

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2015 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Enterprise - 100 Cows**  
**Far West Extension District - 6**

Animal Units (AU)	100					
Breeding Females	100					
<b>REVENUE</b>	<b>Head</b>	<b>Quantity Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
Steer	0.430	5.50	CWT	\$266.00	\$629.09	\$62,909.00
Heifer	0.270	5.00	CWT	\$239.00	\$322.65	\$32,265.00
Cull Cow	0.150	11.00	CWT	\$115.00	\$189.75	\$18,975.00
Cull Bull	0.040	18.00	CWT	\$120.00	\$86.40	\$8,640.00
<b>Total Revenue</b>					<b>\$1,227.89</b>	<b>\$122,789.00</b>
<b>VARIABLE COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
<b>Production Costs</b>						
Miscellaneous						
Trucking		0.89	AU	\$9.50	\$8.46	\$845.50
Marketing Expense		1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed						
12-12 Loose Mineral		50.04	Pound	\$0.55	\$27.52	\$2,752.20
20% Protein Cube		3.6	CWT	\$19.00	\$68.40	\$6,840.00
Vet. Medicine						
Lepto 5-Vibr		2.08	Dose	\$0.84	\$1.75	\$174.72
Dewormer-Avrmecc Pour		16.185	CWT	\$0.27	\$4.37	\$437.00
7way Clostr+Overeat		3.78	Dose	\$0.37	\$1.40	\$139.86
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Preg 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
Dewormer-Albendazole		1.04	Dose	\$2.40	\$2.50	\$249.60
Repairs		1	AU	\$141.26	\$141.26	\$14,126.12
Labor		0.40	Hours	\$10.00	\$4.00	\$400.00
Interest on Credit Line				6.50%	\$17.49	\$1,749.22
<b>Total Variable Costs</b>					<b>\$308.03</b>	<b>\$30,803.02</b>
Planned Returns Above Variable Costs:					\$919.86	\$91,985.98
Average Offspring Breakeven Price to Cover Variable Costs				\$8.58	CWT	
<b>FIXED COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
Depreciation - Equipment		1	AU	\$195.83	\$195.83	\$19,583.43
Depreciation - Livestock		1	AU	\$327.17	\$327.17	\$32,717.01
Equipment Investment		\$545.50	dollars	6.50%	\$35.46	\$3,545.75
Pasture Cost		1	Acres	\$147.00	\$147.00	\$14,700.00
<b>Total Fixed Costs</b>					<b>\$705.46</b>	<b>\$70,546.19</b>
<b>Total Costs</b>					<b>\$1,013.49</b>	<b>\$101,349.21</b>
Planned Returns to Management, Risk, and Profit:					\$214.40	\$21,439.79
Average Offspring Breakeven Price to Cover Total Costs				\$198.48	CWT	

**Sensitivity Analysis for Example**

Example Weaning Percent	Example Gross Sales per AU	Example 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	635	379	\$185.39
88%	\$1,261.48	622	394	\$191.71
85%	\$1,227.89	609	411	\$198.48
82%	\$1,194.30	595	430	\$205.74
79%	\$1,160.71	582	450	\$213.55

Example First Offspring Price	\$266.00
Example Second Offspring Price	\$239.00
Example Weighted Average Offspring Price (\$/cw)	\$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.**

**Table 3. Alternative supplemental feeding program for the cow-calf budget.**

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*Alternate # 1 (default)—less rain, shorter native grass— This alternative is designed for supplemental feeding of cattle through the winter (Dec., Jan. and Feb.) when the grass is shorter. This alternative consists of 4 lb per day of 20% Range Cube.	= 30 days * 4 lb per day * \$0.19 (price of 20% cube) = \$22.80 per cow per month.
Alternative # 2—better rains, more native grass—This alternative is designed for supplemental feeding of cattle through the winter (Dec., Jan. and Feb.) when the grass is taller. It consists of 2 lb per day of 39% Range Cube.	= 30 days * 2 lb per day * \$0.27 (price of 39 % cube) = \$16.20 per cow per month.
Salt and mineral supplementation: This consists of a 50 lb bag of 12-12-12 loose mineral per cow per year. The mineral costs \$27.50 per 50 lb bag.	= 27.50 / 12 = \$2.29 per cow per month

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\*Alternative # 1 is the default feeding program used by the budget. To change the budget to reflect feeding Dec., Jan., and Feb. at a rate of 2 lbs of 39% cubes per day, then subtract \$22.80 per cow per month and add \$16.20 per cow per month.