1.0								\$32.25	\$32.25		\$32.25
Mower Conditioner	Jun	1.0	0.2292	2WD 50	Hay Cond - 9'	\$2.06	\$5.08	0.25	\$3.66		\$10.81	\$8.41	\$19.21
Hay Rake	Jun	1.0	0.2022	2WD 50	Hay Rake - 8.5'	\$1.82	\$1.09	0.22	\$3.23		\$6.14	\$3.25	\$9.39
Baler - Round	Jun	1.5	0.2115	2WD 75	Hay Baler-Round	\$4.29	\$10.70	0.35	\$5.07		\$20.06	\$19.38	\$39.45
Twine - Round (ton) - 1.5	Jun	1.0								\$1.68	\$1.68		\$1.68
Hay Fork	Jun	0.5	1.0000	2WD 75	Hay Fork -	\$6.76	\$1.10	0.55	\$7.99		\$15.85	\$7.75	\$23.60
Custom Spread (appl) - 1	Jun	1.0								\$7.50	\$7.50		\$7.50
La Nitrogen (lb.) - 71	Jun	1.0								\$41.89	\$41.89		\$41.89
Mower Conditioner	Aug	1.0	0.2292	2WD 50	Hay Cond - 9'	\$2.06	\$5.08	0.25	\$3.66		\$10.81	\$8.41	\$19.21
Hay Rake	Aug	1.0	0.2022	2WD 50	Hay Rake - 8.5'	\$1.82	\$1.09	0.22	\$3.23		\$6.14	\$3.25	\$9.39
Baler - Round	Aug	1.0	0.2115	2WD 75	Hay Baler-Round	\$2.86	\$7.14	0.23	\$3.38		\$13.37	\$12.92	\$26.30
Twine - Round (ton) - 1	Aug	1.0								\$1.12	\$1.12		\$1.12
Hay Fork	Aug	0.3	1.0000	2WD 75	Hay Fork -	\$4.46	\$0.73	0.36	\$5.27		\$10.46	\$5.12	\$15.58
Mower Conditioner	Sept	1.0	0.2292	2WD 50	Hay Cond - 9'	\$2.06	\$5.08	0.25	\$3.66		\$10.81	\$8.41	\$19.21
Hay Rake	Sept	1.0	0.2022	2WD 50	Hay Rake - 8.5'	\$1.82	\$1.09	0.22	\$3.23		\$6.14	\$3.25	\$9.39
Baler - Round	Sept	1.0	0.2115	2WD 75	Hay Baler-Round	\$2.86	\$7.14	0.23	\$3.38		\$13.37	\$12.92	\$26.30
Twine - Round (ton) - 1	Sept	1.0								\$1.12	\$1.12		\$1.12
Hay Fork	Sept	0.3	1.0000	2WD 75	Hay Fork -	\$4.46	\$0.73	0.36	\$5.27		\$10.46	\$5.12	\$15.58
Establishment Cost	Sept	1.0										\$35.35	\$35.35
Totals						\$52.26	\$64.00	4.89	\$71.02	\$196.83	\$384.10	\$172.35	\$556.45
Interest on Operating Capital													\$13.11
Total Specified Costs													\$569.57

Table 24A. Estimated Costs per ACRE, Hay Production, Round Baler, Three Cuttings and Four and One-Half Ton Yield, Louisiana 2024

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Custom					
Fertilizer Truck	acre	\$7.50	2.00	\$15.00	
Fertilizer					
Lime	ton	\$65.00	0.13	\$8.45	
Nitrogen	lb.	\$0.59	108.00	\$63.72	
Phosphate	lb.	\$0.75	39.00	\$29.25	
Potash	lb.	\$0.43	39.00	\$16.77	
Other					
Twine	ton	\$1.12	4.50	\$5.04	
Operator Labor					
Tractors	hr.	\$14.53	4.12	\$59.87	
Fuel					
Tractors	gal	\$3.50	12.80	\$44.79	
Repair & Maintenance					
Implements	acre	\$47.39	1.00	\$47.39	
Tractors	acre	\$6.52	1.00	\$6.52	
Interest on Operating Capital	acre	\$4.68	1.00	\$4.68	
TOTAL DIRECT EXPENSES				\$301.48	
FIXED EXPENSES					
Implements	acre	\$67.59	1.00	\$67.59	
Tractors	acre	\$48.80	1.00	\$48.80	
Establishment Costs	acre	\$35.35	1.00	\$35.35	
TOTAL FIXED EXPENSES				\$151.75	
TOTAL SPECIFIED EXPENSES				\$453.22	

