2021 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
Coastal Bend Extension District - 11

Animal Units (AU)	100
Breeding Females	100

REVENUE	Head	Quantity Per Head	Units	$/Unit	Total	Enterprise Total
Steer	0.430	4.80	CWT	$160.00	$330.24	$33,024.00
Heifer	0.430	4.50	CWT	$150.00	$290.25	$29,025.00
Cull Cow	0.150	9.00	CWT	$55.00	$74.25	$7,425.00
Cull Bull	0.010	16.00	CWT	$65.00	$10.40	$1,040.00
Total Revenue					$705.14	$70,514.00

VARIABLE COSTS	Quantity	Units	$/Unit	Total	Enterprise Total
Production Costs					
Marketing Expense	1.00	AU	$31.19	$31.19	$3,118.80
Feed					
Bermuda Hay	2	Roll	$65.00	$130.00	$13,000.00
40% Cottonseed Meal Cubes	1	CWT	$29.75	$29.75	$2,975.00
Salt and Mineral	40	Pound	$0.19	$7.60	$760.00
Vet. Medicine					
Bull Exam	0.04	Head	$75.00	$3.00	$300.00
Fly Control	1.9	Head	$2.85	$5.42	$541.50
4-Way Respiratory + Vibrio + Lepto	1.04	Head	$2.03	$2.11	$211.12
8-Way Clostridials	2.94	Head	$0.48	$1.41	$141.12
Dewormer-Avermectin	2.35	Head	$3.71	$8.72	$871.85
Implants	0.43	Head	$1.38	$0.59	$59.34
Pregnancy Check	1	Head	$6.00	$6.00	$600.00
Pasturella+8 Way Clostridial	0.86	Head	$3.44	$2.96	$295.84
4-Way Respiratory + Vibrio +Lepto	0.86	Head	$2.03	$1.75	$174.58
Fuel	1.0	AU	$7.73	$7.73	$772.80
Lube (As a % of fuel)	5.0%	Percent	$7.73	$0.39	$38.64
Repairs	1	AU	$10.11	$10.11	$1,011.39
Labor	0.40	Hours	$17.00	$6.80	$680.00
Interest on Credit Line			6.00%	$14.42	$1,442.49
Total Variable Costs				$269.94	$26,994.47
Planned Returns Above Variable Costs:				$435.20	$43,519.53
Average Calf Breakeven Price to Cover Variable Costs			$46.34	CWT	

FIXED COSTS	Quantity	Units	$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	AU	$28.72	$28.72	$2,871.57
Depreciation - Livestock	1	AU	$186.43	$186.43	$18,642.86
Equipment Investment	$140.80	dollars	6.00%	$8.45	$844.78
Management Fee, Owner/Operator Labor	1	AU	$20.00	$20.00	$2,000.00
Pasture Cost	8	Acres	$20.00	$160.00	$16,000.00
Total Fixed Costs				$403.59	$40,359.20
Total Costs				$673.54	$67,353.67
Planned Returns to Management, Risk, and Profit:				$31.60	$3,160.33
Average Calf Breakeven Price to Cover Total Costs			$147.26	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.