

Projections for Planning Purposes Only -- Not to be Used without Updating
2016 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
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.425	4.80	CWT	\$230.00	\$469.20	\$18,768.00
Heifer	0.275	4.50	CWT	\$200.00	\$247.50	\$9,900.00
Cull Cow	0.100	9.00	CWT	\$95.00	\$85.50	\$3,420.00
Cull Bull	0.010	16.00	CWT	\$105.00	\$16.80	\$672.00
Total Revenue					\$819.00	\$32,760.00
						Enterprise
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Total
Production Costs						
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%	\$22.36	\$894.30
Total Variable Costs					\$423.29	\$16,931.80
Planned Returns Above Variable Costs:					\$395.71	\$15,828.20
Average Calf Breakeven Price to Cover Variable Costs				\$97.94	CWT	
						Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total	Total
Depreciation - Equipment		1	AU	\$41.89	\$41.89	\$1,675.44
Depreciation - Livestock		1	AU	\$14.98	\$14.98	\$599.33
Equipment Investment		\$1,027.09	dollars	6.00%	\$61.63	\$2,465.02
Pasture Cost		12	Acres	\$20.00	\$240.00	\$9,600.00
Total Fixed Costs					\$358.49	\$14,339.79
Total Costs					\$781.79	\$31,271.59
Planned Returns to Management, Risk, and Profit:					\$37.21	\$1,488.41
Average Calf Breakeven Price to Cover Total Costs				\$207.32	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%	\$869.59	457	384	\$193.65
88%	\$844.30	445	398	\$200.25
85%	\$819.00	434	414	\$207.32
82%	\$793.70	422	432	\$214.90
79%	\$768.41	411	450	\$223.07
	Example Male Calf Price			\$230.00
	Example Female Calf Price			\$200.00
	Example Weighted Average Calf Price (\$/cwt)			\$218.67

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.