
Projected Costs and Returns for Beef Cattle and Associated Forage Crop Production in Louisiana, 2020

By

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Introduction

This report presents projected costs and returns for beef cattle and forage crop production in Louisiana for 2020. Data for this report are based on Louisiana Agricultural Experiment Station research results and selected surveys. The procedure used in this report was to apply new machinery and other current input data to production practice data. This report is organized as follows: Tables 1 – 4 present forage requirements assumed for beef cattle production and summaries of costs and returns for each of the enterprises examined in this report. Tables 5 – 7 report breakeven selling prices for each of the products produced from these enterprises.

Budgets in this publication are presented in 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. The detailed cost budgets are presented in the same sequence and bear the same table numbers for each enterprise presented in the first section.

Expenses are itemized as fixed and direct and returns above direct and total specified expenses are calculated.

Beef Cattle Budgets

Production practice and performance data for beef cattle and associated forage crops are based on 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 (Tables 8 – 13). Production practices, weaning weights, culling rates, percent calf crop weaned, stocking rates, and forage programs included in the 2020 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.

Budgets showing estimated costs and returns for three beef cattle situations without labor charges are presented (Tables 8 – 10). These budgets represent the typical beef enterprise in a supplementary role or as a part-time operation where only operator labor is used. Three situations are presented including labor costs that reflect the enterprise in a competitive role with other enterprise and hired labor used in the operation (Tables 11 – 13). All situations are based on the production of 512 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 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 heard of less than 25 cows (small herds) and for herds of more than 25 cows (large herds).

Table 5 shows breakeven selling prices for weanling calves for five production levels for each representative production situation without labor. Breakeven selling prices are presented for two levels of costs:

- (1) Breakeven selling prices required to recover direct cash costs excluding labor
- (2) Breakeven selling prices required to recover total specified expenses.

Table 6 shows breakeven selling prices for weanling calves for five production levels for each representative production situation with labor.

Particular not should be made that Total Specified Expenses do not include land and overhead costs. Therefore, prices higher than those shown in the table would be required before any return to land investment would be realized.

A budget was developed for winter grazed weanling calves which applies to all areas of the state (Table 14). This budget assumes purchase of weanling calves and average daily gains of 1.5 pounds per head. Breakeven selling prices for this situation are presented in Table 7.

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 (Tables 15 – 18). Production cost budgets are also shown for winter and summer forages for herds in Louisiana (Tables 19 – 24). 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

Table 1. Forage and Feed Requirements per Cow per Year for Beef Cow-Calf Production by Pasture Program, Louisiana, 2020.

	Unit	All Areas
NATIVE PASTURE:		
Hay from Pasture	Ton	1.37
Native Pasture	Acre	2.62
Range Meal	Cwt	2.99
SEMI-IMPROVED PASTURES:		
Hay Production in Hay Meadow	Ton	1.60
Semi-Improved Grass Pasture	Acre	1.67
Ryegrass Sodseeded	Acre	0.50
Range Meal	Cwt	2.10

Table 2. Summary of Estimated Costs and Returns per Cow for Beef Cow-Calf Production, Louisiana, 2020^a.

	Acres of Pasture Land Per Cow	Total Income	Total Direct Cash Costs	Returns Above Direct Cash Costs	Fixed Costs	Total Specified Costs ^b	Returns Above Specified Costs
WITHOUT LABOR, All Areas, Louisiana:							
Large Herds, Semi-Improved Pastures	1.67	\$582.11	\$396.67	\$185.44	\$287.37	\$684.04	(\$101.93)
Large Herds, Native Pastures	2.62	\$582.11	\$234.93	\$347.17	\$269.74	\$504.67	\$77.44
Small Herds, Semi-Improved Pastures	1.67	\$582.11	\$421.05	\$161.05	\$356.37	\$777.43	(\$195.32)
WITH LABOR, All Areas, Louisiana:							
Large Herds, Semi-Improved Pastures	1.67	\$582.11	\$529.18	\$52.93	\$287.37	\$816.55	(\$234.44)
Large Herds, Native Pastures	2.62	\$582.11	\$377.13	\$204.97	\$269.74	\$646.87	(\$64.76)
Small Herds, Semi-Improved Pastures	1.67	\$582.11	\$690.28	(\$108.18)	\$356.37	\$1,046.65	(\$464.55)

^a Based on a 512 pound weaning weight, 87 percent calf crop, and 10 percent cow replacement rate.

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

Table 3. Summary of Estimated Costs and Returns per Head for Wintergrazing Calves, Louisiana, 2020.

	Total Income	Total Direct Cash Costs	Returns Above Direct Cash Costs	Fixed Costs	Total Specified Costs ^a	Returns Above Specified Costs
Wintergrazed Weanling Calf ^b	\$885.00	\$882.03	\$2.97	\$30.38	\$912.41	(\$27.41)

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

^b Based on a 512 pound weanling calf, 1.5 pound per day gain, 750 pound market weight, and purchase and sale prices of \$134 and \$118 per cwt., respectively,

Table 4. Summary of Estimated Costs and Returns per Acre and per Ton for Selected Forage Crops, Louisiana, 2020^a.

	Yield Per Acre	Total Direct Costs Per Acre	Fixed Costs Per Acre	Total Specified Costs Per Acre	Total Specified Costs Per Ton
HARVESTED FORAGES:					
Hay Harvest, Large Round Bale	1.5 tons	\$39.13	\$23.81	\$62.94	\$41.96
Hay Harvest, Conventional Square Bale	1.5 tons	\$67.97	\$28.15	\$96.11	\$64.07
Hay Production Large Round Bale (4 cuttings)	5 tons	\$259.97	\$112.40	\$372.37	\$74.47
Hay Production Large Round Bale (3 cuttings)	4.5 tons	\$206.27	\$104.97	\$311.25	\$69.17
ESTABLISHMENT (PERMANENT PASTURES):					
Coastal Bermudagrass	N/A	\$227.30	\$42.32	\$269.62	N/A
Common Bermudagrass	N/A	\$139.64	\$22.17	\$161.81	N/A
SUMMER PASTURES:					
Native Pastures, All Areas	N/A	\$3.46	\$1.79	\$5.25	N/A
Semi-Improved Pastures, All Areas	N/A	\$74.54	\$30.03	\$104.57	N/A
SODSEEDDED:					
Ryegrass, All Areas	N/A	\$94.89	\$0.75	\$95.63	N/A
PREPARED SEEDBED:					
Ryegrass, All Areas	N/A	\$112.90	\$11.19	\$124.09	N/A

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

Table 5. Breakeven Selling Prices per Hundredweight for Weanling Beef Calves, Selected Production Situations, WITHOUT LABOR, Louisiana 2020.

	-20%	-10%	Base ^a	10%	20%
PRICES REQUIRED TO RECOVER DIRECT CASH EXPENDITURES^b:					
Large Herds, Semi-Improved Pastures	\$102.82	\$91.40	\$82.26	\$74.78	\$68.55
Large Herds, Native Pastures	\$46.42	\$41.26	\$37.13	\$33.76	\$30.94
Small Herds, Semi-Improved Pastures	\$111.33	\$98.96	\$89.06	\$80.97	\$74.22
PRICES REQUIRED TO RECOVER TOTAL SPECIFIED COSTS^c:					
Large Herds, Semi-Improved Pastures	\$203.05	\$180.49	\$162.44	\$147.67	\$135.37
Large Herds, Native Pastures	\$140.49	\$124.88	\$112.39	\$102.18	\$93.66
Small Herds, Semi-Improved Pastures	\$235.62	\$209.44	\$188.50	\$171.36	\$157.08

^a Base production level assumes a 512 pound weaning weight, 87% calf crop, and 10% replacement rate for cows.

^b Direct cash costs include only cash expenditures directly associated with forage crops and cattle production.

^c Includes all costs except land, management, overhead, and risk.

Table 6. Breakeven Selling Prices per Hundredweight for Weanling Beef Calves, Selected Production Situations, WITH LABOR, Louisiana 2020.

	-20%	-10%	Base ^a	10%	20%
PRICES REQUIRED TO RECOVER DIRECT CASH EXPENDITURES^b:					
Large Herds, Semi-Improved Pastures	\$149.04	\$132.48	\$119.23	\$108.39	\$99.36
Large Herds, Native Pastures	\$96.01	\$85.34	\$76.81	\$69.83	\$64.01
Small Herds, Semi-Improved Pastures	\$205.23	\$182.43	\$164.18	\$149.26	\$136.82
PRICES REQUIRED TO RECOVER TOTAL SPECIFIED COSTS^c:					
Large Herds, Semi-Improved Pastures	\$249.27	\$221.57	\$199.41	\$181.29	\$166.18
Large Herds, Native Pastures	\$190.09	\$168.97	\$152.07	\$138.25	\$126.73
Small Herds, Semi-Improved Pastures	\$329.52	\$292.91	\$263.62	\$239.65	\$219.68

^a Base production level assumes a 512 pound weaning weight, 87% calf crop, and 10% replacement rate for cows.

^b Direct cash costs include only cash expenditures directly associated with forage crops and cattle production.

^c Includes all costs except land, management, overhead, and risk.

Table 7. Breakeven Selling Prices per Wintergrazing Calves, Selected Production Levels, Louisiana 2020.

	-20%	-10%	Base ^a	10%	20%
PRICES REQUIRED TO RECOVER DIRECT CASH EXPENDITURES^b:					
Large Herds, Semi-Improved Pastures	\$147.01	\$130.67	\$117.60	\$106.91	\$98.00
PRICES REQUIRED TO RECOVER TOTAL SPECIFIED COSTS^c:					
Small Herds, Semi-Improved Pastures	\$152.07	\$135.17	\$121.66	\$110.60	\$101.38

^a Base production level assumes that weanling calves will gain a total of 238 pounds and be marketing at 750 pounds.

^b Direct cash costs include only cash expenditures directly associated with forage crops and cattle production.

^c Includes all costs except land, management, overhead, and risk.

**Table 8A. Estimated Costs and Returns per Cow, WITHOUT LABOR, Cow-Calf Herd (512 lb calf),
Large Herds, Semi-Improved Pastures, Louisiana, 2020.**

	Unit	Price	Quantity	Total Cost
INCOME				
Weanling Calf	cwt	\$134.00	3.584	\$480.26
Cull Cow	cwt	\$58.00	0.7	\$40.60
Cull Heifer	cwt	\$125.00	0.49	\$61.25
TOTAL INCOME				\$582.11
DIRECT EXPENSES				
Custom				
Hauling Cattle	head	\$7.00	0.8400	\$5.88
Feed				
Stock Salt	lbs	\$0.12	50.0000	\$6.00
Range Meal	cwt	\$21.00	2.1000	\$44.10
Other				
Medication	dol	\$1.00	20.0000	\$20.00
Marketing Commision	dol	\$0.05	582.1060	\$29.11
Marketing Checkoff	head	\$1.00	0.8400	\$0.84
Pasture Crops				
Ryegrass Sodseeded	acre	\$93.56	0.5000	\$46.78
Hay Production	ton	\$36.84	1.6000	\$58.94
Semi-Improved Grass Pasture	acre	\$71.03	1.6700	\$118.61
Diesel Fuel				
Tractors	gal	\$2.44	5.8292	\$14.22
Self-Propelled Equipment	gal	\$2.44	0.7500	\$1.83
Gasoline				
Self-Propelled Equipment	gal	\$2.45	0.0450	\$0.11
Repair & Maintenance				
Implements	cow	\$0.31	1.0000	\$0.31
Tractors	cow	\$2.37	1.0000	\$2.37
Self-Propelled Equipment	cow	\$2.33	1.0000	\$2.33
Water Tank & Pump	each	\$60.00	0.0670	\$4.02
Corral	each	\$103.75	0.0100	\$1.04
Fence 5-Wire	mile	\$389.55	0.0800	\$31.16
Squeeze Chute	each	\$34.50	0.0200	\$0.69
Feed Bunk	each	\$7.00	0.0100	\$0.07
Hay Rack	each	\$14.40	0.0700	\$1.01
Interest on Operating Capital				\$7.25
TOTAL DIRECT EXPENSES				\$396.67
FIXED EXPENSES				
Implements	cow	\$0.72	1.0000	\$0.72
Tractors	cow	\$15.49	1.0000	\$15.49
Self-Propelled Equipment	cow	\$4.24	1.0000	\$4.24
Water Tank & Pump	each	\$196.88	0.0670	\$13.19
Beef Bull	head	\$156.25	0.0330	\$5.16
Beef Cow	head	\$68.75	1.0000	\$68.75
Beef Heifer	head	\$60.94	0.1700	\$10.36
Corral	each	\$337.19	0.0100	\$3.37
Fence 5-Wire	mile	\$892.72	0.0800	\$71.42
Squeeze Chute	each	\$186.88	0.0200	\$3.74
Feed Bunk	each	\$18.38	0.0100	\$0.18
Hay Rack	each	\$41.63	0.0700	\$2.91
Semi-Improved Grass Pasture	acre	\$30.03	1.6700	\$50.15
Ryegrass Sodseeded	acre	\$0.75	0.5000	\$0.37
Hay Production	ton	\$23.33	1.6000	\$37.32
TOTAL FIXED EXPENSES				\$287.37
TOTAL SPECIFIED EXPENSES				\$684.04
RETURNS ABOVE DIRECT EXPENSES				\$185.44
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$101.93