Table 24B. Estimated Resource Use and Costs for Field Operations, per Acre, Hay Production, Round Baler, Three Cuttings and Four and One-Half Ton Yield, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Mower Conditioner	May	1.0	0.2292	2WD 50	Hay Cond - 9'	\$2.06	\$5.08	0.25	\$3.66		\$10.81	\$8.41	\$19.21
Hay Rake	May	1.0	0.2022	2WD 50	Hay Rake - 8.5'	\$1.82	\$1.09	0.22	\$3.23		\$6.14	\$3.25	\$9.39
Baler - Round	May	1.5	0.2115	2WD 75	Hay Baler-Round	\$4.29	\$10.70	0.35	\$5.07		\$20.06	\$19.38	\$39.45
Twine - Round (ton) - 1.5	May	1.0								\$1.68	\$1.68		\$1.68
Hay Fork	May	0.5	1.0000	2WD 75	Hay Fork -	\$6.76	\$1.10	0.55	\$7.99		\$15.85	\$7.75	\$23.60
Custom Spread (appl) - 1	May	1.0								\$7.50	\$7.50		\$7.50
Lime (Spread) (ton) - 0.13	May	1.0								\$8.45	\$8.45		\$8.45
La Nitrogen (lb.) - 42	May	1.0								\$24.78	\$24.78		\$24.78
La Phosphate (lb.) - 39	May	1.0								\$29.25	\$29.25		\$29.25
La Potash (lb.) - 39	May	1.0								\$16.77	\$16.77		\$16.77
Mower Conditioner	Jun	1.0	0.2292	2WD 50	Hay Cond - 9'	\$2.06	\$5.08	0.25	\$3.66		\$10.81	\$8.41	\$19.21
Hay Rake	Jun	1.0	0.2022	2WD 50	Hay Rake - 8.5'	\$1.82	\$1.09	0.22	\$3.23		\$6.14	\$3.25	\$9.39
Baler - Round	Jun	1.5	0.2115	2WD 75	Hay Baler-Round	\$4.29	\$10.70	0.35	\$5.07		\$20.06	\$19.38	\$39.45
Twine - Round (ton) - 1.5	Jun	1.0								\$1.68	\$1.68		\$1.68
Hay Fork	Jun	0.5	1.0000	2WD 75	Hay Fork -	\$6.76	\$1.10	0.55	\$7.99		\$15.85	\$7.75	\$23.60
Custom Spread (appl) - 1	Jun	1.0								\$7.50	\$7.50		\$7.50
La Nitrogen (lb.) - 66	Jun	1.0								\$38.94	\$38.94		\$38.94
Mower Conditioner	July	1.0	0.2292	2WD 50	Hay Cond - 9'	\$2.06	\$5.08	0.25	\$3.66		\$10.81	\$8.41	\$19.21
Hay Rake	July	1.0	0.2022	2WD 50	Hay Rake - 8.5'	\$1.82	\$1.09	0.22	\$3.23		\$6.14	\$3.25	\$9.39
Baler - Round	July	1.5	0.2115	2WD 75	Hay Baler-Round	\$4.29	\$10.70	0.35	\$5.07		\$20.06	\$19.38	\$39.45
Twine - Round (ton) - 1.5	July	1.0								\$1.68	\$1.68		\$1.68
Hay Fork	July	0.5	1.0000	2WD 75	Hay Fork -	\$6.76	\$1.10	0.55	\$7.99		\$15.85	\$7.75	\$23.60
Establishment Cost	July	1.0										\$35.35	\$35.35
Totals						\$44.79	\$53.91	4.12	\$59.87	\$138.23	\$296.80	\$151.75	\$448.55
Interest on Operating Capital													\$4.68
Total Specified Costs													\$453.22

Table 25A. Estimated Costs per Acre, Coastal Bermudagrass Establishment, Non-Alluvial Soils, Louisiana, 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Fertilizer					
Nitrogen	lb.	\$0.59	69.00	\$40.71	
Phosphate	lb.	\$0.75	48.00	\$36.00	
Potash	lb.	\$0.43	48.00	\$20.64	
Lime (spread)	lb.	\$65.00	0.35	\$22.75	
Herbicide					
2,4 -D	pt.	\$3.33	1.50	\$5.00	
Grazon P+D	pt.	\$4.50	2.00	\$9.00	
Seed					
Coastal Sprig	bu.	\$4.00	20.00	\$80.00	
Operator Labor					
Tractors	hr.	\$14.53	1.57	\$22.86	
Fuel					
Tractors	gal	\$3.50	5.52	\$19.33	
Repair & Maintenance					
Implements	acre	\$17.98	1.00	\$17.98	
Tractors	acre	\$2.86	1.00	\$2.86	
Interest on Operating Capital	acre	\$16.89	1.00	\$16.89	
TOTAL DIRECT EXPENSES				\$294.01	
FIXED EXPENSES					
Implements	acre	\$38.11	1.00	\$38.11	
Tractors	acre	\$21.42	1.00	\$21.42	
TOTAL FIXED EXPENSES				\$59.53	
TOTAL SPECIFIED EXPENSES				\$353.54	

Table 25B. Estimated Resource Use and Costs for Field Operations, per Acre, Coastal Bermudagrass Establishment, Non-Alluvial Soils, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Disk	Mar	3.0	0.1403	2WD 75	Disk - 14'	\$5.69	\$5.45	0.46	\$6.73		\$17.86	\$18.48	\$36.35
Fertilizer Application	Mar	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
La Nitrogen (lb.) - 69	Mar	1.0								\$40.71	\$40.71		\$40.71
La Phosphate (lb.) - 48	Mar	1.0								\$36.00	\$36.00		\$36.00
La Potash (lb.) - 48	Mar	1.0								\$20.64	\$20.64		\$20.64
Lime (Spread) (ton) - 0.35	Mar	1.0								\$22.75	\$22.75		\$22.75
Spike Harrow	Mar	2.0	0.1195	2WD 75	Harrow - 13'	\$3.23	\$0.75	0.26	\$3.82		\$7.79	\$4.08	\$11.88
Sprigger	Mar	1.0	0.4000	2WD 75	Sprigger	\$5.40	\$10.69	0.44	\$6.39		\$22.48	\$24.69	\$47.18
Coastal Sprig (bu.) - 20	Mar	1.0								\$80.00	\$80.00		\$80.00
Culti-mulcher	Mar	1.0	0.1244	2WD 75	Cult & Inc - 12'	\$1.68	\$0.96	0.14	\$1.99		\$4.63	\$5.61	\$10.24
Herbicide Application	Apr	1.0	0.0627	2WD 75	Spray - 27'	\$0.85	\$0.29	0.07	\$1.00		\$2.14	\$1.19	\$3.33
2,4-D amine (pt) - 1.5	Apr	1.0								\$5.00	\$5.00		\$5.00
Rotary Mower	May	1.0	0.0786	2WD 75	Mower - 15'	\$1.06	\$1.99	0.09	\$1.26		\$4.30	\$2.79	\$7.09
Herbicide Application	May	1.0	0.0627	2WD 75	Spray - 27'	\$0.85	\$0.29	0.07	\$1.00		\$2.14	\$1.19	\$3.33
Grazon P+D (pt) - 2	May	1.0								\$9.00	\$9.00		\$9.00
Totals						\$19.33	\$20.84	1.57	\$22.86	\$214.10	\$277.12	\$59.53	\$336.65
Interest on Operating Capital													\$16.89
Total Specified Costs													\$353.54

