

**2014 Estimated Costs and Returns per Breeding Female
Cow-Calf Enterprise - 100 Cows
Southwest Extension District - 10**

Breeding Females	100					Enterprise
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$166.00	\$392.59	\$39,259.00
Heifer Calf 5 CWT	0.270	5.00	CWT	\$153.00	\$206.55	\$20,655.00
Cull Cow	0.150	10.00	CWT	\$84.70	\$127.05	\$12,705.00
Cull Bull	0.040	16.00	CWT	\$109.13	\$69.84	\$6,984.00
Total Revenue					\$796.03	\$79,603.00
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Miscellaneous						
Trucking		0.89	Head	\$9.50	\$8.46	\$845.50
Marketing Expense		1.00	Head	\$17.97	\$17.97	\$1,796.50
Feed						
12-12 Loose Mineral		4.17	Pound	\$0.53	\$2.21	\$221.01
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20% Protein Cube		1.2	CWT	\$19.50	\$23.40	\$2,340.00
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Vet. Medicine		1	Head	\$23.10	\$23.10	\$2,309.56
Repairs		1	Head	\$44.57	\$44.57	\$4,457.00
Labor		0.40	Hours	\$10.00	\$4.00	\$400.00
Interest on Credit Line				6.50%	\$10.79	\$1,079.21
Total Variable Costs					\$205.60	\$20,559.89
Planned Returns Above Variable Costs:					\$590.43	\$59,043.11
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$2.34 CWT		
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	Head	\$35.22	\$35.22	\$3,522.42
Depreciation - Livestock		1	Head	\$151.63	\$151.63	\$15,163.43
Equipment Investment		\$352.24	dollars	6.50%	\$22.90	\$2,289.58
Pasture Cost		1	Acres	\$147.00	\$147.00	\$14,700.00
Total Fixed Costs					\$356.75	\$35,675.43
Total Costs					\$562.35	\$56,235.32
Planned Returns to Management, Risk, and Profit:					\$233.68	\$23,367.68
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$98.38 CWT		

Sensitivity Analysis for Example				
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
91%	\$845.63	478	298	\$90.74
88%	\$820.46	462	310	\$94.43
85%	\$796.03	446	324	\$98.38
82%	\$770.12	431	338	\$102.80
79%	\$744.95	415	354	\$107.57
	Example Steer Price			\$166.00
	Example Heifer Price			\$153.00
	Example Weighted Average Calf Price (\$/cwt)			\$161.28

Developed by Rob Hogan, 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. Brand names are mentioned only as examples and imply no endorsement.