Table 8B. Estimated Resource Use and Costs for Field Operations, Per Cow, WITHOUT LABOR, Cow-Calf Herd (512 lb calf), Large Herds, Semi-Improved Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance		Times Over	Month	Tractor Cost		Equipment Cost		Allocated Labor		Operating Input		Total Cost	
		Size	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price		Cost
Water Tank & Pump	each			1	January			\$4.02	\$13.19					\$17.21	
Corral	each			1	January			\$1.04	\$3.37					\$4.41	
Fence 5-Wire	mile			1	January			\$31.16	\$71.42					\$102.58	
Squeeze chute	each			1	January			\$0.69	\$3.74					\$4.43	
Feed bunk	each			1	January			\$0.07	\$0.18					\$0.25	
Hay Rack	each			1	January			\$1.01	\$2.91					\$3.92	
Beef Cow	head			1	January				\$68.75					\$68.75	
Beef Bull	head			1	January				\$5.16					\$5.16	
Beef Heifer	head			1	January				\$10.36					\$10.36	
Hay Fork	2	75	1.0000	0.39	January	\$4.29	\$4.00	\$0.08	\$0.19					\$8.55	
Pick up Truck	1/2 Ton		1.0000	0.02	January	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	February	\$0.09	\$0.11							\$0.20	
Hay Fork	2	75	1.0000	0.35	February	\$3.85	\$3.59	\$0.07	\$0.17					\$7.67	
Pick up Truck	1/2 Ton		1.0000	0.02	February	\$0.19	\$0.18							\$0.37	
Livestock Labor	hour			1	February							1.6400		\$0.00	
Utility Vehicle - Mule	600 CC		1.0000	0.01	February	\$0.09	\$0.11							\$0.20	
Hay Fork	2	75	1.0000	0.25	March	\$2.75	\$2.56	\$0.05	\$0.12					\$5.48	
Pick up Truck	1/2 Ton		1.0000	0.04	March	\$0.39	\$0.35							\$0.74	
Utility Vehicle - Mule	600 CC		1.0000	0.02	March	\$0.18	\$0.21							\$0.39	
Pick up Truck	1/2 Ton		1.0000	0.04	April	\$0.39	\$0.35							\$0.74	
Utility Vehicle - Mule	600 CC		1.0000	0.02	April	\$0.18	\$0.21							\$0.39	
Livestock Labor	hour			1	April							1.7000		\$0.00	
Medication				1	April							10.0000	\$1.00	\$10.00	
Ryegrass sodseeded	acre			1	May				\$0.37			0.5000	\$93.56	\$46.78	
Pick up Truck	1/2 Ton		1.0000	0.04	May	\$0.39	\$0.35							\$0.74	
Utility Vehicle - Mule	600 CC		1.0000	0.02	May	\$0.18	\$0.21							\$0.39	
Stock salt				1	June							50.0000	\$0.12	\$6.00	
Livestock Labor	hour			1	June							0.5800		\$0.00	
Pick up Truck	1/2 Ton		1.0000	0.02	June	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	June	\$0.09	\$0.11							\$0.20	
Pick up Truck	1/2 Ton		1.0000	0.02	July	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	July	\$0.09	\$0.11							\$0.20	
Pick up Truck	1/2 Ton		1.0000	0.02	August	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	August	\$0.09	\$0.11							\$0.20	
Livestock Labor	hour			1	August							0.2200		\$0.00	
Medication				1	September							10.0000	\$1.00	\$10.00	
Pick up Truck	1/2 Ton		1.0000	0.02	September	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	September	\$0.09	\$0.11							\$0.20	
Hay Production				1	October							1.6000	\$36.84	\$58.94	
Livestock Labor	hour			1	October							0.8000	\$0.00	\$0.00	
Pick up Truck	1/2 Ton		1.0000	0.02	October	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	October	\$0.09	\$0.11							\$0.20	
Semi-Improved Grass Pasture				1	November							1.6700	\$71.03	\$118.61	
Hay Fork	2	75	1.0000	0.13	November	\$1.43	\$1.33	\$0.03	\$0.06					\$2.85	
Pick up Truck	1/2 Ton		1.0000	0.02	November	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	November	\$0.09	\$0.11							\$0.20	
Hay Fork	2	75	1.0000	0.39	December	\$4.29	\$4.00	\$0.08	\$0.19					\$8.55	
Pick up Truck	1/2 Ton		1.0000	0.02	December	\$0.19	\$0.18							\$0.37	
Utility Vehicle - Mule	600 CC		1.0000	0.01	December	\$0.09	\$0.11							\$0.20	
Range Meal				1	December							2.1000	\$21.00	\$44.10	
Hauling Cattle				1	December							0.8400	\$7.00	\$5.88	
Marketing Commision				1	December							582.1060	\$0.05	\$29.11	
Livestock Labor	hour			1	December							1.1200		\$0.00	
Marketing Checkoff				1	December							0.8400	\$1.00	\$0.84	
TOTALS								\$20.86	\$19.72	\$38.30	\$267.65	\$0.00	\$0.00	\$330.26	\$676.79
INTEREST ON OPERATING CAPITAL															\$7.25
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$684.04

Table 9A. Estimated Costs and Returns per Cow, WITHOUT LABOR, Cow-Calf Herd (512 lb calf), Large Herds, Native Pastures, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
INCOME				
Weanling Calf	cwt	\$134.00	3.584	\$480.26
Cull Cow	cwt	\$58.00	0.7	\$40.60
Cull Heifer	cwt	\$125.00	0.49	\$61.25
TOTAL INCOME				\$582.11
DIRECT EXPENSES				
Custom				
Hauling Cattle	head	\$7.00	0.8400	\$5.88
Feed				
Stock Salt	lbs	\$0.12	50.0000	\$6.00
Range Meal	cwt	\$21.00	2.9900	\$62.79
Other				
Medication	dol	\$1.00	20.0000	\$20.00
Marketing Commission	dol	\$0.05	582.1060	\$29.11
Marketing Checkoff	head	\$1.00	0.8400	\$0.84
Pasture Crops				
Hay from Pasture	ton	\$16.99	1.3700	\$23.28
Native Pasture	acre	\$1.56	2.6200	\$4.08
Diesel Fuel				
Tractors	gal	\$2.44	5.5204	\$13.47
Self-Propelled Equipment	gal	\$2.44	0.7500	\$1.83
Gasoline				
Self-Propelled Equipment	gal	\$2.45	0.0450	\$0.11
Repair & Maintenance				
Implements	cow	\$0.29	1.0000	\$0.29
Tractors	cow	\$2.24	1.0000	\$2.24
Self-Propelled Equipment	cow	\$2.33	1.0000	\$2.33
Water Tank & Pump	each	\$60.00	0.0670	\$4.02
Corral	each	\$103.75	0.0100	\$1.04
Fence 5-Wire	mile	\$389.55	0.1300	\$50.64
Squeeze Chute	each	\$34.50	0.0200	\$0.69
Feed Bunk	each	\$7.00	0.0100	\$0.07
Hay Rack	each	\$14.40	0.0700	\$1.01
Interest on Operating Capital		\$5.22	1.0000	\$5.22
TOTAL DIRECT EXPENSES				\$234.93
FIXED EXPENSES				
Implements	cow	\$0.69	1.0000	\$0.69
Tractors	cow	\$14.67	1.0000	\$14.67
Self-Propelled Equipment	cow	\$4.24	1.0000	\$4.24
Water Tank & Pump	each	\$196.88	0.0670	\$13.19
Beef Bull	head	\$156.25	0.0330	\$5.16
Beef Cow	head	\$68.75	1.0000	\$68.75
Beef Heifer	head	\$60.94	0.1700	\$10.36
Corral	each	\$337.19	0.0100	\$3.37
Fence 5-Wire	mile	\$892.72	0.1300	\$116.05
Squeeze Chute	each	\$186.88	0.0200	\$3.74
Feed Bunk	each	\$18.38	0.0100	\$0.18
Hay Rack	each	\$41.63	0.0700	\$2.91
Hay From Pasture	acre	\$15.87	1.3700	\$21.74
Native Pasture	acre	\$1.79	2.6200	\$4.69
TOTAL FIXED EXPENSES				\$269.74
TOTAL SPECIFIED EXPENSES				\$504.67
RETURNS ABOVE DIRECT EXPENSES				\$347.17
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				\$77.44

Table 9B. Estimated Resource Use and Costs for Field Operations, Per Cow, WITHOUT LABOR, Cow-Calf Herd (512 lb calf), Large Herds, Native Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance		Times Over	Month	Tractor Cost		Equipment Cost		Allocated Labor		Operating Input		Total Cost
		Size	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	
Water Tank & Pump	each			1	January			\$4.02	\$13.19					\$17.21
Corral	each			1	January			\$1.04	\$3.37					\$4.41
Fence 5-Wire	mile			1	January			\$50.64	\$116.05					\$166.69
Squeeze chute	each			1	January			\$0.69	\$3.74					\$4.43
Feed bunk	each			1	January			\$0.07	\$0.18					\$0.25
Hay Rack	each			1	January			\$1.01	\$2.91					\$3.92
Beef Cow	head			1	January				\$68.75					\$68.75
Beef Bull	head			1	January				\$5.16					\$5.16
Beef Heifer	head			1	January				\$10.36					\$10.36
Hay Fork	2	75	1.0000	0.37	January	\$4.07	\$3.79	\$0.08	\$0.18					\$8.11
Pick up Truck	1/2 Ton		1.0000	0.02	January	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	January	\$0.09	\$0.11							\$0.20
Hay Fork	2	75	1.0000	0.33	February	\$3.63	\$3.38	\$0.07	\$0.16					\$7.24
Pick up Truck	1/2 Ton		1.0000	0.02	February	\$0.19	\$0.18							\$0.37
Livestock Labor	hour			1	February									\$0.00
Utility Vehicle - Mule	600 CC		1.0000	0.01	February	\$0.09	\$0.11							\$0.20
Hay Fork	2	75	1.0000	0.24	March	\$2.64	\$2.46	\$0.05	\$0.12					\$5.26
Pick up Truck	1/2 Ton		1.0000	0.04	March	\$0.39	\$0.35							\$0.74
Utility Vehicle - Mule	600 CC		1.0000	0.02	March	\$0.18	\$0.21							\$0.39
Pick up Truck	1/2 Ton		1.0000	0.04	April	\$0.39	\$0.35							\$0.74
Utility Vehicle - Mule	600 CC		1.0000	0.02	April	\$0.18	\$0.21							\$0.39
Livestock Labor	hour			1	April									\$0.00
Medication	dol			1	April						10.0000	\$1.00	\$10.00	\$10.00
Pick up Truck	1/2 Ton		1.0000	0.04	May	\$0.39	\$0.35							\$0.74
Utility Vehicle - Mule	600 CC		1.0000	0.02	May	\$0.18	\$0.21							\$0.39
Stock salt	lbs			1	June						50.0000	\$0.12	\$6.00	\$6.00
Livestock Labor	hour			1	June									\$0.00
Pick up Truck	1/2 Ton		1.0000	0.02	June	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	June	\$0.09	\$0.11							\$0.20
Pick up Truck	1/2 Ton		1.0000	0.02	July	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	July	\$0.09	\$0.11							\$0.20
Pick up Truck	1/2 Ton		1.0000	0.02	August	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	August	\$0.09	\$0.11							\$0.20
Livestock Labor	hour			1	August									\$0.00
Medication	dol			1	September						10.0000	\$1.00	\$10.00	\$10.00
Pick up Truck	1/2 Ton		1.0000	0.02	September	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	September	\$0.09	\$0.11							\$0.20
Hay from pasture	ton			1	October				\$21.74		1.3700	\$16.99	\$23.28	\$45.02
Livestock Labor	hour			1	October									\$0.00
Pick up Truck	1/2 Ton		1.0000	0.02	October	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	October	\$0.09	\$0.11							\$0.20
Native Pasture	acre			1	November				\$4.69		2.6200	\$1.56	\$4.08	\$8.77
Hay Fork	2	75	1.0000	0.12	November	\$1.32	\$1.23	\$0.02	\$0.06					\$2.63
Pick up Truck	1/2 Ton		1.0000	0.02	November	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	November	\$0.09	\$0.11							\$0.20
Hay Fork	2	75	1.0000	0.37	December	\$4.07	\$3.79	\$0.08	\$0.18					\$8.11
Pick up Truck	1/2 Ton		1.0000	0.02	December	\$0.19	\$0.18							\$0.37
Utility Vehicle - Mule	600 CC		1.0000	0.01	December	\$0.09	\$0.11							\$0.20
Range Meal	cwt			1	December						2.9900	\$21.00	\$62.79	\$62.79
Hauling Cattle	head			1	December						0.8400	\$7.00	\$5.88	\$5.88
Marketing Commision	dol			1	December						582.1060	\$0.05	\$29.11	\$29.11
Livestock Labor	hour			1	December									\$0.00
Marketing Checkoff	head			1	December						0.8400	\$1.00	\$0.84	\$0.84
TOTALS						\$19.98	\$18.90	\$57.76	\$250.83	\$0.00	\$0.00		\$151.97	\$499.45
INTEREST ON OPERATING CAPITAL														\$5.22
UNALLOCATED LABOR														\$0.00
TOTAL SPECIFIED COST														\$504.67