Table 26A. Estimated Costs per Acre, Common Bermudagrass Establishment, Non-Alluvial Soils, Louisiana, 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Fertilizer					
Nitrogen	lb.	\$0.59	69.00	\$40.71	
Phosphate	lb.	\$0.75	48.00	\$36.00	
Potash	lb.	\$0.43	48.00	\$20.64	
Lime (spread)	lb.	\$65.00	0.35	\$22.75	
Seed					
Common Bermuda Grass	lb.	\$5.37	5.00	\$26.85	
Operator Labor					
Tractors	hr.	\$14.53	1.04	\$15.14	
Fuel					
Tractors	gal	\$3.50	3.66	\$12.80	
Repair & Maintenance					
Implements	acre	\$8.10	1.00	\$8.10	
Tractors	acre	\$1.89	1.00	\$1.89	
Interest on Operating Capital	acre	\$11.38	1.00	\$11.38	
TOTAL DIRECT EXPENSES				\$196.26	
FIXED EXPENSES					
Implements	acre	\$19.76	1.00	\$19.76	
Tractors	acre	\$14.18	1.00	\$14.18	
TOTAL FIXED EXPENSES				\$33.94	
TOTAL SPECIFIED EXPENSES				\$230.20	

Table 26B. Estimated Resource Use and Costs for Field Operations, per Acre, Common Bermudagrass Establishment, Non-Alluvial Soils, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Disk	Mar	3.0	0.1403	2WD 75	Disk - 14'	\$5.69	\$5.45	0.46	\$6.73		\$17.86	\$18.48	\$36.35
Fertilizer Application	Mar	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
La Nitrogen (lb.) - 69	Mar	1.0								\$40.71	\$40.71		\$40.71
La Phosphate (lb.) - 48	Mar	1.0								\$36.00	\$36.00		\$36.00
La Potash (lb.) - 48	Mar	1.0								\$20.64	\$20.64		\$20.64
Lime (Spread) (ton) - 0.35	Mar	1.0								\$22.75	\$22.75		\$22.75
Spike Harrow	Mar	2.0	0.1195	2WD 75	Harrow - 13'	\$3.23	\$0.75	0.26	\$3.82		\$7.79	\$4.08	\$11.88
Plant	Mar	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
Common Seed (lb.) - 5	Mar	1.0								\$26.85	\$26.85		\$26.85
Culti-mulcher	Mar	1.0	0.1244	2WD 75	Cult & Inc - 12'	\$1.68	\$0.96	0.14	\$1.99		\$4.63	\$5.61	\$10.24
Rotary Mower	May	1.0	0.0786	2WD 75	Mower - 15'	\$1.06	\$1.99	0.09	\$1.26		\$4.30	\$2.79	\$7.09
Totals						\$12.80	\$9.99	1.04	\$15.14	\$146.95	\$184.88	\$33.94	\$218.82
Interest on Operating Capital													\$11.38
Total Specified Costs													\$230.20

Table 27A. Estimated Costs per Acre, Annual Maintenance of Native Pastures, Louisiana 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Operator Labor					
Tractors	hr.	\$14.53	0.19	\$2.69	
Fuel					
Tractors	gal	\$3.50	0.43	\$1.52	
Repair & Maintenance					
Implements	acre	\$0.84	1.00	\$0.84	
Tractors	acre	\$0.21	1.00	\$0.21	
Interest on Operating Capital	acre	\$0.25	1.00	\$0.25	
TOTAL DIRECT EXPENSES				\$5.51	
FIXED EXPENSES					
Implements	acre	\$0.74	1.00	\$0.74	
Tractors	acre	\$1.57	1.00	\$1.57	
TOTAL FIXED EXPENSES				\$2.31	
TOTAL SPECIFIED EXPENSES				\$7.82	

Table 27B. Estimated Resource Use and Costs for Field Operations, per Acre, Annual Maintenance of Native Pastures, Louisiana 2024.

											Total	Total	
Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Direct Cost/ Acre	Fixed Cost/ Acre	Total Cost/ Acre
Rotary Mower	May	1.0	0.1684	2WD 50	Mower - 7'	\$1.52	\$1.05	0.19	\$2.69		\$5.26	\$2.31	\$7.57
Totals						\$1.52	\$1.05	0.19	\$2.69		\$5.26	\$2.31	\$7.57
Interest on Operating Capital													\$0.25
Total Specified Costs													\$7.82

Table 28A. Estimated Costs per Acre, Annual Maintenance of Semi-Improved Summer Permanent Pastures, Louisiana 2024.

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Fertilizer					
Nitrogen	lb.	\$0.59	42.00	\$24.78	
Phosphate	lb.	\$0.75	39.00	\$29.25	
Potash	lb.	\$0.43	39.00	\$16.77	
Lime (spread)	ton	\$65.00	0.29	\$18.85	
Herbicides					
Grazon P+D	pt.	\$4.50	2.00	\$9.00	
Operator Labor					
Tractors	hr.	\$14.53	0.30	\$4.37	
Fuel					
Tractors	gal	\$3.50	0.84	\$2.93	
Repair & Maintenance					
Implements	acre	\$1.35	1.00	\$1.35	
Tractors	acre	\$0.42	1.00	\$0.42	
Interest on Operating Capital	acre	\$6.21	1.00	\$6.21	
TOTAL DIRECT EXPENSES				\$113.93	
FIXED EXPENSES					
Implements	acre	\$1.85	1.00	\$1.85	
Tractors	acre	\$3.14	1.00	\$3.14	
Establishment Costs	acre	\$35.35	1.00	\$35.35	
TOTAL FIXED EXPENSES				\$40.34	
TOTAL SPECIFIED EXPENSES				\$154.27	

