

**2023 Estimated Costs and Returns per Animal Unit  
Cow-Calf Improved Pasture  
Central Texas Extension District - 8**

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	5.50	CWT	\$188.00	\$439.45	\$17,578.00
Heifer	0.300	5.25	CWT	\$178.00	\$280.35	\$11,214.00
Cull Cow	0.100	9.00	CWT	\$70.00	\$63.00	\$2,520.00
Cull Bull	0.010	16.00	CWT	\$80.00	\$12.80	\$512.00
Total Revenue					\$795.60	\$31,824.00
<b>VARIABLE COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
<b>Production Costs</b>						
Marketing Expense		1.00	AU	\$15.00	\$15.00	\$600.00
Feed						
Salt & Mineral - Cow		50	Pound	\$0.65	\$32.50	\$1,300.00
Supplement - Cow		700	Pound	\$0.25	\$175.00	\$7,000.00
Bermuda Hay		2	Roll	\$85.00	\$170.00	\$6,800.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$15.00	\$15.00	\$600.00
Fuel		1.0	AU	\$21.09	\$21.09	\$843.66
Lube (As a % of fuel)		10.0%	Percent	\$21.09	\$2.11	\$84.37
Repairs		1	AU	\$5.96	\$5.96	\$238.40
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00
Interest on Credit Line				6.00%	\$38.34	\$1,533.78
Total Variable Costs					\$519.13	\$20,765.21
Planned Returns Above Variable Costs:					\$276.47	\$11,058.79
Average Calf Breakeven Price to Cover Variable Costs				\$113.31	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	\$41.89	\$41.89	\$1,675.44
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$1,027.09	dollars	6.00%	\$61.63	\$2,465.02
Pasture Cost		8	Acres	\$25.00	\$200.00	\$8,000.00
Total Fixed Costs					\$318.49	\$12,739.79
Total Costs					\$837.62	\$33,504.99
Planned Returns to Management, Risk, and Profit:					(\$42.02)	(\$1,680.99)
Average Calf Breakeven Price to Cover Total Costs				\$194.72	CWT	

Developed by Jason Johnson, Associate Professor and Extension Economist, Texas A&M AgriLife Extension, 254-968-4144.

**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.**