

Projections for Planning Purposes Only -- Not to be Used without Updating
2013 Estimated Costs and Returns per Breeding Female
Cow-Calf Native Pasture - 100 Cows
West Central Extension District - 7

Breeding Females		100				
REVENUE	Head	Quantity	Units	\$/Unit	Total	Enterprise Total
Steer	0.430	5.50	CWT	\$156.00	\$368.94	\$36,894.00
Heifer	0.270	5.25	CWT	\$150.00	\$212.63	\$21,262.50
Cull Cow	0.150	9.00	CWT	\$73.50	\$99.23	\$9,922.50
Cull Bull	0.010	18.00	CWT	\$76.50	\$13.77	\$1,377.00
Total Revenue					\$694.56	\$69,456.00

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Miscellaneous					
Supplies	1	Head	\$15.00	\$15.00	\$1,500.00
Predator Control	1	Head	\$3.85	\$3.85	\$385.00
Brush Control	30	Ac	\$1.00	\$30.00	\$3,000.00
PRF Rainfall Ins	30	Ac	\$1.00	\$30.00	\$3,000.00
Marketing Exp	1.00	Head	\$21.53	\$21.53	\$2,152.80
Salt & Minerals	49.2	lb	\$0.49	\$24.11	\$2,410.80
Hay	0.3	Ton	\$165.00	\$49.50	\$4,950.00
Supplement-Range Cubes	1.2	Cwt	\$21.00	\$25.20	\$2,520.00
Vet. Medicine	1	Head	\$13.61	\$13.61	\$1,361.24
Fuel	1.0	Head	\$78.30	\$78.30	\$7,830.00
Lube (As a % of fuel)	10.0%	Percent	\$7.83	\$0.78	\$78.30
Repairs	1	Head	\$66.92	\$66.92	\$6,692.05
Labor	0.40	Hours	\$15.00	\$6.00	\$600.00
Utilities	1.00	hd	\$24.00	\$24.00	\$600.00
Interest on Credit Line			4.75%	\$10.58	\$1,058.44
Total Variable Costs				\$399.39	\$38,138.63

Planned Returns Above Variable Costs: \$295.17 \$31,317.37
 Average Steer-Heifer Breakeven Price to Cover Variable Costs \$121.10 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment	1	Head	\$67.18	\$67.18	\$6,717.79
Depreciation - Livestock	1	Head	\$13.20	\$13.20	\$1,320.00
Equipment Investment	\$2,997.39	dollars	0.00%	\$0.00	\$0.00
Insurance	1	Head	\$27.77	\$27.77	\$2,777.00
Native Pasture Rent	30	Acres	\$3.00	\$90.00	\$9,000.00
Total Fixed Costs				\$198.15	\$19,814.79
Total Costs				\$597.53	\$57,953.42
Planned Returns to Management, Risk, and Profit:				\$97.03	\$11,502.58
Average Steer-Heifer Breakeven Price to Cover Total Costs			\$128.10	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%	\$743.57	489	415
88%	\$718.89	473	432	\$122.90
85%	\$694.56	457	450	\$128.10
82%	\$669.53	441	470	\$133.85
79%	\$644.84	425	492	\$140.09

Steer Price	\$156.00
Heifer Price	\$150.00
Weighted Average Calf Price (\$/cwt)	\$153.75

Developed by Bill Thompson, Assistant 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.