

Projections for Planning Purposes Only -- *Not to be Used without Updating*
2016 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	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	
		Quantity	Units	\$/Unit	Total	Total	Enterprise
VARIABLE COSTS							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	\$70.00	\$280.00	\$11,200.00	
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%	\$18.53	\$741.32	
Total Variable Costs					\$426.94	\$17,077.68	
Planned Returns Above Variable Costs:					\$197.92	\$7,916.82	
Average Calf Breakeven Price to Cover Variable Costs				\$100.57	CWT		
		Quantity	Units	\$/Unit	Total	Total	Enterprise
FIXED COSTS							Total
Depreciation - Equipment		1	AU	\$27.99	\$27.99	\$1,119.50	
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33	
Equipment Investment		\$876.16	dollars	6.00%	\$52.57	\$2,102.78	
Pasture Cost		2.14	Acres	\$40.00	\$85.60	\$3,424.00	
Total Fixed Costs					\$181.14	\$7,245.61	
Total Costs					\$608.08	\$24,323.29	
Planned Returns to Management, Risk, and Profit:					\$16.78	\$671.21	
Average Calf Breakeven Price to Cover Total Costs				\$152.29	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%	\$663.70	465	419	\$142.25
88%	\$644.28	453	435	\$147.09
85%	\$624.86	440	453	\$152.29
82%	\$605.45	428	472	\$157.86
79%	\$586.03	416	492	\$163.85
	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.