2021 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
North Texas Extension District - 4

		Your Cows
Animal Units (AU)	40	
Breeding Females	40	

REVENUE	Head	Your Head	Quantity Per Head	Your Quantity Per Head	Units	$/Unit	Your $/Unit	Total	Your Total	Enterprise Total	Your Enterprise Total (AUs)
Steer	0.425		4.80		CWT	$165.00		$336.60		$13,464.00	
Heifer	0.325		4.50		CWT	$155.00		$226.69		$9,067.50	
Cull Cow	0.100		9.00		CWT	$55.00		$49.50		$1,980.00	
Cull Bull	0.000		18.00		CWT	$65.00		$0.00		$0.00	
	0.000		0.00			$0.00		$0.00		$0.00	
	0.000		0.00			$0.00		$0.00		$0.00	
	0.000		0.00			$0.00		$0.00		$0.00	
	0.000		0.00			$0.00		$0.00		$0.00	
	0.000		0.00			$0.00		$0.00		$0.00	
	0.000		0.00			$0.00		$0.00		$0.00	
Total Revenue								$612.79		$24,511.50	

VARIABLE COSTS	Quantity	Quantity	Units	$/Unit	$/Unit	Total	Total	Enterprise Total	Enterprise Total
Production Costs									
Miscellaneous									
Miscellaneous - Cow	1.00		AU	$10.00		$10.00		$400.00	
	1.00		AU	$0.00		$0.00		$0.00	
	1.00		AU	$0.00		$0.00		$0.00	
	1.00		AU	$0.00		$0.00		$0.00	
	1.00		AU	$0.00		$0.00		$0.00	
	1.00		AU	$0.00		$0.00		$0.00	
Marketing Expense	1.00		AU	$40.00		$40.00		$1,599.87	
Feed									
0	0			$0.00		$0.00		$0.00	
Supplement	60		Pound	$0.17		$10.20		$408.00	
Salt & Minerals -Cows	1		Bag	$16.00		$16.00		$640.00	
Bermuda Hay	2.5		Roll	$50.00		$125.00		$5,000.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
Vet. Medicine									
	0			$0.00		$0.00		$0.00	
Vet. Medicine - Cow	1		Head	$25.00		$25.00		$1,000.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
	0			$0.00		$0.00		$0.00	
Fuel	1.0		AU	$10.04		$10.04		$401.75	
Lube (As a % of fuel)	10.0%		Percent	$10.04		$1.00		$40.18	
Repairs	1		AU	$18.17		$18.17		$726.87	
Labor	8.51		Hours	$10.00		$85.08		$3,403.20	
Utilities	1.00		AU	$0.00		$0.00		$0.00	
						$0.00		$0.00	
Purchase Breeding Female	1.00		AU	$0.00		$0.00		$0.00	
Purchase Breeding Male	1.00		AU	$0.00		$0.00		$0.00	
Purchase Older Repalcement Female	1.00		AU	$0.00		$0.00		$0.00	
Purchase Younger Repalcement Female	1.00		AU	$0.00		$0.00		$0.00	
Interest on Credit Line				4.75%		$13.73		$549.34	
Total Variable Costs						$354.23		$14,169.20	
Planned Returns Above Variable Costs:						$258.56		$10,342.30	
Average Calf Breakeven Price to Cover Variable Costs				$87.00	n/a	CWT			

FIXED COSTS	Quantity	Quantity	Units	$/Unit	$/Unit	Total	Total	Enterprise Total	Enterprise Total
Depreciation - Equipment	1		AU	$27.99		$27.99		$1,119.50	
Depreciation - Livestock	1		AU	$14.98		$14.98		$599.33	
Equipment Investment	$876.16		dollars	6.00%		$52.57		$2,102.78	
Insurance	1		AU	$0.00		$0.00		$0.00	
Management Fee, Owner/Operator Labor	1		AU	$0.00		$0.00		$0.00	
Salaried Labor	1		AU	$0.00		$0.00		$0.00	
Pasture Cost	2.14		Acres	$40.00		$85.60		$3,424.00	
						$0.00		$0.00	
						$0.00		$0.00	
						$0.00		$0.00	
						$0.00		$0.00	
						$0.00		$0.00	
Total Fixed Costs						$181.14		$7,245.61	
Total Costs						$535.37		$21,414.81	
Planned Returns to Management, Risk, and Profit:						$77.42		$3,096.69	
Average Calf Breakeven Price to Cover Total Costs				$138.72	n/a	CWT			

Developed by Blake Bennet, Associate Professor and Extension Economist, Texas A&M AgriLife Extension Service, 972-952-9273.

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.