

**2024 Estimated Costs and Returns per Animal Unit
Cow-Calf Production
East Texas Extension District - 5**

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	5.20	CWT	\$270.00	\$421.20	\$16,848.00	
Cull Cow	0.150	10.50	CWT	\$95.00	\$149.63	\$5,985.00	
Cull Bull	0.013	18.00	CWT	\$120.00	\$27.00	\$1,080.00	
Total Revenue					\$1,264.01	\$50,560.50	
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total	
Production Costs							
Miscellaneous							
Miscellaneous - Cow		1.00	AU	\$10.00	\$10.00	\$400.00	
Marketing Expense		1.00	AU	\$31.95	\$31.95	\$1,278.00	
Feed							
Salt and Mineral - Cow		1	Head	\$45.00	\$45.00	\$1,800.00	
Hay		1.5	Ton	\$200.00	\$300.00	\$12,000.00	
Vet. Medicine							
Vet Medicine - Cow		1	Head	\$42.00	\$42.00	\$1,680.00	
Fuel		1.0	AU	\$4.84	\$4.84	\$193.50	
Lube (As a % of fuel)		10.0%	Percent	\$4.84	\$0.48	\$19.35	
Repairs		1	AU	\$2.79	\$2.79	\$111.63	
Purchase Breeding Male		1.00	AU	\$62.50	\$62.50	\$2,500.00	
Interest on Credit Line				8.00%	\$43.54	\$1,741.75	
Total Variable Costs					\$543.11	\$21,724.22	
Planned Returns Above Variable Costs:					\$720.91	\$28,836.28	
Average Calf Breakeven Price to Cover Variable Costs				\$94.03	CWT		
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total	
Depreciation - Equipment		1	AU	\$22.80	\$22.80	\$912.09	
Depreciation - Livestock		1	AU	\$70.71	\$70.71	\$2,828.57	
Equipment Investment		\$461.95	dollars	8.00%	\$36.96	\$1,478.24	
Pasture Cost		2.5	Acres	\$196.65	\$491.63	\$19,665.01	
Total Fixed Costs					\$622.10	\$24,883.90	
Total Costs					\$1,165.20	\$46,608.12	
Planned Returns to Management, Risk, and Profit:					\$98.81	\$3,952.38	
Average Calf Breakeven Price to Cover Total Costs				\$253.64	CWT		

Developed by Vanessa Olson, Extension Forage Specialist; and, Jason Banta, Extension Beef Cattle Specialist, Texas A&M AgriLife Extension Service. For more information, contact: Vanessa Olson or Jason Banta at 903-834-6191.

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.