Projections for Planning Purposes Only -- Not to be Used without Updating 2025 Estimated Costs and Returns per Breeding Female Small Acreage Hair Sheep West Central Extension District - 7

Cuantity Enterprise REVENUE Head Per Head Units \$Unit Total Total Slaughter Lamb - ram (65 Lb 0.417 0.65 CWT \$245.00 \$106.17 \$1,274.00 Cull Rams 0.042 2.00 CWT \$245.00 \$66.35 \$78.52 Cull Rams 0.042 2.00 CWT \$91.80 \$57.65 \$91.80 PRF Income 1.000 3.33 Acre \$1.96 \$6.53 \$78.32 Total Enterprise \$204.78 \$22.457.37 \$224.00 \$20.78 \$22.457.37 VARIABLE COSTS Quantity Units \$/Unit Total Total Total Production Costs Miscellaneous \$2.00 \$2.400 \$2.400 \$2.400 Supplies 1.00 Head \$2.00 \$2.400 \$2.400 Pred 1.00 Head \$3.70 \$2.40 \$2.400 Salt - Sheep 1.08333333 Pound \$0.13 \$0.35	Breeding Females	12					
Slaughter Lamb - ewe (65lbs 0.667 0.65 CWT \$245.00 \$106.17 \$1.274.00 Slaughter Lamb - ram (65 Lb 0.417 0.66 CWT \$245.00 \$66.35 \$796.25 Cull Rams 0.042 2.00 CWT \$91.80 \$7.65 \$91.80 PRF Income 1.000 3.33 Acre \$1.96 \$65.33 \$78.22 Total Revenue 1.000 3.33 Acre \$1.96 \$65.33 \$78.32 VARIABLE COSTS Quantity Units \$/Unit Total Total Total Production Costs Supplies 1.00 Head \$2.00 \$24.00 \$26.17 \$44.40 Marketing Expense 1.00 Head \$3.70 \$34.40 \$44.40 Marketing Expense 1.00 Head \$3.70 \$34.40 \$44.40 Salt - Sheep 2.708333333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.083333333 Pound \$0.07 \$1.74 \$20.88	<u> </u>		Quantity				Enterprise
Slaughter Lamb - ram (65 Lb 0.417 0.65 CWT \$245.00 \$66.35 \$77.65 \$217.00 Cull Rams 0.042 2.00 CWT \$91.80 \$7.65 \$91.80 \$217.00 PRF Income 1.000 3.33 Acre \$1.96 \$65.53 \$78.32 Total Revenue \$204.78 \$2.457.37 \$2.457.37 \$2.457.37 VARIABLE COSTS Quantity Units \$/Unit Total Total Production Costs Supplies 1.00 Head \$3.70 \$2.40 \$2.00 \$24.00 PRF Rainfall Ins 1.00 Head \$5.10 \$5.10 \$61.23 Feed 1.00 Head \$5.10 \$51.23 \$2.42.60 Salt - Sheep 2.70833333 Pound \$0.43 \$0.47 \$55.68 Range Cubes 20% 0.4975 CVT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 243.75 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine	REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Cull Éves 0.167 1.25 CWT \$86.80 \$18.08 \$217.00 Cull Rams 0.042 2.00 CWT \$31.96 \$7.65 \$31.80 PRF Income 1.000 3.33 Acre \$1.96 \$7.65 \$52.37 Total Revenue 200.78 \$2.457.37 \$204.78 \$2.457.37 Enterprise Production Costs Miscellaneous \$/Unit Total Total Supplies 1.00 Head \$2.00 \$2.400 \$24.00 PRF Rainfall Ins 1.00 Head \$5.10 \$61.23 Feed 1.00 Head \$5.10 \$51.23 Salt - Sheep 2.70833333 Pound \$0.44 \$0.47 \$56.8 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.43 \$55.10 \$51.261 Stremouth 1.25 Dose \$0.34 \$0.43 \$55.10	Slaughter Lamb - ewe (65lbs	0.667	0.65	CWT	\$245.00	\$106.17	\$1,274.00
