

**2023 Estimated Costs and Returns per Animal Unit
Cow-Calf Production
East Texas Extension District - 5**

Animal Units (AU)	40						
Breeding Females	40						
		Quantity					Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total	Total
Steer	0.425	5.50	CWT	\$187.00	\$437.11	\$17,484.50	
Heifer	0.300	5.20	CWT	\$179.00	\$279.24	\$11,169.60	
Cull Cow	0.150	10.50	CWT	\$78.00	\$122.85	\$4,914.00	
Cull Bull	0.013	18.00	CWT	\$105.00	\$23.63	\$945.00	
Total Revenue					\$862.83	\$34,513.10	
		Quantity	Units	\$/Unit	Total	Total	Enterprise
VARIABLE COSTS							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	\$195.00	\$292.50	\$11,700.00	
Vet. Medicine							
Vet Medicine - Cow		1	Head	\$42.00	\$42.00	\$1,680.00	
Fuel		1.0	AU	\$3.17	\$3.17	\$126.90	
Lube (As a % of fuel)		10.0%	Percent	\$3.17	\$0.32	\$12.69	
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				8.00%	\$42.50	\$1,700.18	
Total Variable Costs					\$532.74	\$21,309.40	
Planned Returns Above Variable Costs:					\$330.09	\$13,203.70	
Average Calf Breakeven Price to Cover Variable Costs				\$99.10	CWT		
		Quantity	Units	\$/Unit	Total	Total	Enterprise
FIXED COSTS							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	8.00%	\$36.96	\$1,478.24	
Pasture Cost		2.5	Acres	\$190.53	\$476.31	\$19,052.52	
Total Fixed Costs					\$606.79	\$24,271.41	
Total Costs					\$1,139.52	\$45,580.81	
Planned Returns to Management, Risk, and Profit:					(\$276.69)	(\$11,067.71)	
Average Calf Breakeven Price to Cover Total Costs				\$254.79	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.