

**2025 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
Central Texas Extension District - 8**

Animal Units (AU)		40				
Breeding Females		40				
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.425	5.50	CWT	\$335.00	\$783.06	\$31,322.50
Heifer	0.300	5.25	CWT	\$305.00	\$480.38	\$19,215.00
Cull Cow	0.100	9.00	CWT	\$120.00	\$108.00	\$4,320.00
Cull Bull	0.010	16.00	CWT	\$150.00	\$24.00	\$960.00
Total Revenue					\$1,395.44	\$55,817.50
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Marketing Expense		1.00	AU	\$15.00	\$15.00	\$600.00
Feed						
Salt & Mineral - Cow		50	Pound	\$0.80	\$40.00	\$1,600.00
Supplement - Cow		700	Pound	\$0.28	\$196.00	\$7,840.00
Bermuda Hay		2	Roll	\$80.00	\$160.00	\$6,400.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$20.00	\$20.00	\$800.00
Fuel		1.0	AU	\$17.39	\$17.39	\$695.40
Lube (As a % of fuel)		10.0%	Percent	\$17.39	\$1.74	\$69.54
Repairs		1	AU	\$5.96	\$5.96	\$238.40
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00
Interest on Credit Line				8.60%	\$59.93	\$2,397.34
Total Variable Costs					\$560.14	\$22,405.68
Planned Returns Above Variable Costs:					\$835.30	\$33,411.82
Average Calf Breakeven Price to Cover Variable Costs				\$109.43	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$41.89	\$41.89	\$1,675.44
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$1,027.09	dollars	8.60%	\$88.33	\$3,533.19
Pasture Cost		8	Acres	\$30.00	\$240.00	\$9,600.00
Total Fixed Costs					\$385.20	\$15,407.96
Total Costs					\$945.34	\$37,813.64
Planned Returns to Management, Risk, and Profit:					\$450.10	\$18,003.86
Average Calf Breakeven Price to Cover Total Costs				\$207.88	CWT	

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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.