

Projections for Planning Purposes Only -- Not to be Used without Updating
2020 Estimated Costs and Returns per Animal Unit
Cow-Calf Native Pasture
West Central Extension District - 7

Animal Units (AU)	100					
Breeding Females	100					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Weaned Steer Calf	0.420	5.50	CWT	\$156.25	\$360.94	\$36,093.75
Weaned Heifer Calf	0.260	5.25	CWT	\$145.25	\$198.27	\$19,826.63
Cull Cow	0.150	9.00	CWT	\$55.15	\$74.45	\$7,445.25
Cull Bull	0.010	18.00	CWT	\$65.00	\$11.70	\$1,170.00
PRF Income	1.000	30.00	Acre	\$1.96	\$58.80	\$5,880.00
Total Revenue					\$704.16	\$70,415.63
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Miscellaneous						
Supplies		5	Head	\$3.00	\$15.00	\$1,500.00
Predator Control - Cattle		1	Head	\$3.85	\$3.85	\$385.00
Brush Control		30	Acre	\$1.00	\$30.00	\$3,000.00
PRF Rainfall Ins		30	Acre	\$1.11	\$33.30	\$3,330.00
Marketing Expense		1.00	AU	\$21.01	\$21.01	\$2,100.80
Feed						
Range Mineral		49.2	pound	\$0.40	\$19.53	\$1,953.24
Hay		0.3	Ton	\$150.00	\$45.00	\$4,500.00
Range Cubes 20%		1.2	CWT	\$17.30	\$20.76	\$2,076.00
Vet. Medicine						
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
IBR,BVD, PI3,BRSV-Bulls		0.04	Head	\$1.20	\$0.05	\$4.80
Vibro/lepto-Bulls		0.08	Dose	\$0.78	\$0.06	\$6.24
Deworm-Bulls		0.08	Head	\$3.11	\$0.25	\$24.90
Cylence-Fly and Lice-Bulls		0.48	ML	\$0.04	\$0.02	\$1.85
IBR,BVD, PI3, BRVS-Cows		1	Head	\$1.20	\$1.20	\$119.90
Vibrio/Lepto-Cows		2	Dose	\$0.78	\$1.56	\$155.96
Deworm-Cows		2	Head	\$3.11	\$6.23	\$622.58
Covexin 8-Cows		2	Head	\$0.91	\$1.82	\$181.96
Cylence-Fly and Lice-Cows		12	ML	\$0.04	\$0.46	\$46.20
Covexin 8-Calves		1.96	Head	\$0.91	\$1.78	\$178.32
IBR,BVD,PI3,BRVS-Calves		1.96	Head	\$1.20	\$2.35	\$235.00
Implants-Calves		0.98	Head	\$1.90	\$1.86	\$185.71
Cylence-fly and lice-Calves		19.6	ML	\$0.04	\$0.75	\$75.46
Fuel		1.0	AU	\$50.40	\$50.40	\$5,040.00
Lube (As a % of fuel)		10.0%	Percent	\$50.40	\$5.04	\$504.00
Repairs		1	AU	\$66.92	\$66.92	\$6,692.05
Labor		0.40	Hours	\$15.00	\$6.00	\$600.00
Utilities		1.00	AU	\$24.00	\$24.00	\$2,400.00
Interest on Credit Line				5.25%	\$17.93	\$1,792.98
Total Variable Costs					\$379.13	\$37,912.95
Planned Returns Above Variable Costs:					\$325.03	\$32,502.68
Average Calf Breakeven Price to Cover Variable Costs				\$63.72	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$68.10	\$68.10	\$6,809.67
Depreciation - Livestock		1	AU	\$18.15	\$18.15	\$1,815.00
Equipment Investment		\$2,090.28	dollars	6.00%	\$125.42	\$12,541.67
Pasture Cost		30	Acres	\$8.00	\$240.00	\$24,000.00
Total Fixed Costs					\$451.66	\$45,166.34
Total Costs					\$830.79	\$83,079.29
Planned Returns to Management, Risk, and Profit:					(\$126.64)	(\$12,663.67)
Average Calf Breakeven Price to Cover Total Costs				\$186.62	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
89%	\$744.58	547	609	\$174.04
86%	\$724.37	534	635	\$180.11
83%	\$704.16	521	663	\$186.62
80%	\$683.94	507	693	\$193.62
77%	\$663.73	494	727	\$201.17

Example Male Calf Price	\$156.25
Example Female Calf Price	\$145.25
Example Weighted Average Calf Price (\$/cwt)	\$152.16

Developed by Bill Thompson, Associate Professor and Extension Economist, Texas A&M AgriLife Extension Service, 325-653-4576.

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.