

**2024 Estimated Costs and Returns per Animal Unit  
Cow-Calf Improved Pasture  
Coastal Bend Extension District - 11**

Animal Units (AU) 100  
Breeding Females 100

REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.430	4.80	CWT	\$298.00	\$615.07	\$61,507.20
Heifer	0.430	4.50	CWT	\$280.00	\$541.80	\$54,180.00
Cull Cow	0.150	9.00	CWT	\$95.00	\$128.25	\$12,825.00
Cull Bull	0.010	16.00	CWT	\$120.00	\$19.20	\$1,920.00
<b>Total Revenue</b>					<b>\$1,304.32</b>	<b>\$130,432.20</b>

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
<b>Production Costs</b>					
Marketing Expense	1.00	AU	\$31.19	\$31.19	\$3,118.80
Feed				<b>\$249.54</b>	
Bermuda Hay	2	Roll	\$100.00	\$200.00	\$20,000.00
40% Cottonseed Meal Cubes	1	CWT	\$31.54	\$31.54	\$3,153.50
Salt and Mineral	40	Pound	\$0.45	\$18.00	\$1,800.00
Vet. Medicine				<b>\$33.87</b>	
Bull Exam	0.04	Head	\$79.50	\$3.18	\$318.00
Fly Control	1.9	Head	\$3.02	\$5.74	\$573.99
4-Way Respiratory + Vibrio + Lepto	1.04	Head	\$2.15	\$2.24	\$223.79
8-Way Clostridials	2.94	Head	\$0.51	\$1.50	\$149.59
Dewormer-Avermectin	2.35	Head	\$3.93	\$9.24	\$924.16
Implants	0.43	Head	\$1.46	\$0.63	\$62.90
Pregnancy Check	1	Head	\$6.36	\$6.36	\$636.00
Pasturella+8 Way Clostridial	0.86	Head	\$3.65	\$3.14	\$313.59
4-Way Respiratory + Vibrio +Lepto	0.86	Head	\$2.15	\$1.85	\$185.05
Fuel	1.0	AU	\$8.18	\$8.18	\$817.88
Lube (As a % of fuel)	5.0%	Percent	\$8.18	\$0.41	\$40.89
Repairs	1	AU	\$10.11	\$10.11	\$1,011.39
Labor	0.40	Hours	\$14.41	\$5.76	\$576.48
Interest on Credit Line			9.00%	\$27.33	\$2,732.51
<b>Total Variable Costs</b>				<b>\$366.39</b>	<b>\$36,638.53</b>

Planned Returns Above Variable Costs: \$937.94 Enterprise  
Average Calf Breakeven Price to Cover Variable Costs \$54.75 CWT \$93,793.67

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	AU	\$28.72	\$28.72	\$2,871.57
Depreciation - Livestock	1	AU	\$186.43	\$186.43	\$18,642.86
Equipment Investment	\$140.80	dollars	9.00%	\$12.67	\$1,267.17
Management Fee, Owner/Operator Labor	1	AU	\$20.00	\$20.00	\$2,000.00
Pasture Cost	8	Acres	\$20.00	\$160.00	\$16,000.00
<b>Total Fixed Costs</b>				<b>\$407.82</b>	<b>\$40,781.59</b>
<b>Total Costs</b>				<b>\$774.20</b>	<b>\$77,420.12</b>
Planned Returns to Management, Risk, and Profit:				\$530.12	\$53,012.08
Average Calf Breakeven Price to Cover Total Costs			\$156.73 CWT		

Developed by Extension Economists, Texas A&M AgriLife Extension Service, budgets@tamu.edu.

**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.**