

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2015 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Native Pasture - 100 Cows**  
**West Central Extension District - 7**

Breeding Females	100						Enterprise
	Head	Quantity	Units	\$/Unit	Total	Total	
REVENUE							
Weaned Steer Calf	0.420	5.50	CWT	\$258.00	\$595.98	\$59,598.00	
Weaned Heifer Calf	0.260	5.25	CWT	\$254.00	\$346.71	\$34,671.00	
Cull Cow	0.150	9.00	CWT	\$106.00	\$143.10	\$14,310.00	
Cull Bull	0.010	18.00	CWT	\$115.00	\$20.70	\$2,070.00	
<b>Total Revenue</b>					<b>\$1,106.49</b>	<b>\$110,649.00</b>	

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise
Production Costs					Total
Miscellaneous					
Supplies	5	Head	\$3.00	\$15.00	\$1,500.00
Predator Control - Cattle	1	Head	\$3.85	\$3.85	\$385.00
Brush Control	30	Acre	\$1.00	\$30.00	\$3,000.00
PRF Rainfall Ins	30	Acre	\$0.85	\$25.50	\$2,550.00
Marketing Expense	1.00	AU	\$21.01	\$21.01	\$2,100.80
Feed					
Salt & Minerals	49.2	Pounds	\$0.55	\$27.06	\$2,706.00
Hay	0.3	Ton	\$125.00	\$37.50	\$3,750.00
Range Cubes	1.2	CWT	\$19.40	\$23.28	\$2,328.00
Vet. Medicine					
IBR,BVD, PI3,BRSV-Bulls	0.04	Head	\$1.47	\$0.06	\$5.88
Vibro/lepto-Bulls	0.08	Dose	\$0.63	\$0.05	\$5.04
Albendazole-Wormer	85.76	ml	\$0.08	\$6.86	\$686.08
Bull Exam	0.04	Head	\$40.00	\$1.60	\$160.00
Cylence-Fly and Lice-Bulls	0.48	ML	\$0.04	\$0.02	\$1.92
IBR,BVD, PI3, BRVS-Cows	1	Head	\$1.47	\$1.47	\$147.00
Vibrio/Lepto-Cows	2	Dose	\$0.63	\$1.26	\$126.00
Covexin 8-Cows	2	Head	\$0.64	\$1.28	\$128.00
Cylence-Fly and Lice-Cows	12	ML	\$0.04	\$0.48	\$48.00
Covexin 8-Calves	1.96	Head	\$0.64	\$1.25	\$125.44
IBR,BVD,PI3,BRVS-Calves	1.96	Head	\$1.47	\$2.88	\$288.12
Implants-Calves	0.98	Head	\$0.73	\$0.72	\$71.54
Cylence-fly and lice-Calves	19.6	ML	\$0.04	\$0.78	\$78.40
Fuel	1.0	AU	\$56.25	\$56.25	\$5,625.00
Lube (As a % of fuel)	10.0%	Percent	\$56.25	\$5.63	\$562.50
Repairs	1	AU	\$66.92	\$66.92	\$6,692.05
Labor	0.40	Hours	\$15.00	\$6.00	\$600.00
Utilities	1.00	AU	\$24.00	\$24.00	\$2,400.00
Interest on Credit Line			4.00%	\$12.93	\$1,292.59
<b>Total Variable Costs</b>				<b>\$373.63</b>	<b>\$37,363.36</b>

Planned Returns Above Variable Costs: \$732.86 Enterprise  
 \$73,285.64 Total  
 Average Calf Breakeven Price to Cover Variable Costs \$57.10 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise
Depreciation - Equipment	1	AU	\$68.10	\$68.10	\$6,809.67
Depreciation - Livestock	1	AU	\$14.30	\$14.30	\$1,430.00
Equipment Investment	\$3,028.01	dollars	3.75%	\$113.55	\$11,355.04
Pasture Cost	30	Acres	\$6.00	\$180.00	\$18,000.00
<b>Total Fixed Costs</b>				<b>\$375.95</b>	<b>\$37,594.71</b>
<b>Total Costs</b>				<b>\$749.58</b>	<b>\$74,958.07</b>
Planned Returns to Management, Risk, and Profit:				\$356.91	\$35,690.93
<b>Average Calf Breakeven Price to Cover Total Costs</b>				<b>\$159.40</b>	<b>CWT</b>

**Sensitivity Analysis for Example**

Example Weaning Percent	Example Gross Sales per AU	Example Pounds Produced per AU	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
89%	\$1,174.64	547	309	\$148.65
86%	\$1,140.56	534	322	\$153.84
83%	\$1,106.49	521	336	\$159.40
80%	\$1,072.42	507	351	\$165.37
77%	\$1,038.34	494	368	\$171.82

Example Male Calf Price \$258.00  
 Example Female Calf Price \$254.00  
 Example Weighted Average Calf Price (\$/cwt) \$256.51

Developed by Bill Thompson, Associate 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.**