

**2023 Estimated Costs and Returns per Animal Unit  
Cow-Calf Improved Pasture  
Coastal Bend Extension District - 11**

Animal Units (AU) 100  
Breeding Females 100

REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.430	4.80	CWT	\$187.00	\$385.97	\$38,596.80
Heifer	0.430	4.50	CWT	\$179.00	\$346.37	\$34,636.50
Cull Cow	0.150	9.00	CWT	\$78.00	\$105.30	\$10,530.00
Cull Bull	0.010	16.00	CWT	\$105.00	\$16.80	\$1,680.00
<b>Total Revenue</b>					<b>\$854.43</b>	<b>\$85,443.30</b>

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
<b>Production Costs</b>					
Marketing Expense	1.00	AU	\$31.19	\$31.19	\$3,118.80
Feed				<b>\$177.39</b>	
Bermuda Hay	2	Roll	\$68.90	\$137.80	\$13,780.00
40% Cottonseed Meal Cubes	1	CWT	\$31.54	\$31.54	\$3,153.50
Salt and Mineral	40	Pound	\$0.20	\$8.06	\$805.60
Vet. Medicine				<b>\$33.87</b>	
Bull Exam	0.04	Head	\$79.50	\$3.18	\$318.00
Fly Control	1.9	Head	\$3.02	\$5.74	\$573.99
4-Way Respiratory + Vibrio + Lepto	1.04	Head	\$2.15	\$2.24	\$223.79
8-Way Clostridials	2.94	Head	\$0.51	\$1.50	\$149.59
Dewormer-Avermectin	2.35	Head	\$3.93	\$9.24	\$924.16
Implants	0.43	Head	\$1.46	\$0.63	\$62.90
Pregnancy Check	1	Head	\$6.36	\$6.36	\$636.00
Pasturella+8 Way Clostridial	0.86	Head	\$3.65	\$3.14	\$313.59
4-Way Respiratory + Vibrio +Lepto	0.86	Head	\$2.15	\$1.85	\$185.05
Fuel	1.0	AU	\$6.73	\$6.73	\$672.98
Lube (As a % of fuel)	5.0%	Percent	\$6.73	\$0.34	\$33.65
Repairs	1	AU	\$10.11	\$10.11	\$1,011.39
Labor	0.40	Hours	\$14.06	\$5.62	\$562.20
Interest on Credit Line			8.00%	\$19.85	\$1,984.58
<b>Total Variable Costs</b>				<b>\$285.10</b>	<b>\$28,509.78</b>

Planned Returns Above Variable Costs: \$569.34 \$56,933.52  
Average Calf Breakeven Price to Cover Variable Costs \$40.76 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	AU	\$28.72	\$28.72	\$2,871.57
Depreciation - Livestock	1	AU	\$186.43	\$186.43	\$18,642.86
Equipment Investment	\$140.80	dollars	8.00%	\$11.26	\$1,126.37
Management Fee, Owner/Operator Labor	1	AU	\$20.00	\$20.00	\$2,000.00
Pasture Cost	8	Acres	\$20.00	\$160.00	\$16,000.00
<b>Total Fixed Costs</b>				<b>\$406.41</b>	<b>\$40,640.80</b>
<b>Total Costs</b>				<b>\$691.51</b>	<b>\$69,150.57</b>
Planned Returns to Management, Risk, and Profit:				\$162.93	\$16,292.73
Average Calf Breakeven Price to Cover Total Costs			\$142.39 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.**