Table 28B. Estimated Resource Use and Costs for Field Operations, per Acre, Annual Maintenance of Semi-Improved Pastures, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Fertilizer Application	Mar	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
La Nitrogen (lb.) - 42	Mar	1.0								\$24.78	\$24.78		\$24.78
La Phosphate (lb.) - 39	Mar	1.0								\$29.25	\$29.25		\$29.25
La Potash (lb.) - 39	Mar	1.0								\$16.77	\$16.77		\$16.77
Lime (Spread) (ton) - 0.29	Mar	1.0								\$18.85	\$18.85		\$18.85
Rotary Mower	May	1.0	0.1684	2WD 50	Mower - 7'	\$1.52	\$1.05	0.19	\$2.69		\$5.26	\$2.31	\$7.57
Herbicide Application	Aug	1.0	0.0627	2WD 75	Spray - 27'	\$0.85	\$0.29	0.07	\$1.00		\$2.14	\$1.19	\$3.33
Grazon P+D (pt) - 2	Aug	1.0								\$9.00	\$9.00		\$9.00
Establishment Costs	Nov	1.0										\$35.35	\$35.35
Totals						\$2.93	\$1.77	0.30	\$4.37	\$98.65	\$107.72	\$40.34	\$148.06
Interest on Operating Capital													\$6.21
Total Specified Costs													\$154.27

Table 29A. Estimated Costs per Acre, Sod Seeded Winter Pastures, Louisiana 2024

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Fertilizer					
Nitrogen	lb.	\$0.59	101.00	\$59.59	
Phosphate	lb.	\$0.75	29.00	\$21.75	
Potash	lb.	\$0.43	35.00	\$15.05	
Seed					
Ryegrass Seed	lb.	\$0.85	35.00	\$29.75	
Operator Labor					
Tractors	hr.	\$14.53	0.09	\$1.35	
Fuel					
Tractors	gal	\$3.50	0.32	\$1.14	
Repair & Maintenance					
Implements	acre	\$0.69	1.00	\$0.69	
Tractors	acre	\$0.17	1.00	\$0.17	
Interest on Operating Capital	acre	\$6.28	1.00	\$6.28	
TOTAL DIRECT EXPENSES				\$135.76	
FIXED EXPENSES					
Implements	acre	\$1.71	1.00	\$1.71	
Tractors	acre	\$1.26	1.00	\$1.26	
TOTAL FIXED EXPENSES				\$2.97	
TOTAL SPECIFIED EXPENSES				\$138.74	

Table 29B. Estimated Resource Use and Costs for Field Operations, per Acre, Sod Seeded Winter Pastures, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Plant & Fertilizer Appl	Oct	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
La Nitrogen (lb.) - 35	Oct	1.0								\$20.65	\$20.65		\$20.65
La Phosphate (lb.) - 29	Oct	1.0								\$21.75	\$21.75		\$21.75
La Potash (lb.) - 35	Oct	1.0								\$15.05	\$15.05		\$15.05
Ryegrass Seed (lb.) - 35	Oct	1.0								\$29.75	\$29.75		\$29.75
Fertilizer Application	Jan	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
La Nitrogen (lb.) - 66	Jan	1.0								\$38.94	\$38.94		\$38.94
Totals						\$1.14	\$0.85	0.09	\$1.35	\$126.14	\$129.48	\$2.97	\$132.45
Interest on Operating Capital													\$6.28
Total Specified Costs													\$138.74

Table 30A. Estimated Costs per Acre, Temporary Winter Pastures, Prepared Seedbed, Louisiana 2024

ITEM	Unit	Price	Quantity	Amount	Your Value
DIRECT EXPENSES					
Fertilizer					
Nitrogen	lb.	\$0.59	140.00	\$82.60	
Phosphate	lb.	\$0.75	29.00	\$21.75	
Potash	lb.	\$0.43	35.00	\$15.05	
Seed					
Ryegrass Seed	lb.	\$0.85	40.00	\$34.00	
Operator Labor					
Tractors	hr.	\$14.53	0.45	\$6.50	
Fuel					
Tractors	gal	\$3.50	1.57	\$5.50	
Repair & Maintenance					
Implements	acre	\$4.10	1.00	\$4.10	
Tractors	acre	\$0.81	1.00	\$0.81	
Interest on Operating Capital	acre	\$9.07	1.00	\$9.07	
TOTAL DIRECT EXPENSES				\$179.39	
FIXED EXPENSES					
Implements	acre	\$10.69	1.00	\$10.69	
Tractors	acre	\$6.09	1.00	\$6.09	
TOTAL FIXED EXPENSES				\$16.78	
TOTAL SPECIFIED EXPENSES				\$196.17	

Table 30B. Estimated Resource Use and Costs for Field Operations, per Acre, Temporary Winter Pastures, Prepared Seedbed, Louisiana 2024.

Activity	Month of Activity	Times Over	Hours Per Acre	Tractor Size	Implement Size	Fuel Cost/ Acre	R/M Cost/ Acre	Labor Use/ Acre	Labor Cost/ Acre	Input Cost/ Acre	Total Direct Cost/ Acre	Total Fixed Cost/ Acre	Total Cost/ Acre
Disk	Sept	1.0	0.1403	2WD 75	Disk - 14'	\$1.90	\$1.82	0.15	\$2.24		\$5.95	\$6.16	\$12.12
Fertilizer Application	Sept	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
La Nitrogen (lb.) - 70	Sept	1.0								\$41.30	\$41.30		\$41.30
La Phosphate (lb.) - 29	Sept	1.0								\$21.75	\$21.75		\$21.75
La Potash (lb.) - 35	Sept	1.0								\$15.05	\$15.05		\$15.05
Disk	Oct	1.0	0.1403	2WD 75	Disk - 14'	\$1.90	\$1.82	0.15	\$2.24		\$5.95	\$6.16	\$12.12
Plant	Oct	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
Ryegrass Seed (lb.) - 40	Oct	1.0								\$34.00	\$34.00		\$34.00
Fertilizer Application	Jan	1.0	0.0421	2WD 75	Spin Spreader	\$0.57	\$0.43	0.05	\$0.67		\$1.67	\$1.49	\$3.16
La Nitrogen (lb.) - 70	Jan	1.0								\$41.30	\$41.30		\$41.30
Totals						\$5.50	\$4.91	0.45	\$6.50	\$153.40	\$170.32	\$16.78	\$187.10
Interest on Operating Capital													\$9.07
Total Specified Costs													\$196.17

Appendix Table 1. Estimated fuel prices, labor rates, and interest rates, Louisiana 2024.

