

SAMPLE ONLY.

See www.agecon.okstate.edu/budgets for information on OSU Enterprise Budget Software.

Cow-Calf Enterprise Budget - 100 Cow Unit Size

September calving percentage - 87.3%, calf death loss - 4.2%



2021 sale price projections

PRODUCTION	Wt.	Unit	Price/Cwt	Quantity	Total	\$/Head
Steer Calves	628.0	Lbs.	\$ 153.00	41.82 Hd.	\$ 40,179	\$ 401.79
Heifer Calves	587.4	Lbs.	\$ 139.00	16.82 Hd.	\$ 13,731	\$ 137.31
Cull Cows	1,150.0	Lbs.	\$ 57.00	20.00 Hd.	\$ 13,110	\$ 131.10
Cull Replacement Heifers	825.0	Lbs.	\$ 133.00	5.00 Hd.	\$ 5,486	\$ 54.86
Cull Bulls	1,750.0	Lbs.	\$ 80.00	1.00 Hd.	\$ -	\$ -
Other Income		Head	\$ -	1.00	\$ -	\$ -
Total Receipts					\$ 72,506	\$ 725.06
OPERATING INPUTS		Unit	Price	Quantity	Total	\$/Head
Pasture		Head	\$ 260.00	1	\$ 26,000	\$ 260.00
Hay		Head	\$ 75.62	1	\$ 7,562	\$ 75.62
Grain		Head	\$ -	1	\$ -	\$ -
Protein Supplement		Head	\$ 165.22	1	\$ 16,522	\$ 165.22
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	4.50%	395.19	\$ 1,778	\$ 17.78
Total Operating Costs					\$ 83,056	\$ 830.56
Returns Above Total Operating Costs					\$ (10,550)	\$ (105.50)
FIXED COSTS		Unit	Rate		Total	\$/Head
Machinery/Equipment						
Interest at		Dollars	4.75%		\$ 632	\$ 6.32
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	4.75%		\$ 5,573	\$ 55.73
Taxes at		Dollars	1.00%		\$ 1,357	\$ 13.57
Insurance		Dollars	0.85%		\$ 997	\$ 9.97
Depreciation		Dollars			\$ 1,700	\$ 17.00
Land		\$/Acre	\$ -			
Interest at		Dollars	0.00%		\$ -	\$ -
Taxes at		Dollars	0.00%		\$ -	\$ -
Total Fixed Costs					\$ 12,795	\$ 127.95
Total Costs (Operating +Fixed)					\$ 95,851	\$ 958.51
Returns Above all Specified Costs					\$ (23,345)	\$ (233.45)

Payne County - Central Oklahoma
 25% heifer replacement rate with 0 purchased and 25 raised
 Primary forages - Native,

Used machinery complement