

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

Animal Units (AU)		40				
Breeding Females		40				
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
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
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
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		800	Pound	\$0.25	\$200.00	\$8,000.00
Bermuda Hay		3	Roll	\$85.00	\$255.00	\$10,200.00
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%	\$40.08	\$1,603.01
Total Variable Costs					\$630.86	\$25,234.44
Planned Returns Above Variable Costs:					\$164.74	\$6,589.56
Average Calf Breakeven Price to Cover Variable Costs				\$141.87	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
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		25	Acres	\$12.00	\$300.00	\$12,000.00
Total Fixed Costs					\$418.49	\$16,739.79
Total Costs					\$1,049.36	\$41,974.23
Planned Returns to Management, Risk, and Profit:					(\$253.76)	(\$10,150.23)
Average Calf Breakeven Price to Cover Total Costs				\$248.83	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.