

**2024 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved 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	\$285.00	\$666.19	\$26,647.50	
Heifer	0.300	5.25	CWT	\$270.00	\$425.25	\$17,010.00	
Cull Cow	0.100	9.00	CWT	\$95.00	\$85.50	\$3,420.00	
Cull Bull	0.010	16.00	CWT	\$120.00	\$19.20	\$768.00	
Total Revenue					\$1,196.14	\$47,845.50	
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		700	Pound	\$0.25	\$175.00	\$7,000.00	
Bermuda Hay		2	Roll	\$120.00	\$240.00	\$9,600.00	
Vet. Medicine							
Vet. Medicine - Cow		1	Head	\$15.00	\$15.00	\$600.00	
Fuel		1.0	AU	\$20.56	\$20.56	\$822.48	
Lube (As a % of fuel)		10.0%	Percent	\$20.56	\$2.06	\$82.25	
Repairs		1	AU	\$5.96	\$5.96	\$238.40	
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00	
Interest on Credit Line				8.00%	\$56.50	\$2,260.03	
Total Variable Costs					\$606.70	\$24,268.16	
Planned Returns Above Variable Costs:					\$589.43	\$23,577.34	
Average Calf Breakeven Price to Cover Variable Costs				\$128.31	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	8.00%	\$82.17	\$3,286.69	
Pasture Cost		8	Acres	\$25.00	\$200.00	\$8,000.00	
Total Fixed Costs					\$339.04	\$13,561.46	
Total Costs					\$945.74	\$37,829.62	
Planned Returns to Management, Risk, and Profit:					\$250.40	\$10,015.88	
Average Calf Breakeven Price to Cover Total Costs				\$214.96	CWT		

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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.