

**2026 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 525	0.425	5.25	CWT	\$390.00	\$870.19	\$174,037.50
Heifer 475	0.230	4.75	CWT	\$361.59	\$395.04	\$79,007.42
Cull Cow	0.120	10.00	CWT	\$145.80	\$174.96	\$34,992.00
Cull Bull	0.008	18.00	CWT	\$162.73	\$23.43	\$4,686.62
Total Revenue					\$1,463.62	\$292,723.54
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	\$0.12	\$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	\$5.01	\$5.01	\$1,002.80
Lube (As a % of fuel)		10.0%	Percent	\$5.01	\$0.50	\$100.28
Repairs		1	AU	\$13.03	\$13.03	\$2,606.23
Labor		3.72	Hours	\$17.80	\$66.22	\$13,243.20
Interest on Credit Line				8.40%	\$31.22	\$6,243.18
Total Variable Costs					\$358.52	\$71,703.29
Planned Returns Above Variable Costs:					\$1,105.10	\$221,020.25
Average Calf Breakeven Price to Cover Variable Costs				\$48.18	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	8.40%	\$47.60	\$9,519.55
Pasture Cost		25	Acres	\$17.00	\$425.00	\$85,000.00
Total Fixed Costs					\$502.77	\$100,553.42
Total Costs					\$861.28	\$172,256.71
Planned Returns to Management, Risk, and Profit:					\$602.33	\$120,466.83
Average Calf Breakeven Price to Cover Total Costs				\$199.44	CWT	

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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.