

**2022 Estimated Costs and Returns per Animal Unit
Cow-Calf Native 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		800	Pound	\$0.20	\$160.00	\$6,400.00	
Bermuda Hay		3	Roll	\$75.00	\$225.00	\$9,000.00	
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%	\$27.32	\$1,092.73	
Total Variable Costs					\$521.60	\$20,864.20	
Planned Returns Above Variable Costs:					\$222.88	\$8,915.30	
Average Calf Breakeven Price to Cover Variable Costs				\$118.01	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		25	Acres	\$12.00	\$300.00	\$12,000.00	
Total Fixed Costs					\$418.49	\$16,739.79	
Total Costs					\$940.10	\$37,603.98	
Planned Returns to Management, Risk, and Profit:					(\$195.61)	(\$7,824.48)	
Average Calf Breakeven Price to Cover Total Costs				\$224.97	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.