

## Figure 1. Cow-Calf Enterprise Budget - 100 Cow Unit Size

(sample only)

See [www.agecon.okstate.edu/budgets](http://www.agecon.okstate.edu/budgets) for information on OSU Enterprise Budget Software.

Prices based on 2020 market projections

February calving percentage- 87.3, calf death loss 4.2%

Grant County- North-Central Oklahoma

25% heifer replacement rate with none purchased and 25 raised

Primary forages- Native. Used machinery complement



## EXTENSION

PRODUCTION	Weight	Units	Price/cwt	Quantity	Total	\$/Head
Steer Calves	524.3	Lbs	\$ 155.00	41.82 Hd	\$ 33,983	\$ 339.83
Heifer Calves	514.7	Lbs	\$ 143.00	16.82 Hd	\$ 12,377	\$ 123.77
Cull Cows	1,150.0	Lbs	\$ 70.00	20.00 Hd	\$ 16,100	\$ 161.00
Cull Replacement Heifers	825.0	Lbs	\$ 125.00	5.00 Hd	\$ 5,156	\$ 51.56
Cull Bulls	1,750.0	Lbs	\$ 90.00	1.00 Hd	\$ -	\$ -
Other Income		Head	-	1.00 Hd		
<b>Total Receipts</b>					<b>\$67,617</b>	<b>\$676.17</b>

OPERATING INPUTS	Unit	Price	Quantity	Total	\$/Head
Pasture	Head	\$ 64.50	1	\$ 6,450	\$ 64.50
Hay	Head	\$ 63.17	1	\$ 6,317	\$ 63.17
Grain	Head	-	1	-	-
Protein Supplement	Head	\$ 61.16	1	\$ 6,116	\$ 61.16
Salt	Head	-	1	-	-
Minerals	Head	\$ 13.36	1	\$ 1,336	\$ 13.36
Other Feed Additives	Head	-	1	-	-
Vet Services/Medicine	Head	\$ 35.00	1	\$ 3,500	\$ 35.00
Vet Supplies	Head	\$ 6.84	1	\$ 684	\$ 6.84
Marketing	Head	\$ 8.36	1	\$ 836	\$ 8.36
Mach/Equip Fuel, Lube, Repairs	Head	\$ 62.63	1	\$ 6,263	\$ 62.63
Machinery/Equipment Labor	Hrs	\$ 15.00	3.35	\$ 5,025	\$ 50.25
Other Labor	Hrs	\$ 15.00	5.90	\$ 8,850	\$ 88.50
Other Expenses	Head	\$ 47.00	1	\$ 4,700	\$ 47.00
Annual Operating Capital	Dollars	5.50%	325.32	\$ 1,789	\$ 17.89
<b>Total Operating Costs</b>				<b>\$ 51,866</b>	<b>\$ 518.66</b>
<b>Returns Above Total Operating Costs</b>				<b>\$ 15,751</b>	<b>\$ 157.51</b>

FIXED COSTS	Units	Rates	Total	\$/Head
Machinery/Equipment				
Interest at	Dollars	5.75%	\$ 765	\$ 7.65
Taxes at	Dollars	1.00%	\$ 244	\$ 2.44
Insurance	Dollars	0.85%	\$ 113	\$ 1.13
Depreciation	Dollars		\$ 2,179	\$ 21.79
Livestock				
Interest at	Dollars	5.75%	\$ 6,924	\$ 69.24
Taxes at	Dollars	1.00%	\$ 1,327	\$ 13.27
Insurance	Dollars	0.85%	\$ 1,024	\$ 10.24
Depreciation	Dollars		\$ 1,525	\$ 15.25
Land	\$/Acre	\$ 1,250		
Interest at	Dollars	2.00%	\$ 25,000	\$ 250.00
Taxes at	Dollars	0.23%	\$ 2,875	\$ 28.75
<b>Total Fixed Costs</b>			<b>\$ 41,976</b>	<b>\$ 419.76</b>
<b>Total Costs (Operating + Fixed):</b>			<b>\$93,842</b>	<b>\$ 938.42</b>
<b>Returns Above All Specified Costs</b>			<b>\$(26,225)</b>	<b>\$(262.25)</b>