**Table 10A. Estimated Costs and Returns per Cow, WITHOUT LABOR, Cow-Calf Herd (512 lb calf),
Small Herds, Semi-Improved Pastures, Louisiana, 2020.**

	Unit	Price	Quantity	Total Cost
INCOME				
Weanling Calf	cwt	\$134.00	3.584	\$480.26
Cull Cow	cwt	\$58.00	0.7	\$40.60
Cull Heifer	cwt	\$125.00	0.49	\$61.25
TOTAL INCOME				\$582.11
DIRECT EXPENSES				
Custom				
Hauling Cattle	head	\$7.00	0.8400	\$5.88
Feed				
Stock Salt	lbs	\$0.12	50.0000	\$6.00
Range Meal	cwt	\$21.00	2.1000	\$44.10
Other				
Medication	dol	\$1.00	20.0000	\$20.00
Marketing Commission	dol	\$0.05	582.1060	\$29.11
Marketing Checkoff	head	\$1.00	0.8400	\$0.84
Pasture Crops				
Ryegrass Sodseeded	acre	\$93.56	0.5000	\$46.78
Hay Production	ton	\$36.84	1.6000	\$58.94
Semi-Improved Grass Pasture	acre	\$71.03	1.6700	\$118.61
Diesel Fuel				
Self-Propelled Equipment	gal	\$2.44	3.3750	\$8.24
Gasoline				
Self-Propelled Equipment	gal	\$2.45	0.1890	\$0.46
Repair & Maintenance				
Self-Propelled Equipment	cow	\$10.11	1.0000	\$10.11
Water Tank & Pump	each	\$60.00	0.0670	\$4.02
Corral	each	\$103.75	0.0100	\$1.04
Fence 5-Wire	mile	\$389.55	0.1400	\$54.54
Squeeze Chute	each	\$34.50	0.0700	\$2.42
Feed Bunk	each	\$7.00	0.0100	\$0.07
Hay Rack	each	\$14.40	0.1000	\$1.44
Interest on Operating Capital		\$8.46	1.0000	\$8.46
TOTAL DIRECT EXPENSES				\$421.05
FIXED EXPENSES				
Self-Propelled Equipment	cow	\$18.59	1.0000	\$18.59
Water Tank & Pump	each	\$196.88	0.0670	\$13.19
Beef Bull	head	\$156.25	0.0330	\$5.16
Beef Cow	head	\$68.75	1.0000	\$68.75
Beef Heifer	head	\$60.94	0.2800	\$17.06
Corral	each	\$337.19	0.0100	\$3.37
Fence 5-Wire	mile	\$892.72	0.1400	\$124.98
Squeeze Chute	each	\$186.88	0.0700	\$13.08
Feed Bunk	each	\$18.38	0.0100	\$0.18
Hay Rack	each	\$41.63	0.1000	\$4.16
Semi-Improved Grass Pasture	acre	\$30.03	1.6700	\$50.15
Ryegrass Sodseeded	acre	\$0.75	0.5000	\$0.37
Hay Production	ton	\$23.33	1.6000	\$37.32
TOTAL FIXED EXPENSES				\$356.37
TOTAL SPECIFIED EXPENSES				\$777.43
RETURNS ABOVE DIRECT EXPENSES				\$161.05
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$195.32

Table 10B. Estimated Resource Use and Costs for Field Operations, Per Cow, WITHOUT LABOR, Cow-Calf Herd (512 lb calf), Small Herds, Semi-Improved Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance		Times Over	Month	Tractor Cost		Equipment Cost		Allocated Labor		Operating Input		Total Cost
		Size	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	
Water Tank & Pump	each			1	January			\$4.02	\$13.19					\$17.21
Corral	each			1	January			\$1.04	\$3.37					\$4.41
Fence 5-Wire	mile			1	January			\$54.54	\$124.98					\$179.52
Squeeze chute	each			1	January			\$2.42	\$13.08					\$15.50
Feed bunk	each			1	January			\$0.07	\$0.18					\$0.25
Hay Rack	each			1	January			\$1.44	\$4.16					\$5.60
Beef Cow	head			1	January				\$68.75					\$68.75
Beef Bull	head			1	January				\$5.16					\$5.16
Beef Heifer	head			1	January				\$17.06					\$17.06
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	January	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	January	\$0.36	\$0.42							\$0.78
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	February	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	hour	1.0000	0.04	0.04	February	\$0.36	\$0.42							\$0.78
Livestock Labor	600 CC			1	February						4.0600			\$0.00
Pick up Truck	1/2 Ton	1.0000	0.18	0.18	March	\$1.75	\$1.59							\$3.34
Utility Vehicle - Mule	600 CC	1.0000	0.09	0.09	March	\$0.82	\$0.95							\$1.76
Pick up Truck	1/2 Ton	1.0000	0.18	0.18	April	\$1.75	\$1.59							\$3.34
Utility Vehicle - Mule	600 CC	1.0000	0.09	0.09	April	\$0.82	\$0.95							\$1.76
Livestock Labor	hour			1	April						4.8600			\$0.00
Medication	dol			1	April						10.0000	\$1.00	\$10.00	\$10.00
Ryegrass sodseeded	acre			1	May				\$0.37		0.5000	\$93.56	\$46.78	\$47.15
Pick up Truck	1/2 Ton	1.0000	0.18	0.18	May	\$1.75	\$1.59							\$3.34
Utility Vehicle - Mule	600 CC	1.0000	0.09	0.09	May	\$0.82	\$0.95							\$1.76
Stock salt	lbs			1	June						50.0000	\$0.12	\$6.00	\$6.00
Livestock Labor	hour			1	June						2.0200			\$0.00
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	June	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	June	\$0.36	\$0.42							\$0.78
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	July	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	July	\$0.36	\$0.42							\$0.78
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	August	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	August	\$0.36	\$0.42							\$0.78
Livestock Labor	hour			1	August						1.0600			\$0.00
Medication	dol			1	September						10.0000	\$1.00	\$10.00	\$10.00
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	September	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	September	\$0.36	\$0.42							\$0.78
Hay Production	ton			1	October						1.6000	\$36.84	\$58.94	\$96.26
Livestock Labor	hour			1	October						2.0100			\$0.00
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	October	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	October	\$0.36	\$0.42							\$0.78
Semi-Improved Grass Pasture	acre			1	November				\$50.15		1.6700	\$71.03	\$118.61	\$168.76
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	November	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	November	\$0.36	\$0.42							\$0.78
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	December	\$0.87	\$0.80							\$1.67
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	December	\$0.36	\$0.42							\$0.78
Range Meal	cwt			1	December						2.1000	\$21.00	\$44.10	\$44.10
Hauling Cattle	head			1	December						0.8400	\$7.00	\$5.88	\$5.88
Marketing Commision	dol			1	December						582.1060	\$0.05	\$29.11	\$29.11
Livestock Labor	hour			1	December						2.8700			\$0.00
Marketing Checkoff	head			1	December						0.8400	\$1.00	\$0.84	\$0.84
TOTALS						\$18.81	\$18.59	\$63.52	\$337.79	\$0.00	\$0.00		\$330.26	\$768.96
INTEREST ON OPERATING CAPITAL														\$8.46
UNALLOCATED LABOR														\$0.00
TOTAL SPECIFIED COST														\$777.42

Table 11A. Estimated Costs and Returns per Cow, WITH LABOR, Cow-Calf Herd (512 lb calf), Large Herds, Semi-Improved Pastures, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
INCOME				
Weanling Calf	cwt	\$134.00	3.584	\$480.26
Cull Cow	cwt	\$58.00	0.7	\$40.60
Cull Heifer	cwt	\$125.00	0.49	\$61.25
TOTAL INCOME				\$582.11
DIRECT EXPENSES				
Custom				
Hauling Cattle	head	\$7.00	0.8400	\$5.88
Feed				
Stock Salt	lbs	\$0.12	50.0000	\$6.00
Range Meal	cwt	\$21.00	2.1000	\$44.10
Hired Labor				
Livestock Labor	hour	\$10.73	6.0600	\$65.02
Other				
Medication	dol	\$1.00	20.0000	\$20.00
Marketing Commission	dol	\$0.05	582.1060	\$29.11
Marketing Checkoff	head	\$1.00	0.8400	\$0.84
Pasture Crops				
Ryegrass Sodseeded	acre	\$94.89	0.5000	\$47.44
Hay Production	ton	\$45.84	1.6000	\$73.34
Semi-Improved Grass Pasture	acre	\$74.54	1.6700	\$124.48
Operator Labor				
Tractors	hour	\$10.73	1.5100	\$16.20
Self-Propelled Equipment	hour	\$10.73	0.4500	\$4.83
Fence 5-Wire	hour	\$10.73	2.0000	\$21.46
Diesel Fuel				
Tractors	gal	\$2.44	5.8292	\$14.22
Self-Propelled Equipment	gal	\$2.44	0.7500	\$1.83
Gasoline				
Self-Propelled Equipment	gal	\$2.45	0.0450	\$0.11
Repair & Maintenance				
Implements	cow	\$0.31	1.0000	\$0.31
Tractors	cow	\$2.37	1.0000	\$2.37
Self-Propelled Equipment	cow	\$2.33	1.0000	\$2.33
Water Tank & Pump	each	\$60.00	0.0670	\$4.02
Corral	each	\$103.75	0.0100	\$10.38
Fence 5-Wire	mile	\$389.55	0.0800	\$31.16
Squeeze Chute	each	\$34.50	0.0200	\$6.90
Feed Bunk	each	\$7.00	0.0100	\$0.70
Hay Rack	each	\$14.40	0.0700	\$10.08
Interest on Operating Capital				\$11.31
TOTAL DIRECT EXPENSES				\$529.18
FIXED EXPENSES				
Implements	cow	\$0.72	1.0000	\$0.72
Tractors	cow	\$15.49	1.0000	\$15.49
Self-Propelled Equipment	cow	\$4.24	1.0000	\$4.24
Water Tank & Pump	each	\$196.88	0.0670	\$13.19
Beef Bull	head	\$156.25	0.0330	\$5.16
Beef Cow	head	\$68.75	1.0000	\$68.75
Beef Heifer	head	\$60.94	0.1700	\$10.36
Corral	each	\$337.19	0.0100	\$33.72
Fence 5-Wire	mile	\$892.72	0.0800	\$71.42
Squeeze Chute	each	\$186.88	0.0200	\$37.38
Feed Bunk	each	\$18.38	0.0100	\$1.84
Hay Rack	each	\$41.63	0.0700	\$29.14
Semi-Improved Grass Pasture	acre	\$30.03	1.6700	\$51.05
Ryegrass Sodseeded	acre	\$0.75	0.5000	\$0.38
Hay Production	ton	\$23.33	1.6000	\$37.33
TOTAL FIXED EXPENSES				\$287.37
TOTAL SPECIFIED EXPENSES				\$816.55
RETURNS ABOVE DIRECT EXPENSES				\$52.93
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$234.44

