

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2014 Estimated Costs and Returns per Breeding Female**  
**Cow-Calf Improved Pasture - 100 Cows**  
**Coastal Bend Extension District - 11**

Breeding Females		100				
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.430	4.80	CWT	\$175.00	\$361.20	\$36,120.00
Heifer	0.430	4.50	CWT	\$165.00	\$319.28	\$31,927.50
Cull Cow	0.150	9.00	CWT	\$85.00	\$114.75	\$11,475.00
Cull Bull	0.010	16.00	CWT	\$100.00	\$16.00	\$1,600.00
<b>Total Revenue</b>					<b>\$811.23</b>	<b>\$81,122.50</b>
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
<b>Production Costs</b>						
Marketing Expense		1.00	Head	\$11.08	\$11.08	\$1,107.60
Feed						
Bermuda Hay		1.5	Roll	\$60.00	\$90.00	\$9,000.00
40% Cottonseed Meal Cubes		1	CWT	\$33.98	\$33.98	\$3,398.00
Salt and Mineral		40	Pound	\$0.59	\$23.60	\$2,360.00
Vet. Medicine		1	Head	\$34.34	\$34.34	\$3,433.59
Fuel		1.0	Head	\$6.44	\$6.44	\$644.10
Lube (As a % of fuel)		10.0%	Percent	\$6.44	\$0.64	\$64.41
Repairs		1	Head	\$0.93	\$0.93	\$93.02
Labor		0.40	Hours	\$12.00	\$4.80	\$480.00
Interest on Credit Line				5.00%	\$12.02	\$1,202.21
<b>Total Variable Costs</b>					<b>\$217.83</b>	<b>\$21,782.92</b>
Planned Returns Above Variable Costs:					\$593.40	\$59,339.58
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$21.78	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	Head	\$2.99	\$2.99	\$298.73
Depreciation - Livestock		1	Head	\$186.43	\$186.43	\$18,642.86
Equipment Investment		\$20.28	dollars	7.00%	\$1.42	\$141.97
Management Fee, Ownwer/Operator Labor		1	Head	\$30.38	\$30.38	\$3,037.50
Pasture Cost		4	Acres	\$55.00	\$220.00	\$22,000.00
<b>Total Fixed Costs</b>					<b>\$441.21</b>	<b>\$44,121.06</b>
<b>Total Costs</b>					<b>\$659.04</b>	<b>\$65,903.98</b>
Planned Returns to Management, Risk, and Profit:					\$152.19	\$15,218.52
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$132.11	CWT	

<b>Sensitivity Analysis for Example</b>				
Example Weaning Percent	Example Gross Sales per Cow	Lbs of Beef Produced per Cow	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
92%	\$747.33	428	403	\$146.62
89%	\$723.59	414	420	\$152.53
86%	\$811.23	400	437	\$132.11
83%	\$676.11	386	457	\$165.89
80%	\$652.38	372	478	\$173.49

  

Example Steer Price	\$175.00
Example Heifer Price	\$165.00
Example Weighted Average Calf Price (\$/cwt)	\$170.16

Developed by Levi Russell, Assistant Professor and Extension Economist, Texas A&M AgriLife Extension Service.

**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.**