

SAMPLE ONLY.

See <https://extension.okstate.edu/programs/farm-management-and-finance/budgets/> for information on OSU Enterprise Budgets.

Cow-Calf Enterprise Budget - 100 Cow Unit Size

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



2022 sale price projections

PRODUCTION	Wt.	Unit	Price/Cwt	Quantity	Total	\$/Head
Steer Calves	628.0	Lbs.	\$ 182.00	41.82 Hd.	\$ 47,795	\$ 477.95
Heifer Calves	587.4	Lbs.	\$ 170.00	16.82 Hd.	\$ 16,793	\$ 167.93
Cull Cows	1,150.0	Lbs.	\$ 65.00	20.00 Hd.	\$ 14,950	\$ 149.50
Cull Replacement Heifers	825.0	Lbs.	\$ 163.00	5.00 Hd.	\$ 6,724	\$ 67.24
Cull Bulls	1,750.0	Lbs.	\$ 84.00	1.00 Hd.	\$ -	\$ -
Other Income		Head	\$ -	1.00	\$ -	\$ -
Total Receipts					\$ 86,261	\$ 862.61
OPERATING INPUTS		Unit	Price	Quantity	Total	\$/Head
Pasture		Head	\$ 273.00	1	\$ 27,300	\$ 273.00
Hay		Head	\$ 75.62	1	\$ 7,562	\$ 75.62
Grain		Head	\$ -	1	\$ -	\$ -
Protein Supplement		Head	\$ 160.50	1	\$ 16,050	\$ 160.50
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	\$ 7.10	1	\$ 710	\$ 7.10
Marketing		Head	\$ 8.63	1	\$ 863	\$ 8.63
Mach/Equip Fuel, Lube, Repairs		Head	\$ 62.63	1	\$ 6,263	\$ 62.63
Machinery/Equipment Labor		Hrs.	\$ 18.25	3.35	\$ 6,114	\$ 61.14
Other Labor		Hrs.	\$ 18.25	5.90	\$ 10,768	\$ 107.68
Other Expenses		Head	\$ 47.00	1	\$ 4,700	\$ 47.00
Annual Operating Capital		Dollars	5.75%	414.00	\$ 2,381	\$ 23.81
Total Operating Costs					\$ 87,547	\$ 875.47
Returns Above Total Operating Costs					\$ (1,286)	\$ (12.86)
FIXED COSTS		Unit	Rate		Total	\$/Head
Machinery/Equipment						
Interest at		Dollars	5.00%		\$ 916	\$ 9.16
Taxes at		Dollars	1.00%		\$ 341	\$ 3.41
Insurance		Dollars	0.85%		\$ 156	\$ 1.56
Depreciation		Dollars			\$ 3,086	\$ 30.86
Livestock						
Interest at		Dollars	5.00%		\$ 6,753	\$ 67.53
Taxes at		Dollars	1.00%		\$ 1,557	\$ 15.57
Insurance		Dollars	0.85%		\$ 1,148	\$ 11.48
Depreciation		Dollars			\$ 2,380	\$ 23.80
Land		\$/Acre	\$ -			
Interest at		Dollars	0.00%		\$ -	\$ -
Taxes at		Dollars	0.00%		\$ -	\$ -
Total Fixed Costs					\$ 16,337	\$ 163.37
Total Costs (Operating +Fixed)					\$ 103,884	\$ 1,038.84
Returns Above all Specified Costs					\$ (17,623)	\$ (176.23)

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

Used machinery complement