

**2024 Estimated Costs and Returns per Animal Unit  
Cow-Calf Improved Pasture  
North Texas Extension District - 4**

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
<b>REVENUE</b>	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.425	4.80	CWT	\$285.00	\$581.40	\$23,256.00
Heifer	0.325	4.50	CWT	\$270.00	\$394.88	\$15,795.00
Cull Cow	0.100	9.00	CWT	\$95.00	\$85.50	\$3,420.00
Cull Bull	0.000	18.00	CWT	\$120.00	\$0.00	\$0.00
Total Revenue					\$1,061.78	\$42,471.00
		Quantity	Units	\$/Unit	Total	Enterprise
<b>VARIABLE COSTS</b>						Total
<b>Production Costs</b>						
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	\$120.00	\$300.00	\$12,000.00
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				8.00%	\$33.91	\$1,356.45
Total Variable Costs					\$576.32	\$23,052.69
Planned Returns Above Variable Costs:					\$485.46	\$19,418.31
Average Calf Breakeven Price to Cover Variable Costs				\$140.13	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
<b>FIXED COSTS</b>						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	8.00%	\$70.09	\$2,803.70
Pasture Cost		2.14	Acres	\$20.00	\$42.80	\$1,712.00
Total Fixed Costs					\$155.86	\$6,234.53
Total Costs					\$732.18	\$29,287.22
Planned Returns to Management, Risk, and Profit:					\$329.59	\$13,183.78
Average Calf Breakeven Price to Cover Total Costs				\$184.63	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.**