

SAMPLE ONLY.

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

Cow-Calf Enterprise Budget - 100 Cow Unit Size

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



2024 sale price estimates

PRODUCTION	Wt.	Unit	Price/Cwt	Quantity	Total	\$/Head
Steer Calves	628.0	Lbs.	\$ 280.00	41.82 Hd.	\$ 73,530	\$ 735.30
Heifer Calves	587.4	Lbs.	\$ 270.00	16.82 Hd.	\$ 26,671	\$ 266.71
Cull Cows	1,150.0	Lbs.	\$ 105.00	20.00 Hd.	\$ 24,150	\$ 241.50
Cull Replacement Heifers	825.0	Lbs.	\$ 225.00	5.00 Hd.	\$ 9,281	\$ 92.81
Cull Bulls	1,750.0	Lbs.	\$ 115.00	1.00 Hd.	\$ -	\$ -
Other Income		Head	\$ -	1.00	\$ -	\$ -
Total Receipts					\$ 133,633	\$ 1,336.33
OPERATING INPUTS		Unit	Price	Quantity	Total	\$/Head
Pasture		Head	\$ 292.50	1	\$ 29,250	\$ 292.50
Hay		Head	\$ 110.91	1	\$ 11,091	\$ 110.91
Grain		Head	\$ -	1	\$ -	\$ -
Protein Supplement		Head	\$ 165.57	1	\$ 16,557	\$ 165.57
Salt		Head	\$ -	1	\$ -	\$ -
Minerals		Head	\$ 13.36	1	\$ 1,336	\$ 13.36
Other Feed Additives		Head	\$ -	1	\$ -	\$ -
Vet Services/Medicine		Head	\$ 40.00	1	\$ 4,000	\$ 40.00
Vet Supplies		Head	\$ 7.10	1	\$ 710	\$ 7.10
Marketing		Head	\$ 17.00	1	\$ 1,700	\$ 17.00
Mach/Equip Fuel, Lube, Repairs		Head	\$ 81.22	1	\$ 8,122	\$ 81.22
Machinery/Equipment Labor		Hrs.	\$ 16.00	3.35	\$ 5,360	\$ 53.60
Other Labor		Hrs.	\$ 16.00	5.90	\$ 9,440	\$ 94.40
Other Expenses		Head	\$ 42.00	1	\$ 4,200	\$ 42.00
Annual Operating Capital		Dollars	8.50%	442.15	\$ 3,758	\$ 37.58
Total Operating Costs					\$ 95,524	\$ 955.24
Returns Above Total Operating Costs					\$ 38,109	\$ 381.09
FIXED COSTS		Unit	Rate		Total	\$/Head
Machinery/Equipment						
Interest at		Dollars	8.50%		\$ 1,557	\$ 15.57
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	8.50%		\$ 17,954	\$ 179.54
Taxes at		Dollars	1.00%		\$ 2,467	\$ 24.67
Insurance		Dollars	0.85%		\$ 1,795	\$ 17.95
Depreciation		Dollars			\$ 2,488	\$ 24.88
Land		\$/Acre	\$ -			
Interest at		Dollars	0.00%		\$ -	\$ -
Taxes at		Dollars	0.00%		\$ -	\$ -
Total Fixed Costs					\$ 29,844	\$ 298.44
Total Costs (Operating +Fixed)					\$ 125,368	\$ 1,253.68
Returns Above all Specified Costs					\$ 8,265	\$ 82.65

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

Used machinery complement