Table 11B. Estimated Resource Use and Costs for Field Operations, Per Cow, WITH LABOR, Cow-Calf Herd (512 lb calf), Large Herds, Semi-Improved Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance		Times Over	Month	Tractor Cost		Equipment Cost		Allocated Labor		Operating Input			Total Cost
		Size	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost	
Water Tank & Pump	each			1	January			\$4.02	\$13.19						\$17.21
Corral	each			1	January			\$1.04	\$3.37						\$4.41
Fence 5-Wire	mile			1	January			\$31.16	\$71.42	2.0000	\$21.46				\$124.04
Squeeze chute	each			1	January			\$0.69	\$3.74						\$4.43
Feed bunk	each			1	January			\$0.07	\$0.18						\$0.25
Hay Rack	each			1	January			\$1.01	\$2.91						\$3.92
Beef Cow	head			1	January				\$68.75						\$68.75
Beef Bull	head			1	January				\$5.16						\$5.16
Beef Heifer	head			1	January				\$10.36						\$10.36
Hay Fork	2	75	1.0000	0.39	January	\$4.29	\$4.00	\$0.08	\$0.19	0.3900	\$4.18				\$12.74
Pick up Truck	1/2 Ton		1.0000	0.02	January	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	February	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay Fork	2	75	1.0000	0.35	February	\$3.85	\$3.59	\$0.07	\$0.17	0.3500	\$3.76				\$11.43
Pick up Truck	1/2 Ton		1.0000	0.02	February	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Livestock Labor	hour			1	February							1.6400	\$10.73	\$17.60	\$17.60
Utility Vehicle - Mule	600 CC		1.0000	0.01	February	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay Fork	2	75	1.0000	0.25	March	\$2.75	\$2.56	\$0.05	\$0.12	0.2500	\$2.68				\$8.16
Pick up Truck	1/2 Ton		1.0000	0.04	March	\$0.39	\$0.35			0.0400	\$0.43				\$1.17
Utility Vehicle - Mule	600 CC		1.0000	0.02	March	\$0.18	\$0.21			0.0200	\$0.21				\$0.61
Pick up Truck	1/2 Ton		1.0000	0.04	April	\$0.39	\$0.35			0.0400	\$0.43				\$1.17
Utility Vehicle - Mule	600 CC		1.0000	0.02	April	\$0.18	\$0.21			0.0200	\$0.21				\$0.61
Livestock Labor	hour			1	April							1.7000	\$10.73	\$18.24	\$18.24
Medication	dol			1	April							10.0000	\$1.00	\$10.00	\$10.00
Ryegrass sodseeded	acre			1	May				\$0.37			0.5000	\$94.89	\$47.44	\$47.82
Pick up Truck	1/2 Ton		1.0000	0.04	May	\$0.39	\$0.35			0.0400	\$0.43				\$1.17
Utility Vehicle - Mule	600 CC		1.0000	0.02	May	\$0.18	\$0.21			0.0200	\$0.21				\$0.61
Stock salt	lbs			1	June							50.0000	\$0.12	\$6.00	\$6.00
Livestock Labor	hour			1	June							0.5800	\$10.73	\$6.22	\$6.22
Pick up Truck	1/2 Ton		1.0000	0.02	June	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	June	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Pick up Truck	1/2 Ton		1.0000	0.02	July	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	July	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Pick up Truck	1/2 Ton		1.0000	0.02	August	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	August	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Livestock Labor	hour			1	August							0.2200	\$10.73	\$2.36	\$2.36
Medication	dol			1	September							10.0000	\$1.00	\$10.00	\$10.00
Pick up Truck	1/2 Ton		1.0000	0.02	September	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	September	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay Production	ton			1	October							1.6000	\$45.84	\$73.34	\$110.67
Livestock Labor	hour			1	October							0.8000	\$10.73	\$8.58	\$8.58
Pick up Truck	1/2 Ton		1.0000	0.02	October	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	October	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Semi-Improved Grass Pasture	acre			1	November							1.6700	\$74.54	\$124.48	\$174.63
Hay Fork	2	75	1.0000	0.13	November	\$1.43	\$1.33	\$0.03	\$0.06	0.1300	\$1.39				\$4.25
Pick up Truck	1/2 Ton		1.0000	0.02	November	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	November	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay Fork	2	75	1.0000	0.39	December	\$4.29	\$4.00	\$0.08	\$0.19	0.3900	\$4.18				\$12.74
Pick up Truck	1/2 Ton		1.0000	0.02	December	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	December	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Range Meal	cwt			1	December							2.1000	\$21.00	\$44.10	\$44.10
Hauling Cattle	head			1	December							0.8400	\$7.00	\$5.88	\$5.88
Marketing Commision	dol			1	December							582.1060	\$0.05	\$29.11	\$29.11
Livestock Labor	hour			1	December							1.1200	\$10.73	\$12.02	\$12.02
Marketing Checkoff	head			1	December							0.8400	\$1.00	\$0.84	\$0.84
TOTALS						\$20.86	\$19.72	\$38.30	\$267.65	\$3.96	\$42.49			\$416.22	\$805.24
INTEREST ON OPERATING CAPITAL															\$11.31
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$816.55

**Table 12A. Estimated Costs and Returns per Cow, WITH LABOR, Cow-Calf Herd (512 lb calf),
Large Herds, Native Pastures, Louisiana, 2020.**

	Unit	Price	Quantity	Total Cost
INCOME				
Weanling Calf	cwt	\$134.00	3.584	\$480.26
Cull Cow	cwt	\$58.00	0.7	\$40.60
Cull Heifer	cwt	\$125.00	0.49	\$61.25
TOTAL INCOME				\$582.11
DIRECT EXPENSES				
Custom				
Hauling Cattle	head	\$7.00	0.8400	\$5.88
Feed				
Stock Salt	lbs	\$0.12	50.0000	\$6.00
Range Meal	cwt	\$21.00	2.9900	\$62.79
Hired Labor				
Livestock Labor	hour	\$10.73	6.0600	\$65.02
Other				
Medication	dol	\$1.00	20.0000	\$20.00
Marketing Commision	dol	\$0.05	582.1060	\$29.11
Marketing Checkoff	head	\$1.00	0.8400	\$0.84
Pasture Crops				
Hay from Pasture	ton	\$26.09	1.3700	\$35.74
Native Pasture	acre	\$3.46	2.6200	\$9.08
Operator Labor				
Tractors	hour	\$10.73	1.4300	\$15.34
Self-Propelled Equipment	hour	\$10.73	0.4500	\$4.83
Fence 5-Wire	hour	\$10.73	3.2500	\$34.87
Diesel Fuel				
Tractors	gal	\$2.44	5.5204	\$13.47
Self-Propelled Equipment	gal	\$2.44	0.7500	\$1.83
Gasoline				
Self-Propelled Equipment	gal	\$2.45	0.0450	\$0.11
Repair & Maintenance				
Implements	cow	\$0.29	1.0000	\$0.29
Tractors	cow	\$2.24	1.0000	\$2.24
Self-Propelled Equipment	cow	\$2.33	1.0000	\$2.33
Water Tank & Pump	each	\$60.00	0.0670	\$4.02
Corral	each	\$103.75	0.0100	\$1.04
Fence 5-Wire	mile	\$389.55	0.1300	\$50.64
Squeeze Chute	each	\$34.50	0.0200	\$0.69
Feed Bunk	each	\$7.00	0.0100	\$0.07
Hay Rack	each	\$14.40	0.0700	\$1.01
Interest on Operating Capital				\$9.89
TOTAL DIRECT EXPENSES				\$377.13
FIXED EXPENSES				
Implements	cow	\$0.69	1.0000	\$0.69
Tractors	cow	\$14.67	1.0000	\$14.67
Self-Propelled Equipment	cow	\$4.24	1.0000	\$4.24
Water Tank & Pump	each	\$196.88	0.0670	\$13.19
Beef Bull	head	\$156.25	0.0330	\$5.16
Beef Cow	head	\$68.75	1.0000	\$68.75
Beef Heifer	head	\$60.94	0.1700	\$10.36
Corral	each	\$337.19	0.0100	\$3.37
Fence 5-Wire	mile	\$892.72	0.1300	\$116.05
Squeeze Chute	each	\$186.88	0.0200	\$3.74
Feed Bunk	each	\$18.38	0.0100	\$0.18
Hay Rack	each	\$41.63	0.0700	\$2.91
Hay From Pasture	acre	\$15.87	1.3700	\$21.74
Native Pasture	acre	\$1.79	2.6200	\$4.69
TOTAL FIXED EXPENSES				\$269.74
TOTAL SPECIFIED EXPENSES				\$646.87
RETURNS ABOVE DIRECT EXPENSES				\$204.97
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$64.76

Table 12B. Estimated Resource Use and Costs for Field Operations, Per Cow, WITH LABOR, Cow-Calf Herd (512 lb calf), Large Herds, Native Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance		Times Over	Month	Tractor Cost		Equipment Cost		Allocated Labor		Operating Input			Total Cost
		Size	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost	
Water Tank & Pump	each			1	January			\$4.02	\$13.19						\$17.21
Corral	each			1	January			\$1.04	\$3.37						\$4.41
Fence 5-Wire	mile			1	January			\$50.64	\$116.05	3.2500	\$34.87				\$201.57
Squeeze chute	each			1	January			\$0.69	\$3.74						\$4.43
Feed bunk	each			1	January			\$0.07	\$0.18						\$0.25
Hay Rack	each			1	January			\$1.01	\$2.91						\$3.92
Beef Cow	head			1	January				\$68.75						\$68.75
Beef Bull	head			1	January				\$5.16						\$5.16
Beef Heifer	head			1	January				\$10.36						\$10.36
Hay Fork	2	75	1.0000	0.37	January	\$4.07	\$3.79	\$0.08	\$0.18	0.3700	\$3.97				\$12.08
Pick up Truck	1/2 Ton		1.0000	0.02	January	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	January	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay Fork	2	75	1.0000	0.33	February	\$3.63	\$3.38	\$0.07	\$0.16	0.3300	\$3.54				\$10.78
Pick up Truck	1/2 Ton		1.0000	0.02	February	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Livestock Labor	hour			1	February							1.6400	\$10.73	\$17.60	\$17.60
Utility Vehicle - Mule	600 CC		1.0000	0.01	February	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay Fork	2	75	1.0000	0.24	March	\$2.64	\$2.46	\$0.05	\$0.12	0.2400	\$2.58				\$7.84
Pick up Truck	1/2 Ton		1.0000	0.04	March	\$0.39	\$0.35			0.0400	\$0.43				\$1.17
Utility Vehicle - Mule	600 CC		1.0000	0.02	March	\$0.18	\$0.21			0.0200	\$0.21				\$0.61
Pick up Truck	1/2 Ton		1.0000	0.04	April	\$0.39	\$0.35			0.0400	\$0.43				\$1.17
Utility Vehicle - Mule	600 CC		1.0000	0.02	April	\$0.18	\$0.21			0.0200	\$0.21				\$0.61
Livestock Labor	hour			1	April							1.7000	\$10.73	\$18.24	\$18.24
Medication	dol			1	April							10.0000	\$1.00	\$10.00	\$10.00
Pick up Truck	1/2 Ton		1.0000	0.04	May	\$0.39	\$0.35			0.0400	\$0.43				\$1.17
Utility Vehicle - Mule	600 CC		1.0000	0.02	May	\$0.18	\$0.21			0.0200	\$0.21				\$0.61
Stock salt	lbs			1	June							50.0000	\$0.12	\$6.00	\$6.00
Livestock Labor	hour			1	June							0.5800	\$10.73	\$6.22	\$6.22
Pick up Truck	1/2 Ton		1.0000	0.02	June	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	June	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Pick up Truck	1/2 Ton		1.0000	0.02	July	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	July	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Pick up Truck	1/2 Ton		1.0000	0.02	August	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	August	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Livestock Labor	hour			1	August							0.2200	\$10.73	\$2.36	\$2.36
Medication	dol			1	September							10.0000	\$1.00	\$10.00	\$10.00
Pick up Truck	1/2 Ton		1.0000	0.02	September	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	September	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay from pasture	ton			1	October				\$21.74			1.3700	\$26.09	\$35.74	\$57.48
Livestock Labor	hour			1	October							0.8000	\$10.73	\$8.58	\$8.58
Pick up Truck	1/2 Ton		1.0000	0.02	October	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	October	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Native Pasture	acre			1	November				\$4.69			2.6200	\$3.46	\$9.08	\$13.76
Hay Fork	2	75	1.0000	0.12	November	\$1.32	\$1.23	\$0.02	\$0.06	0.1200	\$1.29				\$3.92
Pick up Truck	1/2 Ton		1.0000	0.02	November	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	November	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Hay Fork	2	75	1.0000	0.37	December	\$4.07	\$3.79	\$0.08	\$0.18	0.3700	\$3.97				\$12.08
Pick up Truck	1/2 Ton		1.0000	0.02	December	\$0.19	\$0.18			0.0200	\$0.21				\$0.59
Utility Vehicle - Mule	600 CC		1.0000	0.01	December	\$0.09	\$0.11			0.0100	\$0.11				\$0.30
Range Meal	cwt			1	December							2.9900	\$21.00	\$62.79	\$62.79
Hauling Cattle	head			1	December							0.8400	\$7.00	\$5.88	\$5.88
Marketing Commision	dol			1	December							582.1060	\$0.05	\$29.11	\$29.11
Livestock Labor	hour			1	December							1.1200	\$10.73	\$12.02	\$12.02
Marketing Checkoff	head			1	December							0.8400	\$1.00	\$0.84	\$0.84
TOTALS						\$19.98	\$18.90	\$57.76	\$250.83	\$5.13	\$55.04			\$234.45	\$636.98
INTEREST ON OPERATING CAPITAL															\$9.89
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$646.87

