

**2021 Estimated Costs and Returns per Animal Unit
Cow-Calf Enterprise, 20 ac. per AU, East of Texas Highway 16
Southwest Extension District - 10**

Animal Units (AU)	100					
Breeding Females	100					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$165.00	\$390.23	\$39,022.50
Heifer Calf 5 CWT	0.270	5.00	CWT	\$150.00	\$202.50	\$20,250.00
Cull Cow	0.150	12.00	CWT	\$55.00	\$99.00	\$9,900.00
Cull Bull	0.040	18.00	CWT	\$65.00	\$46.80	\$4,680.00
Total Revenue					\$738.53	\$73,852.50
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Miscellaneous						
Trucking		1.00	AU	\$8.46	\$8.46	\$845.50
Horse Health/Shoe/Feed		1.00	AU	\$0.41	\$0.41	\$41.23
Marketing Expense		1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed						
12-12 Loose Mineral		79.83	Pound	\$0.60	\$47.82	\$4,781.82
20% Protein Cube		3	CWT	\$19.90	\$59.70	\$5,970.00
Hay - Big Round Bale		1800	Pound	\$0.07	\$127.50	\$12,750.00
Vet. Medicine						
Lepto 5-Vibro		2.08	Dose	\$0.50	\$1.04	\$103.96
Dewormer-Avrmeq Pour		31.45	CWT	\$0.11	\$3.54	\$353.74
7way Clostr+Overeat		3.78	Dose	\$4.00	\$15.12	\$1,511.92
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pregnancy Check		1	Head	\$5.00	\$5.00	\$500.00
Fly Control		1	Head	\$0.16	\$0.16	\$16.00
BRD-PI3-BRSV ML		1.7	Dose	\$1.40	\$2.38	\$237.97
Implants-C		0.85	Dose	\$1.35	\$1.15	\$114.67
Fuel		1.0	AU	\$23.88	\$23.88	\$2,388.00
Lube (As a % of fuel)		10.0%	Percent	\$23.88	\$2.39	\$238.80
Repairs		1	AU	\$13.69	\$13.69	\$1,369.34
Labor		0.40	Hours	\$10.00	\$4.00	\$400.00
Interest on Credit Line				6.50%	\$17.74	\$1,774.10
Total Variable Costs					\$353.94	\$35,393.53
Planned Returns Above Variable Costs:					\$384.59	\$38,458.97
Average Calf Breakeven Price to Cover Variable Costs				\$56.03	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$58.34	\$58.34	\$5,833.99
Depreciation - Livestock		1	AU	\$98.60	\$98.60	\$9,860.00
Equipment Investment		\$1,207.55	dollars	6.50%	\$78.49	\$7,849.05
Pasture Cost		1	Acres	\$186.00	\$186.00	\$18,600.00
Total Fixed Costs					\$421.43	\$42,143.04
Total Costs					\$775.37	\$77,536.57
Planned Returns to Management, Risk, and Profit:					(\$36.84)	(\$3,684.07)
Average Calf Breakeven Price to Cover Total Costs				\$169.47	CWT	

Developed by Extension Economists, Texas A&M AgriLife Extension Service, budgets@tamu.edu.

Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation. Brand names are mentioned only as examples and imply no endorsement.