Item	Units	Value
Fuel		
Diesel	Gallon	\$3.50
Gasoline	Gallon	\$2.85
Interest Rates		
Operating (Short Term)	Percent	8.25%
Intermediate	Percent	8.50%
Labor	Hour	\$14.53

Appendix Table 2. Estimated Operating Input Prices, Louisiana 2024.

Item	Unit	Price	Item	Unit	Price
Adjuvants			Herbicides (Cont.)		
Crop Oil (veg)	pt	\$2.90	Poast	pt	\$16.68
Surfactant	pt	\$3.30	Poast Plus	pt	\$9.49
Custom Application/Services			Pursuit	oz	\$3.22
App Fert by Air	cwt	\$8.00	Remedy Ultra	pt	\$11.21
Custom Spread (Truck)	appl	\$7.50	Roundup Original	pt	\$7.33
Lime (Spread)	ton	\$65.00	Roundup Power Max	pt	\$0.28
Custom Spread + Seed	appl	\$5.00	Roundup Power Max	oz	\$0.28
Custom Sprig	acre	\$100.00	Ultra Blazer	pt	\$7.50
Hay Haul (Conv)	ton	\$25.00	Weedmaster	pt	\$6.06
Hauling Cattle	head	\$8.00	Insecticides		
App by Air (3 gal)	appl	\$6.87	Baythroid XL	oz	\$1.32
App by Air (5 gal)	appl	\$8.11	Blackhawk 36 WG	oz	\$12.19
App by Air (10 gal)	appl	\$10.57	Coragen	oz	\$8.89
Feed/Supplements			Intrepid 2F	oz	\$1.99
Range Meal	cwt	\$27.00	Lannate LV	pt	\$8.33
Stock Salt	lb.	\$0.17	Malathion 57 EC	pt	\$7.48
Fertilizer			Mustang Max	oz	\$1.18
Boron Plus	gal	\$5.10	Prevathon	oz	\$1.05
Fert 10-34-0	cwt	\$40.00	Sevin XLR Plus	qt	\$21.50
Fert 13-13-13	cwt	\$38.86	Other		
Fert 33-0-0-12S	cwt	\$50.00	Twine - Round	ton	\$1.12
Molybdenum	lb.	\$33.00	Twine - Small Square	ton	\$1.11
La Nitrogen	lb.	\$0.59	Net Wrap	ton	\$3.41
La Phosphate	lb.	\$0.75	Plastic Wrap	bale	\$8.43
La Potash	lb.	\$0.43	Growth Stimulant	head	\$2.00
UAN (32% N)	cwt	\$36.15	Medication	dol	\$2.20
UAN + Sulfur (28%)	cwt	\$31.10	Marketing Checkoff	head	\$1.50
Urea, Solid (46% N)	cwt	\$31.69	Procurement Commission	dol	\$0.01
Herbicides			Buy Commission	dol	\$0.02
2,4-D amine	pt	\$3.33	Marketing Commission	dol	\$0.05
2,4-D ester	pt	\$4.87	Seed/Plants		
2,4-DB	pt	\$5.49	Alfalfa Seed	lb.	\$4.46
AAtrex 4L	pt	\$3.00	Bahia grass Seed	lb.	\$3.50
Accent Q	oz	\$23.39	Balansa Clover	lb.	\$2.45
Atrazine 4L	pt	\$2.71	Brassica Seed	lb.	\$0.98
Balan	lb.	\$1.35	Common Bermuda Seed	lb.	\$5.37
Banvel	pt	\$10.94	Coastal Sprig	bu.	\$4.00
Basagran	pt	\$5.43	Corn Seed RR2	thous.	\$4.26
Bicep II Magnum	qt	\$14.50	Crabgrass seed	lb.	\$8.10
Buctril 4EC	pt	\$4.28	Crimson Clover Seed	lb.	\$1.80
Clethodim	oz	\$0.53	Dallis grass Seed	lb.	\$8.33
Dicamba	pt	\$5.32	Fescue Seed	lb.	\$2.70
Diuron 4L	pt	\$3.47	Forage Sorghum Seed	lb.	\$0.88
Dual II Magnum	pt	\$13.25	MaxQ Fescue Seed	lb.	\$5.60
Dual Magnum	pt	\$10.75	Millet Seed	lb.	\$1.41
Glyphosate 3lbs a.e.	pt	\$5.38	Red Clover Seed	lb.	\$3.00
Gramoxone Inteon	oz	0.17	Ryegrass Seed	lb.	\$0.85
Gramoxone SL 2.0	oz	\$0.33	Small Grains Seed	lb.	\$0.89
Grazon P+D	pt	\$4.50	SS, PM, FS Seed	lb.	\$1.36
GrazonNext	pt	\$6.60	SS, PM, Seed	lb.	\$1.36
Metribuzin 75	lb.	\$10.90	Wheat Seed	lb.	\$0.38
Pendimethalin	pt	\$6.63	White Clover Seed	lb.	\$4.52

Appendix Table 3. Tractors - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Hour, Louisiana 2024.

