

Projections for Planning Purposes Only -- Not to be Used without Updating
2013 Estimated Costs and Returns per Breeding Female
Cow-Calf Native Pasture - 40 Cows
Central Texas Extension District - 8

Breeding Females		40					Enterprise	
REVENUE	Head	Quantity	Units	\$/Unit	Total	Total		
Steer	0.425	4.80	CWT	\$145.00	\$295.80	\$11,832.00		
Heifer	0.275	4.50	CWT	\$150.00	\$185.63	\$7,425.00		
Cull Cow	0.100	9.00	CWT	\$72.00	\$64.80	\$2,592.00		
Cull Bull	0.000	0.00	CWT	\$0.00	\$0.00	\$0.00		
Cull Older Replacements	0.000	0.00	CWT	\$0.00	\$0.00	\$0.00		
Cull Younger Replacements	0.000	0.00	CWT	\$0.00	\$0.00	\$0.00		
Total Revenue					\$546.23	\$21,849.00		
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise		
Production Costs								
Bermuda Hay		4	Roll	\$70.00	\$280.00	\$11,200.00		
Pasture Costs		12	Acre	\$20.00	\$240.00	\$9,600.00		
Sales Commission - Cow		0.10	Head	\$11.25	\$1.13	\$45.00		
Sales Commission - Calf		0.700	Head	\$9.60	\$6.72	\$268.80		
Salt & Minerals		0.49	CWT	\$15.00	\$7.35	\$294.00		
Supplement		3	CWT	\$10.75	\$32.25	\$1,290.00		
Vet. Medicine		1	Head	\$7.00	\$7.00	\$280.00		
Fuel		1.0	Head	\$15.53	\$15.53	\$621.20		
Lube (As a % of fuel)		10.0%	Percent	\$15.53	\$1.55	\$62.12		
Repairs		1	Head	\$5.96	\$5.96	\$238.48		
Labor		3.11	Hours	\$5.51	\$17.12	\$684.63		
Hired Labor		5.40	Hours	\$5.00	\$27.00	\$1,080.00		
Interest on Credit Line				4.75%	\$32.03	\$1,281.07		
Total Variable Costs					\$673.63	\$26,945.31		
Planned Returns Above Variable Costs:						(\$127.41)	(\$5,096.31)	
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$185.76	CWT			
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise		
Depreciation - Equipment		1	Head	\$41.89	\$41.89	\$1,675.44		
Depreciation - Livestock		1	Head	\$14.98	\$14.98	\$599.33		
Equipment Investment		\$1,355.21	dollars	6.00%	\$81.31	\$3,252.51		
Insurance		1	Head	\$0.00	\$0.00	\$0.00		
Other Fixed Costs		1	Head	\$0.00	\$0.00	\$0.00		
Total Fixed Costs					\$138.18	\$5,527.28		
Total Costs					\$811.81	\$32,472.59		
Planned Returns to Management, Risk, and Profit:						(\$265.59)	(\$10,623.59)	
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$227.92	CWT			

Sensitivity Analysis

Weaning Percent	Gross Sales per Cow	Lbs of Beef Produced per Cow	Breakeven Calf Pay Weight to Cover Total Cost	Average Break Even Price to Cover Total Cost
91%	\$621.11	423	628	\$212.89
88%	\$600.54	409	652	\$220.15
85%	\$546.23	395	678	\$227.92
82%	\$559.41	381	706	\$236.26
79%	\$538.85	367	737	\$245.23

Steer Price	\$145.00
Heifer Price	\$150.00
Weighted Average Calf Price (\$/cwt)	\$146.89

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

Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation.