

Projections for Planning Purposes Only -- Not to be Used without Updating
2015 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture - 100 Cows
Coastal Bend Extension District - 11

Animal Units (AU)	100					
Breeding Females	100					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.430	4.80	CWT	\$255.00	\$526.32	\$52,632.00
Heifer	0.430	4.50	CWT	\$245.00	\$474.08	\$47,407.50
Cull Cow	0.150	9.00	CWT	\$100.00	\$135.00	\$13,500.00
Cull Bull	0.010	16.00	CWT	\$120.00	\$19.20	\$1,920.00
Total Revenue					\$1,154.60	\$115,459.50

VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Marketing Expense		1.00	AU	\$11.08	\$11.08	\$1,107.60
Feed						
Salt and Mineral		40	Pound	\$0.59	\$23.60	\$2,360.00
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
Vet. Medicine						
IBR/PI-3/BVD/BRSV		2.76	Head	\$2.00	\$5.52	\$552.00
8-Way Clostridials		2.94	Head	\$0.77	\$2.26	\$226.38
Dewormer-Avermectin		1.49	Head	\$4.85	\$7.23	\$722.65
Vibrio		1.04	Head	\$0.75	\$0.78	\$78.00
Implants		0.86	Head	\$1.75	\$1.51	\$150.50
Fly Control		1	Head	\$3.60	\$3.60	\$360.00
Pregnancy Check		1	Head	\$5.00	\$5.00	\$500.00
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pasturella+8way Clostridials		0.86	Head	\$3.02	\$2.60	\$259.72
Lepto-5		1.04	Head	\$0.75	\$0.78	\$78.00
Dewormer-Albendazole		1.06	Head	\$2.89	\$3.06	\$306.34
Fuel		1.0	AU	\$4.51	\$4.51	\$450.87
Lube (As a % of fuel)		10.0%	Percent	\$4.51	\$0.45	\$45.09
Repairs		1	AU	\$0.93	\$0.93	\$93.02
Labor		0.40	Hours	\$12.00	\$4.80	\$480.00
Interest on Credit Line				5.00%	\$13.01	\$1,301.49
Total Variable Costs					\$216.70	\$21,669.65

Planned Returns Above Variable Costs: \$937.90 \$93,789.85
Average Calf Breakeven Price to Cover Variable Costs \$15.63 CWT

FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$2.99	\$2.99	\$298.73
Depreciation - Livestock		1	AU	\$186.43	\$186.43	\$18,642.86
Equipment Investment		\$20.28	dollars	7.00%	\$1.42	\$141.97
Management Fee, Owner/Operator Labor		1	AU	\$30.38	\$30.38	\$3,037.50
Pasture Cost		4	Acres	\$65.00	\$260.00	\$26,000.00
Total Fixed Costs					\$481.21	\$48,121.06

Total Costs \$697.91 \$69,790.71
Planned Returns to Management, Risk, and Profit: \$456.69 \$45,668.79
Average Calf Breakeven Price to Cover Total Costs \$135.96 CWT

Sensitivity Analysis for Example				
Example Weaning Percent	Example Gross Sales per AU	Pounds Produced per AU	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
92%	\$1,224.39	579	282	\$127.09
89%	\$1,189.49	565	294	\$131.38
86%	\$1,154.60	551	306	\$135.96
83%	\$1,119.70	537	320	\$140.88
80%	\$1,084.80	523	334	\$146.16

Example Male Calf Price \$255.00
Example Female Calf Price \$245.00
Example Weighted Average Calf Price (\$/cwt) \$250.16

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.