

Projections for Planning Purposes Only -- *Not to be Used without Updating*
2017 Estimated Costs and Returns per Animal Unit
Cow-Calf Budget - 200 Cows
Southeast Extension District - 9

Animal Units (AU)	200					
Breeding Females	200					
		Quantity				Enterprise
REVENUE	Head	Per Head	Units	\$/Unit	Total	Total
Steer	0.425	5.25	CWT	\$199.00	\$444.02	\$88,803.75
Heifer	0.230	4.75	CWT	\$179.00	\$195.56	\$39,111.50
Cull Cow	0.120	10.00	CWT	\$80.00	\$96.00	\$19,200.00
Cull Bull	0.010	18.00	CWT	\$90.00	\$16.20	\$3,240.00
Total Revenue					\$751.78	\$150,355.25
		Quantity	Units	\$/Unit	Total	Enterprise
VARIABLE COSTS						Total
Production Costs						
Miscellaneous						
Miscellaneous - Cow		1	Head	\$5.00	\$5.00	\$1,000.00
Marketing Expense		1.00	AU	\$25.34	\$25.34	\$5,067.00
Feed						
Supplement		350	Pound	\$0.20	\$70.00	\$14,000.00
Salt and Mineral		50	Pound	\$0.40	\$20.00	\$4,000.00
Hay Pound		280	Pound	\$0.08	\$21.00	\$4,200.00
Vet. Medicine						
Vet. Medicine - Cow		1	Head	\$15.00	\$15.00	\$3,000.00
Fuel		1.0	AU	\$4.52	\$4.52	\$904.00
Lube (As a % of fuel)		10.0%	Percent	\$4.52	\$0.45	\$90.40
Repairs		1	AU	\$13.03	\$13.03	\$2,606.23
Labor		3.58	Hours	\$11.75	\$42.01	\$8,401.25
Interest on Credit Line				5.00%	\$16.89	\$3,377.21
Total Variable Costs					\$233.23	\$46,646.09
Planned Returns Above Variable Costs:					\$518.55	\$103,709.16
Average Calf Breakeven Price to Cover Variable Costs				\$36.41	CWT	
		Quantity	Units	\$/Unit	Total	Enterprise
FIXED COSTS						Total
Depreciation - Equipment		1	AU	\$12.46	\$12.46	\$2,491.47
Depreciation - Livestock		1	AU	\$17.71	\$17.71	\$3,542.40
Equipment Investment		\$566.64	dollars	5.00%	\$28.33	\$5,666.40
Pasture Cost		25	Acres	\$21.00	\$525.00	\$105,000.00
Total Fixed Costs					\$583.50	\$116,700.27
Total Costs					\$816.73	\$163,346.35
Planned Returns to Management, Risk, and Profit:					(\$64.96)	(\$12,991.10)
Average Calf Breakeven Price to Cover Total Costs				\$211.97	CWT	

Sensitivity Analysis for Example				
Example Weaning Percent	Example Gross Sales per Animal Unit	Pounds Produced per AU	Example Breakeven Calf Pay Weight to Cover Total Cost	Example Average Breakeven Price to Cover Total Cost
91%	\$796.92	494	463	\$197.99
88%	\$774.35	482	482	\$204.74
85%	\$751.78	470	502	\$211.97
82%	\$729.20	459	523	\$219.72
79%	\$706.63	447	546	\$228.07
	Example Male Calf Price			\$199.00
	Example Female Calf Price			\$179.00
	Example Weighted Average Calf Price (\$/cwt)			\$192.43

Developed by Extension Economists, 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.