

**2021 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	\$118.00	\$263.29	\$52,657.50
Heifer	0.230	4.75	CWT	\$118.00	\$128.92	\$25,783.00
Cull Cow	0.120	10.00	CWT	\$57.00	\$68.40	\$13,680.00
Cull Bull	0.008	18.00	CWT	\$70.00	\$10.08	\$2,016.00
Total Revenue					\$470.68	\$94,136.50

VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
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	\$0.17	\$59.98	\$11,995.37
Hay Pound	280	Pound	\$0.07	\$19.60	\$3,920.00
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	\$4.66	\$4.66	\$932.91
Lube (As a % of fuel)	10.0%	Percent	\$4.66	\$0.47	\$93.29
Repairs	1	AU	\$13.03	\$13.03	\$2,606.23
Labor	3.72	Hours	\$12.89	\$47.95	\$9,590.16
Interest on Credit Line			6.25%	\$13.95	\$2,790.40
Total Variable Costs				\$236.47	\$47,294.48

Planned Returns Above Variable Costs: \$234.21 \$46,842.02
Average Calf Breakeven Price to Cover Variable Costs \$47.53 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	6.25%	\$35.42	\$7,083.00
Pasture Cost	25	Acres	\$9.00	\$225.00	\$45,000.00
Total Fixed Costs				\$290.58	\$58,116.87
Total Costs				\$527.06	\$105,411.34
Planned Returns to Management, Risk, and Profit:				(\$56.37)	(\$11,274.84)
Average Calf Breakeven Price to Cover Total Costs			\$134.96	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.