

Projections for Planning Purposes Only -- Not to be Used without Updating
2013 Estimated Costs and Returns per Breeding Female
Cow-Calf Production with Winter Pasture - 40 Cows
East Texas Extension District - 5

Breeding Females		40		Enterprise		
REVENUE	Head	Quantity	Units	\$/Unit	Total	Total
Steer	0.450	5.50	CWT	\$150.00	\$371.25	\$14,850.00
Heifer	0.300	5.20	CWT	\$142.00	\$221.52	\$8,860.80
Cull Cow	0.125	9.50	CWT	\$72.00	\$85.50	\$3,420.00
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					\$678.27	\$27,130.80
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Total
Production Costs						
Bermuda Hay		2	Roll	\$65.00	\$130.00	\$5,200.00
Coastal Bermudagrass Pasture		1.5	Acre	\$114.35	\$171.53	\$6,861.07
Miscellaneous		1	Head	\$10.00	\$10.00	\$400.00
Sales Commission		0.80	Head	\$15.00	\$12.00	\$480.00
Salt & Minerals		1	Head	\$15.00	\$15.00	\$600.00
Vet. Medicine		1	Head	\$25.00	\$25.00	\$1,000.00
Fuel		1.0	Head	\$12.29	\$12.29	\$491.64
Lube (As a % of fuel)		10.0%	Percent	\$12.29	\$1.23	\$49.16
Repairs		1	Head	\$5.71	\$5.71	\$228.59
Labor		2.16	Hours	\$6.03	\$13.02	\$520.84
Hired Labor		3.00	Hours	\$6.00	\$18.00	\$720.00
Interest on Credit Line				4.75%	\$12.16	\$486.42
Total Variable Costs					\$425.94	\$17,037.72
Planned Returns Above Variable Costs:					\$252.33	\$10,093.08
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$84.37	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Total
Depreciation - Equipment		1	Head	\$27.53	\$27.53	\$1,101.17
Depreciation - Livestock		1	Head	\$25.67	\$25.67	\$1,026.67
Equipment Investment		\$879.70	Dollars	6.00%	\$52.78	\$2,111.28
Insurance		1	Head	\$0.00	\$0.00	\$0.00
Bermuda Pasture Rent		1.5	Acres	\$10.00	\$15.00	\$600.00
Other Fixed Costs		1	Head	\$0.00	\$0.00	\$0.00
Total Fixed Costs					\$120.98	\$4,839.11
Total Costs					\$546.92	\$21,876.83
Planned Returns to Management, Risk, and Profit:					\$131.35	\$5,253.97
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$114.35	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
94%	\$728.00	503	385	\$105.37
91%	\$704.55	487	400	\$109.38
88%	\$678.27	471	416	\$114.35
85%	\$657.65	455	433	\$118.39
82%	\$634.19	439	452	\$123.47

Steer Price	\$150.00
Heifer Price	\$142.00
Weighted Average Calf Price (\$/cwt)	\$146.91

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