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# AGRICULTURAL ALTERNATIVES

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## 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.

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**[extension.psu.edu/ag-alternatives](http://extension.psu.edu/ag-alternatives)**

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## Sample Holiday Lamb Budget (annual estimate)

Marketed November through May. 1.65 lambs born per ewe marketed at 40 pounds.

Item	Quantity	Your Quantity	Unit	Price	Your Price	Total	Calculated Estimate
<b>Receipts</b>							
Lambs per ewe <sup>(1)</sup>	66	_____	pound	\$ 2.25	_____	\$ 148.50	_____
Wool (including government payment)	1	_____	head	\$ 10.00	_____	\$ 10.00	_____
Cull ewe and ram (per ewe) <sup>(2)</sup>	15	_____	pound	\$ 0.60	_____	\$ 9.00	_____
<i>Total receipts</i>						\$ 167.50	_____
<b>Variable costs</b>							
Feed							
Lambs and replacements	1	_____	head	\$ 10.30	_____	\$ 10.30	_____
Ewe	1	_____	head	\$ 64.60	_____	\$ 64.60	_____
Health program	1	_____	head	\$ 6.50	_____	\$ 6.50	_____
Marketing, supplies, and misc.	1	_____	head	\$ 10.00	_____	\$ 10.00	_____
<i>Total variable costs</i>						\$ 91.40	_____
<b>Fixed costs</b>							
Labor charge per ewe	8	_____	hour	\$0.00	_____	\$0.00	_____
Ram replacement	1	_____	head	\$ 6.67	_____	\$ 6.67	_____
Equipment and fence	10	_____	year	\$ 1.20	_____	\$ 12.00	_____
Building charge	10	_____	year	\$ 1.00	_____	\$ 10.00	_____
Interest charge					_____	\$ 3.26	_____
Land charge					_____	\$0.00	_____
<i>Total fixed costs</i>						\$31.93	_____
<b>Total costs</b>						\$ 123.33	_____
<b>Returns</b>							
Returns over variable costs						\$ 76.10	_____
Net returns						\$ 44.17	_____

1. Assumes 1.65 lambs per ewe per lambing and includes a 3 percent death loss.

2. Assumes a culling rate of 10 percent per year and 150 pounds per cull ewe.