
AGRICULTURAL ALTERNATIVES

Instructions for using the interactive budgets

You will need Adobe Acrobat Reader to use these forms. If you do not have this program installed on your computer, you can download a free version [here](#).

You can make changes to the interactive PDF budget files for this publication by inputting your own prices and quantities in the green-outlined cells for any item. You will need to click on and add your own estimated price and quantity information to all of the green-outlined cells to complete your customized budget.

The cells outlined in red automatically calculate your revised totals based on the changes you made to the cells outlined in green.

When you are finished, you can print the budget using the green **Print Form** button at the bottom of the form.

You can use the red **Clear Form** button to clear all the information from your budget when you are finished.

extension.psu.edu/ag-alternatives

This publication is available in alternative media on request.

Penn State is committed to affirmative action, equal opportunity, and the diversity of its workforce.

© The Pennsylvania State University 2014

PENNSTATE



Cooperative Extension
College of Agricultural Sciences

Sample Bison Cow-Calf Slaughter Budget (One Cow)

Bulls sold at 1,000 pounds and heifers at 700 pounds; hay-pasture program.

Item	Quantity	Your Quantity	Unit	Price/unit	Your Price	Total	Calculated Estimate
Receipts (per cow)							
Bull calf	495	_____	lb	\$ 2.25	_____	\$ 1,113.75	_____
Heifer calf	74	_____	lb	\$ 1.60	_____	\$ 118.40	_____
Heifers (cull replacements)	75	_____	lb	\$ 2.50	_____	\$ 187.50	_____
Price for uncleaned skull (slaughtered bull)						\$ 29.00	_____
Price untanned hide (culls/slaughter animals)						\$ 39.00	_____
Cull cows	120	_____	lb	\$ 1.25	_____	\$ 150.00	_____
Cull bulls	32	_____	lb	\$ 1.50	_____	\$ 48.00	_____
Total receipts						\$ 1,685.65	_____
Variable Costs							
Feed requirements for cow and calf							
Pasture (hay equivalent)	3.5	_____	ton	\$ 40.00	_____	\$ 140.00	_____
Hay (mixed grass and legumes)	0.9	_____	ton	\$ 80.00	_____	\$ 72.00	_____
Soybean meal	0.5	_____	cwt	\$ 12.00	_____	\$ 6.00	_____
Salt and minerals	90	_____	lb	\$ 0.12	_____	\$ 10.80	_____
Feed costs cow and calf						\$ 228.80	_____
Feed for finishing bull and replacements							
Pasture (hay equivalent)	2.8	_____	ton	\$ 40.00	_____	\$ 112.00	_____
Hay (mixed grass and legumes)	0.9	_____	ton	\$ 80.00	_____	\$ 72.00	_____
Corn	11	_____	bu	\$ 3.20	_____	\$ 35.20	_____
Soybean meal	2	_____	cwt	\$ 14.00	_____	\$ 28.00	_____
Salt and minerals	90	_____	lb	\$ 0.12	_____	\$ 10.80	_____
Feed costs, bull and replacements						\$ 258.00	_____
Total feed costs						\$ 486.80	_____
Health program	1	_____	cow	\$ 14.00	_____	\$ 14.00	_____
Hired labor	6	_____	hour	\$ 6.00	_____	\$ 36.00	_____
Transportation	1	_____	cow	\$ 5.00	_____	\$ 5.00	_____
Marketing and inspection	1	_____	cow	\$ 75.00	_____	\$ 75.00	_____
Supplies and miscellaneous	1	_____	cow	\$ 15.00	_____	\$ 15.00	_____
Interest on operating capital						\$ 9.93	_____
Total variable costs						\$ 641.73	_____

Fixed Costs

Labor charges	10	_____	hour	\$ 6.00	_____	\$ 60.00	_____
Bull replacement costs					_____	\$ 22.00	_____
Interest on investment					_____	\$ 75.60	_____
Fencing					_____	\$ 50.00	_____
Buildings and handling facilities					_____	\$ 30.00	_____
Total fixed costs						\$ 237.60	_____

Total costs**\$ 879.33**

Returns

Returns over variable costs						\$ 1,043.92	_____
Net returns						\$ 806.32	_____
