

**2021 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
North Texas Extension District - 4**

Animal Units (AU)	40					
Breeding Females	40					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.425	4.80	CWT	\$165.00	\$336.60	\$13,464.00
Heifer	0.325	4.50	CWT	\$155.00	\$226.69	\$9,067.50
Cull Cow	0.100	9.00	CWT	\$55.00	\$49.50	\$1,980.00
Cull Bull	0.000	18.00	CWT	\$65.00	\$0.00	\$0.00
Total Revenue					\$612.79	\$24,511.50
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	\$40.00	\$40.00	\$1,599.87
Feed						
Supplement		60	Pound	\$0.17	\$10.20	\$408.00
Salt & Minerals -Cows		1	Bag	\$16.00	\$16.00	\$640.00
Bermuda Hay		2.5	Roll	\$50.00	\$125.00	\$5,000.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$25.00	\$25.00	\$1,000.00
Fuel		1.0	AU	\$10.04	\$10.04	\$401.75
Lube (As a % of fuel)		10.0%	Percent	\$10.04	\$1.00	\$40.18
Repairs		1	AU	\$18.17	\$18.17	\$726.87
Labor		8.51	Hours	\$10.00	\$85.08	\$3,403.20
Interest on Credit Line				4.75%	\$13.73	\$549.34
Total Variable Costs					\$354.23	\$14,169.20
Planned Returns Above Variable Costs:					\$258.56	\$10,342.30
Average Calf Breakeven Price to Cover Variable Costs				\$87.00	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$27.99	\$27.99	\$1,119.50
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$876.16	dollars	6.00%	\$52.57	\$2,102.78
Pasture Cost		2.14	Acres	\$40.00	\$85.60	\$3,424.00
Total Fixed Costs					\$181.14	\$7,245.61
Total Costs					\$535.37	\$21,414.81
Planned Returns to Management, Risk, and Profit:					\$77.42	\$3,096.69
Average Calf Breakeven Price to Cover Total Costs				\$138.72	CWT	

Developed by Blake Bennet, Associate Professor and Extension Economist, Texas A&M AgriLife Extension Service, 972-952-9273.

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.