

**2021 Estimated Costs and Returns per Animal Unit  
Cow-Calf Native 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	Total	
Production Costs							
Marketing Expense		1.00	AU	\$12.00	\$12.00	\$480.00	
Feed							
Salt & Mineral - Cow		40	Pound	\$0.30	\$12.00	\$480.00	
Supplement - Cow		600	Pound	\$0.20	\$120.00	\$4,800.00	
Bermuda Hay		3	Roll	\$70.00	\$210.00	\$8,400.00	
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%	\$24.50	\$979.85	
Total Variable Costs					\$454.21	\$18,168.41	
Planned Returns Above Variable Costs:					\$154.55	\$6,182.09	
Average Calf Breakeven Price to Cover Variable Costs				\$101.47	CWT		
		Quantity	Units	\$/Unit	Total	Enterprise	
FIXED COSTS					Total	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		25	Acres	\$12.00	\$300.00	\$12,000.00	
Total Fixed Costs					\$418.49	\$16,739.79	
Total Costs					\$872.70	\$34,908.20	
Planned Returns to Management, Risk, and Profit:					(\$263.94)	(\$10,557.70)	
Average Calf Breakeven Price to Cover Total Costs				\$208.44	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.**