

BCM 42 Enterprise Budgets for Fall Calving Beef Cows

Fall Calving Beef Cow Herd

Assumptions: 100 cows, 4 bulls, 12 replacement heifers, 94% calf crop, steers wean at 550 lbs., heifers wean at 500 lbs., 5% calf death loss, 1% cow death loss, cows weigh 1,100 lbs., bulls weigh 2,200 lbs and used for 4 years, cull cow rate of 10% (cullled at 10 years). Budget adjusted to fit herd size.

A fall calving beef cow herd for 100 cows.

Your fall calving herd for

50 cows.

Economic Planning Budget (cash-flow)

	No.	Unit	Weight	Price	Total
Receipts					
Steers calves	44	hd.	550	\$ 92.00	\$22,264.00
Heifers calves	33	hd.	500	\$ 84.00	\$13,860.00
Cull yearling heifers	2	hd.	900	\$ 68.00	\$1,224.00
Cull cows	9	hd.	1,100	\$ 38.00	\$3,762.00
Cull bulls	0.75	hd.	2,200	\$ 45.00	\$742.50
Total receipts	88.75	hd.			\$41,852.50

Cash-flow budget

	No.	Unit	Weight	Price	Total
Receipts					
	22	hd.	550	\$92.00	\$11,132.00
	16	hd.	500	\$84.00	\$6,720.00
	1	hd.	900	\$68.00	\$612.00
	4	hd.	1100	\$38.00	\$1,672.00
	0.25	hd.	2200	\$45.00	\$247.50
	43.25				\$20,383.50

Variable costs

Cattle costs

	Amount	Unit	Price	Unit	Dollars
Heifers	0	head	\$450.00	\$/hd.	\$0.00
Cows	0	head	\$600.00	\$/hd.	\$0.00
Bulls	0.75	head	\$1,800	\$/hd.	\$1,350.00
Purchase costs	0.75	head	\$75.00	\$/hd.	\$56.25
Total arrival cost					\$1,406.25

Variable costs

Cattle costs

	Amount	Unit	Price	Unit	Dollars
	0	head	\$450	\$/hd.	\$0.00
	0	head	\$600	\$/hd.	\$0.00
	0.25	head	\$1,800	\$/hd.	\$450.00
	0.25	head	\$75	\$/hd.	\$18.75
					\$468.75

Feed costs

	Amount	Unit	Price	Unit	Dollars
milk replacer	0	lbs.	\$68.66	\$/cwt.	\$0.00
calf creep feed	0	lbs.	\$3.00	\$/cwt.	\$0.00
hay	315	tons	\$60.00	\$/ton	\$18,900.00
haylage	0	tons	\$0.00	\$/ton	\$0.00
corn silage	0	tons	\$18.00	\$/ton	\$0.00
corn stalks / straw	0	tons	\$0.00	\$/ton	\$0.00
crop aftermath	100	acres	\$5.00	\$/acre	\$500.00
pasture	250	acres	\$40.00	\$/acre	\$10,000.00
grain (corn)	1,600	bu.	\$2.50	\$/bu.	\$4,000.00
grain (oats)	0	bu.	\$1.45	\$/bu.	\$0.00
protein supplement	16,000	lbs.	\$300.00	\$/ton	\$2,400.00
minerals/vitamins	5,000	lbs.	\$18.00	\$/cwt.	\$900.00
t.m. salt	5,000	lbs.	\$12.00	\$/cwt.	\$600.00
milling & mixing	10,560	lbs.	\$0.50	\$/cwt.	\$52.80
Total feed costs					\$37,300.00

Feed costs

	Amount	Unit	Price	Unit	Dollars
	0	lbs.	\$68.66	\$/cwt.	\$0.00
	0	lbs.	\$3.00	\$/cwt.	\$0.00
	158	tons	\$60.00	\$/ton	\$9,480.00
	0	tons	\$38.60	\$/ton	\$0.00
	0	tons	\$18.00	\$/ton	\$0.00
	0	tons	\$20.00	\$/tons	\$0.00
	50	acres	\$5.00	\$/acre	\$250.00
	125	acres	\$40.00	\$/acre	\$5,000.00
	800	bu.	\$2.50	\$/bu.	\$2,000.00
	0	bu.	\$1.45	\$/bu.	\$0.00
	8,000	lbs.	\$300.00	\$/ton	\$1,200.00
	2,500	lbs.	\$18.00	\$/cwt.	\$450.00
	2,500	lbs.	\$12.00	\$/cwt.	\$300.00
	5,280	lbs.	\$0.50	\$/cwt.	\$26.40
					\$18,706.40

