

**2024 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	\$295.00	\$658.22	\$131,643.75	
Heifer	0.230	4.75	CWT	\$280.00	\$305.90	\$61,180.00	
Cull Cow	0.120	10.00	CWT	\$95.00	\$114.00	\$22,800.00	
Cull Bull	0.008	18.00	CWT	\$120.00	\$17.28	\$3,456.00	
Total Revenue					\$1,095.40	\$219,079.75	
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	\$0.14	\$39.20	\$7,840.00	
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	\$5.36	\$5.36	\$1,071.20	
Lube (As a % of fuel)		10.0%	Percent	\$5.36	\$0.54	\$107.12	
Repairs		1	AU	\$13.03	\$13.03	\$2,606.23	
Labor		3.72	Hours	\$16.94	\$63.02	\$12,603.36	
Interest on Credit Line				9.00%	\$26.84	\$5,368.50	
Total Variable Costs					\$328.92	\$65,784.01	
Planned Returns Above Variable Costs:					\$766.48	\$153,295.74	
Average Calf Breakeven Price to Cover Variable Costs				\$59.46	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	9.00%	\$51.00	\$10,199.52	
Pasture Cost		25	Acres	\$10.25	\$256.25	\$51,250.00	
Total Fixed Costs					\$337.42	\$67,483.39	
Total Costs					\$666.34	\$133,267.39	
Planned Returns to Management, Risk, and Profit:					\$429.06	\$85,812.36	
Average Calf Breakeven Price to Cover Total Costs				\$160.98	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.