

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2019 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Native Pasture**  
**Central Texas Extension District - 8**

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
<b>REVENUE</b>	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.425	5.28	CWT	\$155.00	\$347.82	\$13,912.80
Heifer	0.300	4.90	CWT	\$145.00	\$213.15	\$8,526.00
Cull Cow	0.100	9.00	CWT	\$45.00	\$40.50	\$1,620.00
Cull Bull	0.010	16.00	CWT	\$65.00	\$10.40	\$416.00
<b>Total Revenue</b>					<b>\$611.87</b>	<b>\$24,474.80</b>
						Enterprise
<b>VARIABLE COSTS</b>		Quantity	Units	\$/Unit	Total	Total
<b>Production Costs</b>						
Marketing Expense		1.00	AU	\$9.03	\$9.03	\$361.30
Feed						
Salt & Mineral - Cow		40	Pound	\$0.20	\$8.00	\$320.00
Supplement - Cow		500	Pound	\$0.20	\$100.00	\$4,000.00
Bermuda Hay		3	Roll	\$65.00	\$195.00	\$7,800.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$7.00	\$7.00	\$280.00
Fuel		1.0	AU	\$14.21	\$14.21	\$568.32
Lube (As a % of fuel)		10.0%	Percent	\$14.21	\$1.42	\$56.83
Repairs		1	AU	\$5.96	\$5.96	\$238.40
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00
Interest on Credit Line				4.75%	\$22.71	\$908.34
<b>Total Variable Costs</b>					<b>\$407.45</b>	<b>\$16,298.20</b>
Planned Returns Above Variable Costs:					\$204.42	\$8,176.60
Average Calf Breakeven Price to Cover Variable Costs				\$96.00	CWT	
						Enterprise
<b>FIXED COSTS</b>		Quantity	Units	\$/Unit	Total	Total
Depreciation - Equipment		1	AU	\$41.89	\$41.89	\$1,675.44
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$1,027.09	dollars	6.00%	\$61.63	\$2,465.02
Pasture Cost		25	Acres	\$12.00	\$300.00	\$12,000.00
<b>Total Fixed Costs</b>					<b>\$418.49</b>	<b>\$16,739.79</b>
<b>Total Costs</b>					<b>\$825.95</b>	<b>\$33,037.98</b>
Planned Returns to Management, Risk, and Profit:					(\$214.08)	(\$8,563.18)
Average Calf Breakeven Price to Cover Total Costs				\$208.68	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%	\$651.47	504	634	\$194.92
88%	\$631.67	491	658	\$201.57
85%	\$611.87	477	684	\$208.68
82%	\$592.07	464	713	\$216.32
79%	\$572.27	451	744	\$224.53

Example Male Calf Price	\$155.00
Example Female Calf Price	\$145.00
Example Weighted Average Calf Price (\$/cwt)	\$151.04

Developed by Jason Johnson, Associate Professor and Extension Economist, Texas A&M AgriLife Extension, 254-968-4144.

**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.**