Livestock costs

death loss, calves	5 %		\$110.00
death loss, cows	1 %		\$22.00
Interest cost, cattle	0 \$	10.50 %APR	\$0.00
bedding	10,000 lbs.	\$40.00 \$/ton	\$200.00
veterinary		\$3.00 \$/hd.	\$300.00
medicines-vaccines		\$12.00 \$/hd.	\$1,200.00
supplies		\$7.00 \$/hd.	\$700.00
power, fuel & utilities		\$7.00 \$/hd.	\$700.00
marketing costs	88.75	\$35.00 \$/hd.	\$3,106.25
<u>misc.</u>		<u>\$0.00 \$/hd.</u>	<u>\$0.00</u>
Total livestock costs			\$6,338.25

Livestock costs

death loss, calves	5 %		\$0.00
death loss, cows	1 %		0
Interest cost, cattle	0 \$	10.5 %APR	1.05
bedding	6,000 lbs.	\$40.00 \$/ton	\$120.00
veterinary	0	\$3.00 \$/hd.	\$0.00
medicines-vaccines	0	\$14.00 \$/hd.	\$0.00
supplies	0	\$7.50 \$/hd.	\$0.00
power, fuel & utilities	0	\$8.00 \$/hd.	\$0.00
marketing costs	43.25	\$36.00 \$/hd.	\$1,557.00
<u>misc.</u>	0	<u>\$0.00 \$/hd.</u>	<u>\$0.00</u>
Total livestock costs			\$1,678.05

Fixed costs

Building investment	\$20,000		
annual costs(R,T,I)	5.00 %		\$1,000.00
Equipment investment	\$20,000		
annual costs (R,T,I)	10.00 %		\$2,000.00
Livestock investment	\$67,200		
<u>annual costs(I)</u>	<u>0.50 %</u>		<u>\$336.00</u>
Total fixed costs			\$3,336.00

Fixed costs

Building inv.	\$12,000		
annual costs	5.00 %		\$600.00
Equipment inv.	\$15,000		
annual costs	12.00 %		\$1,800.00
Livestock inv.	\$67,200		
<u>annual costs</u>	<u>0.50 %</u>		<u>\$336.00</u>
Total fixed costs			\$2,736.00

Returns on resources**For Herd of 100 Cows**

For your cow herd of:

50

Est. Receipts		\$41,852.50
<u>Variable expenses</u>		<u>\$45,044.50</u>
Returns to labor, management & capital		(\$3,192.00)
<u>Fixed costs</u>		<u>\$3,336.00</u>
Returns to labor & management		(\$6,528.00)
Returns to labor, management & capital / cow		(\$31.92)
Calf Breakeven costs / cwt.		\$95.39
Est. labor hours / cow		10.25

Est. Receipts	\$20,383.50
<u>Variable expenses</u>	<u>\$20,853.20</u>
Returns to labor, management & capital	(\$469.70)

<u>Fixed costs</u>	<u>\$2,736.00</u>
Returns to labor & management	(\$3,205.70)

Returns to labor, management & capital / cow	(\$9.39)
Calf Breakeven costs / cwt.	\$90.16
Est. labor hours / cow	12.5

Capital Investment

Building investment	\$20,000		
annual costs(D,I,R,T,I)	12.00 %		\$2,400.00
Equipment investment	\$25,000		
annual costs (D,I,R,T,I)	15.00 %		\$3,750.00
Livestock investment	\$67,200		
<u>annual costs(D,I,I)</u>	<u>12.00 %</u>		<u>\$8,064.00</u>
Total capital costs			\$14,214.00

Capital Investment

Building investment	\$13,000		
annual costs	12.00 %		\$1,560.00
Equipment investment	\$15,000		
annual costs	15.00 %		\$2,250.00
Livestock investment	\$33,600		
<u>annual costs</u>	<u>12 %</u>		<u>\$4,032.00</u>
Total capital costs			\$7,842.00