

Projections for Planning Purposes Only -- Not to be Used without Updating
2014 Estimated Costs and Returns per Breeding Female
Cow-Calf Budget - 200 Cows
Panhandle Extension District - 1

Breeding Females	200					Enterprise
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Total
Steer	0.425	5.25	CWT	\$185.00	\$412.78	\$82,556.25
Heifer	0.230	4.75	CWT	\$175.00	\$191.19	\$38,237.50
Cull Cow	0.120	10.00	CWT	\$86.00	\$103.20	\$20,640.00
Cull Bull	0.000	0.00	CWT	\$79.00	\$0.00	\$0.00
Total Revenue					\$707.17	\$141,433.75
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Miscellaneous						
Miscellaneous - Cow		1	Head	\$5.00	\$5.00	\$1,000.00
Marketing Expense		1.00	Head	\$25.20	\$25.20	\$5,040.00
Feed						
Salt and Mineral		50	Pound	\$0.40	\$20.00	\$4,000.00
Supplement		350	Pound	\$0.20	\$70.00	\$14,000.00
Hay Pound		280	Pound	\$0.08	\$21.00	\$4,200.00
Vet. Medicine		1	Head	\$15.00	\$15.00	\$3,000.00
Fuel		1.0	Head	\$5.49	\$5.49	\$1,098.56
Lube (As a % of fuel)		10.0%	Percent	\$5.49	\$0.55	\$109.86
Repairs		1	Head	\$13.03	\$13.03	\$2,606.23
Labor		3.58	Hours	\$11.75	\$42.01	\$8,401.25
Interest on Credit Line				4.75%	\$10.76	\$2,151.14
Total Variable Costs					\$228.04	\$45,607.03
Planned Returns Above Variable Costs:					\$479.13	\$95,826.72
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$37.56	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	Head	\$12.46	\$12.46	\$2,491.47
Depreciation - Livestock		1	Head	\$17.71	\$17.71	\$3,542.40
Equipment Investment		\$713.13	dollars	5.25%	\$37.44	\$7,487.81
Pasture Cost		25	Acres	\$6.50	\$162.50	\$32,500.00
Total Fixed Costs					\$230.11	\$46,021.68
Total Costs					\$458.14	\$91,628.71
Planned Returns to Management, Risk, and Profit:					\$249.03	\$49,805.04
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$106.79	CWT	

Sensitivity Analysis for Example

Your Weaning Percent	Your Gross Sales per Cow	Lbs of Beef Produced per Cow	Your Breakeven Calf Pay Weight to Cover Total Cost	Your Average Break Even Price to Cover Total Cost
6%	\$0.00	0	0	\$0.00
3%	\$0.00	0	0	\$0.00
0%	\$0.00	0	0	\$0.00
-3%	\$0.00	0	0	\$0.00
-6%	\$0.00	0	0	\$0.00

Your Steer Price \$0.00
Your Heifer Price \$0.00
Your Weighted Average Calf Price (\$/cwt) \$0.00

Developed by Steve Amosson, Regents Fellow, 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. Brand names are mentioned only as examples and imply no endorsement.