

Projections for Planning Purposes Only -- Not to be Used without Updating
2016 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					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$196.00	\$463.54	\$46,354.00
Heifer Calf 5 CWT	0.270	5.00	CWT	\$181.00	\$244.35	\$24,435.00
Cull Cow	0.150	10.00	CWT	\$110.00	\$165.00	\$16,500.00
Cull Bull	0.040	16.00	CWT	\$144.00	\$92.16	\$9,216.00
Total Revenue					\$965.05	\$96,505.00
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
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	\$0.57	\$45.50	\$4,550.31
20% Protein Cube		3	CWT	\$18.70	\$56.10	\$5,610.00
Hay - Big Round Bale		1800	Pound	\$0.09	\$162.00	\$16,200.00
Vet. Medicine						
Lepto 5-Vibro		2.08	Dose	\$0.88	\$1.83	\$183.04
Dewormer-Avrmeq Pour		31.45	CWT	\$0.26	\$8.18	\$817.70
7way Clostr+Overeat		3.78	Dose	\$0.41	\$1.55	\$154.98
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pregency 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	\$2.16	\$3.67	\$367.20
Implants-C		0.85	Dose	\$1.02	\$0.87	\$86.70
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%	\$20.79	\$2,079.04
Total Variable Costs					\$382.64	\$38,263.78
Planned Returns Above Variable Costs:					\$582.41	\$58,241.22
Average Calf Breakeven Price to Cover Variable Costs				\$33.78	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$35.22	\$35.22	\$3,522.40
Depreciation - Livestock		1	AU	\$356.67	\$356.67	\$35,666.67
Equipment Investment		\$176.12	dollars	6.50%	\$11.45	\$1,144.78
Pasture Cost		1	Acres	\$225.00	\$225.00	\$22,500.00
Total Fixed Costs					\$628.34	\$62,833.85
Total Costs					\$1,010.98	\$101,097.63
Planned Returns to Management, Risk, and Profit:					(\$45.93)	(\$4,592.63)
Average Calf Breakeven Price to Cover Total Costs				\$202.91	CWT	

Sensitivity Analysis for Example				
Example Weaning Percent	Example Gross Sales per Animal Unit	Pounds Produced per AU	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
91%	\$1,015.02	612	521	\$189.53
88%	\$990.03	599	542	\$195.99
85%	\$965.05	586	565	\$202.91
82%	\$940.07	572	590	\$210.34
79%	\$915.08	559	618	\$218.32

Example Male Calf Price	\$196.00
Example Female Calf Price	\$181.00
Example Weighted Average Calf Price (\$/cwt)	\$190.55

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.