

Projections for Planning Purposes Only -- Not to be Used without Updating
2015 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture - 40 Cows
North Texas Extension District - 4

Animal Units (AU)	40					
Breeding Females	40					
		Quantity				Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.425	4.80	CWT	\$160.00	\$326.40	\$13,056.00
Heifer	0.325	4.50	CWT	\$153.00	\$223.76	\$8,950.50
Cull Cow	0.100	9.00	CWT	\$83.00	\$74.70	\$2,988.00
Cull Bull	0.000	18.00	CWT	\$97.00	\$0.00	\$0.00
Total Revenue					\$624.86	\$24,994.50
						Enterprise
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Total
Production Costs						
Miscellaneous						
Miscellaneous - Cow		1	Head	\$10.00	\$10.00	\$400.00
Marketing Expense		1.00	AU	\$28.35	\$28.35	\$1,134.00
Feed						
Supplement		1.5	Pound	\$0.05	\$0.08	\$3.00
Salt & Minerals -Cows		0.49	Bag	\$12.00	\$5.88	\$235.20
Bermuda Hay		4	Roll	\$75.00	\$300.00	\$12,000.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$7.00	\$7.00	\$280.00
Fuel		1.0	AU	\$13.46	\$13.46	\$538.45
Lube (As a % of fuel)		10.0%	Percent	\$13.46	\$1.35	\$53.85
Repairs		1	AU	\$18.17	\$18.17	\$726.87
Labor		8.51	Hours	\$5.19	\$44.13	\$1,765.00
Interest on Credit Line				4.75%	\$19.37	\$774.94
Total Variable Costs					\$447.78	\$17,911.31
Planned Returns Above Variable Costs:					\$177.08	\$7,083.19
Average Offspring Breakeven Price to Cover Variable Costs				\$106.52	CWT	
						Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total	Total
Depreciation - Equipment		1	AU	\$27.99	\$27.99	\$1,119.50
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$1,101.08	dollars	6.00%	\$66.06	\$2,642.58
Pasture Cost		2.14	Acres	\$40.00	\$85.60	\$3,424.00
Total Fixed Costs					\$194.64	\$7,785.41
Total Costs					\$642.42	\$25,696.72
Planned Returns to Management, Risk, and Profit:					(\$17.56)	(\$702.22)
Average Offspring Breakeven Price to Cover Total Costs				\$162.09	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%	\$663.70	465	446	\$151.40
88%	\$644.28	453	463	\$156.56
85%	\$624.86	440	482	\$162.09
82%	\$605.45	428	502	\$168.02
79%	\$586.03	416	524	\$174.40

Example Male Calf Price	\$160.00
Example Female Calf Price	\$153.00
Example Weighted Average Calf Price (\$/cwt)	\$157.08

Developed by Blake Bennet, 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.