

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2015 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Native Pasture - 40 Cows**  
**Central Texas Extension District - 8**

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
<b>REVENUE</b>	<b>Head</b>	<b>Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Total</b>
Steer	0.425	4.80	CWT	\$285.00	\$581.40	\$23,256.00
Heifer	0.275	4.50	CWT	\$275.00	\$340.31	\$13,612.50
Cull Cow	0.100	9.00	CWT	\$115.00	\$103.50	\$4,140.00
Cull Bull	0.010	16.00	CWT	\$130.00	\$20.80	\$832.00
Total Revenue					\$1,046.01	\$41,840.50
		Quantity	Units	\$/Unit	Total	Enterprise Total
<b>VARIABLE COSTS</b>						
<b>Production Costs</b>						
Marketing Expense		1.00	AU	\$8.77	\$8.77	\$350.70
Feed						
Salt & Mineral - Cow		40	Pound	\$0.20	\$8.00	\$320.00
Supplement - Cow		500	Pound	\$0.20	\$100.00	\$4,000.00
Bermuda Hay		3	Roll	\$70.00	\$210.00	\$8,400.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$7.00	\$7.00	\$280.00
Fuel		1.0	AU	\$15.53	\$15.53	\$621.27
Lube (As a % of fuel)		10.0%	Percent	\$15.53	\$1.55	\$62.13
Repairs		1	AU	\$5.96	\$5.96	\$238.40
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00
Interest on Credit Line				4.75%	\$28.98	\$1,159.15
Total Variable Costs					\$429.92	\$17,196.65
Planned Returns Above Variable Costs:					\$616.10	\$24,643.85
Average Offspring Breakeven Price to Cover Variable Costs				\$93.25	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise Total
<b>FIXED COSTS</b>						
Depreciation - Equipment		1	AU	\$41.89	\$41.89	\$1,675.44
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$1,355.21	dollars	6.00%	\$81.31	\$3,252.51
Pasture Cost		12	Acres	\$20.00	\$240.00	\$9,600.00
Total Fixed Costs					\$378.18	\$15,127.28
Total Costs					\$808.10	\$32,323.93
Planned Returns to Management, Risk, and Profit:					\$237.91	\$9,516.57
Average Offspring Breakeven Price to Cover Total Costs				\$208.63	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
91%	\$1,111.07	457	300	\$194.88
88%	\$1,078.54	445	312	\$201.52
85%	\$1,046.01	434	324	\$208.63
82%	\$1,013.48	422	338	\$216.27
79%	\$980.95	411	352	\$224.48

Example Male Calf Price	\$285.00
Example Female Calf Price	\$275.00
Example Weighted Average Calf Price (\$/cwt)	\$281.22

Developed by Jason Johnson, 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.**