

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

Animal Units (AU)			40				
Breeding Females			40				
<b>REVENUE</b>	<b>Head</b>	<b>Quantity Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>	
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	
<b>Total Revenue</b>					<b>\$612.79</b>	<b>\$24,511.50</b>	
<b>VARIABLE COSTS</b>			<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
<b>Production Costs</b>							
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		100	Pound	\$0.17	\$17.00	\$680.00	
Salt & Minerals -Cows		1	Bag	\$16.00	\$16.00	\$640.00	
Bermuda Hay		5	Roll	\$50.00	\$250.00	\$10,000.00	
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%	\$17.07	\$682.89	
<b>Total Variable Costs</b>					<b>\$489.37</b>	<b>\$19,574.75</b>	
Planned Returns Above Variable Costs:					\$123.42	\$4,936.75	
Average Calf Breakeven Price to Cover Variable Costs				\$125.59	CWT		
<b>FIXED COSTS</b>			<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
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		3.14	Acres	\$12.00	\$37.68	\$1,507.20	
<b>Total Fixed Costs</b>					<b>\$133.22</b>	<b>\$5,328.81</b>	
<b>Total Costs</b>					<b>\$622.59</b>	<b>\$24,903.55</b>	
Planned Returns to Management, Risk, and Profit:					<b>(\$9.80)</b>	<b>(\$392.05)</b>	
Average Calf Breakeven Price to Cover Total Costs				\$163.62	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.**