

**2025 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
North Texas Extension District - 4**

| | | | | | | |
|--|-------------|------------------------------|--------------|----------------|-------------------|-----------------------------|
| Animal Units (AU) | | 40 | | | | |
| Breeding Females | | 40 | | | | |
| REVENUE | Head | Quantity Per Head | Units | \$/Unit | Total | Enterprise Total |
| Steer | 0.425 | 4.80 | CWT | \$335.00 | \$683.40 | \$27,336.00 |
| Heifer | 0.325 | 4.50 | CWT | \$305.00 | \$446.06 | \$17,842.50 |
| Cull Cow | 0.100 | 9.00 | CWT | \$120.00 | \$108.00 | \$4,320.00 |
| Cull Bull | 0.000 | 18.00 | CWT | \$150.00 | \$0.00 | \$0.00 |
| Total Revenue | | | | | \$1,237.46 | \$49,498.50 |
| 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 | \$40.00 | \$40.00 | \$1,599.87 |
| Feed | | | | | | |
| Supplement | | 60 | Pound | \$0.25 | \$15.00 | \$600.00 |
| Salt & Minerals -Cows | | 1 | Bag | \$18.56 | \$18.56 | \$742.40 |
| Bermuda Hay | | 2.5 | Roll | \$63.50 | \$158.75 | \$6,350.00 |
| Vet. Medicine | | | | | | |
| Vet. Medicine - Cow | | 1 | Head | \$25.00 | \$25.00 | \$1,000.00 |
| Fuel | | 1.0 | AU | \$11.83 | \$11.83 | \$473.10 |
| Lube (As a % of fuel) | | 10.0% | Percent | \$11.83 | \$1.18 | \$47.31 |
| Repairs | | 1 | AU | \$18.17 | \$18.17 | \$726.87 |
| Labor | | 8.51 | Hours | \$16.00 | \$136.13 | \$5,445.12 |
| Interest on Credit Line | | | | 8.60% | \$29.25 | \$1,169.98 |
| Total Variable Costs | | | | | \$463.87 | \$18,554.65 |
| Planned Returns Above Variable Costs: | | | | | \$773.60 | \$30,943.85 |
| Average Calf Breakeven Price to Cover Variable Costs | | | | \$101.60 | CWT | |
| FIXED COSTS | | Quantity | Units | \$/Unit | Total | Enterprise Total |
| Depreciation - Equipment | | 1 | AU | \$27.99 | \$27.99 | \$1,119.50 |
| Depreciation - Livestock | | 1 | AU | \$14.98 | \$14.98 | \$599.33 |
| Equipment Investment | | \$876.16 | dollars | 6.00% | \$52.57 | \$2,102.78 |
| Pasture Cost | | 2.14 | Acres | \$35.00 | \$74.90 | \$2,996.00 |
| Total Fixed Costs | | | | | \$170.44 | \$6,817.61 |
| Total Costs | | | | | \$634.31 | \$25,372.26 |
| Planned Returns to Management, Risk, and Profit: | | | | | \$603.16 | \$24,126.24 |
| Average Calf Breakeven Price to Cover Total Costs | | | | \$150.27 | CWT | |

Developed by Blake Bennet, Associate Professor & Extension Economist, Texas A&M AgriLife Extension, 972-952-9273.

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.