



Department of Agricultural Economics – Agri-Life Extension – Beef Cattle Decision Aids
<http://agecoext.tamu.edu/resources/decisionaids/beef/>

Beef Cow-Calf and Retained Ownership Decision Aids to Address Economic Questions

In this current beef cattle price environment, there are many economic questions relating to replacement cows and retained ownership. Spreadsheet based decision aids can help address profitability questions. Each producer's situation regarding replacement cows or retained ownership is unique. It's important to gather the data and let the decision aid do the calculations and provide reports that address the situation and owner's goals. **Let your numbers do the talking.**

The single most important factor that determines beef cow-calf enterprise economics is the reproduction efficiency. Maintaining highly productive and economically efficient beef cattle herds requires a cost-effective replacement program. Knowledge of the cost of replacement cows will help evaluate whether replacements should be purchased or raised. The large investment in land and improvements per breeding cow and increase in breeding stock market value means the low ROA is a reality.

A similar situation is faced for retained ownership in an environment of greater capital requirement at risk in volatile price and feed cost environment. The cattle costs at the time the retained decision is made will largely determine if retained ownership is profitable.

Maintaining cattle inventory is essential for measuring productivity. Monitoring labor and management, feed fed and purchased and vehicle costs can help control these costs. **What gets measured is managed.**

Groups of beef cattle decision aids are in the following areas:

- A. Cow-Calf Bid Price and Budgets to Calculate Return on Assets (ROA)
- B. Replacement Heifer Budgets (replacement heifer, AI heifers, bred heifers and pairs, Standardized Performance Analysis (SPA) reproduction)
- C. Cow-Calf Budgeting and Bull Investment Cost
- D. Retained Ownership – Projection and Closeout (cull cows, stocker/feeder and custom finish)
- E. Cattle Inventories – Annual and Monthly
- F. Feed Fed and Purchases
- G. Hay and Grazing
- H. Cow-Calf Grazing Lease Economic Evaluation and Production Records
- I. Labor and Management
- J. Vehicle and Freight Cost
- K. Preconditioning Profitability – Projections, Closeouts and Supporting Spreadsheets
- L. Grass fed Beef Accounting Setup, Profit Projection and Closeout
- M. Standardized Performance Analysis (SPA) Reproduction, Production, Grazing Calculations
- O. Cow-Calf Health Economics
- P. Program Cattle Economics
- Q. Herd Bull Replacement - Economics of Alternatives
- R. **Sexed Semen Based Breeding Alternatives Economics**
- S. Capital Asset Replacement Calculator to Replace IRS Depreciation

Manuals with operating instruction and definition of terms is provided for each set of spreadsheet decision aids. **Users must use their data as in a volatile production and price environment historical cost and price data is seldom correct.**



R. Sexed Semen Based Breeding Systems – Economics of Alternative Uses

1. Sexed Semen AI Advantage Steers Vs. Heifers [[PDF Description](#)] [[Excel spreadsheet](#)]
2. Heifers Sexed AI Versus Natural Service [[PDF Description](#)] [[Excel spreadsheet](#)]
3. Sexed Semen Versus Conventional AI [[PDF Description](#)] [[Excel spreadsheet](#)]
4. Seedstock Bulls Vs. Heifers – Sexed Semen AI [[PDF Description](#)] [[Excel spreadsheet](#)]
5. Sexed Semen AI Heifer Budget [[PDF Description](#)] [[Excel spreadsheet](#)].
6. Sexed Semen AI Herd Bull Replacement Budget [[PDF Description](#)] [[Excel spreadsheet](#)]

Manuals with operating instruction and definition of terms is provided for each set of spreadsheet decision aids. **Users must use their data as in a volatile production and price environment historical cost and price data is seldom correct.**

<http://agecoext.tamu.edu/resources/decisionaids/beef/>