Cull Rams PRF Income 0.042 2.00 CWT \$91.80 \$7.65 \$91.80 Total Revenue 1.000 3.33 Acre \$1.96 \$6.53 \$78.32 Vall ARVENUE \$204.78 \$2,457.37 \$24,457.37 \$24,457.37 VARIABLE COSTS Quantity Units \$/Unit Total Total Production Costs Miscellaneous \$2,00 \$24,00 \$24,00 \$24,00 Miscellaneous 1.00 Head \$3.70 \$344.40 Marketing Expense 1.00 Head \$5.10 \$61.23 Saft - Sheep 2.70833333 Pound \$0.43 \$0.47 \$5.68 Range Cubes 20% 0.4875 CVT<\$17.90	Slaughter Lamb - ram (65 Lb	0.417	0.65	CWT	\$245.00	\$66.35	\$796.25
PRF Income 1.000 3.33 Åcre \$1.96 \$6.53 \$78.32 Total Revenue \$204.78 \$2,457.37 VARIABLE COSTS Quantity Units \$/Unit Total Total Production Costs Miscellaneous \$1.00 Head \$2.00 \$24.00 PRF Rainfall Ins 1.00 Head \$3.70 \$44.40 Marketing Expense 1.00 Head \$5.10 \$5.1.23 Feed \$381 - Sheep 2.70833333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.08333333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.08333333 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine \$0.07 \$1.74 \$20.88 \$1.05 \$12.61 Overeat/Tetrus 1.25 Dose \$0.34 \$0.43 \$5.80 Lube (As a % of fuel) 10.0% Percent \$4.84 \$4.84 \$5.81 Repairs 1 Head	Cull Ewes	0.167	1.25	CWT	\$86.80	\$18.08	\$217.00
Total Revenue \$204.78 \$2,457.37 VARIABLE COSTS Quantity Units \$/Unit Total Enterprise Production Costs Miscellaneous Supplies 1.00 Head \$2.00 \$2.400 PRF Rainfall Ins 1.00 Head \$2.00 \$2.00 \$24.00 Marketing Expense 1.00 Head \$5.10 \$5.10 \$61.23 Feed 2.70833333 Pound \$0.44 \$0.47 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetrus 1.25 Dose \$0.34 \$0.43 \$5.10 Lube (As a % of fuel) 10.0% Percent \$4.84 \$5.81 \$5.81 Repairs 1 Head \$32.58 \$32.58 \$333.90 \$12.60 Interest on Credit Li	Cull Rams	0.042	2.00	CWT	\$91.80	\$7.65	\$91.80
VARIABLE COSTS Quantity Units \$/Unit Total Enterprise Production Costs Miscellaneous Supplies 1.00 Head \$2.00 \$2.00 \$24.00 PRF Rainfall Ins 1.00 Head \$3.70 \$34.40 Marketing Expense 1.00 Head \$5.10 \$51.0 \$61.23 Feed Salt - Sheep 2.708333333 Pound \$0.43 \$0.47 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$32.58 \$30.93 \$12.61 Lube (As a % of fuel) 10.0% Percent \$4.84 \$4.84 \$5.85 Lube (As a % of fuel) 1.00 Head \$32.58 \$330.93 \$17.128 \$855.38 Planned Returns Above Variable Costs: \$55.42 \$	PRF Income	1.000	3.33	Acre	\$1.96	\$6.53	\$78.32
VARIABLE COSTS Quantity Units \$/Unit Total Total Production Costs Miscellaneous 52.00 \$2.00 \$24.00 PRF Rainfall Ins 1.00 Head \$3.70 \$344.40 Marketing Expense 1.00 Head \$5.10 \$612.31 Feed 2.708333333 Pound \$0.13 \$0.35 \$44.26 Mineral - Sheep 2.708333333 Pound \$0.44 \$0.47 \$5.68 Mineral - Sheep 1.083333333 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$32.58 \$32.58 \$330.03 \$12.61 Fuel 1.0 Head \$4.84 \$4.84 \$5.81 \$5.81 Repairs 1 He	Total Revenue					\$204.78	\$2,457.37
Production Costs Miscellaneous Supplies 1.00 Head \$2.00 \$24.00 PRF Rainfall Ins 1.00 Head \$3.70 \$24.40 Marketing Expense 1.00 Head \$5.10 \$61.23 Feed 1.00 Head \$5.10 \$61.23 Salt - Sheep 2.708333333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.083333333 Pound \$0.447 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.34 \$0.43 \$5.80 Lube (As a % of fuel) 10.0% Percent \$4.84 \$58.05 \$12.61 Repairs 1 Head \$32.58 \$320.53 \$161.05 \$12.61 Repairs 1 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Enterprise</td>							Enterprise
