

Projections for Planning Purposes Only -- Not to be Used without Updating
2022 Estimated Costs and Returns per Animal Unit
Cow-Calf Enterprise
Far West Extension District - 6

Animal Units (AU) 100
Breeding Females 100

REVENUE	Head	Quantity		Units	\$/Unit	Total	Enterprise
		Per Head					Total
Steer	0.430	5.50	CWT	\$175.00	\$413.88	\$41,387.50	
Heifer	0.270	5.00	CWT	\$175.00	\$236.25	\$23,625.00	
Cull Cow	0.150	12.00	CWT	\$75.00	\$135.00	\$13,500.00	
Cull Bull	0.040	18.00	CWT	\$85.00	\$61.20	\$6,120.00	
Total Revenue					\$846.33	\$84,632.50	

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise
					Total
Production Costs					
Miscellaneous					
Trucking	1.00	AU	\$8.46	\$8.46	\$845.50
Marketing Expense	1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed					
12-12 Loose Mineral	50.04	Pound	\$0.60	\$30.02	\$3,002.40
20% Protein Cube	3.6	CWT	\$19.90	\$71.64	\$7,164.00
Vet. Medicine					
Lepto 5-Vibro	2.08	Dose	\$0.78	\$1.62	\$162.20
Dewormer-Avrmeq Pour	15.185	CWT	\$0.26	\$3.95	\$394.81
7way Clostr+Overeat	3.78	Dose	\$0.51	\$1.93	\$192.78
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	\$1.32	\$2.24	\$224.40
Implants-C	0.85	Dose	\$1.90	\$1.61	\$161.33
Dewormer-Albendazole	1.04	Dose	\$3.20	\$3.33	\$332.80
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	\$36.05	\$36.05	\$3,604.77
Labor	0.40	Hours	\$15.00	\$6.00	\$600.00
Utilities	1.00	AU	\$1.00	\$1.00	\$100.00
Interest on Credit Line			6.30%	\$12.14	\$1,213.67
Total Variable Costs				\$231.38	\$23,137.96

Planned Returns Above Variable Costs: \$614.95 \$61,494.54
Average Calf Breakeven Price to Cover Variable Costs \$9.47 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise
					Total
Depreciation - Equipment	1	AU	\$92.05	\$92.05	\$9,205.04
Depreciation - Livestock	1	AU	\$146.01	\$146.01	\$14,601.43
Equipment Investment	\$1,477.46	dollars	6.30%	\$93.08	\$9,307.97
Pasture Cost	1	Acres	\$186.00	\$186.00	\$18,600.00
Total Fixed Costs				\$517.14	\$51,714.45
Total Costs				\$748.52	\$74,852.41
Planned Returns to Management, Risk, and Profit:				\$97.80	\$9,780.09
Average Calf Breakeven Price to Cover Total Costs			\$148.67 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%	\$892.22	650	415	\$138.87
88%	\$869.27	637	432	\$143.61
85%	\$846.33	624	451	\$148.67
82%	\$823.38	610	471	\$154.11
79%	\$800.43	597	493	\$159.97

Example Male Calf Price \$175.00
Example Female Calf Price \$175.00
Example Weighted Average Calf Price (\$/cwt) \$175.00

Developed by Bill Thompson, Assistant 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.