

Projections for Planning Purposes Only -- Not to be Used without Updating
2013 Estimated Costs and Returns per Breeding Female
Rolling Plains Cow-Calf Production - 400 Cows
Texas Rolling Plains Extension District - 3

Breeding Females		400				
REVENUE	Head	Quantity	Units	\$/Unit	Total	Enterprise Total
Steer	0.423	5.56	CWT	\$156.00	\$366.26	\$146,504.75
Heifer	0.225	5.14	CWT	\$148.00	\$171.26	\$68,504.76
Cull Cow	0.150	10.25	CWT	\$72.00	\$110.70	\$44,280.00
Cull Bull	0.010	16.50	CWT	\$85.00	\$14.03	\$5,610.00
Cull Older Replacements	0.000	0.00	CWT	\$0.00	\$0.00	\$0.00
Cull Younger Replacements	0.000	8.50	CWT	\$0.90	\$0.00	\$0.00
Total Revenue					\$662.25	\$264,899.51
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Brush Control		1	Head	\$40.00	\$40.00	\$16,000.00
Marketing		1	Head	\$16.38	\$16.38	\$6,552.00
Salt & Minerals		0	Pound	\$0.17	\$0.00	\$0.00
Supplement Feed		0	Pound	\$90.00	\$0.00	\$0.00
Vet. Medicine		1	Head	\$24.00	\$24.00	\$9,600.00
Fuel		1.0	Head	\$36.25	\$36.25	\$14,500.00
Lube (As a % of fuel)		10.0%	Percent	\$36.25	\$3.63	\$1,450.00
Repairs		1	Head	\$40.00	\$40.00	\$16,000.00
Labor		0.00	Hours	\$0.00	\$0.00	\$0.00
Hired Labor		0.00	Hours	\$0.00	\$0.00	\$0.00
Interest on Credit Line				6.50%	\$12.83	\$5,130.86
Total Variable Costs					\$173.08	\$69,232.86
Planned Returns Above Variable Costs:					\$489.17	\$195,666.64
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$17.80	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	Head	\$80.09	\$80.09	\$32,034.03
Depreciation - Livestock		1	Head	\$41.98	\$41.98	\$16,791.00
Equity		\$3,101.51	dollars	0.00%	\$0.00	\$0.00
Family Living		1	Head	\$60.00	\$60.00	\$24,000.00
Hired Management		1	Head	\$43.75	\$43.75	\$17,500.00
Native Pasture Rent		11.25	Head	\$4.00	\$45.00	\$18,000.00
Other Fixed Costs		1	Head	\$200.00	\$200.00	\$80,000.00
Total Fixed Costs					\$470.81	\$188,325.03
Total Costs					\$643.89	\$257,557.90
Planned Returns to Management, Risk, and Profit:					\$18.35	\$7,341.61
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$148.12	CWT	

Sensitivity Analysis

Weaning Percent	Gross Sales per Cow	Lbs of Beef Produced per Cow	Breakeven Calf Pay Weight to Cover Total Cost	Average Break Even Price to Cover Total Cost
91%	\$748.87	485	447	\$127.22
88%	\$724.45	469	466	\$132.42
85%	\$662.25	453	486	\$148.12
82%	\$675.61	437	508	\$144.23
79%	\$651.19	421	531	\$150.97

Steer Price	\$156.00
Heifer Price	\$148.00
Weighted Average Calf Price (\$/cwt)	\$153.36

Developed by Stan Bevers, 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.