Miscellaneous Supplies 1.00 Head \$2.00 \$24.00 PRF Rainfall Ins 1.00 Head \$3.70 \$\$44.40 Marketing Expense 1.00 Head \$\$5.10 \$\$5.10 \$\$61.23 Feed 2.708333333 Pound \$0.13 \$0.35 \$\$4.26 Mineral - Sheep 2.708333333 Pound \$0.47 \$\$5.68 Range Cubes 20% 0.4875 CWT \$\$1.74 \$\$20.88 Vet. Medicine \$0.07 \$\$1.74 \$\$20.88 \$\$1.00 \$\$1.74 \$\$20.88 Vet. Medicine \$0.07 \$\$1.74 \$\$20.88 \$\$1.05 \$\$12.61 Fuel 1.0 Head \$\$4.84 \$\$0.43 \$\$5.10 Overeat/Tetnus 1.25 Dose \$0.84 \$\$1.05 \$\$12.61 Fuel 1.0 Head \$\$4.84 \$\$0.48 \$\$5.83 Lube (As a % of fuel) 10.0% Percent \$\$4.84 \$\$0.48 \$\$5.73 Total Nareia \$\$1.00 <td>VARIABLE COSTS</td> <td></td> <td>Quantity</td> <td>Units</td> <td>\$/Unit</td> <td>Total</td> <td></td>	VARIABLE COSTS		Quantity	Units	\$/Unit	Total	
Supplies 1.00 Head \$2.00 \$24.00 PRF Rainfall Ins 1.00 Head \$3.70 \$3.70 \$44.40 Marketing Expense 1.00 Head \$5.10 \$5.10 \$61.23 Feed	Production Costs						
PRF Rainfall Ins 1.00 Head \$3.70 \$44.40 Marketing Expense 1.00 Head \$5.10 \$5.10 \$61.23 Feed Salt - Sheep 2.708333333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.083333333 Pound \$0.44 \$0.47 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine Soremouth 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.34 \$0.43 \$5.10 Ube (As a % of fuel) 10.0% Percent \$4.84 \$4.84 \$5.81 Repairs 1 Head \$32.58 \$322.58 \$3290.93 \$1101.99 Utilities 1.00 Head \$45.37 \$17.28 \$855.38 Planned Returns Above Variable Costs: \$55.42 \$133.50 \$1,601.99 </td <td>Miscellaneous</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Miscellaneous						
Marketing Expense 1.00 Head \$5.10 \$61.23 Feed Salt - Sheep 2.708333333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.083333333 Pound \$0.44 \$0.47 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine Soremouth 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$44.84 \$58.05 \$12.61 Lube (As a % of fuel) 10.0% Percent \$4.84 \$58.15 Repairs 1 Head \$32.58 \$32.58 \$32.58 Utilities 1.00 Head \$60.00 \$6.00 \$72.00 Interest on Credit Line Xorage Lamb Breakeven Price to Cover Variable Costs \$55.42 CWT Enterprise <t< td=""><td>Supplies</td><td></td><td>1.00</td><td>Head</td><td>\$2.00</td><td>\$2.00</td><td>\$24.00</td></t<>	Supplies		1.00	Head	\$2.00	\$2.00	\$24.00
Feed Salt - Sheep 2.708333333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.08333333 Pound \$0.44 \$0.47 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$1104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine 50remouth 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.34 \$0.43 \$51.01 Euel 1.0 Head \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$5.81 Repairs 1 Head \$32.58 \$32.58 \$390.93 Utilities 1.00 Head \$6.00 \$6.00 \$77.00 Interest on Credit Line 1.00 Head \$6.00 \$6.00 \$71.28 \$8855.38 Planned Returns Above Variable Costs: \$55.42 CWT Enterprise FIXED COSTS Quantity Units \$/Unit Total Total <td>PRF Rainfall Ins</td> <td></td> <td>1.00</td> <td>Head</td> <td>\$3.70</td> <td>\$3.70</td> <td>\$44.40</td>	PRF Rainfall Ins		1.00	Head	\$3.70	\$3.70	\$44.40