**Table 13A. Estimated Costs and Returns per Cow, WITH LABOR, Cow-Calf Herd (512 lb calf),
Small Herds, Semi-Improved Pastures, Louisiana, 2020.**

	Unit	Price	Quantity	Total Cost
INCOME				
Weanling Calf	cwt	\$134.00	3.584	\$480.26
Cull Cow	cwt	\$58.00	0.7	\$40.60
Cull Heifer	cwt	\$125.00	0.49	\$61.25
TOTAL INCOME				\$582.11
DIRECT EXPENSES				
Custom				
Hauling Cattle	head	\$7.00	0.8400	\$5.88
Feed				
Stock Salt	lbs	\$0.12	50.0000	\$6.00
Range Meal	cwt	\$21.00	2.1000	\$44.10
Hired Labor				
Livestock Labor	hour	\$10.73	16.8800	\$181.12
Other				
Medication	dol	\$1.00	20.0000	\$20.00
Marketing Commision	dol	\$0.05	582.1060	\$29.11
Marketing Checkoff	head	\$1.00	0.8400	\$0.84
Pasture Crops				
Ryegrass Sodseeded	acre	\$94.89	0.5000	\$47.44
Hay Production	ton	\$45.84	1.6000	\$73.34
Semi-Improved Grass Pasture	acre	\$74.54	1.6700	\$124.48
Operator Labor				
Self-Propelled Equipment	hour	\$10.73	1.9800	\$21.25
Fence 5-Wire	hour	\$10.73	3.5000	\$37.56
Diesel Fuel				
Self-Propelled Equipment	gal	\$2.44	3.3750	\$8.24
Gasoline				
Self-Propelled Equipment	gal	\$2.45	0.1890	\$0.46
Repair & Maintenance				
Self-Propelled Equipment	cow	\$10.11	1.0000	\$10.11
Water Tank & Pump	each	\$60.00	0.0670	\$4.02
Corral	each	\$103.75	0.0100	\$1.04
Fence 5-Wire	mile	\$389.55	0.1400	\$54.54
Squeeze Chute	each	\$34.50	0.0700	\$2.42
Feed Bunk	each	\$7.00	0.0100	\$0.07
Hay Rack	each	\$14.40	0.1000	\$1.44
Interest on Operating Capital				\$16.83
TOTAL DIRECT EXPENSES				\$690.28
FIXED EXPENSES				
Self-Propelled Equipment	cow	\$18.59	1.0000	\$18.59
Water Tank & Pump	each	\$196.88	0.0670	\$13.19
Beef Bull	head	\$156.25	0.0330	\$5.16
Beef Cow	head	\$68.75	1.0000	\$68.75
Beef Heifer	head	\$60.94	0.2800	\$17.06
Corral	each	\$337.19	0.0100	\$3.37
Fence 5-Wire	mile	\$892.72	0.1400	\$124.98
Squeeze Chute	each	\$186.88	0.0700	\$13.08
Feed Bunk	each	\$18.38	0.0100	\$0.18
Hay Rack	each	\$41.63	0.1000	\$4.16
Semi-Improved Grass Pasture	acre	\$30.03	1.6700	\$50.15
Ryegrass Sodseeded	acre	\$0.75	0.5000	\$0.37
Hay Production	ton	\$23.33	1.6000	\$37.32
TOTAL FIXED EXPENSES				\$356.37
TOTAL SPECIFIED EXPENSES				\$1,046.65
RETURNS ABOVE DIRECT EXPENSES				-\$108.18
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$464.55

Table 13B. Estimated Resource Use and Costs for Field Operations, Per Cow, WITH LABOR, Cow-Calf Herd (512 lb calf), Small Herds, Semi-Improved Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance		Times Over	Month	Tractor Cost		Equipment Cost		Allocated Labor		Operating Input			Total Cost
		Size	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost	
Water Tank & Pump	each			1	January			\$4.02	\$13.19						\$17.21
Corral	each			1	January			\$1.04	\$3.37						\$4.41
Fence 5-Wire	mile			1	January			\$54.54	\$124.98	3.5000	\$37.56				\$217.07
Squeeze chute	each			1	January			\$2.42	\$13.08						\$15.50
Feed bunk	each			1	January			\$0.07	\$0.18						\$0.25
Hay Rack	each			1	January			\$1.44	\$4.16						\$5.60
Beef Cow	head			1	January				\$68.75						\$68.75
Beef Bull	head			1	January				\$5.16						\$5.16
Beef Heifer	head			1	January				\$17.06						\$17.06
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	January	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	January	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	February	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Livestock Labor	hour			1	February							4.0600	\$10.73	\$43.56	\$43.56
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	February	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Pick up Truck	1/2 Ton	1.0000	0.18	0.18	March	\$1.75	\$1.59			0.1800	\$1.93				\$5.27
Utility Vehicle - Mule	600 CC	1.0000	0.09	0.09	March	\$0.82	\$0.95			0.0900	\$0.97				\$2.73
Pick up Truck	1/2 Ton	1.0000	0.18	0.18	April	\$1.75	\$1.59			0.1800	\$1.93				\$5.27
Utility Vehicle - Mule	600 CC	1.0000	0.09	0.09	April	\$0.82	\$0.95			0.0900	\$0.97				\$2.73
Livestock Labor	hour			1	April							4.8600	\$10.73	\$52.15	\$52.15
Medication	dol			1	April							10.0000	\$1.00	\$10.00	\$10.00
Ryegrass sodseeded	acre			1	May				\$0.37			0.5000	\$94.89	\$47.44	\$47.82
Pick up Truck	1/2 Ton	1.0000	0.18	0.18	May	\$1.75	\$1.59			0.1800	\$1.93				\$5.27
Utility Vehicle - Mule	600 CC	1.0000	0.09	0.09	May	\$0.82	\$0.95			0.0900	\$0.97				\$2.73
Stock salt	lbs			1	June							50.0000	\$0.12	\$6.00	\$6.00
Livestock Labor	hour			1	June							2.0200	\$10.73	\$21.67	\$21.67
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	June	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	June	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	July	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	July	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	August	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	August	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Livestock Labor	hour			1	August							1.0600	\$10.73	\$11.37	\$11.37
Medication	dol			1	September							10.0000	\$1.00	\$10.00	\$10.00
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	September	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	September	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Hay Production	ton			1	October							1.6000	\$45.84	\$73.34	\$110.67
Livestock Labor	hour			1	October							2.0100	\$10.73	\$21.57	\$21.57
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	October	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	October	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Semi-Improved Grass Pasture	acre			1	November				\$50.15			1.6700	\$74.54	\$124.48	\$174.63
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	November	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	November	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Pick up Truck	1/2 Ton	1.0000	0.09	0.09	December	\$0.87	\$0.80			0.0900	\$0.97				\$2.64
Utility Vehicle - Mule	600 CC	1.0000	0.04	0.04	December	\$0.36	\$0.42			0.0400	\$0.43				\$1.21
Range Meal	cwt			1	December							2.1000	\$21.00	\$44.10	\$44.10
Hauling Cattle	head			1	December							0.8400	\$7.00	\$5.88	\$5.88
Marketing Commision	dol			1	December							582.1060	\$0.05	\$29.11	\$29.11
Livestock Labor	hour			1	December							2.8700	\$10.73	\$30.80	\$30.80
Marketing Checkoff	head			1	December							0.8400	\$1.00	\$0.84	\$0.84
TOTALS						\$18.81	\$18.59	\$63.52	\$337.79	\$5.48	\$58.80			\$532.32	\$1,029.82
INTEREST ON OPERATING CAPITAL															\$16.83
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$1,046.65

Table 14A. Estimated Costs and Returns per Head, Winter Grazed Weanling Calf, Native Pastures, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
INCOME				
Stocker Cattle	cwt	\$118.00	7.5	\$885.00
TOTAL INCOME				\$885.00
DIRECT EXPENSES				
Custom				
Hauling Cattle	head	\$7.00	2.0000	\$14.00
Feed				
Stock Salt	lbs	\$0.12	1.7100	\$0.21
Hired Labor				
Livestock Labor	hour	\$10.73	0.2300	\$2.47
Livestock Feeders				
Weanling Calves	cwt	\$134.00	5.1200	\$686.08
Other				
Medication	dol	\$1.00	2.2100	\$2.21
Growth Stimulant	head	\$1.30	2.0000	\$2.60
Buy Commission	dol	\$0.02	686.0800	\$13.72
Marketing Commission	dol	\$0.05	885.0000	\$44.25
Market Checkoff	head	\$1.00	1.0000	\$1.00
Pasture Crops				
Ryegrass Prepared	acre	\$112.90	0.6700	\$75.65
Operator Labor				
Self-Propelled Equipment	hour	\$10.73	0.5400	\$5.79
Fence 5-Wire	hour	\$10.73	0.2500	\$2.68
Diesel Fuel				
Self-Propelled Equipment	gal	\$2.44	1.3500	\$3.29
Repair & Maintenance				
Self-Propelled Equipment	cow	\$1.94	1.0000	\$1.94
Water Tank & Pump	each	\$60.00	0.0200	\$1.20
Corral	each	\$103.75	0.0100	\$1.04
Fence 5-Wire	mile	\$389.55	0.0100	\$3.90
Squeeze Chute	each	\$34.50	0.0100	\$0.35
Interest on Operating Capital				\$19.66
TOTAL DIRECT EXPENSES				\$882.03
FIXED EXPENSES				
Self-Propelled Equipment	cow	\$4.78	1.0000	\$4.78
Water Tank & Pump	each	\$196.88	0.0200	\$3.94
Corral	each	\$337.19	0.0100	\$3.37
Fence 5-Wire	mile	\$892.72	0.0100	\$8.93
Squeeze Chute	each	\$186.88	0.0100	\$1.87
Ryegrass Prepared	acre	\$11.19	0.6700	\$7.49
TOTAL FIXED EXPENSES				\$30.38
TOTAL SPECIFIED EXPENSES				\$912.41
RETURNS ABOVE DIRECT EXPENSES				\$2.97
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-\$27.41

Table 14B. Estimated Resource Use and Costs for Field Operations, Per Head, Winter Grazed Weanling Calf, Native Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---		----- Operating Input -----		Total Cost	
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price		Cost
Water Tank & Pump	each			1	June			\$3.94	\$1.20					\$5.14	
Corral	each			1	June			\$3.37	\$1.04					\$4.41	
Fence 5-Wire	mile			1	June			\$8.93	\$3.90	0.2500	\$2.68			\$15.51	
Squeeze chute	each			1	June			\$1.87	\$0.35					\$2.21	
Stock salt	lbs			1	June							0.1400	0.1200	\$0.02	
Medication	dol			1	June							2.2100	1.0000	\$2.21	
Growth Stimulant	head			1	June							1.0000	1.3000	\$1.30	
Livestock Labor	hour			1	June							0.1500	10.7300	\$1.61	
Weanling Calves	cwt			1	June							5.1200	134.0000	\$686.08	
Hauling Cattle	head			1	June							1.0000	7.0000	\$7.00	
Buy Commission	dol			1	June							686.0800	0.0200	\$13.72	
Stock salt	lbs			1	June							0.2900	0.1200	\$0.03	
Stock salt	lbs			1	June							0.2900	0.1200	\$0.03	
Pick up Truck	1/2 Ton		1.0000	0.54	June	\$5.24	\$4.78			0.5400	\$5.79			\$15.81	
Stock salt	lbs			1	June							0.2600	0.1200	\$0.03	
Growth Stimulant	head			1	June							1.0000	1.3000	\$1.30	
Livestock Labor	hour			1	June							0.0300	10.7300	\$0.32	
Stock salt	lbs			1	June							0.2900	0.1200	\$0.03	
Stock salt	lbs			1	June							0.2800	0.1200	\$0.03	
Rygrass prepared	acre			1	June				\$7.49			0.6700	112.9034	\$75.65	
Livestock Labor	hour			1	June							0.0500	10.7300	\$0.54	
Stock salt	lbs			1	June							0.1600	0.1200	\$0.02	
Hauling Cattle	head			1	June							1.0000	7.0000	\$7.00	
Marketing Commission	dol			1	June							885.0000	0.0500	\$44.25	
Marketing Checkoff	head			1	June							1.0000	1.0000	\$1.00	
TOTALS						\$5.24	\$4.78	\$18.11	\$13.97	\$0.79	\$8.48			\$842.18	\$892.75
INTEREST ON OPERATING CAPITAL															\$19.66
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$912.41

