

Projections for Planning Purposes Only -- Not to be Used without Updating

**2015 Estimated Costs and Returns per Animal Unit
Rolling Plains Cow-Calf Production - 400 Cows
Rolling Plains Extension District - 3**

Animal Units (AU)	400					
Breeding Females	400					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.415	5.56	CWT	\$277.00	\$639.15	\$255,659.92
Heifer	0.215	5.14	CWT	\$265.00	\$292.85	\$117,140.60
Cull Cow	0.150	10.25	CWT	\$115.00	\$176.81	\$70,725.00
Cull Bull	0.010	16.50	CWT	\$134.00	\$22.11	\$8,844.00
Total Revenue					\$1,130.92	\$452,369.52
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Marketing Expense		1.00	AU	\$11.24	\$11.24	\$4,494.00
Feed						
Supplement		500	Pound	\$0.18	\$90.00	\$36,000.00
Salt & Mineral		30	Pound	\$0.18	\$5.40	\$2,160.00
Vet. Medicine						
Vet/Medicine - Cow-Calf		1	Head	\$32.00	\$32.00	\$12,800.00
Fuel		1.0	AU	\$37.14	\$37.14	\$14,854.05
Lube (As a % of fuel)		10.0%	Percent	\$37.14	\$3.71	\$1,485.41
Labor		7.00	Hours	\$6.43	\$45.00	\$18,000.00
Utilities		1.00	AU	\$10.00	\$10.00	\$4,000.00
Interest on Credit Line				6.25%	\$14.80	\$5,921.57
Total Variable Costs					\$249.29	\$99,715.03
Planned Returns Above Variable Costs:					\$881.64	\$352,654.49
Average Offspring Breakeven Price to Cover Variable Costs				\$14.76	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$80.09	\$80.09	\$32,034.03
Depreciation - Livestock		1	AU	\$41.98	\$41.98	\$16,791.00
Equipment Investment		\$2,446.51	dollars	5.50%	\$134.56	\$53,823.22
Insurance		1	AU	\$1.88	\$1.88	\$750.00
Management Fee, Owner/Operator Labor		1	AU	\$62.50	\$62.50	\$25,000.00
Pasture Cost		11.25	Acres	\$15.00	\$168.75	\$67,500.00
Total Fixed Costs					\$489.75	\$195,898.25
Total Costs					\$739.03	\$295,613.28
Planned Returns to Management, Risk, and Profit:					\$391.89	\$156,756.24
Average Offspring Breakeven Price to Cover Total Costs				\$158.27	CWT	

Sensitivity Analysis for Example				
Example Weaning Percent	Example Gross Sales per AU	Pounds Produced per AU	Example Breakeven Offspring Pay Weight to Cover Total Cost	Example Average Break Even Price to Cover Total Cost
89%	\$1,198.30	540	267	\$147.60
86%	\$1,164.61	528	279	\$152.75
83%	\$1,130.92	516	291	\$158.27
80%	\$1,097.24	503	304	\$164.21
77%	\$1,063.55	491	319	\$170.61

Example First Offspring Price	\$277.00
Example Second Offspring Price	\$265.00
Example Weighted Average Offspring Price (\$/cwt)	\$273.11

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. Brand names are mentioned only as examples and imply no endorsement.