

**2024 Estimated Costs and Returns per Animal Unit
Cow-Calf Enterprise, 20 ac. per AU, East of Texas Highway 16
Southwest Extension District - 10**

Animal Units (AU)		100				
Breeding Females		100				
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$295.00	\$697.68	\$69,767.50
Heifer Calf 5 CWT	0.270	5.00	CWT	\$270.00	\$364.50	\$36,450.00
Cull Cow	0.150	12.00	CWT	\$95.00	\$171.00	\$17,100.00
Cull Bull	0.040	18.00	CWT	\$120.00	\$86.40	\$8,640.00
Total Revenue					\$1,319.58	\$131,957.50
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Miscellaneous						
Trucking		1.00	AU	\$8.46	\$8.46	\$845.50
Horse Health/Shoe/Feed		1.00	AU	\$0.41	\$0.41	\$41.23
Marketing Expense		1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed						
12-12 Loose Mineral		79.83	Pound	\$0.60	\$47.82	\$4,781.82
20% Protein Cube		3	CWT	\$19.90	\$59.70	\$5,970.00
Hay - Big Round Bale		1800	Pound	\$0.07	\$127.50	\$12,750.00
Vet. Medicine						
Lepto 5-Vibro		2.08	Dose	\$0.50	\$1.04	\$103.96
Dewormer-Avrmeac Pour		31.45	CWT	\$0.11	\$3.54	\$353.74
7way Clostr+Overeat		3.78	Dose	\$4.00	\$15.12	\$1,511.92
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pregency Check		1	Head	\$5.00	\$5.00	\$500.00
Fly Control		1	Head	\$0.16	\$0.16	\$16.00
BRD-PI3-BRSV ML		1.7	Dose	\$1.40	\$2.38	\$237.97
Implants-C		0.85	Dose	\$1.35	\$1.15	\$114.67
Fuel		1.0	AU	\$23.88	\$23.88	\$2,388.00
Lube (As a % of fuel)		10.0%	Percent	\$23.88	\$2.39	\$238.80
Repairs		1	AU	\$13.69	\$13.69	\$1,369.34
Labor		0.40	Hours	\$14.00	\$5.60	\$560.00
Interest on Credit Line				8.00%	\$21.87	\$2,187.24
Total Variable Costs					\$359.67	\$35,966.67
Planned Returns Above Variable Costs:					\$959.91	\$95,990.83
Average Calf Breakeven Price to Cover Variable Costs				\$27.53	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$58.34	\$58.34	\$5,833.99
Depreciation - Livestock		1	AU	\$98.60	\$98.60	\$9,860.00
Equipment Investment		\$1,207.55	dollars	8.00%	\$96.60	\$9,660.37
Pasture Cost		1	Acres	\$186.00	\$186.00	\$18,600.00
Total Fixed Costs					\$439.54	\$43,954.36
Total Costs					\$799.21	\$79,921.03
Planned Returns to Management, Risk, and Profit:					\$520.36	\$52,036.47
Average Calf Breakeven Price to Cover Total Costs				\$145.84	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.