

**2022 Estimated Costs and Returns per Animal Unit
Cow-Calf Production
East Texas Extension District - 5**

Animal Units (AU) 40
Breeding Females 40

REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.425	5.50	CWT	\$175.00	\$409.06	\$16,362.50
Heifer	0.300	5.20	CWT	\$175.00	\$273.00	\$10,920.00
Cull Cow	0.150	10.50	CWT	\$75.00	\$118.13	\$4,725.00
Cull Bull	0.013	18.00	CWT	\$85.00	\$19.13	\$765.00
Total Revenue					\$819.31	\$32,772.50

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Miscellaneous					
Miscellaneous - Cow	1.00	AU	\$10.00	\$10.00	\$400.00
Marketing Expense	1.00	AU	\$31.95	\$31.95	\$1,278.00
Feed					
Salt and Mineral - Cow	1	Head	\$45.00	\$45.00	\$1,800.00
Hay	1.5	Ton	\$130.00	\$195.00	\$7,800.00
Vet. Medicine					
Vet Medicine - Cow	1	Head	\$42.00	\$42.00	\$1,680.00
Fuel	1.0	AU	\$3.79	\$3.79	\$151.70
Lube (As a % of fuel)	10.0%	Percent	\$3.79	\$0.38	\$15.17
Repairs	1	AU	\$2.79	\$2.79	\$111.63
Purchase Breeding Male	1.00	AU	\$62.50	\$62.50	\$2,500.00
Interest on Credit Line			6.30%	\$28.03	\$1,121.16
Total Variable Costs				\$421.44	\$16,857.66

Planned Returns Above Variable Costs: \$397.87 \$15,914.84
Average Calf Breakeven Price to Cover Variable Costs \$72.92 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	AU	\$22.80	\$22.80	\$912.09
Depreciation - Livestock	1	AU	\$70.71	\$70.71	\$2,828.57
Equipment Investment	\$461.95	dollars	6.30%	\$29.10	\$1,164.11
Pasture Cost	2.5	Acres	\$189.59	\$473.98	\$18,959.39
Total Fixed Costs				\$596.60	\$23,864.15
Total Costs				\$1,018.05	\$40,721.81
Planned Returns to Management, Risk, and Profit:				(\$198.73)	(\$7,949.31)
Average Calf Breakeven Price to Cover Total Costs			\$225.99 CWT		

Developed by Vanessa Olson, Extension Forage Specialist; and, Jason Banta, Extension Beef Cattle Specialist, Texas A&M AgriLife Extension Service. For more information, contact: Vanessa Olson or Jason Banta at 903-834-6191.

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.