2023 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	$185.00	$377.40	$15,096.00
Heifer	0.325	4.50	CWT	$175.00	$255.94	$10,237.50
Cull Cow	0.100	9.00	CWT	$70.00	$63.00	$2,520.00
Cull Bull	0.000	18.00	CWT	$80.00	$0.00	$0.00
Total Revenue					$696.34	$27,853.50

VARIABLE COSTS	Quantity	Units	$/Unit	Total	Enterprise Total
Production Costs					
Miscellaneous					
Miscellaneous - Cow	1.00	AU	$4.00	$4.00	$160.00
Marketing Expense	1.00	AU	$40.00	$40.00	$1,599.87
Feed					
Supplement	60	Pound	$0.25	$15.00	$600.00
Salt & Minerals -Cows	1	Bag	$32.50	$32.50	$1,300.00
Bermuda Hay	2.5	Roll	$85.00	$212.50	$8,500.00
Vet. Medicine					
Vet. Medicine - Cow	1	Head	$15.00	$15.00	$600.00
Fuel	1.0	AU	$14.22	$14.22	$568.79
Lube (As a % of fuel)	10.0%	Percent	$14.22	$1.42	$56.88
Repairs	1	AU	$18.17	$18.17	$726.87
Labor	8.51	Hours	$12.00	$102.10	$4,083.84
Interest on Credit Line			6.00%	$20.79	$831.50
Total Variable Costs				$475.69	$19,027.74

Planned Returns Above Variable Costs:				$220.64	$8,825.76
Average Calf Breakeven Price to Cover Variable Costs			$117.83	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	$20.00	$42.80	$1,712.00
Total Fixed Costs				$138.34	$5,533.61
Total Costs				$614.03	$24,561.35
Planned Returns to Management, Risk, and Profit:				$82.30	$3,292.15
Average Calf Breakeven Price to Cover Total Costs			$157.33	CWT	

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.