Salt - Sheep 2.70833333 Pound \$0.13 \$0.35 \$4.26 Mineral - Sheep 1.08333333 Pound \$0.44 \$0.47 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine Soremouth 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.17 Repairs 1 Head \$32.58 \$330.93 \$1,601.99 Utilities 1.00 Head \$133.50 \$1,601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 CWT Enterprise FIXED COSTS	Marketing Expense		1.00	Head	\$5.10	\$5.10	\$61.23
Mineral - Sheep 1.08333333 Pound \$0.44 \$0.47 \$5.68 Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine Soremouth 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$58.17 Repairs 1 Head \$32.58 \$330.93 \$14111 Repairs 1 Head \$6.00 \$6.00 \$72.00 Interest on Credit Line 8.00% \$33.81 \$45.73 \$1601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 \$17.128 \$855.38 Planned Returns Above Variable Costs: \$55.42 \$1.601.99 \$1.601.99 Average Lamb Breakeven Price to Cover Variable Costs	Feed						
Range Cubes 20% 0.4875 CWT \$17.90 \$8.73 \$104.72 Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine 1.25 Dose \$0.34 \$0.433 \$51.0 Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$4.84 \$4.84 \$58.15 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$5.81 Repairs 1 Head \$32.58 \$32.58 \$390.93 Utilities 1.00 Head \$6.00 \$6.00 \$72.00 Interest on Credit Line 8.00% \$3.81 \$45.73 Total Variable Costs \$55.42 CWT Enterprise FIXED COSTS Quantity Units \$/Unit Total Total Depreciation - Equipment 1 Head \$5.56 \$5.56 \$66.67 Pasture Cost 3.333333333 Acres \$8.00 <td< td=""><td>Salt - Sheep</td><td></td><td>2.708333333</td><td>Pound</td><td>\$0.13</td><td>\$0.35</td><td>\$4.26</td></td<>	Salt - Sheep		2.708333333	Pound	\$0.13	\$0.35	\$4.26
Corn - Sheep and Goat 24.375 Pound \$0.07 \$1.74 \$20.88 Vet. Medicine Soremouth 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$4.84 \$58.05 Lube (As a % of fuel) \$10.0% Percent \$4.84 \$0.48 \$5.81 Repairs 1 Head \$32.58 \$332.58 \$339.93 Utilities \$1.00 Head \$6.00 \$6.00 \$72.00 Interest on Credit Line 1.00 Head \$6.00 \$6.00 \$23.81 \$445.73 Total Variable Costs \$71.28 \$855.38 \$160.199 \$71.28 \$855.38 Planned Returns Above Variable Costs: \$55.42 \$71.28 \$855.38 \$1,601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 \$71.28 \$866.67 Depreciation - Equipment 1 Head \$130.93 \$1,571.19 Depreciation - Livestock	Mineral - Sheep		1.083333333	Pound	\$0.44	\$0.47	\$5.68
