

Projections for Planning Purposes Only -- Not to be Used without Updating
2018 Estimated Costs and Returns per Animal Unit
Cow-Calf Improved Pasture
Coastal Bend Extension District - 11

Animal Units (AU)	100					
Breeding Females	100					
		Quantity				Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.430	4.80	CWT	\$125.00	\$258.00	\$25,800.00
Heifer	0.430	4.50	CWT	\$120.00	\$232.20	\$23,220.00
Cull Cow	0.150	9.00	CWT	\$70.00	\$94.50	\$9,450.00
Cull Bull	0.010	16.00	CWT	\$80.00	\$12.80	\$1,280.00
Total Revenue					\$597.50	\$59,750.00
						Enterprise
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Total
Production Costs						
Marketing Expense		1.00	AU	\$11.08	\$11.08	\$1,107.60
Feed						
Bermuda Hay		1.5	Roll	\$45.00	\$67.50	\$6,750.00
40% Cottonseed Meal Cubes		1	CWT	\$28.00	\$28.00	\$2,800.00
Salt and Mineral		40	Pound	\$0.43	\$17.00	\$1,700.00
Vet. Medicine						
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Fly Control		1	Head	\$2.65	\$2.65	\$265.00
8-Way Clostridials		2.94	Head	\$0.87	\$2.56	\$255.78
Dewormer-Avermectin		1.49	Head	\$3.08	\$4.59	\$458.92
Implants		0.86	Head	\$1.75	\$1.51	\$150.50
Pregnancy Check		1	Head	\$5.00	\$5.00	\$500.00
4-Way Respiratory + Vibrio + Lepto		1.9	Head	\$1.92	\$3.65	\$364.80
Pasturella+8 Way Clostridial		0.86	Head	\$3.03	\$2.61	\$260.58
4-Way Respiratory + Vibrio +Lepto		0.86	Head	\$1.92	\$1.65	\$165.12
Fuel		1.0	AU	\$4.83	\$4.83	\$483.08
Lube (As a % of fuel)		10.0%	Percent	\$4.83	\$0.48	\$48.31
Repairs		1	AU	\$1.86	\$1.86	\$186.03
Labor		0.40	Hours	\$12.00	\$4.80	\$480.00
Interest on Credit Line				6.00%	\$11.73	\$1,172.65
Total Variable Costs					\$173.48	\$17,348.36
Planned Returns Above Variable Costs:					\$424.02	\$42,401.64
Average Calf Breakeven Price to Cover Variable Costs				\$16.55	CWT	
						Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total	Total
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	6.00%	\$1.35	\$134.59
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
Total Fixed Costs					\$384.12	\$38,412.41
Total Costs					\$557.61	\$55,760.77
Planned Returns to Management, Risk, and Profit:					\$39.89	\$3,989.23
Average Calf Breakeven Price to Cover Total Costs				\$112.61	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%	\$631.70	579	477	\$105.26
89%	\$614.60	565	496	\$108.81
86%	\$597.50	551	517	\$112.61
83%	\$580.40	537	540	\$116.68
80%	\$563.30	523	565	\$121.05

Example Male Calf Price	\$125.00
Example Female Calf Price	\$120.00
Example Weighted Average Calf Price (\$/cwt)	\$122.58

Developed by Extension Economists, Texas A&M AgriLife Extension Service, budgets@tamu.edu.

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.