Table 15A. Estimated Costs per Ton, Hay Harvested from Pasture, Round Baler, One and One-Half Ton Yield per Cutting, Louisiana, 2018.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Other				
Twine	Ton	\$1.94	1.0000	\$1.94
Operator Labor				
Tractor	hour	\$10.73	0.8298	\$8.90
Diesel Fuel				
Tractor	gal	\$2.44	2.8317	\$6.91
Repair & Maintenance				
Implements	acre	\$6.65	1.0000	\$6.65
Tractors	acre	\$1.12	1.0000	\$1.12
Interest on Op. Cap.	Acre	\$0.56	1.0000	\$0.56
TOTAL DIRECT EXPENSES				\$26.09
FIXED EXPENSES				
Implements	acre	\$8.53	1.0000	\$8.53
Tractors	acre	\$7.34	1.0000	\$7.34
TOTAL FIXED EXPENSES				\$15.87
TOTAL SPECIFIED EXPENSES				\$41.96

Table 15B. 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 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---	----- Operating Input -----			Total Cost	
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost	
Mower Conditioner	9 ft	50	0.2290	0.67	June	\$1.11	\$0.95	\$2.89	\$3.41	0.1534	\$1.65				\$10.00
Hay Rake	8.5 ft	50	0.2020	0.67	June	\$0.98	\$0.84	\$0.65	\$0.96	0.1353	\$1.45				\$4.88
Baler Round	large	75	0.2110	1	June	\$2.32	\$2.16	\$3.05	\$4.00	0.2110	\$2.26				\$13.80
Twine	ton				June							1.0000	\$1.94	\$1.94	\$1.94
Hay Fork	2	75	1.0000	0.33	June	\$3.63	\$3.38	\$0.07	\$0.16	0.3300	\$3.54				\$10.78
TOTALS						\$8.03	\$7.34	\$6.65	\$8.53	\$0.83	\$8.90			\$1.94	\$41.40
INTEREST ON OPERATING CAPITAL															\$0.56
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$41.96

Table 16A. Estimated Costs per Ton, Hay Harvested from Pasture, Conventional Baler, One and One - Half Ton Yield per Cutting, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Hired Labor				
Other Labor	hour	\$10.73	1.5000	\$16.10
Other				
Twine	Ton	\$1.94	1.0000	\$1.94
Operator Labor				
Tractors	hour	\$10.73	1.0178	\$10.92
Diesel Fuel				
Tractors	gal	\$2.44	2.9140	\$7.11
Repair & Maintenance				
Implements	acre	\$6.86	1.0000	\$6.86
Tractors	acre	\$1.42	1.0000	\$1.42
Interest on Op. Cap.	Acre	\$0.97	1.0000	\$0.97
TOTAL DIRECT EXPENSES				\$45.31
FIXED EXPENSES				
Implements	acre	\$9.49	1.0000	\$9.49
Tractors	acre	\$9.27	1.0000	\$9.27
TOTAL FIXED EXPENSES				\$18.76
TOTAL SPECIFIED EXPENSES				\$64.07

Table 16B. Estimated Resource Use and Costs for Field Operations, Per Ton, Hay Harvested from Pasture, Conventional Baler, One and One-Half Ton Yield Per Cutting, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---	----- Operating Input -----			Total Cost	
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost	Cost
Mower Conditioner	9 ft	50	0.2290	0.67	June	\$1.11	\$0.95	\$2.89	\$3.41	0.1534	\$1.65				\$10.00
Hay Rake	8.5 ft	50	0.2020	0.67	June	\$0.98	\$0.84	\$0.65	\$0.96	0.1353	\$1.45				\$4.88
Baler Conventional	20 ft	75	0.2290	1	June	\$2.52	\$2.35	\$2.71	\$4.00	0.2290	\$2.46				\$14.03
Twine	ton				June							1.0000	\$1.94	\$1.94	\$1.94
Trailer Hay	20 ft	75	0.5000	1	June	\$3.92	\$5.13	\$0.61	\$1.13	0.5000	\$5.37				\$16.16
Other Labor	hour			1	June							1.5000	\$10.73	\$16.10	\$16.10
TOTALS						\$8.53	\$9.27	\$6.86	\$9.49	\$1.02	\$10.92			\$18.04	\$63.10
INTEREST ON OPERATING CAPITAL															\$0.97
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$64.07

Table 17A. Estimated Costs per Acre, Hay Production, Round Baler, Four Cuttings and Five Ton Yield, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Custom				
Fertilizer Truck	acre	\$4.50	2.0000	\$9.00
Fertilizer				
Lime	ton	\$43.00	0.1300	\$5.59
Nitrogen	lbs	\$0.41	142.0000	\$58.22
Phosphate	lbs	\$0.38	69.0000	\$26.22
Potash	lbs	\$0.27	75.0000	\$20.25
Other				
Twine	Ton	\$1.94	5.0000	\$9.70
Operator Labor				
Tractors	hour	\$10.73	4.4390	\$47.63
Diesel Fuel				
Tractors	gal	\$2.44	14.9179	\$36.40
Repair & Maintenance				
Implements	acre	\$36.70	1.0000	\$36.70
Tractors	acre	\$5.90	1.0000	\$5.90
Interest on Op. Cap.				
	Acre	\$4.36	1.0000	\$4.36
TOTAL DIRECT EXPENSES				\$259.97
FIXED EXPENSES				
Implements	acre	\$46.88	1.0000	\$46.88
Tractors	acre	\$38.55	1.0000	\$38.55
Establishment Cost	acre	\$26.96	1.0000	\$26.96
TOTAL FIXED EXPENSES				\$112.40
TOTAL SPECIFIED EXPENSES				\$372.37

Table 17B. Estimated Resource Use and Costs for Field Operations, Per Acre, Hay Production, Round Baler, Four Cuttings and Five Ton Yield, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance		Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---		----- Operating Input -----		Total Cost	
		Size	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price		Cost
Mower Conditioner	9 ft	50	0.2290	1	May	\$1.66	\$1.42	\$4.31	\$5.09	0.2290	\$2.46			\$14.93	
Hay Rake	8.5 ft	50	0.2020	1	May	\$1.46	\$1.25	\$0.97	\$1.43	0.2020	\$2.17			\$7.28	
Baler Round	large	75	0.2110	1.5	May	\$3.48	\$3.25	\$4.58	\$6.00	0.3165	\$3.40			\$20.70	
Twine	ton				May							1.5000	\$1.94	\$2.91	
Hay Fork	2	75	1.0000	0.5	May	\$5.49	\$5.13	\$0.10	\$0.24	0.5000	\$5.37			\$16.33	
Fertilizer Truck	acre				May							1.0000	\$4.50	\$4.50	
Lime (Spread)	ton				May							0.1300	\$43.00	\$5.59	
Nitrogen	lbs				May							71.0000	\$0.41	\$29.11	
Phosphate	lbs				May							69.0000	\$0.38	\$26.22	
Potash	lbs				May							75.0000	\$0.27	\$20.25	
Mower Conditioner	9 ft	50	0.2290	1	June	\$1.66	\$1.42	\$4.31	\$5.09	0.2290	\$2.46			\$14.93	
Hay Rake	8.5 ft	50	0.2020	1	June	\$1.46	\$1.25	\$0.97	\$1.43	0.2020	\$2.17			\$7.28	
Baler Round	large	75	0.2110	1.5	June	\$3.48	\$3.25	\$4.58	\$6.00	0.3165	\$3.40			\$20.70	
Twine	ton				June							1.5000	\$1.94	\$2.91	
Hay Fork	2	75	1.0000	0.5	June	\$5.49	\$5.13	\$0.10	\$0.24	0.5000	\$5.37			\$16.33	
Fertilizer Truck	acre				June							1.0000	\$4.50	\$4.50	
Nitrogen	lbs				June							71.0000	\$0.41	\$29.11	
Mower Conditioner	9 ft	50	0.2290	1	August	\$1.66	\$1.42	\$4.31	\$5.09	0.2290	\$2.46			\$14.93	
Hay Rake	8.5 ft	50	0.2020	1	August	\$1.46	\$1.25	\$0.97	\$1.43	0.2020	\$2.17			\$7.28	
Baler Round	large	75	0.2110	1	August	\$2.32	\$2.16	\$3.05	\$4.00	0.2110	\$2.26			\$13.80	
Twine	ton				August							1.0000	\$1.94	\$1.94	
Hay Fork	2	75	1.0000	0.33	August	\$3.63	\$3.38	\$0.07	\$0.16	0.3300	\$3.54			\$10.78	
Mower Conditioner	9 ft	50	0.2290	1	September	\$1.66	\$1.42	\$4.31	\$5.09	0.2290	\$2.46			\$14.93	
Hay Rake	8.5 ft	50	0.2020	1	September	\$1.46	\$1.25	\$0.97	\$1.43	0.2020	\$2.17			\$7.28	
Baler Round	large	75	0.2110	1	September	\$2.32	\$2.16	\$3.05	\$4.00	0.2110	\$2.26			\$13.80	
Twine	ton				September							1.0000	\$1.94	\$1.94	
Hay Fork	2	75	1.0000	0.33	September	\$3.63	\$3.38	\$0.07	\$0.16	0.3300	\$3.54			\$10.78	
Establishment Cost	acre				September				\$26.96					\$26.96	
TOTALS						\$42.30	\$38.55	\$36.70	\$73.84	\$4.44	\$47.63			\$128.98	\$368.00
INTEREST ON OPERATING CAPITAL														\$4.36	
UNALLOCATED LABOR														\$0.00	
TOTAL SPECIFIED COST														\$372.37	

Table 18A. Estimated Costs per Acre, Hay Production, Round Baler, Three Cuttings and Four and One-Half Ton Yield, Louisiana, 2018.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Custom				
Fertilizer Truck	acre	\$4.50	2.0000	\$9.00
Fertilizer				
Lime	ton	\$43.00	0.1300	\$5.59
Nitrogen	lbs	\$0.41	108.0000	\$44.28
Phosphate	lbs	\$0.38	39.0000	\$14.82
Potash	lbs	\$0.27	39.0000	\$10.53
Other				
Twine	Ton	\$1.94	4.5000	\$8.73
Operator Labor				
Tractors	hour	\$10.73	3.7425	\$40.16
Diesel Fuel				
Tractors	gal	\$2.44	12.7837	\$31.19
Repair & Maintenance				
Implements	acre	\$34.88	1.0000	\$34.88
Tractors	acre	\$5.07	1.0000	\$5.07
Interest on Op. Cap.				
	Acre	\$2.02	1.0000	\$2.02
TOTAL DIRECT EXPENSES				\$206.27
FIXED EXPENSES				
Implements	acre	\$44.86	1.0000	\$44.86
Tractors	acre	\$33.15	1.0000	\$33.15
Establishment Cost	acre	\$26.96	1.0000	\$26.96
TOTAL FIXED EXPENSES				\$104.97
TOTAL SPECIFIED EXPENSES				\$311.25

Table 18B. Estimated Resource Use and Costs for Field Operations, Per Acre, Hay Production, Round Baler, Three Cuttings and Four and One-Half Ton Yield, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance			Times Over	Month	Tractor Cost		Equipment Cost		Allocated Labor		Operating Input		Total Cost
		Size	Rate	Rate			Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	
Mower Conditioner	9 ft	50	0.2290	1	May	\$1.66	\$1.42	\$3.56	\$4.21	0.2290	\$2.46				\$13.31
Hay Rake	8.5 ft	50	0.2020	1	May	\$1.46	\$1.25	\$0.60	\$0.88	0.2020	\$2.17				\$6.36
Baler Round	large	75	0.2110	1.5	May	\$3.48	\$3.25	\$7.41	\$9.72	0.3165	\$3.40				\$27.24
Twine	ton				May							1.5000	\$1.94	\$2.91	\$2.91
Hay Fork	2	75	1.0000	0.5	May	\$5.49	\$5.13	\$0.06	\$0.15	0.5000	\$5.37				\$16.20
Fertilizer Truck	acre				May							1.0000	\$4.50	\$4.50	\$4.50
Lime (Spread)	ton				May							0.1300	\$43.00	\$5.59	\$5.59
Nitrogen	lbs				May							42.0000	\$0.41	\$17.22	\$17.22
Phosphate	lbs				May							39.0000	\$0.38	\$14.82	\$14.82
Potash	lbs				May							39.0000	\$0.27	\$10.53	\$10.53
Mower Conditioner	9 ft	50	0.2290	1	June	\$1.66	\$1.42	\$3.56	\$4.21	0.2290	\$2.46				\$13.31
Hay Rake	8.5 ft	50	0.2020	1	June	\$1.46	\$1.25	\$0.60	\$0.88	0.2020	\$2.17				\$6.36
Baler Round	large	75	0.2110	1.5	June	\$3.48	\$3.25	\$7.41	\$9.72	0.3165	\$3.40				\$27.24
Twine	ton				June							1.5000	\$1.94	\$2.91	\$2.91
Hay Fork	2	75	1.0000	0.5	June	\$5.49	\$5.13	\$0.06	\$0.15	0.5000	\$5.37				\$16.20
Fertilizer Truck	acre				June							1.0000	\$4.50	\$4.50	\$4.50
Nitrogen	lbs				June							66.0000	\$0.41	\$27.06	\$27.06
Mower Conditioner	9 ft	50	0.2290	1	July	\$1.66	\$1.42	\$3.56	\$4.21	0.2290	\$2.46				\$13.31
Hay Rake	8.5 ft	50	0.2020	1	July	\$1.46	\$1.25	\$0.60	\$0.88	0.2020	\$2.17				\$6.36
Baler Round	large	75	0.2110	1.5	July	\$3.48	\$3.25	\$7.41	\$9.72	0.3165	\$3.40				\$27.24
Twine	ton				July							1.5000	\$1.94	\$2.91	\$2.91
Hay Fork	2	75	1.0000	0.5	July	\$5.49	\$5.13	\$0.06	\$0.15	0.5000	\$5.37				\$16.20
Establishment Cost	acre				July				\$26.96						\$26.96
TOTALS						\$36.26	\$33.15	\$34.88	\$71.82	\$3.74	\$40.16			\$92.95	\$309.23
INTEREST ON OPERATING CAPITAL															\$2.00
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$311.25

