

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2015 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Enterprise, 20 ac. per AU, East of Texas Highway 16 - 100 Cows**  
**Southwest Extension District - 10**

Animal Units (AU)	100					
Breeding Females	100					
		Quantity				Enterprise
<b>REVENUE</b>	Head	Per Head	Units	\$/Unit	Total	Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$266.00	\$629.09	\$62,909.00
Heifer Calf 5 CWT	0.270	5.00	CWT	\$239.00	\$322.65	\$32,265.00
Cull Cow	0.150	10.00	CWT	\$126.50	\$189.75	\$18,975.00
Cull Bull	0.040	16.00	CWT	\$135.00	\$86.40	\$8,640.00
Total Revenue					\$1,227.89	\$122,789.00
		Quantity	Units	\$/Unit	Total	Enterprise
<b>VARIABLE COSTS</b>						
Production Costs						
Miscellaneous						
Trucking		0.89	Head	\$9.50	\$8.46	\$845.50
Marketing Expense		1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed						
12-12 Loose Mineral		79.83	Pound	\$0.55	\$43.91	\$4,390.65
20% Protein Cube		3	CWT	\$19.00	\$57.00	\$5,700.00
Hay - Big Round Bale		1800	Pound	\$0.06	\$108.00	\$10,800.00
Vet. Medicine						
Lepto 5-Vibro		2.08	Dose	\$0.84	\$1.75	\$174.72
Dewormer-Avrmecc Pour		31.45	CWT	\$0.27	\$8.49	\$849.15
7way Clostr+ Overeat		3.78	Dose	\$0.37	\$1.40	\$139.86
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pregnancy Check		1	Head	\$5.00	\$5.00	\$500.00
Fly Control		1	Head	\$0.16	\$0.16	\$16.00
BRD-PI3-BRSV ML		1.7	Dose	\$2.89	\$4.91	\$491.30
Implants-C		0.85	Dose	\$1.00	\$0.85	\$85.00
Repairs		1	AU	\$44.57	\$44.57	\$4,456.81
Labor		0.40	Hours	\$10.00	\$4.00	\$400.00
Interest on Credit Line				6.50%	\$18.13	\$1,812.74
Total Variable Costs					\$326.58	\$32,658.23
Planned Returns Above Variable Costs:					\$901.31	\$90,130.77
Average Offspring Breakeven Price to Cover Variable Costs				\$13.58	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
<b>FIXED COSTS</b>						
Depreciation - Equipment		1	AU	\$35.22	\$35.22	\$3,522.40
Depreciation - Livestock		1	AU	\$356.67	\$356.67	\$35,666.67
Equipment Investment		\$352.24	dollars	6.50%	\$22.90	\$2,289.56
Pasture Cost		1	Acres	\$225.00	\$225.00	\$22,500.00
Total Fixed Costs					\$639.79	\$63,978.63
Total Costs					\$966.37	\$96,636.86
Planned Returns to Management, Risk, and Profit:					\$261.52	\$26,152.14
Average Offspring Breakeven Price to Cover Total Costs				\$185.79	CWT	

**Sensitivity Analysis for Example**

Example Weaning Percent	Example Gross Sales per AU	Pounds Produced per AU	Example Breakeven Offspring Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
91%	\$1,295.07	612	354	\$173.54
88%	\$1,261.48	599	369	\$179.46
85%	\$1,227.89	586	385	\$185.79
82%	\$1,194.30	572	402	\$192.59
79%	\$1,160.71	559	421	\$199.90

Example First Offspring Price	\$266.00
Example Second Offspring Price	\$239.00
Example Weighted Average Offspring Price (\$/cwt)	\$256.19

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.**