

CLEMSON COOPERATIVE EXTENSION

Last revised: 1/15/2016

PIEDMONT COW-CALF OPERATION WITH COW ON FESCUE HAY AND COTTON SEED

ESTIMATED COSTS AND RETURNS PER HEAD			
HERD SIZE (COWS)	30.00	SPRING CALF CROP:	95.0%
NUMBER OF STEERS SOLD:	14.00	CULL COWS:	15.0%
NUMBER OF HEIFERS SOLD:	10.00	ACRES IN FORAGE:	90.00
NUMBER OF CULLS SOLD:	4.00	ACRES IN HAY:	15.00
STEER SELLING WEIGHT (LBS):	600.00	CULL COW WEIGHT (LBS):	1200.00
HEIFER WEIGHT DISCOUNT (LBS):	35.00	DAYS ON HAY & SUPPL.:	90.00
LBS. OF COTTON SEED COW/DAY:	4.00	LBS. OF HAY COW/DAY:	25.00
HEIFERS SOLD PER COW:	33.3%	STEERS SOLD PER COW:	46.7%
EXCESS HAY SOLD ON HERD (TON):	11.25	AVAILABLE FARMLAND:	105 ACRES

	UNIT	QUANT.	PRICE OR COST/UNIT	TOTAL PER COW	TOTAL FOR HERD	YOUR FARM
--	------	--------	--------------------	---------------	----------------	-----------

1. GROSS RECEIPTS

STEER CALF (46.7%)	LBS	600.00	\$1.66	\$464.80	\$13,944.00	_____
HEIFER CALF (33.3%)	LBS	565.00	\$1.48	\$278.73	\$8,361.90	_____
CULL COWS	LBS	1200.00	\$0.90	\$144.00	\$4,320.00	_____
EXCESS HAY SOLD	TON	0.375	\$120.00	\$45.00	\$1,350.00	_____
TOTAL RECEIPTS:				\$932.53	\$27,975.90	\$0.00

2. VARIABLE COSTS

FEED						
FESCUE-CLOVER (PASTURE)	ACRE	3.00	\$71.65	\$214.95	\$6,448.50	_____
FESCUE HAY	TON	1.13	\$42.80	\$48.36	\$1,450.80	_____
EXCESS FESCUE HAY	TON	11.25	\$1.43	\$16.05	\$481.50	_____
HAY (PURCHASED)	TON	0.00	\$120.00	\$0.00	\$0.00	_____
COTTON SEED	CWT	3.60	\$6.00	\$21.60	\$648.00	_____
SALT & MINERALS	HEAD	1.00	\$18.90	\$18.90	\$567.00	_____
VETERINARY & MEDICATION	HEAD	1.00	\$18.00	\$18.00	\$540.00	_____
MISCELLANEOUS	HEAD	1.00	\$0.00	\$0.00	\$0.00	_____
FACILITIES & EQUIPMENT	HEAD	1.00	\$11.15	\$11.15	\$334.50	_____
LABOR PER COW	HRS	0.00	\$8.00	\$0.00	\$0.00	_____
INTEREST ON OP. CAP.	DOL.	\$174.51	5.0%	\$8.73	\$261.90	_____
MARKETING						
SALES COMMISSION	HEAD	28.00	\$10.00	\$9.33	\$280.00	_____
SHRINK ON CALVES	DOL.	\$743.53	3.0%	\$22.31	\$669.30	_____
TOTAL VARIABLE COSTS:				\$389.38	\$11,681.50	\$0.00

3. INCOME ABOVE VARIABLE COSTS: \$543.15 \$16,294.40 \$0.00

4. FIXED COSTS

COW OPERATION	HEAD	1.00	\$151.88	\$151.88	\$4,556.40	_____
FORAGE DEPR & ESTAB COST	ACRE	3.00	\$27.32	\$81.96	\$2,458.80	_____
TOTAL FIXED COSTS:				\$233.84	\$7,015.20	\$0.00

