

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2025 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Enterprise, 20 ac. per AU, East of Texas Highway 16**  
**Southwest Extension District - 10**

Animal Units (AU)	100					
Breeding Females	100					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$300.00	\$709.50	\$70,950.00
Heifer Calf 5 CWT	0.270	5.00	CWT	\$300.00	\$405.00	\$40,500.00
Cull Cow	0.150	12.00	CWT	\$135.00	\$243.00	\$24,300.00
Cull Bull	0.040	18.00	CWT	\$175.00	\$126.00	\$12,600.00
Total Revenue					\$1,483.50	\$148,350.00

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Miscellaneous					
Trucking	1.00	AU	\$8.46	\$8.46	\$845.50
Horse Health/Shoe/Feed	1.00	AU	\$0.41	\$0.41	\$41.23
Marketing Expense	1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed					
12-12 Loose Mineral	79.83	Pound	\$0.60	\$47.82	\$4,781.82
20% Protein Cube	3	CWT	\$19.90	\$59.70	\$5,970.00
Hay - Big Round Bale	1800	Pound	\$0.07	\$127.50	\$12,750.00
Vet. Medicine					
Lepto 5-Vibro	2.08	Dose	\$0.50	\$1.04	\$103.96
Dewormer-Avrmeac Pour	31.45	CWT	\$0.11	\$3.54	\$353.74
7way Clostr+Overeat	3.78	Dose	\$4.00	\$15.12	\$1,511.92
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	\$1.40	\$2.38	\$237.97
Implants-C	0.85	Dose	\$1.35	\$1.15	\$114.67
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	\$13.69	\$13.69	\$1,369.34
Labor	0.40	Hours	\$14.00	\$5.60	\$560.00
Interest on Credit Line			8.80%	\$24.06	\$2,405.96
Total Variable Costs				\$361.85	\$36,185.40

Planned Returns Above Variable Costs: \$1,121.65 \$112,164.60  
Average Calf Breakeven Price to Cover Variable Costs (\$1.92) CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	AU	\$58.34	\$58.34	\$5,833.99
Depreciation - Livestock	1	AU	\$98.60	\$98.60	\$9,860.00
Equipment Investment	\$1,207.55	dollars	8.60%	\$103.85	\$10,384.90
Pasture Cost	1	Acres	\$186.00	\$186.00	\$18,600.00
Total Fixed Costs				\$446.79	\$44,678.89
Total Costs				\$808.64	\$80,864.29
Planned Returns to Management, Risk, and Profit:				\$674.86	\$67,485.71
Average Calf Breakeven Price to Cover Total Costs			\$118.34 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%	\$1,562.17	650	193	\$110.54
88%	\$1,522.84	637	201	\$114.31
85%	\$1,483.50	624	209	\$118.34
82%	\$1,444.16	610	219	\$122.67
79%	\$1,404.83	597	229	\$127.33

Example Male Calf Price	\$300.00
Example Female Calf Price	\$300.00
Example Weighted Average Calf Price (\$/cwt)	\$300.00

Developed by Extension Agricultural Economists, Texas A&M AgriLife Extension, 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.**