Table 19A. Estimated Costs per Acre, Coastal Bermudagrass Establishment, Non-Alluvial Soils, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Fertilizer				
Lime	ton	\$43.00	0.3500	\$15.05
Nitrogen	lbs	\$0.41	69.0000	\$28.29
Phosphate	lbs	\$0.38	48.0000	\$18.24
Potash	lbs	\$0.27	48.0000	\$12.96
Herbicide				
2,4 -D	pt	\$2.73	1.5000	\$4.10
Grazon P+D	pt	\$4.60	2.0000	\$9.20
Seed				
Coastal Sprig	bu	\$4.00	20.0000	\$80.00
Operator Labor				
Tractors	hour	\$10.73	1.3860	\$14.87
Diesel Fuel				
Tractors	gal	\$2.44	5.3505	\$13.06
Repair & Maintenance				
Implements	acre	\$15.50	1.0000	\$15.50
Tractors	acre	\$2.17	1.0000	\$2.17
Interest on Op. Cap.	Acre	\$13.87	1.0000	\$13.87
TOTAL DIRECT EXPENSES				\$227.30
FIXED EXPENSES				
Implements	acre	\$28.11	1.0000	\$28.11
Tractors	acre	\$14.21	1.0000	\$14.21
TOTAL FIXED EXPENSES				\$42.32
TOTAL SPECIFIED EXPENSES				\$269.62

Table 19B. Estimated Resource Use and Costs for Field Operations, Per Acre, Coastal Bermudagrass Establishment, Non-Alluvial Soils, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Performance Size	Tractor Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---		----- Operating Input -----		Total Cost
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost
Disk	14 ft	75	0.1400	3	March	\$4.62	\$4.31	\$3.02	\$6.95	0.4200	\$4.51			\$23.40
Fertilizer Buggy (R)	30 ft	75	0.0600	1	March	\$0.66	\$0.62			0.0600	\$0.64			\$1.92
Nitrogen	lbs				March							69.0000	\$0.41	\$28.29
Phosphate	lbs				March							48.0000	\$0.38	\$18.24
Potash	lbs				March							48.0000	\$0.27	\$12.96
Lime (Spread)	ton				March							0.3500	\$43.00	\$15.05
Spike Harrow	18 ft	75	0.0800	2	March	\$1.76	\$1.64	\$0.77	\$1.26	0.1600	\$1.72			\$7.14
Sprigger	60 bu	75	0.4000	1	March	\$4.40	\$4.10	\$9.89	\$16.69	0.4000	\$4.29			\$39.37
Coastal Sprig	bu				March							20.0000	\$4.00	\$80.00
Cultimulcher	12 ft	75	0.1240	1	March	\$1.36	\$1.27	\$0.96	\$1.64	0.1240	\$1.33			\$6.56
Boom Sprayer	30 ft	75	0.0620	1	April	\$0.68	\$0.64	\$0.26	\$0.27	0.0620	\$0.67			\$2.51
2,4-D	pt				April							1.5000	\$2.73	\$4.10
Rotary Mower	13.3 ft	75	0.0980	1	May	\$1.08	\$1.01	\$0.35	\$1.03	0.0980	\$1.05			\$4.51
Boom Sprayer	30 ft	75	0.0620	1	May	\$0.68	\$0.64	\$0.26	\$0.27	0.0620	\$0.67			\$2.51
Grazon P+D	pt				May							2.0000	\$4.60	\$9.20
TOTALS						\$15.23	\$14.21	\$15.50	\$28.11	\$1.39	\$14.87			\$167.84
INTEREST ON OPERATING CAPITAL														\$13.87
UNALLOCATED LABOR														\$0.00
TOTAL SPECIFIED COST														\$269.62

Table 20A. Estimated Costs per Acre, Common Bermudagrass Establishment, Non-Alluvial Soils, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Fertilizer				
Lime	ton	\$43.00	0.3500	\$15.05
Nitrogen	lbs	\$0.41	69.0000	\$28.29
Phosphate	lbs	\$0.38	48.0000	\$18.24
Potash	lbs	\$0.27	48.0000	\$12.96
Seed				
Common Bermuda Grass Seed	lbs	\$5.60	5.0000	\$28.00
Operator Labor				
Tractors	hour	\$10.73	1.0620	\$11.40
Diesel Fuel				
Tractors	gal	\$2.44	4.0997	\$10.00
Repair & Maintenance				
Implements	acre	\$5.44	1.0000	\$5.44
Tractors	acre	\$1.67	1.0000	\$1.67
Interest on Op. Cap.	Acre	\$8.59	1.0000	\$8.59
TOTAL DIRECT EXPENSES				\$139.64
FIXED EXPENSES				
Implements	acre	\$11.28	1.0000	\$11.28
Tractors	acre	\$10.89	1.0000	\$10.89
TOTAL FIXED EXPENSES				\$22.17
TOTAL SPECIFIED EXPENSES				\$161.81

Table 20B. Estimated Resource Use and Costs for Field Operations, Per Acre, Common Bermudagrass Establishment, Non-Alluvial Soils, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---	----- Operating Input -----			Total Cost	
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost	Cost
Disk	14 ft	75	0.1400	3	March	\$4.62	\$4.31	\$3.02	\$6.95	0.4200	\$4.51				\$23.40
Fertilizer Buggy (R)	30 ft	75	0.0600	1	March	\$0.66	\$0.62			0.0600	\$0.64				\$1.92
Nitrogen	lbs				March							69.0000	\$0.41	\$28.29	\$28.29
Phosphate	lbs				March							48.0000	\$0.38	\$18.24	\$18.24
Potash	lbs				March							48.0000	\$0.27	\$12.96	\$12.96
Lime (Spread)	ton				March							0.3500	\$43.00	\$15.05	\$15.05
Spike Harrow	18 ft	75	0.0800	2	March	\$1.76	\$1.64	\$0.77	\$1.26	0.1600	\$1.72				\$7.14
Tractor Spreader	20 ft	75	0.2000	1	March	\$2.20	\$2.05	\$0.35	\$0.40	0.2000	\$2.15				\$7.14
Common Bermuda Seed	lbs				March							5.0000	\$5.60	\$28.00	\$28.00
Cultimulcher	12 ft	75	0.1240	1	March	\$1.36	\$1.27	\$0.96	\$1.64	0.1240	\$1.33				\$6.56
Rotary Mower	13.3 ft	75	0.0980	1	May	\$1.08	\$1.01	\$0.35	\$1.03	0.0980	\$1.05				\$4.51
TOTALS						\$11.67	\$10.89	\$5.44	\$11.28	\$1.06	\$11.40			\$102.54	\$153.22
INTEREST ON OPERATING CAPITAL															\$8.59
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$161.81

Table 21A. Estimated Costs per Acre, Annual Maintenance of Native Pastures, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Operator Labor				
Tractors	hour	\$10.73	0.1680	\$1.80
Diesel Fuel				
Tractors	gal	\$2.44	0.4324	\$1.05
Repair & Maintenance				
Implements	acre	\$0.26	1.0000	\$0.26
Tractors	acre	\$0.16	1.0000	\$0.16
Interest on Op. Cap.	Acre	\$0.19	1.0000	\$0.19
TOTAL DIRECT EXPENSES				\$3.46
FIXED EXPENSES				
Implements	acre	\$0.75	1.0000	\$0.75
Tractors	acre	\$1.04	1.0000	\$1.04
TOTAL FIXED EXPENSES				\$1.79
TOTAL SPECIFIED EXPENSES				\$5.25

Table 21B. Estimated Resource Use and Costs for Field Operations, Per Acre, Annual Maintenance of Native Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---	----- Operating Input -----		Total Cost	
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost
Rotary Mower	6.7 ft	50	0.1680	1	May	\$1.21	\$1.04	\$0.26	\$0.75	0.1680	\$1.80			\$5.07
TOTALS						\$1.21	\$1.04	\$0.26	\$0.75	\$0.17	\$1.80		\$0.00	\$5.07
INTEREST ON OPERATING CAPITAL														\$0.19
UNALLOCATED LABOR														\$0.00
TOTAL SPECIFIED COST														\$5.25

Table 22A. Estimated Costs per Acre, Annual Maintenance of Semi-Improved Summer Permanent Pastures, Louisiana, 2020

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Fertilizer				
Lime	ton	\$43.00	0.2900	\$12.47
Nitrogen	lbs	\$0.41	42.0000	\$17.22
Phosphate	lbs	\$0.38	39.0000	\$14.82
Potash	lbs	\$0.27	39.0000	\$10.53
Herbicide				
Grazon P+D	pt	\$4.60	2.0000	\$9.20
Operator Labor				
Tractors	hour	\$10.73	0.2900	\$3.11
Diesel Fuel				
Tractors	gal	\$2.44	0.8261	\$2.02
Repair & Maintenance				
Implements	acre	\$0.52	1.0000	\$0.52
Tractors	acre	\$0.31	1.0000	\$0.31
Interest on Op. Cap.	Acre	\$4.34	1.0000	\$4.34
TOTAL DIRECT EXPENSES				\$74.54
FIXED EXPENSES				
Implements	acre	\$1.02	1.0000	\$1.02
Tractors	acre	\$2.05	1.0000	\$2.05
Establishment Cost	acre	\$26.96	1.0000	\$26.96
TOTAL FIXED EXPENSES				\$30.03
TOTAL SPECIFIED EXPENSES				\$104.57

Table 22B. Estimated Resource Use and Costs for Field Operations, Per Acre, Annual Maintenance of Semi-Improved Summer Permanent Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---	----- Operating Input -----			Total Cost	
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost	Cost
Fertilizer Buggy (R)	30 Ft	50	0.0600	1	March	\$0.43	\$0.37			0.0600	\$0.64				\$1.45
Nitrogen	lbs			1	March							42.0000	0.4100	17.2200	\$17.22
Phosphate	lbs				March							39.0000	\$0.38	\$14.82	\$14.82
Potash	lbs				March							39.0000	\$0.27	\$10.53	\$10.53
Lime (Spread)	ton				March							0.2900	\$43.00	\$12.47	\$12.47
Rotary Mower	6.7 ft	50	0.1680	1	March	\$1.21	\$1.04	\$0.26	\$0.75	0.1680	\$1.80				\$5.07
Boom Sprayer	30 ft	75	0.0620	1	August	\$0.68	\$0.64	\$0.26	\$0.27	0.0620	\$0.67				\$2.51
Grazon P+D	pt				August							2.0000	\$4.60	\$9.20	\$9.20
Establishment Cost	acre				November						\$26.96				\$26.96
TOTALS						\$2.33	\$2.05	\$0.52	\$27.98	\$0.29	\$3.11			\$64.24	\$100.23
INTEREST ON OPERATING CAPITAL															\$4.34
UNALLOCATED LABOR															\$0.00
TOTAL SPECIFIED COST															\$104.57

Table 23A. Estimated Costs per Acre, Sodseeded Winter Pastures, Louisiana 2020.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Fertilizer				
Nitrogen	lbs	\$0.41	101.0000	\$41.41
Phosphate	lbs	\$0.38	29.0000	\$11.02
Potash	lbs	\$0.27	35.0000	\$9.45
Seed				
Ryegrass Seed	Ton	\$0.80	35.0000	\$28.00
Operator Labor				
Tractors	hour	\$10.73	0.1200	\$1.29
Diesel Fuel				
Tractors	gal	\$2.44	0.3088	\$0.75
Repair & Maintenance				
Tractors	acre	\$0.11	1.0000	\$0.11
Interest on Op. Cap.	Acre	\$2.85	1.0000	\$2.85
TOTAL DIRECT EXPENSES				\$94.89
FIXED EXPENSES				
Tractors	acre	\$0.75	1.0000	\$0.75
TOTAL FIXED EXPENSES				\$0.75
TOTAL SPECIFIED EXPENSES				\$95.63

Table 23B. Estimated Resource Use and Costs for Field Operations, Per Acre, Sodseeded Winter Pastures, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---		----- Operating Input -----		Total Cost
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost
Fertilizer Buggy (R)	30 ft	50	0.0600	1	October	\$0.43	\$0.37			0.0600	\$0.64			\$1.45
Nitrogen	lbs				October						35.0000	\$0.41	\$14.35	\$14.35
Phosphate	lbs				October						29.0000	\$0.38	\$11.02	\$11.02
Potash	lbs				October						35.0000	\$0.27	\$9.45	\$9.45
Ryegrass Seed	lbs				October						35.0000	\$0.80	\$28.00	\$28.00
Fertilizer Buggy (R)	14 ft	50	0.0600	1	January	\$0.43	\$0.37			0.0600	\$0.64			\$1.45
Nitrogen	lbs				January						66.0000	\$0.41	\$27.06	\$27.06
TOTALS						\$0.87	\$0.75	\$0.00	\$0.00	\$0.12	\$1.29			\$89.88
INTEREST ON OPERATING CAPITAL														\$2.85
UNALLOCATED LABOR														\$0.00
TOTAL SPECIFIED COST														\$95.63

Table 24A. Estimated Costs per Acre, Temporary Winter Pastures, Prepared Seedbed, Louisiana, 2020.