Vet. Medicine Soremouth 1.25 Dose \$0.34 \$0.43 \$5.10 Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$5.81 Repairs 1 Head \$32.58 \$330.93 Utilities \$32.58 \$339.93 Utilities 1.00 Head \$6.00 \$6.00 \$77.00 Interest on Credit Line 8.00% \$3.81 \$45.73 Total Variable Costs \$71.28 \$855.38 Planned Returns Above Variable Costs: \$133.50 \$1,601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 CWT Enterprise FIXED COSTS Quantity Units \$/Unit Total Total Depreciation - Equipment 1 Head \$130.93 \$1,571.19 Depreciation - Livestock 1 Head \$5.56 \$56.65 \$66.67 Pasture Costs 3.333333333 Acres \$8.00<	Range Cubes 20%		0.4875	CWT	\$17.90	\$8.73	\$104.72
Soremouth Overeat/Tetnus 1.25 1.25 Dose So.84 \$0.43 \$5.10 Fuel 1.0 Head \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.11 Repairs 1 Head \$32.58 \$32.58 \$390.93 Utilities 1.00 Head \$6.00 \$6.00 \$72.00 Interest on Credit Line 1.00 Head \$6.00 \$1.601.99 \$1.601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 \$1.401.19 \$1.601.19 Planned Returns Above Variable Costs \$55.42 \$1.401 \$1.601.19 Depreciation	Corn - Sheep and Goat		24.375	Pound	\$0.07	\$1.74	\$20.88
Overeat/Tetnus 1.25 Dose \$0.84 \$1.05 \$12.61 Fuel 1.0 Head \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$58.1 Repairs 1 Head \$32.58 \$32.58 \$330.93 Utilities \$55.12 \$6.00 \$72.00 Interest on Credit Line 1.00 Head \$6.00 \$6.00 \$72.00 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 \$133.50 \$1,601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 \$20.07 \$1,601.99 FIXED COSTS Quantity Units \$/Unit Total \$130.93 \$1,571.19 Depreciation - Equipment 1 <td>Vet. Medicine</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Vet. Medicine						
Fuel 1.0 Head \$4.84 \$4.84 \$58.05 Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$5.81 Repairs 1 Head \$32.58 \$32.58 \$330.93 Utilities 1.00 Head \$6.00 \$6.00 \$72.00 Interest on Credit Line 1.00 Head \$6.00 \$72.00 Total Variable Costs \$71.28 \$855.38 Planned Returns Above Variable Costs: \$133.50 \$1,601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 CWT Enterprise FIXED COSTS Quantity Units \$/Unit Total Total Depreciation - Equipment 1 Head \$130.93 \$1,571.19 Depreciation - Livestock 1 Head \$5.56 \$66.67 Pasture Cost 3.33333333 Acres \$8.00 \$26.67 \$320.00 Total Fixed Costs \$163.16 \$1,957.86 \$26.67 \$320.00 Total Costs \$234.44 \$2,813.24 \$24.44 \$2813.24 Planned Returns to	Soremouth		1.25	Dose	\$0.34	\$0.43	\$5.10
Lube (As a % of fuel) 10.0% Percent \$4.84 \$0.48 \$5.81 Repairs 1 Head \$32.58 \$32.58 \$32.00 \$32.00 \$5.00 \$72.00 Interest on Credit Line 1.00 Head \$6.00 \$6.00 \$72.00 Interest on Credit Line 1.00 Head \$6.00 \$5.81 Total Variable Costs \$71.28 \$855.38 Planned Returns Above Variable Costs: \$133.50 \$1,601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 CWT Enterprise FIXED COSTS Quantity Units \$/Unit Total Total Depreciation - Equipment 1 Head \$130.93 \$1,571.19 Depreciation - Livestock 1 Head \$5.56 \$66.67 Pasture Cost 3.333333333 Acres \$8.00 \$26.67 \$320.00 Total Fixed Costs \$163.16 \$1,957.86 \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: (\$29.66) (\$355.87)	Overeat/Tetnus		1.25	Dose	\$0.84	\$1.05	\$12.61
