

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2025 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<br/>Per Head</b> | <b>Units</b> | <b>\$/Unit</b> | <b>Total</b>      | <b>Enterprise<br/>Total</b> |  |
| Weaned Steer Calf   | 0.420       | 5.50                         | CWT          | \$305.00       | \$704.55          | \$70,455.00                 |  |
| Weaned Heifer Calf  | 0.260       | 5.25                         | CWT          | \$295.00       | \$402.68          | \$40,267.50                 |  |
| Cull Cow  | 0.150       | 9.00                         | CWT          | \$125.00       | \$168.75          | \$16,875.00                 |  |
| Cull Bull   | 0.010       | 18.00                        | CWT          | \$175.00       | \$31.50           | \$3,150.00                  |  |
| PRF Income  | 1.000       | 30.00                        | Acre         | \$1.96         | \$58.80           | \$5,880.00                  |  |
| <b>Total Revenue</b>  |             |                              |              |                | <b>\$1,366.28</b> | <b>\$136,627.50</b>         |  |
| <b>VARIABLE COSTS</b>                                       |             | <b>Quantity</b>              | <b>Units</b> | <b>\$/Unit</b> | <b>Total</b>      | <b>Enterprise<br/>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          | \$265.00       | \$79.50           | \$7,950.00                  |  |
| 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                      |  |
| Vibro/lepto-Bulls   |             | 0.08                         | Dose         | \$0.78         | \$0.06            | \$6.24                      |  |
| Deworm-Bulls  |             | 0.08                         | Head         | \$0.33         | \$0.03            | \$2.64                      |  |
| Cylence-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                    |  |
| Cylence-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                    |  |
| Cylence-fly and lice-Calves                                 |             | 19.6                         | ML           | \$0.04         | \$0.75            | \$75.46                     |  |
| Fuel  |             | 1.0                          | AU           | \$56.70        | \$56.70           | \$5,670.00                  |  |
| Lube (As a % of fuel)                                       |             | 10.0%                        | Percent      | \$56.70        | \$5.67            | \$567.00                    |  |
| 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                                     |             |                              |              | 8.00%          | \$27.64           | \$2,763.57                  |  |
| <b>Total Variable Costs</b>                                 |             |                              |              |                | <b>\$427.21</b>   | <b>\$42,720.77</b>          |  |
| <b>Planned Returns Above Variable Costs:</b>                |             |                              |              |                | \$939.07          | \$93,906.73                 |  |
| <b>Average Calf Breakeven Price to Cover Variable Costs</b> |             |                              |              | \$45.76        | CWT               |                             |  |
| <b>FIXED COSTS</b>  |             | <b>Quantity</b>              | <b>Units</b> | <b>\$/Unit</b> | <b>Total</b>      | <b>Enterprise<br/>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      | 8.00%          | \$167.22          | \$16,722.23                 |  |
| Pasture Cost  |             | 30                           | Acres        | \$8.00         | \$240.00          | \$24,000.00                 |  |
| <b>Total Fixed Costs</b>                                    |             |                              |              |                | <b>\$493.47</b>   | <b>\$49,346.90</b>          |  |
| <b>Total Costs</b>  |             |                              |              |                | <b>\$920.68</b>   | <b>\$92,067.67</b>          |  |
| <b>Planned Returns to Management, Risk, and Profit:</b>     |             |                              |              |                | \$445.60          | \$44,559.83                 |  |
| <b>Average Calf Breakeven Price to Cover Total Costs</b>    |             |                              |              | \$180.03       | CWT               |                             |  |

| <b>Sensitivity Analysis for Example</b> |                                     |                                 |   |   |
|---|-------------------------------------|---------------------------------|---|---|
| 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%                                     | \$1,446.32                          | 547                             | 297   | \$167.90  |
| 86%                                     | \$1,406.30                          | 534                             | 309   | \$173.75  |
| 83%                                     | \$1,366.28                          | 521                             | 323   | \$180.03  |
| 80%                                     | \$1,326.25                          | 507                             | 338   | \$186.79  |
| 77%                                     | \$1,286.23                          | 494                             | 354   | \$194.06  |

  

|  |          |
|--|----------|
| Example Male Calf Price                      | \$305.00 |
| Example Female Calf Price                    | \$295.00 |
| Example Weighted Average Calf Price (\$/cwt) | \$301.29 |

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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.**