

**2025 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		Units	\$/Unit	Total	Enterprise
		Per Head					Total
Steer	0.425	5.50		CWT	\$335.00	\$783.06	\$31,322.50
Heifer	0.300	5.20		CWT	\$305.00	\$475.80	\$19,032.00
Cull Cow	0.150	10.50		CWT	\$120.00	\$189.00	\$7,560.00
Cull Bull	0.013	18.00		CWT	\$150.00	\$33.75	\$1,350.00
Total Revenue						\$1,481.61	\$59,264.50

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	\$150.00	\$225.00	\$9,000.00
Vet. Medicine					
Vet Medicine - Cow	1	Head	\$42.00	\$42.00	\$1,680.00
Fuel	1.0	AU	\$4.19	\$4.19	\$167.50
Lube (As a % of fuel)	10.0%	Percent	\$4.19	\$0.42	\$16.75
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			8.80%	\$42.28	\$1,691.11
Total Variable Costs				\$466.12	\$18,644.99

Planned Returns Above Variable Costs: \$1,015.49 Enterprise Total \$40,619.51
Average Calf Breakeven Price to Cover Variable Costs \$62.44 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	8.60%	\$39.73	\$1,589.10
Pasture Cost	2.5	Acres	\$201.61	\$504.04	\$20,161.43
Total Fixed Costs				\$637.28	\$25,491.19
Total Costs				\$1,103.40	\$44,136.18
Planned Returns to Management, Risk, and Profit:				\$378.21	\$15,128.32
Average Calf Breakeven Price to Cover Total Costs			\$225.95 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.