

Projections for Planning Purposes Only -- Not to be Used without Updating
2020 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					
		Quantity				Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$155.00	\$366.58	\$36,657.50
Heifer Calf 5 CWT	0.270	5.00	CWT	\$145.00	\$195.75	\$19,575.00
Cull Cow	0.150	12.00	CWT	\$50.00	\$90.00	\$9,000.00
Cull Bull	0.040	18.00	CWT	\$65.00	\$46.80	\$4,680.00
Total Revenue					\$699.13	\$69,912.50
						Enterprise
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Total
Production Costs						
Miscellaneous						
Trucking		0.89	Head	\$9.50	\$8.46	\$845.50
Horse Health/Shoe/Feed		0.1	AU	\$4.12	\$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-Avrmecc Pour		31.45	CWT	\$0.11	\$3.54	\$353.74
7way Clostr+Overeat		3.78	Dose	\$0.52	\$1.97	\$196.56
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pregency 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						
Lube (As a % of fuel)		1.0	AU	\$23.88	\$23.88	\$2,388.00
Repairs		10.0%	Percent	\$23.88	\$2.39	\$238.80
Labor		1	AU	\$13.69	\$13.69	\$1,369.34
Interest on Credit Line		0.40	Hours	\$10.00	\$4.00	\$400.00
				6.50%	\$17.97	\$1,796.83
Total Variable Costs					\$341.01	\$34,100.90
Planned Returns Above Variable Costs:					\$358.12	\$35,811.60
Average Calf Breakeven Price to Cover Variable Costs				\$54.97	CWT	
						Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total	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	6.50%	\$78.49	\$7,849.05
Pasture Cost		1	Acres	\$186.00	\$186.00	\$18,600.00
Total Fixed Costs					\$421.43	\$42,143.04
Total Costs					\$762.44	\$76,243.94
Planned Returns to Management, Risk, and Profit:					(\$63.31)	(\$6,331.44)
Average Calf Breakeven Price to Cover Total Costs				\$168.41	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%	\$738.82	650	544	\$157.31
88%	\$718.97	637	566	\$162.67
85%	\$699.13	624	590	\$168.41
82%	\$679.28	610	617	\$174.57
79%	\$659.43	597	646	\$181.20
			Example Male Calf Price	\$155.00
			Example Female Calf Price	\$145.00
			Example Weighted Average Calf Price (\$/cwt)	\$151.37

Developed by Rob Hogan, Associate Professor and Extension Economist, Texas A&M AgriLife Extension, 830-278-9151.

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.