

Cow Calf Cost of Production Estimator

Enter the numbers below in blue text (enclosed in boxes), all others are calculated.

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Breeding Herd Size	350	Calving Percentage	92%
Cull Rate	15%	Rep. Heifers Needed	52.5
		Rep. Heifers Kept	60

Total Revenue - Cash Basis

	Quantity	Weight	Price	Value	
Steer Calves	161	525	\$0.68	\$57,477	
Heifer Calves	101	500	\$0.63	\$31,815	
Cull Sales -Cows	50	1000	\$0.55	\$27,500	
Cull Sales -Excess Rep. Heifers	7	750	\$0.70	\$3,675	
Help Cull Bull Sales (Capital Gain/Loss)	2	1600	\$0.35	\$1,120	Cash Sales Per
					Brood Cow
Total Value Produced				\$121,587	\$347.39

Operating Costs (Variable Costs)

Feed Costs	Units	Quantity	Price	Value	Value/Head
Help Hay	Ton	820.00	\$50.00	\$41,000	\$117.14
Pasture Lease # 1	Aum	1333.33	\$9.00	\$12,000	\$34.29
Pasture Lease # 2	Aum	100	\$12.00	\$1,200	\$3.43
Pasture Lease # 3	Aum	50	\$14.00	\$700	\$2.00
Pasture Lease # 4	Aum	200	\$10.00	\$2,000	\$5.71
Salt and Mineral	Ton	7.50	\$320.00	\$2,400	\$6.86
Protein Supplement	Ton	60.00	\$250.00	\$15,000	\$42.86
Crop Residue	Aum	0.00	\$0.00	\$0	\$0.00
Straw	Ton	0.00	\$0.00	\$0	\$0.00
Other		0.00	\$0.00	\$0	\$0.00
Subtotal Feed Costs				\$74,300	\$212.29

Other Variable Costs		Value
Vet and Medicine		\$3,061
Livestock Hauling		\$375
Fence Repair		\$9,234
Hired Labor		\$4,000
Help Operating Cost - Equipment		\$6,270
Operating Cost - Machinery		\$0
Operating Cost - Vehicles		\$0
Building and Improvement Repairs		\$450
Marketing Costs		\$400
Other		\$6,245
Subtotal Other Variable Costs		\$30,035

Interest on Variable Costs (sum of variable costs * months borrowed * interest rate per month)		
Annual Interest Rate (enter as a decimal)	10.00%	
Number of months money borrowed	6	
Interest Costs		\$5,217

Total Operating Costs (Variable Costs)		\$109,552	\$313.01
RETURNS ABOVE VARIABLE COSTS		\$12,035	\$34.39

Ownership (Fixed Costs)

Help Equipment and Machinery (Enter only that portion allocated to cow-calf enterprise)

Depreciation	\$16,021	\$45.77
Interest or Opportunity Costs	\$2,400	\$6.86
Personal Property Taxes	\$4,000	\$11.43
Insurance	\$400	\$1.14

Buildings Used for Livestock (Cow-Calf Enterprise)

Depreciation	\$1,500	\$4.29
Interest or Opportunity Costs	\$3,800	\$10.86
Personal Property Taxes	\$0	\$0.00
Insurance	\$600	\$1.71

Help Land

Interest or Opportunity Costs	\$14,000	\$40.00
Real Estate Taxes	\$3,500	\$10.00

Livestock Breeding Herd

Depreciation	\$10,783	\$30.81
Interest or Opportunity Costs	\$7,243	\$20.69
Personal Property Taxes	\$0	\$0.00

Owner Supplied Labor and Management

\$0	\$0.00
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Total Ownership (Fixed) Costs

Total Ownership (Fixed) Costs	\$64,247	\$183.56
Total Costs Operating and Ownership Costs	\$173,799	\$496.57
Net Returns Above Total Costs	(\$52,212)	(\$149.18)

Summary of Results

	Total	Per Brood Cow
Total Revenue	\$121,587	\$347.39
Revenue from Calves only	\$89,292	\$255.12
Pounds calf produced including Rep. Heifers kept	165,025	471.50
Pounds of calf sold (excluding Rep. Heifers kept)	135,025	385.79
Weighted average weaning weight of calves sold		515.36
Weighted average price/lb of calf sold (excludes rep hfrs)	\$66.13	
Total Operating (Variable) Costs	\$109,552	\$313.01
Total Ownership (Fixed) Costs	\$64,247	\$183.56
Total Costs (Operating + Ownership)	\$173,799	\$496.57

Breakeven Calculations

	Operating Costs	Total Costs
Required Calving Percentage (Using Weighted Averages)	91.84%	145.70%
Required Avg. Weaning Weight (Using Weighted Avg Prices)	473.32	750.90
Required Avg. Calf Prices (Using Weighted Avg Weight)	\$60.73	\$96.35