

Projections for Planning Purposes Only -- Not to be Used without Updating
2017 Estimated Costs and Returns per Animal Unit
Cow-Calf Enterprise - 100 Cows
Far West Extension District - 6

Animal Units (AU)	100					
Breeding Females	100					
REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.430	5.50	CWT	\$141.00	\$333.47	\$33,346.50
Heifer	0.270	5.00	CWT	\$122.00	\$164.70	\$16,470.00
Cull Cow	0.150	11.00	CWT	\$71.00	\$117.15	\$11,715.00
Cull Bull	0.040	18.00	CWT	\$81.00	\$58.32	\$5,832.00
Total Revenue					\$673.64	\$67,363.50
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise 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		50.04	Pound	\$0.39	\$19.42	\$1,941.55
20% Protein Cube		3.6	CWT	\$18.50	\$66.60	\$6,660.00
Vet. Medicine						
Dewormer-Avrmeac Pour		15.185	CWT	\$0.26	\$3.95	\$394.81
7way Clostr+Overeat		3.78	Dose	\$0.41	\$1.55	\$154.98
Bull Exam		0.04	Head	\$50.00	\$2.00	\$200.00
Fly Control		1	Head	\$0.16	\$0.16	\$16.00
BRD-PI3-BRSV ML		1.7	Dose	\$2.16	\$3.67	\$367.20
Implants-C		0.85	Dose	\$1.02	\$0.87	\$86.70
Lepto 5-Vibr		2.08	Dose	\$0.88	\$1.83	\$183.04
Preg Check		1	Head	\$5.00	\$5.00	\$500.00
Dewormer-Albendazole		1.04	Dose	\$2.40	\$2.50	\$249.60
Repairs		1	AU	\$36.64	\$36.64	\$3,663.60
Labor		0.40	Hours	\$10.00	\$4.00	\$400.00
Interest on Credit Line				6.50%	\$12.90	\$1,289.97
Total Variable Costs					\$187.49	\$18,749.45
Planned Returns Above Variable Costs:					\$486.14	\$48,614.05
Average Calf Breakeven Price to Cover Variable Costs				\$3.24	CWT	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Depreciation - Equipment		1	AU	\$61.23	\$61.23	\$6,123.00
Depreciation - Livestock		1	AU	\$327.17	\$327.17	\$32,717.01
Equipment Investment		\$514.89	dollars	6.50%	\$33.47	\$3,346.75
Pasture Cost		1	Acres	\$245.00	\$245.00	\$24,500.00
Total Fixed Costs					\$666.87	\$66,686.76
Total Costs					\$854.36	\$85,436.21
Planned Returns to Management, Risk, and Profit:					(\$180.73)	(\$18,072.71)
Average Calf Breakeven Price to Cover Total Costs				\$182.74	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%	\$708.80	635	666	\$170.69
88%	\$691.22	622	694	\$176.51
85%	\$673.64	609	723	\$182.74
82%	\$656.05	595	756	\$189.43
79%	\$638.47	582	791	\$196.62

Example Male Calf Price	\$141.00
Example Female Calf Price	\$122.00
Example Weighted Average Calf Price (\$/cwt)	\$134.10

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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.

Table 3. Alternative supplemental feeding program for the cow-calf budget.

*Alternate # 1 (default)—less rain, shorter native grass— This alternative is designed for supplemental feeding of cattle through the winter (Dec., Jan. and Feb.) when the grass is shorter. This alternative consists of 4 lb per day of 20% Range Cube.	= 30 days * 4 lb per day * \$0.19 (price of 20% cube) = \$22.80 per cow per month.
Alternative # 2—better rains, more native grass—This alternative is designed for supplemental feeding of cattle through the winter (Dec., Jan. and Feb.) when the grass is taller. It consists of 2 lb per day of 37% Range Cube.	= 30 days * 2 lb per day * \$0.25 (price of 37 % cube) = \$15.00 per cow per month.
Salt and mineral supplementation: This consists of a 50 lb bag of 12-12-12 loose mineral per cow per year. The mineral costs \$28.50 per 50 lb bag.	= 28.50 / 12 = \$2.38 per cow per month

*Alternative # 1 is the default feeding program used by the budget. To change the budget to reflect feeding Dec., Jan., and Feb. at a rate of 2 lbs of 37% cubes per day, then subtract \$22.80 per cow per month and add \$15.00 per cow per month.