

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2024 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Enterprise**  
**Far West Extension District - 6**

Animal Units (AU)	100					
Breeding Females	100					
		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	0.430	5.50	CWT	\$295.00	\$697.68	\$69,767.50
Heifer	0.270	5.00	CWT	\$295.00	\$398.25	\$39,825.00
Cull Cow	0.150	12.00	CWT	\$95.00	\$171.00	\$17,100.00
Cull Bull	0.040	18.00	CWT	\$115.00	\$82.80	\$8,280.00
<b>Total Revenue</b>					<b>\$1,349.73</b>	<b>\$134,972.50</b>
						Enterprise
<b>VARIABLE COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Total</b>
<b>Production Costs</b>						
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				8.00%	\$15.41	\$1,541.17
<b>Total Variable Costs</b>					<b>\$234.65</b>	<b>\$23,465.46</b>
Planned Returns Above Variable Costs:					\$1,115.07	\$111,507.04
Average Calf Breakeven Price to Cover Variable Costs				(\$5.15)	CWT	
						Enterprise
<b>FIXED COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Total</b>
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	8.00%	\$118.20	\$11,819.65
Pasture Cost		1	Acres	\$186.00	\$186.00	\$18,600.00
<b>Total Fixed Costs</b>					<b>\$542.26</b>	<b>\$54,226.12</b>
<b>Total Costs</b>					<b>\$776.92</b>	<b>\$77,691.58</b>
Planned Returns to Management, Risk, and Profit:					\$572.81	\$57,280.92
Average Calf Breakeven Price to Cover Total Costs				\$140.81	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%	\$1,427.08	650	233	\$131.53
88%	\$1,388.40	637	243	\$136.01
85%	\$1,349.73	624	253	\$140.81
82%	\$1,311.05	610	265	\$145.96
79%	\$1,272.37	597	277	\$151.51

Example Male Calf Price	\$295.00
Example Female Calf Price	\$295.00
Example Weighted Average Calf Price (\$/cwt)	\$295.00

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.**