

**Projections for Planning Purposes Only -- Not to be Used without Updating**  
**2017 Estimated Costs and Returns per Animal Unit**  
**Cow-Calf Improved Pasture - 100 Cows**  
**Coastal Bend Extension District - 11**

Animal Units (AU)	100					
Breeding Females	100					
<b>REVENUE</b>	<b>Head</b>	<b>Quantity Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
Steer	0.430	4.80	CWT	\$165.00	\$340.56	\$34,056.00
Heifer	0.430	4.50	CWT	\$145.00	\$280.58	\$28,057.50
Cull Cow	0.150	9.00	CWT	\$72.00	\$97.20	\$9,720.00
Cull Bull	0.010	16.00	CWT	\$100.00	\$16.00	\$1,600.00
<b>Total Revenue</b>					<b>\$734.34</b>	<b>\$73,433.50</b>
<b>VARIABLE COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
<b>Production Costs</b>						
Marketing Expense		1.00	AU	\$11.08	\$11.08	\$1,107.60
<b>Feed</b>						
Salt and Mineral		40	Pound	\$0.59	\$23.60	\$2,360.00
Bermuda Hay		1.5	Roll	\$50.00	\$75.00	\$7,500.00
40% Cottonseed Meal Cubes		1	CWT	\$33.98	\$33.98	\$3,398.00
<b>Vet. Medicine</b>						
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Fly Control		1	Head	\$3.60	\$3.60	\$360.00
IBR/PI-3/BVD/BRSV		2.76	Head	\$2.00	\$5.52	\$552.00
8-Way Clostridials		2.94	Head	\$0.77	\$2.26	\$226.38
Dewormer-Avermectin		1.49	Head	\$4.85	\$7.23	\$722.65
Vibrio		1.04	Head	\$0.75	\$0.78	\$78.00
Implants		0.86	Head	\$1.75	\$1.51	\$150.50
Pregnancy Check		1	Head	\$5.00	\$5.00	\$500.00
Pasturella+8way Clostridials		0.86	Head	\$3.02	\$2.60	\$259.72
Lepto-5		1.04	Head	\$0.75	\$0.78	\$78.00
Dewormer-Albendazole		1.06	Head	\$2.89	\$3.06	\$306.34
Fuel		1.0	AU	\$4.29	\$4.29	\$429.40
Lube (As a % of fuel)		10.0%	Percent	\$4.29	\$0.43	\$42.94
Repairs		1	AU	\$1.86	\$1.86	\$186.03
Labor		0.40	Hours	\$12.00	\$4.80	\$480.00
Interest on Credit Line				5.00%	\$10.56	\$1,055.61
<b>Total Variable Costs</b>					<b>\$199.93</b>	<b>\$19,993.17</b>
Planned Returns Above Variable Costs:					\$534.40	\$53,440.33
Average Calf Breakeven Price to Cover Variable Costs				\$21.69	CWT	
<b>FIXED COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>
Depreciation - Equipment		1	AU	\$5.97	\$5.97	\$597.47
Depreciation - Livestock		1	AU	\$186.43	\$186.43	\$18,642.86
Equipment Investment		\$22.43	dollars	7.00%	\$1.57	\$157.02
Management Fee, Owner/Operator Labor		1	AU	\$30.38	\$30.38	\$3,037.50
Pasture Cost		8	Acres	\$20.00	\$160.00	\$16,000.00
<b>Total Fixed Costs</b>					<b>\$384.35</b>	<b>\$38,434.84</b>
<b>Total Costs</b>					<b>\$584.28</b>	<b>\$58,428.01</b>
Planned Returns to Management, Risk, and Profit:					\$150.05	\$15,005.49
Average Calf Breakeven Price to Cover Total Costs				\$117.80	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 Breakeven Price to Cover Total Cost
92%	\$777.67	579	394	\$110.12
89%	\$756.00	565	410	\$113.83
86%	\$734.34	551	427	\$117.80
83%	\$712.67	537	446	\$122.06
80%	\$691.00	523	467	\$126.63

Example Male Calf Price	\$165.00
Example Female Calf Price	\$145.00
Example Weighted Average Calf Price (\$/cwt)	\$155.32

Developed by Extension Economists, 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.**