

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2020 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Production**  
**East Texas Extension District - 5**

Animal Units (AU)	40					
Breeding Females	40					
<b>REVENUE</b>	<b>Head</b>	<b>Quantity Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
Steer	0.425	5.50	CWT	\$150.00	\$350.63	\$14,025.00
Heifer	0.300	5.20	CWT	\$138.00	\$215.28	\$8,611.20
Cull Cow	0.150	10.50	CWT	\$50.00	\$78.75	\$3,150.00
Cull Bull	0.013	18.00	CWT	\$70.00	\$15.75	\$630.00
<b>Total Revenue</b>					<b>\$660.41</b>	<b>\$26,416.20</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>						
Miscellaneous						
Miscellaneous - Cow		1	Head	\$10.00	\$10.00	\$400.00
Marketing Expense		1.00	AU	\$31.95	\$31.95	\$1,278.00
Feed						
Salt and Mineral - Cow		1	Head	\$45.00	\$45.00	\$1,800.00
Hay		1.5	Ton	\$130.00	\$195.00	\$7,800.00
Vet. Medicine						
Vet Medicine - Cow		1	Head	\$42.00	\$42.00	\$1,680.00
Fuel		1.0	AU	\$3.41	\$3.41	\$136.50
Lube (As a % of fuel)		10.0%	Percent	\$3.41	\$0.34	\$13.65
Repairs		1	AU	\$2.79	\$2.79	\$111.63
Interest on Credit Line				4.75%	\$19.57	\$782.74
<b>Total Variable Costs</b>					<b>\$350.06</b>	<b>\$14,002.52</b>
Planned Returns Above Variable Costs:					\$310.34	\$12,413.68
Average Calf Breakeven Price to Cover Variable Costs				\$65.57	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	\$22.80	\$22.80	\$912.09
Depreciation - Livestock		1	AU	\$70.71	\$70.71	\$2,828.57
Equipment Investment		\$461.95	dollars	5.25%	\$24.25	\$970.09
Pasture Cost		2.5	Acres	\$186.09	\$465.22	\$18,608.92
<b>Total Fixed Costs</b>					<b>\$582.99</b>	<b>\$23,319.67</b>
<b>Total Costs</b>					<b>\$933.05</b>	<b>\$37,322.19</b>
Planned Returns to Management, Risk, and Profit:					<b>(\$272.65)</b>	<b>(\$10,905.99)</b>
<b>Average Calf Breakeven Price to Cover Total Costs</b>				<b>\$215.15</b>	<b>CWT</b>	

**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%	\$700.35	597	760	\$200.97
88%	\$680.38	584	791	\$207.82
85%	\$660.41	570	825	\$215.15
82%	\$640.43	556	862	\$223.02
79%	\$620.46	542	902	\$231.49

Example Male Calf Price	\$150.00
Example Female Calf Price	\$138.00
Example Weighted Average Calf Price (\$/cwt)	\$145.20

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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.**