

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%



2020 sale price projections

PRODUCTION	Wt.	Unit	Price/Cwt	Quantity	Total	\$/Head
Steer Calves	524.3	Lbs.	\$ 169.50	41.82 Hd.	\$ 37,162	\$ 371.62
Heifer Calves	514.7	Lbs.	\$ 153.50	16.82 Hd.	\$ 13,286	\$ 132.86
Cull Cows	1,150.0	Lbs.	\$ 57.00	20.00 Hd.	\$ 13,110	\$ 131.10
Cull Replacement Heifers	825.0	Lbs.	\$ 135.00	5.00 Hd.	\$ 5,569	\$ 55.69
Cull Bulls	1,750.0	Lbs.	\$ 82.00	1.00 Hd.	\$ -	\$ -
Other Income		Head	\$ -	1.00	\$ -	\$ -
Total Receipts					\$ 69,127	\$ 691.27
OPERATING INPUTS		Unit	Price	Quantity	Total	\$/Head
Pasture		Head	\$ 260.00	1	\$ 26,000	\$ 260.00
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	6.50%	471.94	\$ 3,068	\$ 30.68
Total Operating Costs					\$ 72,695	\$ 726.95
Returns Above Total Operating Costs					\$ (3,568)	\$ (35.68)
FIXED COSTS		Unit	Rate		Total	\$/Head
Machinery/Equipment						
Interest at		Dollars	6.00%		\$ 798	\$ 7.98
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	6.00%		\$ 6,963	\$ 69.63
Taxes at		Dollars	1.00%		\$ 1,333	\$ 13.33
Insurance		Dollars	0.85%		\$ 986	\$ 9.86
Depreciation		Dollars			\$ 1,665	\$ 16.65
Land		\$/Acre	\$ -			
Interest at		Dollars	0.00%		\$ -	\$ -
Taxes at		Dollars	0.00%		\$ -	\$ -
Total Fixed Costs					\$ 14,281	\$ 142.81
Total Costs (Operating +Fixed)					\$ 86,976	\$ 869.76
Returns Above all Specified Costs					\$ (17,849)	\$ (178.49)

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

Used machinery complement