

**2022 Estimated Costs and Returns per Animal Unit  
Cow-Calf Budget  
Panhandle Extension District - 1**

Animal Units (AU) 200  
Breeding Females 200

REVENUE	Head	Quantity Per Head	Units	\$/Unit	Total	Enterprise Total
Steer	0.425	5.25	CWT	\$175.00	\$390.47	\$78,093.75
Heifer	0.230	4.75	CWT	\$175.00	\$191.19	\$38,237.50
Cull Cow	0.120	10.00	CWT	\$75.00	\$90.00	\$18,000.00
Cull Bull	0.008	18.00	CWT	\$85.00	\$12.24	\$2,448.00
<b>Total Revenue</b>					<b>\$683.90</b>	<b>\$136,779.25</b>

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
<b>Production Costs</b>					
Miscellaneous					
Miscellaneous - Cow	1.00	AU	\$5.00	\$5.00	\$1,000.00
Marketing Expense	1.00	AU	\$25.31	\$25.31	\$5,061.60
Feed					
Supplement	350	Pound	\$0.22	\$77.00	\$15,400.00
Hay Pound	280	Pound	\$0.11	\$30.80	\$6,160.00
Mineral	50	Pound	\$0.43	\$21.52	\$4,304.51
Vet. Medicine					
Vet Medicine - Cow	1	AU	\$25.00	\$25.00	\$5,000.00
Fuel	1.0	AU	\$5.03	\$5.03	\$1,005.84
Lube (As a % of fuel)	10.0%	Percent	\$5.03	\$0.50	\$100.58
Repairs	1	AU	\$13.03	\$13.03	\$2,606.23
Labor	3.72	Hours	\$15.47	\$57.54	\$11,508.19
Interest on Credit Line			6.30%	\$16.21	\$3,242.31
<b>Total Variable Costs</b>				<b>\$276.95</b>	<b>\$55,389.27</b>

Planned Returns Above Variable Costs: \$406.95 \$81,389.98  
Average Calf Breakeven Price to Cover Variable Costs \$52.56 CWT

FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise 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	6.30%	\$35.70	\$7,139.66
Pasture Cost	25	Acres	\$9.50	\$237.50	\$47,500.00
<b>Total Fixed Costs</b>				<b>\$303.37</b>	<b>\$60,673.53</b>
<b>Total Costs</b>				<b>\$580.31</b>	<b>\$116,062.80</b>
Planned Returns to Management, Risk, and Profit:				\$103.58	\$20,716.45
<b>Average Calf Breakeven Price to Cover Total Costs</b>			<b>\$143.84</b>	<b>CWT</b>	

Developed by Justin Benavidez, Assistant Professor, Texas A&M AgriLife Extension, 806-677-5600.

**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.**