

Projections for Planning Purposes Only -- *Not to be Used without Updating*
2014 Estimated Costs and Returns per Breeding Female
Cow-Calf Native Pasture - 100 Cows
West Central Extension District - 7

Breeding Females		100					Enterprise
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Total	Total
Weaned Steer Calf	0.430	5.50	CWT	\$185.00	\$437.53	\$43,752.50	
Weaned Heifer Calf	0.270	5.25	CWT	\$182.00	\$257.99	\$25,798.50	
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					\$808.51	\$80,850.50	
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Total	Enterprise Total
Production Costs							
Miscellaneous							
Supplies		5	Head	\$3.00	\$15.00	\$1,500.00	
Predator Control - Cattle		1	Head	\$3.85	\$3.85	\$385.00	
Brush Control		30	Acre	\$1.00	\$30.00	\$3,000.00	
PRF Rainfall Ins		30	Acre	\$0.85	\$25.50	\$2,550.00	
Marketing Expense		1.00	Head	\$21.53	\$21.53	\$2,152.80	
Feed							
Salt & Minerals		49.2	Pounds	\$0.55	\$26.91	\$2,691.24	
Hay		0.3	Ton	\$165.00	\$49.50	\$4,950.00	
Range Cubes		1.2	CWT	\$19.40	\$23.28	\$2,328.00	
Vet. Medicine		1	Head	\$18.88	\$18.88	\$1,888.48	
Fuel		1.0	Head	\$67.80	\$67.80	\$6,780.00	
Lube (As a % of fuel)		10.0%	Percent	\$67.80	\$6.78	\$678.00	
Repairs		1	Head	\$66.92	\$66.92	\$6,692.05	
Labor		0.40	Hours	\$15.00	\$6.00	\$600.00	
Utilities		1.00	Head	\$24.00	\$24.00	\$2,400.00	
Interest on Credit Line				4.00%	\$12.87	\$1,286.67	
Total Variable Costs					\$398.82	\$39,882.23	
Planned Returns Above Variable Costs:					\$409.68	\$40,968.27	
Average Steer-Heifer Breakeven Price to Cover Variable Costs				\$75.57	CWT		
FIXED COSTS		Quantity	Units	\$/Unit	Total	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	3.75%	\$112.40	\$11,240.19	
Native Pasture Rent		30	Acres	\$4.00	\$120.00	\$12,000.00	
Total Fixed Costs					\$312.78	\$31,277.99	
Total Costs					\$711.60	\$71,160.22	
Planned Returns to Management, Risk, and Profit:					\$96.90	\$9,690.28	
Average Steer-Heifer Breakeven Price to Cover Total Costs				\$158.26	CWT		

Sensitivity Analysis for Example

Example Weaning Percent	Example Gross Sales per Cow	Example Lbs of Beef Produced per Cow	Example Calf Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
91%	\$867.39	489	428	\$145.87
88%	\$837.79	473	446	\$151.83
85%	\$808.51	457	465	\$158.26
82%	\$778.60	441	486	\$165.36
79%	\$749.01	425	509	\$173.07

Example Steer Price	\$185.00
Example Heifer Price	\$182.00
Example Weighted Average Calf Price (\$/cwt)	\$183.88

Developed by Bill Thompson, Assistant 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. Brand names are mentioned only as examples and imply no endorsement.