

BCM 43 Enterprise Budgets for Winter Calving Beef Cows

Winter Calving beef cow herd

Assumptions: 100 cows, 4 bulls, 12 replacement heifers, 95% calf crop, steers wean at 650 lbs., heifers wean at 600 lbs., 6% 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 winter cow herd for **50 cows.**

Economic Planning Budget (cash-flow)

	No.	Unit	Weight	Price	Total
Receipts					
Steers calves	44	hd.	650	\$ 92.00	\$26,312.00
Heifers calves	33	hd.	600	\$ 84.00	\$16,632.00
Cull yearling heifers	2	hd.	900	\$ 68.00	\$1,224.00
Cull cows	9	hd.	1,100	\$ 38.00	\$3,762.00
<u>Cull bulls</u>	<u>0.75</u>	<u>hd.</u>	<u>2,200</u>	<u>\$ 45.00</u>	<u>\$742.50</u>
Total receipts	88.75	hd.			\$48,672.50

Cash-flow budget

	No.	Unit	Weight	Price	Total
Receipts					
	22	hd.	650	\$92.00	\$13,156.00
	16	hd.	600	\$84.00	\$8,064.00
	1	hd.	900	\$68.00	\$612.00
	4	hd.	1100	\$38.00	\$1,672.00
<u>0.25 hd.</u>	<u>2200</u>			<u>\$45.00</u>	<u>\$247.50</u>
43.25					\$23,751.50

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
<u>Purchase costs</u>	<u>0.75</u>	<u>head</u>	<u>\$75.00</u>	<u>\$/hd.</u>	<u>\$56.25</u>
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
<u>0.25 head</u>			<u>\$75</u>	<u>\$/hd.</u>	<u>\$18.75</u>
					\$468.75

Feed costs

milk replacer	0	lbs.	\$68.66	\$/cwt.	\$0.00
calf creep feed	0	lbs.	\$3.00	\$/cwt.	\$0.00
hay	287	tons	\$60.00	\$/ton	\$17,220.00
haylage	0	tons	\$0.00	\$/ton	\$0.00
corn silage	0	tons	\$18.00	\$/ton	\$0.00
corn stalks / straw	3	tons	\$15.00	\$/ton	\$45.00
crop aftermath	50	acres	\$5.00	\$/acre	\$250.00
pasture	275	acres	\$40.00	\$/acre	\$11,000.00
grain (corn)	835	bu.	\$2.50	\$/bu.	\$2,087.50
grain (oats)	0	bu.	\$1.45	\$/bu.	\$0.00
protein supplement	2,200	lbs.	\$300.00	\$/ton	\$330.00
minerals/vitamins	5,000	lbs.	\$18.00	\$/cwt.	\$900.00
t.m. salt	5,000	lbs.	\$12.00	\$/cwt.	\$600.00
<u>milling & mixing</u>	<u>10,560</u>	<u>lbs.</u>	<u>\$0.50</u>	<u>\$/cwt.</u>	<u>\$52.80</u>
Total feed costs					\$32,432.50

Feed costs

	0	lbs.	\$68.66	\$/cwt.	\$0.00
	0	lbs.	\$3.00	\$/cwt.	\$0.00
	144	tons	\$60.00	\$/ton	\$8,640.00
	0	tons	\$38.60	\$/ton	\$0.00
	0	tons	\$18.00	\$/ton	\$0.00
	2	tons	\$20.00	\$/tons	\$40.00
	50	acres	\$5.00	\$/acre	\$250.00
	138	acres	\$40.00	\$/acre	\$5,520.00
	418	bu.	\$2.50	\$/bu.	\$1,045.00
	0	bu.	\$1.45	\$/bu.	\$0.00
	1,100	lbs.	\$300.00	\$/ton	\$165.00
	2,500	lbs.	\$18.00	\$/cwt.	\$450.00
	2,500	lbs.	\$12.00	\$/cwt.	\$300.00
	5,280	lbs.	\$0.50	\$/cwt.	\$26.40
					\$16,436.40

Livestock costs

death loss, calves	6 %		\$150.00
death loss, cows	1 %		\$25.00
Interest cost, cattle	0 \$	10.50 %APR	\$0.00
bedding	20,000 lbs.	\$40.00 \$/ton	\$400.00
veterinary		\$3.00 \$/hd.	\$300.00
medicines-vaccines		\$14.00 \$/hd.	\$1,400.00
supplies		\$8.00 \$/hd.	\$800.00
power, fuel & utilities		\$8.00 \$/hd.	\$800.00
marketing costs	88.75	\$36.00 \$/hd.	\$3,195.00
<u>misc.</u>		<u>\$0.00 \$/hd.</u>	<u>\$0.00</u>
Total livestock costs			\$7,070.00

Fixed costs

Building investment	\$25,000		
annual costs(R,T,I)	5.00 %		\$1,250.00
Equipment investment	\$25,000		
annual costs (R,T,I)	10.00 %		\$2,500.00
Livestock investment	\$67,200		
<u>annual costs(I)</u>	<u>0.50 %</u>		<u>\$336.00</u>
Total fixed costs			\$4,086.00

Returns on resources

Est. Receipts		\$48,672.50
<u>Variable expenses</u>		<u>\$40,908.75</u>
Returns to labor, management & capital		\$7,763.75
 <u>Fixed costs</u>		<u>\$4,086.00</u>
Returns to labor & management		\$3,677.75
 Returns to labor, management & capital / cow		\$77.64
Calf Breakeven costs / cwt.		\$72.52
Est. hours of labor / cow		10.25

Capital Investment

Building investment	\$25,000		
annual costs(D,I,R,T,I)	12.00 %		\$3,000.00
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			\$14,814.00

Livestock costs

6 %		\$0.00
1 %		0
0 \$	10.5 %APR	0
10,000 lbs.	\$40.00 \$/ton	\$200.00
0	\$3.00 \$/hd.	\$0.00
0	\$14.00 \$/hd.	\$0.00
0	\$8.00 \$/hd.	\$0.00
0	\$8.00 \$/hd.	\$0.00
43.25	\$36.00 \$/hd.	\$1,557.00
<u>0</u>	<u>\$0.00 \$/hd.</u>	<u>\$0.00</u>
		\$1,757.00

Fixed costs

Building inv.	\$13,000		
annual costs	5.00 %		\$650.00
Equipment inv.	\$15,000		
annual costs	12.00 %		\$1,800.00
Livestock inv.	\$33,600		
<u>0.50 %</u>			<u>\$168.00</u>
			\$2,618.00

For your cow herd of:

50
\$23,751.50
<u>\$18,662.15</u>
\$5,089.35
 <u>\$2,618.00</u>
\$2,471.35
 \$101.79
\$67.51
15

Capital Investment

\$13,000		
12.00 %		\$1,560.00
\$15,000		
15.00 %		\$2,250.00
\$33,600		
<u>12 %</u>		<u>\$4,032.00</u>
		\$7,842.00