

**2021 Estimated Costs and Returns per Animal Unit  
Cow-Calf Enterprise, 35 ac. per AU, West of Texas Highway 16  
Southwest Extension District - 10**

Animal Units (AU)		100					
Breeding Females		100					
			Quantity				Enterprise
<b>REVENUE</b>	Head	Per Head	Units	\$/Unit	Total	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	
							Enterprise
<b>VARIABLE COSTS</b>			Quantity	Units	\$/Unit	Total	Total
<b>Production Costs</b>							
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		4.86	CWT	\$19.90	\$96.71	\$9,671.40	
Vet. Medicine							
Lepto 5-Vibro		2.08	Dose	\$0.50	\$1.04	\$103.96	
Dewormer-Avrmeac 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	
Pregency 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	\$13.63	\$13.63	\$1,362.93	
Labor		0.40	Hours	\$10.00	\$4.00	\$400.00	
Interest on Credit Line				6.50%	\$13.07	\$1,307.04	
Total Variable Costs					\$258.71	\$25,871.47	
Planned Returns Above Variable Costs:					\$479.81	\$47,981.03	
Average Calf Breakeven Price to Cover Variable Costs				\$30.39	CWT		
							Enterprise
<b>FIXED COSTS</b>		Quantity	Units	\$/Unit	Total	Total	
Depreciation - Equipment		1	AU	\$58.05	\$58.05	\$5,805.07	
Depreciation - Livestock		1	AU	\$98.60	\$98.60	\$9,860.00	
Equipment Investment		\$1,201.55	dollars	6.50%	\$78.10	\$7,810.11	
Pasture Cost		1	Acres	\$186.00	\$186.00	\$18,600.00	
Total Fixed Costs					\$420.75	\$42,075.18	
Total Costs					\$679.47	\$67,946.65	
Planned Returns to Management, Risk, and Profit:					\$59.06	\$5,905.85	
Average Calf Breakeven Price to Cover Total Costs				\$143.65	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.**