

**2026 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		\$/Unit	Total	Enterprise
		Per Head	Units			Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$410.00	\$969.65	\$96,965.00
Heifer Calf 5 CWT	0.270	5.00	CWT	\$410.00	\$553.50	\$55,350.00
Cull Cow	0.150	12.00	CWT	\$165.00	\$297.00	\$29,700.00
Cull Bull	0.040	18.00	CWT	\$205.00	\$147.60	\$14,760.00
Total Revenue					\$1,967.75	\$196,775.00

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-Avrmecc 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			8.10%	\$22.15	\$2,214.58
Total Variable Costs				\$359.94	\$35,994.01

Planned Returns Above Variable Costs: \$1,607.81 \$160,780.99
Average Calf Breakeven Price to Cover Variable Costs (\$22.79) 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	8.10%	\$97.81	\$9,781.13
Pasture Cost	1	Acres	\$186.00	\$186.00	\$18,600.00
Total Fixed Costs				\$440.75	\$44,075.12
Total Costs				\$800.69	\$80,069.13
Planned Returns to Management, Risk, and Profit:				\$1,167.06	\$116,705.87
Average Calf Breakeven Price to Cover Total Costs			\$95.85	CWT	

Developed by Extension Agricultural Economists, Texas A&M AgriLife Extension, 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.