

Projections for Planning Purposes Only -- Not to be Used without Updating
2016 Estimated Costs and Returns per Animal Unit
Cow-Calf Native Pasture - 100 Cows
West Central Extension District - 7

Animal Units (AU)	100					
Breeding Females	100					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Weaned Steer Calf	0.420	5.50	CWT	\$215.00	\$496.65	\$49,665.00
Weaned Heifer Calf	0.260	5.25	CWT	\$207.00	\$282.56	\$28,255.50
Cull Cow	0.150	9.00	CWT	\$70.00	\$94.50	\$9,450.00
Cull Bull	0.010	18.00	CWT	\$100.00	\$18.00	\$1,800.00
Total Revenue					\$891.71	\$89,170.50

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Miscellaneous					
Supplies	5	Head	\$3.00	\$15.00	\$1,500.00
Predator Control - Cattle	1	Head	\$3.85	\$3.85	\$385.00
Brush Control	30	Acre	\$1.00	\$30.00	\$3,000.00
PRF Rainfall Ins	30	Acre	\$0.85	\$25.50	\$2,550.00
Marketing Expense	1.00	AU	\$21.01	\$21.01	\$2,100.80
Feed					
Salt & Minerals	49.2	Pounds	\$0.55	\$27.06	\$2,706.00
Hay	0.3	Ton	\$105.00	\$31.50	\$3,150.00
Range Cubes	1.2	CWT	\$19.40	\$23.28	\$2,328.00
Vet. Medicine					
Bull Exam	0.04	Head	\$40.00	\$1.60	\$160.00
IBR,BVD, PI3,BRSV-Bulls	0.04	Head	\$1.47	\$0.06	\$5.88
Vibro/lepto-Bulls	0.08	Dose	\$0.63	\$0.05	\$5.04
Albendazole-Wormer	85.76	ml	\$0.08	\$6.86	\$686.08
Cylence-Fly and Lice-Bulls	0.48	ML	\$0.04	\$0.02	\$1.92
IBR,BVD, PI3, BRVS-Cows	1	Head	\$1.47	\$1.47	\$147.00
Vibrio/Lepto-Cows	2	Dose	\$0.63	\$1.26	\$126.00
Covexin 8-Cows	2	Head	\$0.64	\$1.28	\$128.00
Cylence-Fly and Lice-Cows	12	ML	\$0.04	\$0.48	\$48.00
Covexin 8-Calves	1.96	Head	\$0.64	\$1.25	\$125.44
IBR,BVD,PI3,BRVS-Calves	1.96	Head	\$1.47	\$2.88	\$288.12
Implants-Calves	0.98	Head	\$0.73	\$0.72	\$71.54
Cylence-fly and lice-Calves	19.6	ML	\$0.04	\$0.78	\$78.40
Fuel	1.0	AU	\$33.00	\$33.00	\$3,300.00
Lube (As a % of fuel)	10.0%	Percent	\$33.00	\$3.30	\$330.00
Repairs	1	AU	\$66.92	\$66.92	\$6,692.05
Labor	0.40	Hours	\$15.00	\$6.00	\$600.00
Utilities	1.00	AU	\$24.00	\$24.00	\$2,400.00
Interest on Credit Line			6.50%	\$20.70	\$2,070.46
Total Variable Costs				\$349.84	\$34,983.72

Planned Returns Above Variable Costs: \$541.87 Enterprise \$54,186.78
Average Calf Breakeven Price to Cover Variable Costs \$64.58 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	AU	\$68.10	\$68.10	\$6,809.67
Depreciation - Livestock	1	AU	\$14.30	\$14.30	\$1,430.00
Equipment Investment	\$2,090.28	dollars	6.50%	\$135.87	\$13,586.81
Pasture Cost	30	Acres	\$8.00	\$240.00	\$24,000.00
Total Fixed Costs				\$458.26	\$45,826.48
Total Costs				\$808.10	\$80,810.20
Planned Returns to Management, Risk, and Profit:				\$83.60	\$8,360.30
Average Calf Breakeven Price to Cover Total Costs			\$189.28 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
89%	\$948.03	547	443	\$176.52
86%	\$919.87	534	462	\$182.68
83%	\$891.71	521	482	\$189.28
80%	\$863.54	507	505	\$196.38
77%	\$835.38	494	529	\$204.03

Example Male Calf Price \$215.00
Example Female Calf Price \$207.00
Example Weighted Average Calf Price (\$/cwt) \$212.03

Developed by Bill Thompson, 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.