

**2021 Estimated Costs and Returns per Animal Unit
Cow-Calf Production
East Texas Extension District - 5**

Animal Units (AU)		40					
Breeding Females		40					
			Quantity				Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total	Total
Steer	0.425	5.50	CWT	\$161.00	\$376.34	\$15,053.50	
Heifer	0.300	5.20	CWT	\$151.00	\$235.56	\$9,422.40	
Cull Cow	0.150	10.50	CWT	\$55.00	\$86.63	\$3,465.00	
Cull Bull	0.013	18.00	CWT	\$65.00	\$14.63	\$585.00	
Total Revenue					\$713.15	\$28,525.90	
							Enterprise
VARIABLE COSTS			Quantity	Units	\$/Unit	Total	Total
Production Costs							
Miscellaneous							
Miscellaneous - Cow		1.00	AU	\$10.00	\$10.00	\$400.00	
Marketing Expense		1.00	AU	\$31.95	\$31.95	\$1,278.00	
Feed							
Salt and Mineral - Cow		1	Head	\$45.00	\$45.00	\$1,800.00	
Hay		1.5	Ton	\$130.00	\$195.00	\$7,800.00	
Vet. Medicine							
Vet Medicine - Cow		1	Head	\$42.00	\$42.00	\$1,680.00	
Fuel		1.0	AU	\$3.41	\$3.41	\$136.50	
Lube (As a % of fuel)		10.0%	Percent	\$3.41	\$0.34	\$13.65	
Repairs		1	AU	\$2.79	\$2.79	\$111.63	
Purchase Breeding Male		1.00	AU	\$62.50	\$62.50	\$2,500.00	
Interest on Credit Line				4.75%	\$21.00	\$840.15	
Total Variable Costs					\$414.00	\$16,559.93	
Planned Returns Above Variable Costs:					\$299.15	\$11,965.97	
Average Calf Breakeven Price to Cover Variable Costs					\$80.24	CWT	
							Enterprise
FIXED COSTS			Quantity	Units	\$/Unit	Total	Total
Depreciation - Equipment		1	AU	\$22.80	\$22.80	\$912.09	
Depreciation - Livestock		1	AU	\$70.71	\$70.71	\$2,828.57	
Equipment Investment		\$461.95	dollars	5.25%	\$24.25	\$970.09	
Pasture Cost		2.5	Acres	\$186.55	\$466.38	\$18,655.26	
Total Fixed Costs					\$584.15	\$23,366.01	
Total Costs					\$998.15	\$39,925.94	
Planned Returns to Management, Risk, and Profit:					(\$285.00)	(\$11,400.04)	
Average Calf Breakeven Price to Cover Total Costs					\$230.12	CWT	

Developed by Vanessa Olson, Extension Forage Specialist; and, Jason Banta, Extension Beef Cattle Specialist, Texas A&M AgriLife Extension Service. For more information, contact: Vanessa Olson or Jason Banta at 903-834-6191.

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.