Tractor	Size	Fuel	Purchase	Salvage	Repair and	Useful	Annual	Fuel	R/M	Labor	Total	Fixed	Total
		Use	Price	Value	Maintenance	Life	Use	Cost	Cost	Cost	Direct	Cost	Cost
		(gal/hr.)	(dollars)	(percent)	(percent)	(years)	(hours)	----- Dollars Per Hour -----					
Tractor (20-39hp) CB	MFWD 30	1.544	\$37,100	40.00%	15.00%	8	600	\$5.40	\$1.16	\$14.53	\$21.09	\$8.68	\$29.77
Tractor (20-39hp) RB	MFWD 30	1.544	\$27,200	40.00%	15.00%	8	600	\$5.40	\$0.85	\$14.53	\$20.78	\$6.36	\$27.15
Tractor(40-59hp) CB	2WD 50	2.574	\$39,900	40.00%	15.00%	8	600	\$9.01	\$1.25	\$14.53	\$24.78	\$9.34	\$34.12
Tractor (40-59hp) CB	MFWD 50	2.574	\$50,300	40.00%	15.00%	8	600	\$9.01	\$1.57	\$14.53	\$25.11	\$11.77	\$36.88
Tractor (40-59hp) RB	2WD 50	2.574	\$28,100	40.00%	15.00%	8	600	\$9.01	\$0.88	\$14.53	\$24.42	\$6.58	\$30.99
Tractor (40-59hp) RB	MFWD 50	2.574	\$33,900	40.00%	15.00%	8	600	\$9.01	\$1.06	\$14.53	\$24.60	\$7.93	\$32.53
Tractor (60-89hp) CB	2WD 75	3.860	\$64,000	40.00%	15.00%	8	600	\$13.51	\$2.00	\$14.53	\$30.04	\$14.98	\$45.02
Tractor (60-89hp) CB	MFWD 75	3.860	\$74,900	40.00%	15.00%	8	600	\$13.51	\$2.34	\$14.53	\$30.38	\$17.53	\$47.91
Tractor (60-89hp) RB	2WD 75	3.860	\$59,800	40.00%	15.00%	8	600	\$13.51	\$1.87	\$14.53	\$29.91	\$13.99	\$43.90
Tractor (60-89hp) RB	MFWD 75	3.860	\$53,500	40.00%	15.00%	8	600	\$13.51	\$1.67	\$14.53	\$29.71	\$12.52	\$42.23
Tractor (90-119hp) CB	2WD 105	5.405	\$94,400	40.00%	15.00%	8	600	\$18.92	\$2.95	\$14.53	\$36.40	\$22.09	\$58.49
Tractor (90-119hp) CB	MFWD 105	5.405	\$102,500	40.00%	15.00%	8	600	\$18.92	\$3.20	\$14.53	\$36.65	\$23.98	\$60.63
Tractor (90-119hp) RB	2WD 105	5.405	\$84,000	40.00%	15.00%	8	600	\$18.92	\$2.63	\$14.53	\$36.07	\$19.66	\$55.73
Tractor (90-119hp) RB	MFWD 105	5.405	\$90,700	40.00%	15.00%	8	600	\$18.92	\$2.83	\$14.53	\$36.28	\$21.22	\$57.50
Tractor (120-139hp) CB	2WD 130	6.691	\$135,400	40.00%	15.00%	8	600	\$23.42	\$4.23	\$14.53	\$42.18	\$31.68	\$73.86
Tractor (120-139hp) CB	MFWD 130	6.691	\$170,900	40.00%	15.00%	8	600	\$23.42	\$5.34	\$14.53	\$43.29	\$39.99	\$83.28
Tractor (140-159hp)	2WD 150	7.721	\$137,500	40.00%	15.00%	8	600	\$27.02	\$4.30	\$14.53	\$45.85	\$32.17	\$78.02
Tractor (140-159hp) CB	MFWD 150	7.721	\$171,000	40.00%	15.00%	8	600	\$27.02	\$5.34	\$14.53	\$46.90	\$40.01	\$86.91
Tractor (160-179hp) CB	MFWD 170	8.750	\$201,000	35.00%	15.00%	8	600	\$30.63	\$6.28	\$14.53	\$51.44	\$48.58	\$100.02
Tractor (180-199hp) CB	MFWD 190	9.780	\$246,000	35.00%	15.00%	8	600	\$34.23	\$7.69	\$14.53	\$56.45	\$59.46	\$115.90
Tractor (200-249hp) CB	MFWD 225	11.581	\$309,000	35.00%	15.00%	8	600	\$40.53	\$9.66	\$14.53	\$64.72	\$74.68	\$139.40
Tractor (250-349hp) CB	4WD 300	15.442	\$432,000	35.00%	15.00%	8	600	\$54.05	\$13.50	\$14.53	\$82.08	\$104.41	\$186.49
Tractor (250-349hp) CB	Track 300	15.442	\$329,000	35.00%	15.00%	8	600	\$54.05	\$10.28	\$14.53	\$78.86	\$79.52	\$158.37
Tractor (250-349hp) CB	MFWD 300	15.442	\$357,000	35.00%	15.00%	8	600	\$54.05	\$11.16	\$14.53	\$79.73	\$86.28	\$166.02
Tractor (350-449hp)	Track 400	20.589	\$625,000	35.00%	15.00%	8	600	\$72.06	\$19.53	\$14.53	\$106.12	\$151.06	\$257.18
Tractor (350-449hp) CB	4WD 400	20.589	\$480,000	35.00%	15.00%	8	600	\$72.06	\$15.00	\$14.53	\$101.59	\$116.01	\$217.60
Tractor (450-550hp) CB	Track 500	25.736	\$653,000	35.00%	15.00%	8	600	\$90.08	\$20.41	\$14.53	\$125.01	\$157.82	\$282.84
Tractor (450-550hp) CB	4WD 500	25.736	\$426,000	35.00%	15.00%	8	600	\$90.08	\$13.31	\$14.53	\$117.92	\$102.96	\$220.88

Appendix Table 4. Self-Propels - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Hour, Louisiana 2024

