

**2022 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
Central Texas Extension District - 8**

Animal Units (AU)	40					
Breeding Females	40					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.425	5.50	CWT	\$179.00	\$418.41	\$16,736.50
Heifer	0.300	5.25	CWT	\$169.00	\$266.18	\$10,647.00
Cull Cow	0.100	9.00	CWT	\$55.00	\$49.50	\$1,980.00
Cull Bull	0.010	16.00	CWT	\$65.00	\$10.40	\$416.00
Total Revenue					\$744.49	\$29,779.50
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Marketing Expense		1.00	AU	\$15.00	\$15.00	\$600.00
Feed						
Salt & Mineral - Cow		50	Pound	\$0.30	\$15.00	\$600.00
Supplement - Cow		700	Pound	\$0.20	\$140.00	\$5,600.00
Bermuda Hay		2	Roll	\$75.00	\$150.00	\$6,000.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$12.00	\$12.00	\$480.00
Fuel		1.0	AU	\$15.64	\$15.64	\$625.51
Lube (As a % of fuel)		10.0%	Percent	\$15.64	\$1.56	\$62.55
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%	\$26.64	\$1,065.48
Total Variable Costs					\$425.92	\$17,036.95
Planned Returns Above Variable Costs:					\$318.56	\$12,742.55
Average Calf Breakeven Price to Cover Variable Costs				\$93.55	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise 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		8	Acres	\$25.00	\$200.00	\$8,000.00
Total Fixed Costs					\$318.49	\$12,739.79
Total Costs					\$744.42	\$29,776.73
Planned Returns to Management, Risk, and Profit:					\$0.07	\$2.77
Average Calf Breakeven Price to Cover Total Costs				\$174.96	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.