

Projections for Planning Purposes Only -- Not to be Used without Updating
2015 Estimated Costs and Returns per Animal Unit
Cow-Calf Enterprise, 35 ac. per AU, West of Texas Highway 16 - 100 Cows
Southwest Extension District - 10

Animal Units (AU)	100					
Breeding Females	100					
		Quantity				Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Steer Calf 5.5 CWT	0.430	5.50	CWT	\$266.00	\$629.09	\$62,909.00
Heifer Calf 5 CWT	0.270	5.00	CWT	\$239.00	\$322.65	\$32,265.00
Cull Cow	0.150	10.00	CWT	\$126.50	\$189.75	\$18,975.00
Cull Bull	0.040	16.00	CWT	\$135.00	\$86.40	\$8,640.00
Total Revenue					\$1,227.89	\$122,789.00
		Quantity	Units	\$/Unit	Total	Enterprise
VARIABLE COSTS						Total
Production Costs						
Miscellaneous						
Trucking		0.89	Head	\$9.50	\$8.46	\$845.50
Marketing Expense		1.00	AU	\$17.97	\$17.97	\$1,796.50
Feed						
12-12 Loose Mineral		79.83	Pound	\$0.55	\$43.91	\$4,390.65
20% Protein Cube		5.04	CWT	\$19.00	\$95.76	\$9,576.00
Vet. Medicine						
Lepto 5-Vibro		2.08	Dose	\$0.84	\$1.75	\$174.72
Dewormer-Avrmeq Pour		31.45	CWT	\$0.27	\$8.49	\$849.15
7way Clostr+ Overeat		3.78	Dose	\$0.37	\$1.40	\$139.86
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Pregnancy Check		1	Head	\$5.00	\$5.00	\$500.00
Fly Control		1	Head	\$0.16	\$0.16	\$16.00
BRD-PI3-BRSV ML		1.7	Dose	\$2.89	\$4.91	\$491.30
Implants-C		0.85	Dose	\$1.00	\$0.85	\$85.00
Repairs		1	AU	\$44.57	\$44.57	\$4,456.81
Labor		0.40	Hours	\$10.00	\$4.00	\$400.00
Interest on Credit Line				6.50%	\$14.45	\$1,444.61
Total Variable Costs					\$253.66	\$25,366.11
Planned Returns Above Variable Costs:					\$974.23	\$97,422.89
Average Offspring Breakeven Price to Cover Variable Costs				(\$6.05) CWT		
		Quantity	Units	\$/Unit	Total	Enterprise
FIXED COSTS						Total
Depreciation - Equipment		1	AU	\$35.22	\$35.22	\$3,522.40
Depreciation - Livestock		1	AU	\$356.67	\$356.67	\$35,666.67
Equipment Investment		\$352.24	dollars	6.50%	\$22.90	\$2,289.56
Pasture Cost		1	Acres	\$225.00	\$225.00	\$22,500.00
Total Fixed Costs					\$639.79	\$63,978.63
Total Costs					\$893.45	\$89,344.73
Planned Returns to Management, Risk, and Profit:					\$334.44	\$33,444.27
Average Offspring Breakeven Price to Cover Total Costs				\$166.16 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
91%	\$1,295.07	612	317	\$155.21
88%	\$1,261.48	599	330	\$160.50
85%	\$1,227.89	586	344	\$166.16
82%	\$1,194.30	572	360	\$172.24
79%	\$1,160.71	559	376	\$178.78

Example First Offspring Price	\$266.00
Example Second Offspring Price	\$239.00
Example Weighted Average Offspring Price (\$/cwt)	\$256.19

Developed by Rob Hogan, Associate 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. Brand names are mentioned only as examples and imply no endorsement.