

**2026 Estimated Costs and Returns per Animal Unit
Cow-Calf Native 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	\$395.00	\$923.31	\$36,932.50
Heifer	0.300	5.25	CWT	\$375.00	\$590.63	\$23,625.00
Cull Cow	0.100	9.00	CWT	\$165.00	\$148.50	\$5,940.00
Cull Bull	0.010	16.00	CWT	\$205.00	\$32.80	\$1,312.00
Total Revenue					\$1,695.24	\$67,809.50
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	\$0.90	\$45.00	\$1,800.00
Supplement - Cow		800	Pound	\$0.25	\$200.00	\$8,000.00
Bermuda Hay		3	Roll	\$70.00	\$210.00	\$8,400.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$25.00	\$25.00	\$1,000.00
Fuel		1.0	AU	\$16.06	\$16.06	\$642.45
Lube (As a % of fuel)		10.0%	Percent	\$16.06	\$1.61	\$64.25
Repairs		1	AU	\$5.96	\$5.96	\$238.40
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00
Interest on Credit Line				8.10%	\$54.29	\$2,171.67
Total Variable Costs					\$617.04	\$24,681.77
Planned Returns Above Variable Costs:					\$1,078.19	\$43,127.73
Average Calf Breakeven Price to Cover Variable Costs				\$111.37	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	8.10%	\$83.19	\$3,327.77
Pasture Cost		25	Acres	\$15.00	\$375.00	\$15,000.00
Total Fixed Costs					\$515.06	\$20,602.54
Total Costs					\$1,132.11	\$45,284.32
Planned Returns to Management, Risk, and Profit:					\$563.13	\$22,525.18
Average Calf Breakeven Price to Cover Total Costs				\$243.02	CWT	

Developed by Jason Johnson, Associate Professor & Extension Economist, Texas A&M AgriLife Extension, 254-968-4144.

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.