5. OTHER COSTS

LAND RENT	ACRE	105.00	\$40.00	\$140.00	\$4,200.00	_____
ADDITIONAL LAND	ACRE	0.00	\$40.00	\$0.00	\$0.00	_____
GENERAL OVERHEAD	DOL.	\$389.38	7.0%	\$27.26	\$817.80	_____
TOTAL OTHER COSTS:				\$167.26	\$5,017.80	\$0.00

6. TOTAL COSTS: \$790.48 \$23,714.50 \$0.00

7. NET RETURNS TO RISK AND MANAGEMENT: \$142.05 \$4,261.40 \$0.00

	BREAK-EVEN WEIGHT (LBS)		BREAK-EVEN PRICE (\$/LBS)	
	Per Steer	Per Heifer	Per Steer	Per Heifer
VARIABLE COSTS	160	125	\$0.25	\$0.22
TOTAL COSTS	484	449	\$0.77	\$0.69

* PLEASE NOTE: THIS BUDGET IS FOR PLANNING PURPOSES ONLY.

** ALL THE LABOR WILL BE PROVIDED BY THE FARM OPERATOR.

*** 4 HEIFERS WILL BE REPLACED EACH YEAR.

PIEDMONT COW-CALF OPERATION WITH COW ON FESCUE HAY AND COTTON SEED								
ESTIMATED COW-CALF OPERATION, FACILITIES, EQUIPMENT AND MACHINERY INPUTS FOR: 30 COWS								
LIFE (YRS)	FACILITIES & EQUIPMENT	UNIT VALUE	#	NEW INVEST.	REPAIR 1.5%	DEPR.	INTEREST	INSURANCE 1.5%
15	CORRAL / WORKING ALLEY	2800.00	1	2800.00	42.00	186.67	70.00	21.00
10	MISC. EQUIPMENT	1500.00	1	1500.00	22.50	150.00	37.50	11.25
15	FENCING	200.00	90	18000.00	270.00	1,200.00	450.00	135.00
TOTAL PER HEAD				743.33	11.15	51.22	18.58	5.58
LIFE (YRS)	COW-CALF OPERATION	UNIT VALUE	#	NEW INVEST.	SALVAGE 60%	DEPR.	INTEREST	INSURANCE 0.5%
8	BROOD COWS	700.00	30	21000.00	12600.00	1,050.00	840.00	105.00
4	BULLS	1200.00	1	1200.00	720.00	120.00	48.00	6.00
0	REPL. HEIFERS	700.00	4	2800.00	1680.00	0.00	112.00	14.00
TOTAL PER HEAD				833.33		39.00	33.33	4.17

INCOME ABOVE VARIABLE COSTS FOR DIFFERENT STEER WEIGHTS AND PRICES						
CALF SALE WEIGHT	STEER SALE PRICE (\$/LBS)					
	\$1.50	\$1.58	\$1.66	\$1.74	\$1.82	
550	\$441.83	\$461.75	\$481.67	\$501.58	\$521.50	
575	\$470.75	\$491.58	\$512.40	\$533.22	\$554.05	
600	\$499.70	\$521.43	\$543.15	\$564.88	\$586.61	
625	\$528.64	\$551.28	\$573.91	\$596.54	\$619.18	
650	\$557.57	\$581.11	\$604.64	\$628.18	\$651.73	

THE CLEMSON UNIVERSITY COOPERATIVE EXTENSION SERVICE OFFERS ITS PROGRAMS TO PEOPLE OF ALL AGES, REGARDLESS OF RACE, COLOR, SEX, RELIGION, NATIONAL ORIGIN, OR HANDICAP AND IS AN EQUAL OPPORTUNITY EMPLOYER. COOPERATIVE EXTENSION WORK IN AGRICULTURE AND HOME ECONOMICS—STATE OF SOUTH CAROLINA, CLEMSON UNIVERSITY, U.S. DEPARTMENT OF AGRICULTURE, AND SOUTH CAROLINA COUNTIES COOPERATING.