Item	Size	Fuel Type	Perform	Fuel	Purchase	Salvage	Repair and	Useful	Annual	Fuel	R/M	Labor	Total	Fixed	Total
			Rate (hrs./ac)	Use (gal/hr.)	Price (dollars)	Value (percent)	Maintenance (R/M) (percent)	Life (years)	Use (hours)	Cost	Cost	Cost	Direct Cost Per Hour	Cost	Cost
Pickup Truck	3/4 Ton	DI	1.000	2.500	\$55,000	10.00%	45.00%	5	800	\$8.75	\$6.19	\$14.53	\$29.47	\$16.29	\$45.75
Utility Vehicle	800 cc	GA	1.000	0.700	\$12,200	30.00%	25.00%	8	200	\$2.00	\$1.91	\$14.53	\$18.43	\$9.13	\$27.56
Utility Vehicle	900 cc	GA	1.000	1.000	\$18,700	30.00%	25.00%	8	200	\$2.85	\$2.92	\$14.53	\$20.30	\$13.99	\$34.29
Sprayer (600-750 gal)	60' 175 hp	DI	0.018	9.000	\$216,000	30.00%	15.00%	8	350	\$31.50	\$11.57	\$14.53	\$57.60	\$92.34	\$149.95
Sprayer (600-825 gal)	90' 250 hp	DI	0.012	12.739	\$331,000	30.00%	15.00%	8	350	\$44.59	\$17.73	\$14.53	\$76.85	\$141.51	\$218.36
Sprayer (600-825 gal)	80' 175 hp	DI	0.013	11.812	\$268,000	30.00%	15.00%	8	350	\$41.34	\$14.36	\$14.53	\$70.23	\$114.57	\$184.80
Sprayer (800 gal)	100' 250 hp	DI	0.011	14.154	\$364,000	30.00%	15.00%	8	350	\$49.54	\$19.50	\$14.53	\$83.57	\$155.62	\$239.19
Sprayer (800 gal)	80' 250 hp	DI	0.013	12.868	\$294,000	30.00%	15.00%	8	350	\$45.04	\$15.75	\$14.53	\$75.32	\$125.69	\$201.01
Sprayer (1000-1400 gal)	90' 275 hp	DI	0.011	14.154	\$363,000	30.00%	15.00%	8	350	\$49.54	\$19.45	\$14.53	\$83.52	\$155.19	\$238.70
Sprayer (1000 gal)	100' 300 hp	DI	0.011	15.441	\$492,000	30.00%	15.00%	8	350	\$54.04	\$26.36	\$14.53	\$94.93	\$210.34	\$305.27
Sprayer (1200+ gal)	120' 300 hp	DI	0.009	15.442	\$472,000	30.00%	15.00%	8	350	\$54.05	\$25.29	\$14.53	\$93.86	\$201.79	\$295.65

Appendix Table 5. Implements - Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs Per Acre, Louisiana 2024.

