

**Projections for Planning Purposes Only -- *Not to be Used without Updating***  
**2014 Estimated Costs and Returns per Breeding Female**  
**Cow-Calf Production with Winter Pasture - 40 Cows**  
**East Texas Extension District - 5**

Breeding Females		40				
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.450	5.50	CWT	\$185.00	\$457.88	\$18,315.00
Heifer	0.300	5.20	CWT	\$175.00	\$273.00	\$10,920.00
Cull Cow	0.125	9.50	CWT	\$86.00	\$102.13	\$4,085.00
Cull Bull	0.025	18.00	CWT	\$79.00	\$35.55	\$1,422.00
<b>Total Revenue</b>					<b>\$868.55</b>	<b>\$34,742.00</b>
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
<b>Production Costs</b>						
Miscellaneous						
Miscellaneous - Cow		1	Head	\$10.00	\$10.00	\$400.00
Coastal Pasture Overseeded		1.5	Acre	\$200.83	\$301.25	\$12,049.80
Marketing Expense		1.00	Head	\$29.03	\$29.03	\$1,161.00
Feed						
Salt and Mineral - Cow		1	Head	\$35.00	\$35.00	\$1,400.00
Hay		1.75	Ton	\$90.00	\$157.50	\$6,300.00
Vet. Medicine		1	Head	\$42.00	\$42.00	\$1,680.00
Fuel		1.0	Head	\$12.32	\$12.32	\$492.96
Lube (As a % of fuel)		10.0%	Percent	\$12.32	\$1.23	\$49.30
Repairs		1	Head	\$5.62	\$5.62	\$224.60
Labor		5.16	Hours	\$10.00	\$51.59	\$2,063.60
Interest on Credit Line				4.75%	\$28.59	\$1,143.62
<b>Total Variable Costs</b>					<b>\$674.12</b>	<b>\$26,964.88</b>
Planned Returns Above Variable Costs:					\$194.43	\$7,777.12
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$132.95	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	Head	\$38.95	\$38.95	\$1,557.98
Depreciation - Livestock		1	Head	\$32.08	\$32.08	\$1,283.33
Equipment Investment		\$1,105.28	dollars	5.25%	\$58.03	\$2,321.08
Pasture Cost		1.5	Acres	\$20.00	\$30.00	\$1,200.00
<b>Total Fixed Costs</b>					<b>\$159.06</b>	<b>\$6,362.39</b>
<b>Total Costs</b>					<b>\$833.18</b>	<b>\$33,327.26</b>
Planned Returns to Management, Risk, and Profit:					\$35.37	\$1,414.74
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$172.37	CWT	

**Sensitivity Analysis for Example**

Example Weaning Percent	ExampleG 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
94%	\$929.85	503	471	\$158.83
91%	\$900.94	487	489	\$164.87
88%	\$868.55	471	509	\$172.37
85%	\$843.11	455	530	\$178.45
82%	\$814.20	439	552	\$186.11

Example Steer Price	\$185.00
Example Heifer Price	\$175.00
Example Weighted Average Calf Price (\$/cwt)	\$181.13

Developed by Extension Economists, 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.**