

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2018 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Enterprise**  
**Far West Extension District - 6**

Animal Units (AU)	100					
Breeding Females	100					
		Quantity				Enterprise
<b>REVENUE</b>	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.430	5.50	CWT	\$166.00	\$392.59	\$39,259.00
Heifer	0.270	5.00	CWT	\$144.00	\$194.40	\$19,440.00
Cull Cow	0.150	12.00	CWT	\$69.00	\$124.20	\$12,420.00
Cull Bull	0.040	18.00	CWT	\$81.00	\$58.32	\$5,832.00
<b>Total Revenue</b>					<b>\$769.51</b>	<b>\$76,951.00</b>
		Quantity	Units	\$/Unit	Total	Enterprise
<b>VARIABLE COSTS</b>						Total
<b>Production Costs</b>						
Miscellaneous						
Trucking		0.89	Head	\$9.50	\$8.46	\$845.50
Horse Health/Shoe/Feed		0.1	AU	\$4.12	\$0.41	\$41.23
Marketing Expense		1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed						
12-12 Loose Mineral		50.04	Pound	\$0.39	\$19.52	\$1,951.56
20% Protein Cube		3.6	CWT	\$19.40	\$69.84	\$6,984.00
Vet. Medicine						
Lepto 5-Vibro		2.08	Dose	\$0.88	\$1.83	\$183.04
Dewormer-Avrmecc Pour		15.185	CWT	\$0.26	\$3.95	\$394.81
7way Clostr+Overeat		3.78	Dose	\$0.41	\$1.55	\$154.98
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pregnancy 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	\$2.16	\$3.67	\$367.20
Implants-C		0.85	Dose	\$1.02	\$0.87	\$86.70
Dewormer-Albendazole		1.04	Dose	\$2.40	\$2.50	\$249.60
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	\$10.00	\$4.00	\$400.00
Interest on Credit Line				6.50%	\$11.12	\$1,112.27
<b>Total Variable Costs</b>					<b>\$192.80</b>	<b>\$19,279.53</b>
Planned Returns Above Variable Costs:					\$576.71	\$57,671.47
Average Calf Breakeven Price to Cover Variable Costs				\$2.77	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
<b>FIXED COSTS</b>						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	6.50%	\$78.49	\$7,849.05
Pasture Cost		1	Acres	\$158.00	\$158.00	\$15,800.00
<b>Total Fixed Costs</b>					<b>\$393.43</b>	<b>\$39,343.04</b>
<b>Total Costs</b>					<b>\$586.23</b>	<b>\$58,622.57</b>
Planned Returns to Management, Risk, and Profit:					\$183.28	\$18,328.43
Average Calf Breakeven Price to Cover Total Costs				\$108.67	CWT	

Sensitivity Analysis for Example				
Example Weaning Percent	Example Gross Sales per Animal Unit	Pounds Produced per AU	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Breakeven Price to Cover Total Cost
91%	\$810.94	650	336	\$101.50
88%	\$790.23	637	350	\$104.96
85%	\$769.51	624	365	\$108.67
82%	\$748.79	610	381	\$112.64
79%	\$728.08	597	399	\$116.92

Example Male Calf Price	\$166.00
Example Female Calf Price	\$144.00
Example Weighted Average Calf Price (\$/cwt)	\$158.01

Developed by Rob Hogan, Associate Professor and Extension Economist, Texas A&M AgriLife Extension, 830-278-9151.

**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.**