

SAMPLE ONLY.

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

Cow-Calf Enterprise Budget - 100 Cow Unit Size

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



2021 sale price projections

PRODUCTION	Wt.	Unit	Price/Cwt	Quantity	Total	\$/Head
Steer Calves	524.3	Lbs.	\$ 163.00	41.82 Hd.	\$ 35,737	\$ 357.37
Heifer Calves	514.7	Lbs.	\$ 143.00	16.82 Hd.	\$ 12,377	\$ 123.77
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					\$ 66,711	\$ 667.11

OPERATING INPUTS	Unit	Price	Quantity	Total	\$/Head
Pasture	Head	\$ 260.00	1	\$ 26,000	\$ 260.00
Hay	Head	\$ 67.68	1	\$ 6,768	\$ 67.68
Grain	Head	\$ -	1	\$ -	\$ -
Protein Supplement	Head	\$ 73.82	1	\$ 7,382	\$ 73.82
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%	484.82	\$ 2,182	\$ 21.82
Total Operating Costs				\$ 73,526	\$ 735.26

Returns Above Total Operating Costs \$ (6,815) \$ (68.15)

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%	\$ 5,477	\$ 54.77
Taxes at	Dollars	1.00%	\$ 1,336	\$ 13.36
Insurance	Dollars	0.85%	\$ 980	\$ 9.80
Depreciation	Dollars		\$ 1,700	\$ 17.00
Land	\$/Acre	\$ -		
Interest at	Dollars	0.00%	\$ -	\$ -
Taxes at	Dollars	0.00%	\$ -	\$ -

Total Fixed Costs \$ 12,661 \$ 126.61

Total Costs (Operating +Fixed) \$ 86,187 \$ 861.87

Returns Above all Specified Costs \$ (19,476) \$ (194.76)

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

Used machinery complement