Repairs 1 Head \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$32.58 \$50.09 \$16.00 \$72.00 \$6.00 \$72.00 \$8.00% \$3.81 \$45.73 Total Variable Costs 571.28 \$855.38 \$71.28 \$855.38 \$855.38 \$1601.99 \$\$133.50 \$1,601.99 \$\$1601.91 \$\$1611.91 \$\$1611.91 \$\$1621.69 <	Fuel		1.0	Head	\$4.84	\$4.84	\$58.05
Utilities 1.00 Head \$6.00 \$72.00 Interest on Credit Line 1.00 Head \$6.00 \$72.00 Total Variable Costs \$3.81 \$45.73 Planned Returns Above Variable Costs: \$71.28 \$855.38 Planned Returns Above Variable Costs: \$133.50 \$1,601.99 Average Lamb Breakeven Price to Cover Variable Costs \$55.42 CWT FIXED COSTS Quantity Units \$/Unit Total Depreciation - Equipment 1 Head \$130.93 \$1,571.19 Depreciation - Livestock 1 Head \$5.56 \$66.67 Pasture Cost 3.33333333 Acres \$8.00 \$26.67 \$320.00 Total Fixed Costs 5163.16 \$1,957.86 \$26.67 \$320.00 Total Costs \$234.44 \$2,813.24 \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: (\$29.66) (\$355.87)	Lube (As a % of fuel)		10.0%	Percent	\$4.84	\$0.48	\$5.81
Interest on Credit Line8.00%\$3.81\$45.73Total Variable Costs\$71.28\$855.38Planned Returns Above Variable Costs:\$133.50\$1,601.99Average Lamb Breakeven Price to Cover Variable Costs\$55.42CWTFIXED COSTSQuantityUnits\$/UnitTotalDepreciation - Equipment1Head\$130.93\$130.93\$1,571.19Depreciation - Livestock1Head\$5.56\$66.67Pasture Cost3.33333333Acres\$8.00\$26.67\$320.00Total Fixed Costs\$163.16\$1,957.86Total Costs\$234.44\$2,813.24Planned Returns to Management, Risk, and Profit:(\$29.66)(\$355.87)	Repairs		1	Head	\$32.58	\$32.58	\$390.93
Total Variable Costs\$71.28\$855.38Planned Returns Above Variable Costs: Average Lamb Breakeven Price to Cover Variable Costs\$133.50\$1,601.99CWTCWTEnterpriseFIXED COSTSQuantityUnits\$/UnitTotalDepreciation - Equipment Depreciation - Livestock Pasture Cost1Head\$130.93\$130.93\$1,571.19Depreciation - Livestock Pasture Cost1Head\$5.56\$5.66\$66.67Total Fixed Costs Total Costs3.333333333Acres\$8.00\$26.67\$320.00Total Costs Planned Returns to Management, Risk, and Profit:(\$29.66)(\$355.87)	Utilities		1.00	Head	\$6.00	\$6.00	\$72.00
Planned Returns Above Variable Costs: Average Lamb Breakeven Price to Cover Variable Costs\$133.50\$1,601.99FIXED COSTSQuantityUnits\$/UnitTotalEnterpriseDepreciation - Equipment Depreciation - Livestock Pasture Cost1Head\$130.93\$130.93\$1,571.19Depreciation - Livestock Pasture Cost1Head\$5.56\$5.66\$66.67Total Fixed Costs Total Costs3.333333333Acres\$8.00\$26.67\$320.00Total Costs Planned Returns to Management, Risk, and Profit:(\$29.66)(\$355.87)	Interest on Credit Line				8.00%	\$3.81	\$45.73
Average Lamb Breakeven Price to Cover Variable Costs\$55.42CWTFIXED COSTSQuantityUnits\$/UnitTotalTotalDepreciation - Equipment1Head\$130.93\$130.93\$1,571.19Depreciation - Livestock1Head\$5.56\$66.67Pasture Cost3.33333333Acres\$8.00\$26.67\$320.00Total Fixed Costs5\$6\$1,957.86\$163.16\$1,957.86Total Costs5\$6\$1,957.86\$234.44\$2,813.24Planned Returns to Management, Risk, and Profit:\$\$29.66\$\$\$25.87	Total Variable Costs					\$71.28	\$855.38
