

**2023 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	\$207.00	\$461.87	\$92,373.75
Heifer	0.230	4.75	CWT	\$207.00	\$226.15	\$45,229.50
Cull Cow	0.120	10.00	CWT	\$85.00	\$102.00	\$20,400.00
Cull Bull	0.008	18.00	CWT	\$95.00	\$13.68	\$2,736.00
Total Revenue					\$803.70	\$160,739.25

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Miscellaneous					
Miscellaneous - Cow	1.00	AU	\$6.50	\$6.50	\$1,300.00
Marketing Expense	1.00	AU	\$25.31	\$25.31	\$5,061.60
Feed					
Supplement	350	Pound	\$0.26	\$91.00	\$18,200.00
Hay Pound	280	Pound	\$0.13	\$36.40	\$7,280.00
Mineral	50	Pound	\$0.52	\$26.00	\$5,200.00
Vet. Medicine					
Vet Medicine - Cow	1	AU	\$32.13	\$32.13	\$6,426.00
Fuel	1.0	AU	\$4.70	\$4.70	\$940.48
Lube (As a % of fuel)	10.0%	Percent	\$4.70	\$0.47	\$94.05
Repairs	1	AU	\$13.03	\$13.03	\$2,606.23
Labor	3.72	Hours	\$16.52	\$61.45	\$12,290.88
Interest on Credit Line			8.00%	\$23.55	\$4,709.48
Total Variable Costs				\$320.54	\$64,108.71

Planned Returns Above Variable Costs: \$483.15 \$96,630.54
Average Calf Breakeven Price to Cover Variable Costs \$61.64 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	8.00%	\$45.33	\$9,066.24
Pasture Cost	25	Acres	\$10.25	\$256.25	\$51,250.00
Total Fixed Costs				\$331.75	\$66,350.11
Total Costs				\$652.29	\$130,458.82
Planned Returns to Management, Risk, and Profit:				\$151.40	\$30,280.43
Average Calf Breakeven Price to Cover Total Costs				\$161.45	CWT

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.