

**2021 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
Central Texas Extension District - 8**

Animal Units (AU)	40						
Breeding Females	40						
		Quantity				Enterprise	
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total	
Steer	0.425	5.50	CWT	\$145.00	\$338.94	\$13,557.50	
Heifer	0.300	5.25	CWT	\$135.00	\$212.63	\$8,505.00	
Cull Cow	0.100	9.00	CWT	\$52.00	\$46.80	\$1,872.00	
Cull Bull	0.010	16.00	CWT	\$65.00	\$10.40	\$416.00	
Total Revenue					\$608.76	\$24,350.50	
		Quantity	Units	\$/Unit	Total	Enterprise	
VARIABLE COSTS						Total	
Production Costs							
Marketing Expense		1.00	AU	\$12.00	\$12.00	\$480.00	
Feed							
Salt & Mineral - Cow		30	Pound	\$0.30	\$9.00	\$360.00	
Supplement - Cow		600	Pound	\$0.20	\$120.00	\$4,800.00	
Bermuda Hay		2	Roll	\$70.00	\$140.00	\$5,600.00	
Vet. Medicine							
Vet. Medicine - Cow		1	Head	\$10.00	\$10.00	\$400.00	
Fuel		1.0	AU	\$14.21	\$14.21	\$568.32	
Lube (As a % of fuel)		10.0%	Percent	\$14.21	\$1.42	\$56.83	
Repairs		1	AU	\$5.96	\$5.96	\$238.40	
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00	
Interest on Credit Line				4.75%	\$24.83	\$993.03	
Total Variable Costs					\$381.54	\$15,261.59	
Planned Returns Above Variable Costs:					\$227.22	\$9,088.91	
Average Calf Breakeven Price to Cover Variable Costs				\$82.90	CWT		
		Quantity	Units	\$/Unit	Total	Enterprise	
FIXED COSTS						Total	
Depreciation - Equipment		1	AU	\$41.89	\$41.89	\$1,675.44	
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33	
Equipment Investment		\$1,027.09	dollars	6.00%	\$61.63	\$2,465.02	
Pasture Cost		8	Acres	\$25.00	\$200.00	\$8,000.00	
Total Fixed Costs					\$318.49	\$12,739.79	
Total Costs					\$700.03	\$28,001.37	
Planned Returns to Management, Risk, and Profit:					(\$91.27)	(\$3,650.87)	
Average Calf Breakeven Price to Cover Total Costs				\$164.30	CWT		

Developed by Jason Johnson, Associate Professor and Extension Economist, Texas A&M AgriLife Extension, 254-968-4144.

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.