Appendix Table of Implements, Assumed Performance and Cost Parameters and Estimated Direct and Fixed Costs of Many Common Farm Implements																			
		Power	Perform	Purchase	Salvage	Repair/ Maintenance	Useful	Annual	Fuel	R/M	R/M	Labor	Total	Fixed	Fixed	Total			
		Unit	Rate	Price	Value	(R/M)	Life	Use	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost			
Item	Size	(P.U.)	(hrs./ac)	(dollars)	(percent)	(percent)	(years)	(hours)	Dollars Per Acre										
Cultipacker	12'	2WD 105	0.1244	\$7,470	25.00%	85.00%	12	300	\$2.35	\$0.37	\$0.22	\$1.99	\$4.93	\$2.75	\$0.38	\$8.06			
Cultipacker	20'	MFWD 150	0.0747	\$13,400	25.00%	85.00%	12	300	\$2.02	\$0.40	\$0.24	\$1.19	\$3.85	\$2.99	\$0.41	\$7.24			
Cyclone Spin	750Lb	2WD 105	0.2000	\$2,090	15.00%	30.00%	8	50	\$3.78	\$0.59	\$0.31	\$3.20	\$7.88	\$4.42	\$1.37	\$13.67			
Disk & incorporate	14'	2WD 130	0.1473	\$45,200	30.00%	60.00%	10	200	\$3.45	\$0.62	\$2.00	\$2.35	\$8.43	\$4.67	\$4.40	\$17.49			
Disk & incorporate	32'	MFWD 150	0.0645	\$87,300	30.00%	60.00%	10	200	\$1.74	\$0.34	\$1.69	\$1.03	\$4.80	\$2.58	\$3.72	\$11.10			
Disk Harrow	14'	2WD 130	0.1403	\$39,400	30.00%	50.00%	10	180	\$3.29	\$0.59	\$1.54	\$2.24	\$7.66	\$4.45	\$4.06	\$16.16			
Disk Harrow	24'	MFWD 150	0.0819	\$65,600	30.00%	50.00%	10	180	\$2.21	\$0.44	\$1.49	\$1.31	\$5.45	\$3.28	\$3.94	\$12.67			
Disk Harrow	32'	MFWD 150	0.0614	\$81,500	30.00%	50.00%	10	180	\$1.66	\$0.33	\$1.39	\$0.98	\$4.36	\$2.46	\$3.67	\$10.49			
Field Cult & Inc	12'	2WD 150	0.1244	\$22,800	30.00%	25.00%	10	100	\$3.36	\$0.53	\$0.71	\$1.99	\$6.60	\$4.00	\$3.75	\$14.35			
Field Cult & Inc	24'	MFWD 150	0.0622	\$43,700	30.00%	25.00%	10	100	\$1.68	\$0.33	\$0.68	\$0.99	\$3.69	\$2.49	\$3.59	\$9.77			
Field Cultivate	12'	2WD 150	0.1244	\$17,100	30.00%	25.00%	10	100	\$3.36	\$0.53	\$0.53	\$1.99	\$6.42	\$4.00	\$2.81	\$13.23			
Field Cultivate	24'	MFWD 150	0.0622	\$38,000	30.00%	25.00%	10	100	\$1.68	\$0.33	\$0.59	\$0.99	\$3.60	\$2.49	\$3.13	\$9.21			
Front Loader	.5 yd	2WD 75	0.1200	\$6,490	15.00%	60.00%	10	100	\$1.62	\$0.24	\$0.47	\$1.92	\$4.25	\$1.80	\$1.11	\$7.15			
Grain Drill	12'	2WD 130	0.1571	\$40,700	45.00%	45.00%	8	150	\$3.68	\$0.66	\$2.40	\$2.51	\$9.26	\$4.98	\$5.79	\$20.02			
Hay Baler	Square	2WD 50	0.2292	\$33,620	15.00%	80.00%	8	200	\$2.06	\$0.29	\$3.85	\$3.66	\$9.87	\$2.14	\$6.30	\$18.30			
Hay Baler	Lg Round	2WD 105	0.2115	\$56,410	15.00%	90.00%	8	200	\$4.00	\$0.62	\$6.71	\$3.38	\$14.72	\$4.67	\$9.75	\$29.15			
Hay Baler	Med Round	2WD 75	0.2115	\$43,410	15.00%	90.00%	8	200	\$2.86	\$0.42	\$5.17	\$3.38	\$11.83	\$3.17	\$7.51	\$22.50			
Hay Cut-Cond	12'	2WD 105	0.1719	\$43,200	15.00%	100.00%	8	200	\$3.25	\$0.51	\$4.64	\$2.75	\$11.15	\$3.80	\$6.07	\$21.01			
Hay Cut-Cond	9'	2WD 105	0.2292	\$33,460	15.00%	100.00%	8	200	\$4.34	\$0.68	\$4.79	\$3.66	\$13.47	\$5.06	\$6.27	\$24.80			
Hay Disc Mower	10'	2WD 50	0.2063	\$16,200	15.00%	100.00%	8	200	\$1.86	\$0.26	\$2.09	\$3.30	\$7.50	\$1.93	\$2.73	\$12.16			
Hay Fork		2WD 75	1.0000	\$650	15.00%	50.00%	8	200	\$13.51	\$2.00	\$0.20	\$15.98	\$31.70	\$14.98	\$0.53	\$47.20			
Hay Mover	1B Lift	2WD 50	0.3000	\$800	15.00%	50.00%	10	200	\$2.70	\$0.37	\$0.06	\$4.79	\$7.93	\$2.80	\$0.17	\$10.90			
Hay Rake	8.5'	2WD 50	0.2022	\$8,260	15.00%	80.00%	8	200	\$1.82	\$0.25	\$0.84	\$3.23	\$6.14	\$1.89	\$1.37	\$9.39			
Hay Rake-Double	17'	2WD 75	0.1011	\$7,960	15.00%	80.00%	8	200	\$1.37	\$0.20	\$0.40	\$1.62	\$3.59	\$1.51	\$0.66	\$5.76			
Hay Tedder	17'	2WD 105	0.1011	\$11,430	15.00%	80.00%	8	200	\$1.91	\$0.30	\$0.58	\$1.62	\$4.40	\$2.23	\$0.94	\$7.58			
Hay Trailer	20'	2WD 75	0.5000	\$4,837	15.00%	80.00%	15	200	\$6.76	\$1.00	\$0.64	\$7.99	\$16.39	\$7.49	\$1.39	\$25.27			
NT Grain Drill	12'	2WD 130	0.1964	\$50,200	45.00%	45.00%	8	150	\$4.60	\$0.83	\$3.70	\$3.14	\$12.27	\$6.22	\$8.93	\$27.42			
Rotary Mower	15'	MFWD 150	0.0786	\$28,700	30.00%	150.00%	10	185	\$2.12	\$0.42	\$1.83	\$1.26	\$5.63	\$3.14	\$1.61	\$10.38			
Rotary Mower	7'	MFWD 130	0.1684	\$6,140	30.00%	150.00%	10	185	\$3.94	\$0.90	\$0.84	\$2.69	\$8.37	\$6.73	\$0.74	\$15.84			
Rotary Mower	12'	2WD 150	0.0982	\$20,200	30.00%	150.00%	10	185	\$2.65	\$0.42	\$1.61	\$1.57	\$6.25	\$3.16	\$1.42	\$10.83			
Section Harrow	13'	2WD 105	0.1195	\$3,210	30.00%	70.00%	10	200	\$2.26	\$0.35	\$0.13	\$1.91	\$4.66	\$2.64	\$0.25	\$7.55			
Silage Harvester	2-Row	2WD 105	0.5102	\$82,100	15.00%	100.00%	8	200	\$9.65	\$1.51	\$26.18	\$8.15	\$45.49	\$11.27	\$34.24	\$91.00			
Silage Harvester	3-Row	2WD 105	0.3367	\$65,700	15.00%	100.00%	8	200	\$6.37	\$0.99	\$13.83	\$5.38	\$26.57	\$7.44	\$18.08	\$52.09			
Silage Wagon	10-Ton	2WD 75	0.5102	\$11,838	15.00%	60.00%	15	200	\$6.89	\$1.02	\$1.21	\$8.15	\$17.28	\$7.64	\$3.48	\$28.39			
Silage Wagon	12-Ton	2WD 105	0.5102	\$34,170	15.00%	60.00%	15	200	\$9.65	\$1.51	\$3.49	\$8.15	\$22.80	\$11.27	\$10.03	\$44.10			
Spin Spreader	5 Ton	MFWD 150	0.0421	\$14,500	40.00%	45.00%	8	100	\$1.14	\$0.22	\$0.34	\$0.67	\$2.38	\$1.68	\$0.86	\$4.92			
Sprigger	60 bu.	2WD 75	0.4000	\$32,100	10.00%	77.00%	10	100	\$5.40	\$0.80	\$9.89	\$6.39	\$22.48	\$5.99	\$18.70	\$47.18			
Spray (Broadcast)	27'	MFWD 150	0.0627	\$5,720	40.00%	75.00%	8	200	\$1.69	\$0.33	\$0.17	\$1.00	\$3.20	\$2.51	\$0.25	\$5.96			
Spray (Spot)	27'	MFWD 150	0.0627	\$5,720	40.00%	75.00%	8	200	\$1.69	\$0.33	\$0.17	\$1.00	\$3.20	\$2.51	\$0.25	\$5.96			
Subsoiler	3 Shank	MFWD 150	0.0204	\$5,400	30.00%	50.00%	15	100	\$0.55	\$0.11	\$0.04	\$0.33	\$1.02	\$0.82	\$0.12	\$1.96			
Tailgate Seeder		2WD 50	0.2000	\$1,410	15.00%	100.00%	8	100	\$1.80	\$0.25	\$0.35	\$3.20	\$5.60	\$1.87	\$0.46	\$7.93			