	Unit	Price	Quantity	Total Cost
DIRECT EXPENSES				
Fertilizer				
Nitrogen	lbs	\$0.41	101.0000	\$41.41
Phosphate	lbs	\$0.38	29.0000	\$11.02
Potash	lbs	\$0.27	35.0000	\$9.45
Seed				
Ryegrass Seed	Ton	\$0.80	40.0000	\$32.00
Operator Labor				
Tractors	hour	\$10.73	0.6000	\$6.44
Diesel Fuel				
Tractors	gal	\$2.44	2.3162	\$5.65
Repair & Maintenance				
Implements	acre	\$2.36	1.0000	\$2.36
Tractors	acre	\$0.94	1.0000	\$0.94
Interest on Op. Cap.	Acre	\$3.63	1.0000	\$3.63
TOTAL DIRECT EXPENSES				\$112.90
FIXED EXPENSES				
Implements	acre	\$5.03	1.0000	\$5.03
Tractors	acre	\$6.15	1.0000	\$6.15
TOTAL FIXED EXPENSES				\$11.19
TOTAL SPECIFIED EXPENSES				\$124.09

Table 24B. Estimated Resource Use and Costs for Field Operations, Per Acre, Temporary Winter Pastures, Prepared Seedbed, Louisiana 2020.

Operation/ Operating Input	Size/ Unit	Tractor Size	Performance Rate	Times Over	Month	---- Tractor Cost ----		---- Equipment Cost ----		--- Allocated Labor ---		----- Operating Input -----		Total Cost
						Direct	Fixed	Direct	Fixed	Hours	Cost	Amount	Price	Cost
Disk	14 ft	75	0.1400	1	September	\$1.54	\$1.44	\$1.01	\$2.32	0.1400	\$1.50			\$7.80
Fertilizer Buggy (R)	30 ft	75	0.0600	1	September	\$0.66	\$0.62			0.0600	\$0.64			\$1.92
Nitrogen	lbs				September							35.0000	\$0.41	\$14.35
Phosphate	lbs				September							29.0000	\$0.38	\$11.02
Potash	lbs				September							35.0000	\$0.27	\$9.45
Disk	14 ft	75	0.1400	1	October	\$1.54	\$1.44	\$1.01	\$2.32	0.1400	\$1.50			\$7.80
Tractor Spreader	20 ft	75	0.2000	1	October	\$2.20	\$2.05	\$0.35	\$0.40	0.2000	\$2.15			\$7.14
Ryegrass Seed	lbs				October							40.0000	\$0.80	\$32.00
Fertilizer Buggy (R)	30 ft	75	0.0600	1	January	\$0.66	\$0.62			0.0600	\$0.64			\$1.92
Nitrogen	lbs				January							66.0000	\$0.41	\$27.06
TOTALS						\$6.59	\$6.15	\$2.36	\$5.03	\$0.60	\$6.44			\$93.88
INTEREST ON OPERATING CAPITAL														\$3.63
UNALLOCATED LABOR														\$0.00
TOTAL SPECIFIED COST														\$124.09

Appendix Table 1. Powered Equipment: Estimated Performance Rate, Useful Life, Annual Use, Purchase Price, Repair Cost, and Direc

Item Name	Size	Performance Rate	Fuel Use	Purchase Price	Salvage Value	Repair & Maintenance	Useful Life	Annual Usage	Direct Cost Per Hour	Direct Cost Per Acre	Fixed Cost Per Hour	Fixed Cost Per Acre
Tractor(20-39hp)CB	MFWD 30		1.5440	\$30,000	40%	15%	8	600	\$4.70		\$6.13	
Tractor(40-59hp)CB	2WD 50		2.5736	\$30,400	40%	15%	8	600	\$7.23		\$6.21	
Tractor(60-89hp)CB	2WD 75		3.8604	\$50,200	40%	15%	8	600	\$10.99		\$10.26	
Tractor(90-119hp)CB	2WD 105		5.4046	\$69,300	40%	15%	8	600	\$15.35		\$14.16	
Tractor(120-139hp)CB	2WD 130		6.6914	\$110,000	40%	15%	8	600	\$19.76		\$22.47	
Tractor(140-159hp)	2WD 150		7.7209	\$108,000	40%	15%	8	600	\$22.21		\$22.06	
Tractor(160-179hp)CB	MFWD 170		8.7503	\$155,000	35%	15%	8	600	\$26.19		\$32.96	
Tractor(180-199hp)CB	MFWD 190		9.7798	\$189,000	35%	15%	8	600	\$29.77		\$40.19	
Utility Vehicle-mule	600 CC		0.5000	\$8,340	30%	25%	8	200	\$2.53		\$5.53	
Utility Vehicle	800 CC		0.7000	\$12,200	30%	25%	8	200	\$3.62		\$8.09	
Utility Vehicle	900 CC		1.0000	\$15,800	30%	25%	8	200	\$4.92		\$10.47	
Pickup Truck	1/2 ton	1.00000	2.5000	\$32,000	10%	45%	5	800	\$9.73	\$9.73	\$8.85	\$8.85
Sprayer 800gal	80' 250hp	0.01322	12.8681	\$287,000	30%	15%	8	350	\$46.90	\$0.62	\$108.73	\$1.44

Appendix Table 2. Powered Equipment: Estimated Performance Rate, Useful Life, Annual Use, Purchase Price, Repair Cost, and Direc

Item Name	Size	Performance Rate	Fuel Use	Purchase Price	Salvage Value	Repair & Maintenance	Useful Life	Annual Usage	Direct Cost Per Hour	Direct Cost Per Acre	Fixed Cost Per Hour	Fixed Cost Per Acre
Mower Conditioner	9 Ft	0.22900		\$3,100	15%	100%	8	200	\$1.94	\$0.44	\$2.29	\$0.52
Hay Rake	8.5 Ft	0.20200		\$9,600	15%	80%	8	200	\$4.80	\$0.97	\$7.09	\$1.43
Baler- Round	Large	0.21100		\$25,700	15%	90%	8	200	\$14.46	\$3.05	\$18.97	\$4.00
Spin Spreader	20 ft	0.20000		\$1,400	20%	100%	8	100	\$1.75	\$0.35	\$2.00	\$0.40
Sprigger	60 Bu	0.40000		\$32,100	10%	77%	10	100	\$24.72	\$9.89	\$41.72	\$16.69
Hay Fork	2	1.00000		\$65	15%	50%	8	200	\$0.02	\$0.02	\$0.05	\$0.05
Baler - Conventional	20 ft	0.22900		\$23,651	15%	80%	8	200	\$11.83	\$2.71	\$17.46	\$4.00
Blade-Box	6'-7'	0.02000		\$1,620	15%	190%	20	200	\$0.77	\$0.02	\$0.69	\$0.01
Blade-Box	8'-10'	0.00000		\$3,830	15%	190%	20	200	\$1.82	\$0.00	\$1.63	\$0.00
Blade-Scraper	6'-7'	0.00000		\$1,330	15%	190%	20	200	\$0.63	\$0.00	\$0.57	\$0.00
Blade-Scraper	8'-10'	0.00000		\$4,100	15%	190%	20	200	\$1.95	\$0.00	\$1.74	\$0.00
Disk Harrow	14'	0.14031		\$25,900	30%	50%	10	180	\$7.19	\$1.01	\$16.55	\$2.32
Disk Harrow	24'	0.08185		\$44,400	30%	50%	10	180	\$12.33	\$1.01	\$28.36	\$2.32
Disk Heavy	14'	0.14595		\$25,900	30%	50%	10	180	\$7.19	\$1.05	\$16.55	\$2.41
Grain Drill	12'	0.15714		\$27,500	45%	45%	8	150	\$10.31	\$1.62	\$21.56	\$3.39
Roller/Cultipacker	20'	0.07466		\$15,800	25%	85%	12	300	\$3.73	\$0.28	\$5.60	\$0.42
Rotary Cutter	7'	0.16837		\$5,280	30%	150%	10	185	\$4.28	\$0.72	\$3.28	\$0.55
Rotary Cutter	12'	0.09821		\$12,100	30%	150%	10	185	\$9.81	\$0.96	\$7.52	\$0.74
Spin Spreader	5 ton	0.04209		\$12,900	40%	45%	8	100	\$7.26	\$0.31	\$15.81	\$0.67
Spray (Broadcast)	27'	0.06268		\$7,400	40%	75%	8	200	\$3.47	\$0.22	\$4.54	\$0.28
Spray (Broadcast)	40'	0.04231		\$8,600	40%	75%	8	200	\$4.03	\$0.17	\$5.27	\$0.22
Trailer Hay	20 Ft	0.50000		\$6,500	15%	80%	15	200	\$1.73	\$0.87	\$3.20	\$1.60
Trailer Utility	10 ft	1.00000		\$3,000	15%	80%	15	200	\$0.80	\$0.80	\$1.47	\$1.47

Appendix Table 3. Operating Inputs: Estimated Prices, Louisiana, 2020.

Item	Unit	Price Dollars	Item	Unit	Price Dollars
Custom			Hired Labor		
Hauling Cattle	head	\$7.00	Livestock Labor	hour	\$10.73
Custom Apply Fertilizer	acre	\$7.50	Insecticide		
Feed			Acephate 90%	lbs	7.17
Range Meal	cwt	\$21.00	Acephate 90SP	lbs	7.59
Stock Salt	lbs	\$0.09	Admire Pro	oz	1.33
Fertilizer			Baythroid XL	oz	1.06
Nitrogen (N)	lbs	\$0.41	Intrepid 2F	oz	2.15
Phosphate (P)	lbs	\$0.38	Karate Z	oz	2.48
Potash (K)	lbs	\$0.27	Malathion 8E	pt	5.5
Amm Sulfate (21% N)	cwt	\$17.46	Orthene 90	lbs	6.75
Fert 10-34-0	cwt	\$24.78	Sevin 4F	pt	6.22
Fert 10-34-0	gal	\$2.90	Sevin XLR Plus	qrt	15.09
Fert 11-37-0	cwt	\$29.40	Livestock Feeders		
Fert 41-0-0-4	cwt	\$18.60	Stocker Cattle	cwt	\$118.00
Lime (Spread)	acre	\$43.00	Weanling Calves	cwt	\$134.00
UAN (32% N)	cwt	\$13.62	Other		
Urea, Solid (46% N)	cwt	\$20.22	Growth Stimulant	head	\$1.30
Herbicide			Medication	doI	\$1.00
Grazon P+D	pt	\$4.60	Marketing Checkoff	head	\$1.00
Grazon Next HL	pt	\$3.45	Procurement Commission	doI	\$0.01
Cimarron Plus	oz	\$12.00	Buy Commission	doI	\$0.02
Milestone	qrt	\$90.00	Marketing Commission	doI	\$0.05
PastureGard HL	gal	\$180.00	Twine	ton	\$1.94
2,4-D Amine 4	pt	\$2.73			
2,4-D Ester	ot	\$3.28			
Atrazine 4L	ot	\$2.09			
Atrazine 90DF	lbs	\$7.52			
Surfactant	pt	\$5.31			