

**2024 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 | \$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 | | 800 | Pound | \$0.25 | \$200.00 | \$8,000.00 | |
| Bermuda Hay | | 3 | Roll | \$120.00 | \$360.00 | \$14,400.00 | |
| 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% | \$61.52 | \$2,460.67 | |
| Total Variable Costs | | | | | \$756.72 | \$30,268.80 | |
| Planned Returns Above Variable Costs: | | | | | \$439.42 | \$17,576.70 | |
| Average Calf Breakeven Price to Cover Variable Costs | | | | \$166.65 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 | | 25 | Acres | \$12.00 | \$300.00 | \$12,000.00 | |
| Total Fixed Costs | | | | | \$439.04 | \$17,561.46 | |
| Total Costs | | | | | \$1,195.76 | \$47,830.26 | |
| Planned Returns to Management, Risk, and Profit: | | | | | \$0.38 | \$15.24 | |
| Average Calf Breakeven Price to Cover Total Costs | | | | \$278.86 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.