

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

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
<b>REVENUE</b>	<b>Head</b>	<b>Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Total</b>
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
		Quantity	Units	\$/Unit	Total	Enterprise
<b>VARIABLE COSTS</b>						<b>Total</b>
<b>Production Costs</b>						
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		100	Pound	\$0.20	\$20.00	\$800.00
Salt & Minerals -Cows		1	Bag	\$18.56	\$18.56	\$742.40
Bermuda Hay		5	Roll	\$63.50	\$317.50	\$12,700.00
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%	\$20.57	\$822.80
Total Variable Costs					\$585.09	\$23,403.70
Planned Returns Above Variable Costs:					\$77.34	\$3,093.80
Average Calf Breakeven Price to Cover Variable Costs				\$152.92	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
<b>FIXED COSTS</b>						<b>Total</b>
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		3.14	Acres	\$12.00	\$37.68	\$1,507.20
Total Fixed Costs					\$133.22	\$5,328.81
Total Costs					\$718.31	\$28,732.51
Planned Returns to Management, Risk, and Profit:					(\$55.88)	(\$2,235.01)
Average Calf Breakeven Price to Cover Total Costs				\$190.95	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.**