

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2022 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Native Pasture**  
**West Central Extension District - 7**

Animal Units (AU)	100					
Breeding Females	100					
<b>REVENUE</b>	<b>Head</b>	<b>Quantity Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
Weaned Steer Calf	0.420	5.50	CWT	\$175.00	\$404.25	\$40,425.00
Weaned Heifer Calf	0.260	5.25	CWT	\$175.00	\$238.88	\$23,887.50
Cull Cow	0.150	9.00	CWT	\$75.00	\$101.25	\$10,125.00
Cull Bull	0.010	18.00	CWT	\$85.00	\$15.30	\$1,530.00
PRF Income	1.000	30.00	Acre	\$1.96	\$58.80	\$5,880.00
<b>Total Revenue</b>					<b>\$818.48</b>	<b>\$81,847.50</b>

<b>VARIABLE COSTS</b>	<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
<b>Production Costs</b>					
<b>Miscellaneous</b>					
Supplies	1.00	AU	\$15.00	\$15.00	\$1,500.00
Predator Control - Cattle	1.00	AU	\$3.85	\$3.85	\$385.00
Brush Control	1.00	AU	\$30.00	\$30.00	\$3,000.00
PRF Rainfall Ins	1.00	AU	\$33.30	\$33.30	\$3,330.00
Marketing Expense	1.00	AU	\$21.01	\$21.01	\$2,100.80
<b>Feed</b>					
Range Mineral	49.2	pound	\$0.44	\$21.50	\$2,150.04
Hay	0.3	Ton	\$150.00	\$45.00	\$4,500.00
Range Cubes 20%	1.2	CWT	\$17.90	\$21.48	\$2,148.00
<b>Vet. Medicine</b>					
Bull Exam	0.04	Head	\$50.00	\$2.00	\$200.00
IBR,BVD, PI3,BRSV-Bulls	0.04	Head	\$1.28	\$0.05	\$5.11
Vibrio/lepto-Bulls	0.08	Dose	\$0.78	\$0.06	\$6.24
Deworm-Bulls	0.08	Head	\$0.33	\$0.03	\$2.64
Cyence-Fly and Lice-Bulls	0.48	ML	\$0.04	\$0.02	\$1.85
IBR,BVD, PI3, BRVS-Cows	1	Head	\$1.28	\$1.28	\$127.72
Vibrio/Lepto-Cows	2	Dose	\$0.78	\$1.56	\$155.96
Deworm-Cows	2	Head	\$0.33	\$0.66	\$66.00
Covexin 8-Cows	2	Head	\$0.94	\$1.88	\$187.80
Cyence-Fly and Lice-Cows	12	ML	\$0.04	\$0.46	\$46.20
Covexin 8-Calves	1.96	Head	\$0.94	\$1.84	\$184.04
IBR,BVD,PI3,BRVS-Calves	1.96	Head	\$1.28	\$2.50	\$250.33
Implants-Calves	0.98	Head	\$1.58	\$1.55	\$154.96
Cyence-fly and lice-Calves	19.6	ML	\$0.04	\$0.75	\$75.46
Fuel	1.0	AU	\$52.50	\$52.50	\$5,250.00
Lube (As a % of fuel)	10.0%	Percent	\$52.50	\$5.25	\$525.00
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			6.30%	\$19.58	\$1,958.38
<b>Total Variable Costs</b>				<b>\$380.04</b>	<b>\$38,003.58</b>

Planned Returns Above Variable Costs: \$438.44 \$43,843.92  
Average Calf Breakeven Price to Cover Variable Costs \$55.70 CWT

<b>FIXED COSTS</b>	<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
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	6.30%	\$131.69	\$13,168.76
Pasture Cost	30	Acres	\$8.00	\$240.00	\$24,000.00
<b>Total Fixed Costs</b>				<b>\$457.93</b>	<b>\$45,793.43</b>
<b>Total Costs</b>				<b>\$837.97</b>	<b>\$83,797.01</b>
Planned Returns to Management, Risk, and Profit:				<b>(\$19.50)</b>	<b>(\$1,949.51)</b>
Average Calf Breakeven Price to Cover Total Costs			\$180.30	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%	\$864.97	547	512	\$168.15
86%	\$841.72	534	533	\$174.02
83%	\$818.48	521	557	\$180.30
80%	\$795.23	507	583	\$187.07
77%	\$771.98	494	611	\$194.35

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.**