

**2025 Estimated Costs and Returns per Animal Unit  
Cow-Calf Budget  
Panhandle Extension District - 1**

Animal Units (AU)	200						
Breeding Females	200						
<b>REVENUE</b>	<b>Head</b>	<b>Quantity Per Head</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>	
Steer 525	0.425	5.25	CWT	\$305.00	\$680.53	\$136,106.25	
Heifer 475	0.230	4.75	CWT	\$295.00	\$322.29	\$64,457.50	
Cull Cow	0.120	10.00	CWT	\$125.00	\$150.00	\$30,000.00	
Cull Bull	0.008	18.00	CWT	\$175.00	\$25.20	\$5,040.00	
Total Revenue					\$1,178.02	\$235,603.75	
<b>VARIABLE COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>	
<b>Production Costs</b>							
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	\$0.12	\$33.60	\$6,720.00	
Mineral		90	Pound	\$0.60	\$54.00	\$10,800.00	
Vet. Medicine							
Vet Medicine - Cow		1	AU	\$32.13	\$32.13	\$6,426.00	
Fuel		1.0	AU	\$5.09	\$5.09	\$1,018.00	
Lube (As a % of fuel)		10.0%	Percent	\$5.09	\$0.51	\$101.80	
Repairs		1	AU	\$13.03	\$13.03	\$2,606.23	
Labor		3.72	Hours	\$17.28	\$64.28	\$12,856.32	
Interest on Credit Line				8.50%	\$31.51	\$6,301.97	
Total Variable Costs					\$356.96	\$71,391.92	
Planned Returns Above Variable Costs:					\$821.06	\$164,211.83	
Average Calf Breakeven Price to Cover Variable Costs				\$54.69	CWT		
<b>FIXED COSTS</b>		<b>Quantity</b>	<b>Units</b>	<b>\$/Unit</b>	<b>Total</b>	<b>Enterprise Total</b>	
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	8.50%	\$48.16	\$9,632.88	
Pasture Cost		25	Acres	\$17.00	\$425.00	\$85,000.00	
Total Fixed Costs					\$503.33	\$100,666.75	
Total Costs					\$860.29	\$172,058.66	
Planned Returns to Management, Risk, and Profit:					\$317.73	\$63,545.09	
Average Calf Breakeven Price to Cover Total Costs				\$206.12	CWT		

Developed by DeDe Jones, Senior Extension Program Specialist, Texas A&M AgriLife Extension, 806-677-5667

**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.**