

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

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
<b>REVENUE</b>	<b>Head</b>	<b>Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Total</b>
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>						<b>Total</b>
<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		100	Pound	\$0.25	\$25.00	\$1,000.00
Salt & Minerals -Cows		1	Bag	\$32.50	\$32.50	\$1,300.00
Bermuda Hay		5	Roll	\$120.00	\$600.00	\$24,000.00
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%	\$55.46	\$2,218.45
Total Variable Costs					\$907.87	\$36,314.70
Planned Returns Above Variable Costs:					\$153.91	\$6,156.30
Average Calf Breakeven Price to Cover Variable Costs				\$234.79	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
<b>FIXED COSTS</b>						<b>Total</b>
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		3.14	Acres	\$12.00	\$37.68	\$1,507.20
Total Fixed Costs					\$150.74	\$6,029.73
Total Costs					\$1,058.61	\$42,344.43
Planned Returns to Management, Risk, and Profit:					\$3.16	\$126.57
Average Calf Breakeven Price to Cover Total Costs				\$277.83	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.**