

**2022 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
North Texas Extension District - 4**

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.425	4.80	CWT	\$175.00	\$357.00	\$14,280.00
Heifer	0.325	4.50	CWT	\$175.00	\$255.94	\$10,237.50
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
Total Revenue					\$662.44	\$26,497.50
						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	\$40.00	\$40.00	\$1,599.87
Feed						
Supplement		60	Pound	\$0.20	\$12.00	\$480.00
Salt & Minerals -Cows		1	Bag	\$18.56	\$18.56	\$742.40
Bermuda Hay		2.5	Roll	\$63.50	\$158.75	\$6,350.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$25.00	\$25.00	\$1,000.00
Fuel		1.0	AU	\$12.00	\$12.00	\$479.94
Lube (As a % of fuel)		10.0%	Percent	\$12.00	\$1.20	\$47.99
Repairs		1	AU	\$18.17	\$18.17	\$726.87
Labor		8.51	Hours	\$12.00	\$102.10	\$4,083.84
Interest on Credit Line				4.75%	\$15.76	\$630.48
Total Variable Costs					\$413.53	\$16,541.39
Planned Returns Above Variable Costs:					\$248.90	\$9,956.11
Average Calf Breakeven Price to Cover Variable Costs				\$103.94	CWT	
						Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total	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
Pasture Cost		2.14	Acres	\$40.00	\$85.60	\$3,424.00
Total Fixed Costs					\$181.14	\$7,245.61
Total Costs					\$594.67	\$23,787.00
Planned Returns to Management, Risk, and Profit:					\$67.76	\$2,710.50
Average Calf Breakeven Price to Cover Total Costs				\$155.65	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.