

**2023 Estimated Costs and Returns per Animal Unit
Cow-Calf Enterprise, 35 ac. per AU, West of Texas Highway 16
Southwest Extension District - 10**

Animal Units (AU) 100
Breeding Females 100

REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$189.00	\$446.99	\$44,698.50
Heifer Calf 5 CWT	0.270	5.00	CWT	\$183.00	\$247.05	\$24,705.00
Cull Cow	0.150	12.00	CWT	\$78.00	\$140.40	\$14,040.00
Cull Bull	0.040	18.00	CWT	\$105.00	\$75.60	\$7,560.00
Total Revenue					\$910.04	\$91,003.50

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Miscellaneous					
Trucking	1.00	AU	\$8.46	\$8.46	\$845.50
Horse Health/Shoe/Feed	1.00	AU	\$0.41	\$0.41	\$41.23
Marketing Expense	1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed					
12-12 Loose Mineral	79.83	Pound	\$0.60	\$47.82	\$4,781.82
20% Protein Cube	4.86	CWT	\$19.90	\$96.71	\$9,671.40
Vet. Medicine					
Lepto 5-Vibro	2.08	Dose	\$0.50	\$1.04	\$103.96
Dewormer-Avrmecc Pour	31.45	CWT	\$0.11	\$3.54	\$353.74
7way Clostr+Overeat	3.78	Dose	\$4.00	\$15.12	\$1,511.92
Bull Exam	0.04	Head	\$50.00	\$2.00	\$200.00
Pregency Check	1	Head	\$5.00	\$5.00	\$500.00
Fly Control	1	Head	\$0.16	\$0.16	\$16.00
BRD-PI3-BRSV ML	1.7	Dose	\$1.40	\$2.38	\$237.97
Implants-C	0.85	Dose	\$1.35	\$1.15	\$114.67
Fuel	1.0	AU	\$23.88	\$23.88	\$2,388.00
Lube (As a % of fuel)	10.0%	Percent	\$23.88	\$2.39	\$238.80
Repairs	1	AU	\$13.63	\$13.63	\$1,362.93
Labor	0.40	Hours	\$14.00	\$5.60	\$560.00
Interest on Credit Line			8.00%	\$16.12	\$1,612.40
Total Variable Costs				\$263.37	\$26,336.83

Planned Returns Above Variable Costs: \$646.67 \$64,666.67
Average Calf Breakeven Price to Cover Variable Costs \$12.75 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	AU	\$58.05	\$58.05	\$5,805.07
Depreciation - Livestock	1	AU	\$98.60	\$98.60	\$9,860.00
Equipment Investment	\$1,201.55	dollars	8.00%	\$96.12	\$9,612.44
Pasture Cost	1	Acres	\$186.00	\$186.00	\$18,600.00
Total Fixed Costs				\$438.78	\$43,877.51
Total Costs				\$702.14	\$70,214.34
Planned Returns to Management, Risk, and Profit:				\$207.89	\$20,789.16
Average Calf Breakeven Price to Cover Total Costs			\$130.86 CWT		

Developed by Extension Economists, Texas A&M AgriLife Extension Service, budgets@tamu.edu.

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.