FIXED COSTSQuantityUnits\$/UnitTotalTotalDepreciation - Equipment1Head\$130.93\$130.93\$1,571.19Depreciation - Livestock1Head\$5.56\$66.67Pasture Cost3.33333333Acres\$8.00\$26.67\$320.00Total Fixed Costs55\$6\$1,957.86Total Costs55\$234.44\$2,813.24Planned Returns to Management, Risk, and Profit:(\$29.66)(\$355.87)	Planned Returns Above Variable Co	sts:				\$133.50	\$1,601.99
FIXED COSTS Quantity Units \$/Unit Total Total Depreciation - Equipment 1 Head \$130.93 \$130.93 \$1,571.19 Depreciation - Livestock 1 Head \$5.56 \$66.67 Pasture Cost 3.33333333 Acres \$8.00 \$26.67 \$320.00 Total Fixed Costs 5163.16 \$1,957.86 \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: (\$29.66) (\$355.87)	Average Lamb Breakeven Price	to Cover Variat	ole Costs		\$55.42	CWT	
Depreciation - Equipment 1 Head \$130.93 \$1,571.19 Depreciation - Livestock 1 Head \$5.56 \$66.67 Pasture Cost 3.333333333 Acres \$8.00 \$26.67 \$320.00 Total Fixed Costs 5163.16 \$1,957.86 \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: (\$29.66) (\$355.87)							Enterprise
Depreciation - Livestock 1 Head \$5.56 \$66.67 Pasture Cost 3.33333333 Acres \$8.00 \$26.67 \$320.00 Total Fixed Costs \$163.16 \$1,957.86 \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: \$(\$29.66) \$(\$355.87)	FIXED COSTS		Quantity	Units	\$/Unit	Total	Total
Pasture Cost 3.33333333 Acres \$8.00 \$26.67 \$320.00 Total Fixed Costs \$163.16 \$1,957.86 Total Costs \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: \$(\$29.66) \$(\$355.87)	Depreciation - Equipment		1	Head	\$130.93	\$130.93	\$1,571.19
Total Fixed Costs \$163.16 \$1,957.86 Total Costs \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: (\$29.66) (\$355.87)	Depreciation - Livestock		1	Head	\$5.56	\$5.56	\$66.67
Total Costs \$234.44 \$2,813.24 Planned Returns to Management, Risk, and Profit: (\$29.66) (\$355.87)	Pasture Cost		3.3333333333	Acres	\$8.00	\$26.67	\$320.00
Planned Returns to Management, Risk, and Profit: (\$29.66) (\$355.87)	Total Fixed Costs					\$163.16	\$1,957.86
	Total Costs					\$234.44	\$2,813.24
Average Lamb Breakeven Price to Cover Total Costs \$287.11 CWT	Planned Returns to Management, R			(\$29.66)	(\$355.87)		
	Average Lamb Breakeven Price	to Cover Total	Costs		\$287.11	CWT	

Sensitivity Analysis for Example							
		Pounds					
	Example Gross	Produced per	Example Breakeven				
Example Weaning	Sales per	Breeding	Lamb Pay Weight to	Example Average Breakever			
Percent	Breeding Female	Female	Cover Total Cost	Price to Cover Total Cost			
145%	\$232.38	111	64	\$247.51			
135%	\$218.58	105	70	\$265.85			
125%	\$204.78	100	76	\$287.11			
115%	\$190.98	94	84	\$312.08			
105%	\$177.18	88	93	\$341.80			
	Example Male Lar		\$245.00				
	Example Female I		\$245.00				
	Example Weighte	Price (\$/cwt)	\$245.00				

Developed by Jeffrey Wright, Assistant Professor & Extension Economist, Texas A&M AgriLife Extension, 325-657-7309

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.