

Projections for Planning Purposes Only -- Not to be Used without Updating
2020 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
Coastal Bend Extension District - 11

Animal Units (AU)	100					
Breeding Females	100					
REVENUE	Head	Quantity	Units	\$/Unit	Total	Enterprise Total
Steer	0.430	4.80	CWT	\$145.00	\$299.28	\$29,928.00
Heifer	0.430	4.50	CWT	\$135.00	\$261.23	\$26,122.50
Cull Cow	0.150	9.00	CWT	\$50.00	\$67.50	\$6,750.00
Cull Bull	0.010	16.00	CWT	\$70.00	\$11.20	\$1,120.00
Total Revenue					\$639.21	\$63,920.50
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Marketing Expense		1.00	AU	\$31.19	\$31.19	\$3,118.80
Feed						
Bermuda Hay		2	Roll	\$60.00	\$120.00	\$12,000.00
40% Cottonseed Meal Cubes		1	CWT	\$27.90	\$27.90	\$2,790.00
Salt and Mineral		40	Pound	\$0.19	\$7.60	\$760.00
Vet. Medicine						
Bull Exam		0.04	Head	\$75.00	\$3.00	\$300.00
Fly Control		1.9	Head	\$2.85	\$5.42	\$541.50
8-Way Clostridials		2.94	Head	\$0.48	\$1.41	\$141.12
Dewormer-Avermectin		2.35	Head	\$3.71	\$8.72	\$871.85
Implants		0.43	Head	\$1.38	\$0.59	\$59.34
Pregnancy Check		1	Head	\$6.00	\$6.00	\$600.00
4-Way Respiratory + Vibrio + Lepto		1.04	Head	\$2.03	\$2.11	\$211.12
Pasturella+8 Way Clostridial		0.86	Head	\$3.44	\$2.96	\$295.84
4-Way Respiratory + Vibrio +Lepto		0.86	Head	\$2.03	\$1.75	\$174.58
Fuel		1.0	AU	\$7.73	\$7.73	\$772.80
Lube (As a % of fuel)		5.0%	Percent	\$7.73	\$0.39	\$38.64
Repairs		1	AU	\$10.11	\$10.11	\$1,011.39
Labor		0.40	Hours	\$12.50	\$5.00	\$500.00
Interest on Credit Line				6.00%	\$14.16	\$1,416.27
Total Variable Costs					\$256.03	\$25,603.25
Planned Returns Above Variable Costs:					\$383.17	\$38,317.25
Average Calf Breakeven Price to Cover Variable Costs				\$44.34	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$28.72	\$28.72	\$2,871.57
Depreciation - Livestock		1	AU	\$186.43	\$186.43	\$18,642.86
Equipment Investment		\$140.80	dollars	6.00%	\$8.45	\$844.78
Management Fee, Owner/Operator Labor		1	AU	\$20.00	\$20.00	\$2,000.00
Pasture Cost		8	Acres	\$20.00	\$160.00	\$16,000.00
Total Fixed Costs					\$403.59	\$40,359.20
Total Costs					\$659.62	\$65,962.45
Planned Returns to Management, Risk, and Profit:					(\$20.42)	(\$2,041.95)
Average Calf Breakeven Price to Cover Total Costs				\$145.27	CWT	

Sensitivity Analysis for Example

Example Weaning Percent	Example Gross Sales per Animal Unit	Pounds Produced per Animal Unit	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Breakeven Price to Cover Total Cost
92%	\$678.31	579	538	\$135.79
89%	\$658.76	565	560	\$140.37
86%	\$639.21	551	584	\$145.27
83%	\$619.65	537	610	\$150.52
80%	\$600.10	523	638	\$156.16

Example Male Calf Price	\$145.00
Example Female Calf Price	\$135.00
Example Weighted Average Calf Price (\$/cwt)	\$140.16

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