

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2020 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Native Pasture**  
**North Texas Extension District - 4**

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
<b>REVENUE</b>	<b>Head</b>	<b>Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Total</b>
Steer	0.425	4.80	CWT	\$155.00	\$316.20	\$12,648.00
Heifer	0.325	4.50	CWT	\$145.00	\$212.06	\$8,482.50
Cull Cow	0.100	9.00	CWT	\$50.00	\$45.00	\$1,800.00
Cull Bull	0.000	18.00	CWT	\$65.00	\$0.00	\$0.00
Total Revenue					\$573.26	\$22,930.50
		Quantity	Units	\$/Unit	Total	Enterprise
<b>VARIABLE COSTS</b>						<b>Total</b>
<b>Production Costs</b>						
Miscellaneous						
Miscellaneous - Cow		1	Head	\$10.00	\$10.00	\$400.00
Marketing Expense		1.00	AU	\$40.00	\$40.00	\$1,599.87
Feed						
Supplement		100	Pound	\$0.17	\$17.00	\$680.00
Salt & Minerals -Cows		1	Bag	\$16.00	\$16.00	\$640.00
Bermuda Hay		5	Roll	\$50.00	\$250.00	\$10,000.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$25.00	\$25.00	\$1,000.00
Fuel		1.0	AU	\$10.04	\$10.04	\$401.75
Lube (As a % of fuel)		10.0%	Percent	\$10.04	\$1.00	\$40.18
Repairs		1	AU	\$18.17	\$18.17	\$726.87
Labor		8.51	Hours	\$10.00	\$85.08	\$3,403.20
Interest on Credit Line				4.75%	\$17.50	\$700.15
Total Variable Costs					\$489.80	\$19,592.01
Planned Returns Above Variable Costs:					\$83.46	\$3,338.49
Average Calf Breakeven Price to Cover Variable Costs				\$127.00	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
<b>FIXED COSTS</b>						<b>Total</b>
Depreciation - Equipment		1	AU	\$27.99	\$27.99	\$1,119.50
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$876.16	dollars	6.00%	\$52.57	\$2,102.78
Pasture Cost		3.14	Acres	\$12.00	\$37.68	\$1,507.20
Total Fixed Costs					\$133.22	\$5,328.81
Total Costs					\$623.02	\$24,920.82
Planned Returns to Management, Risk, and Profit:					(\$49.76)	(\$1,990.32)
Average Calf Breakeven Price to Cover Total Costs				\$165.03	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
91%	\$610.55	465	473	\$154.15
88%	\$591.91	453	491	\$159.40
85%	\$573.26	440	511	\$165.03
82%	\$554.62	428	532	\$171.07
79%	\$535.97	416	555	\$177.56

  

Example Male Calf Price	\$155.00
Example Female Calf Price	\$145.00
Example Weighted Average Calf Price (\$/cwt)	\$150.82

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**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.**