

Sample Budget for Fall - Born Calves - Option D

Bought at 400 pounds in the spring and sold in spring at 850 - 1,000 pounds;
fed during winter and spring (900 pounds used in this example)

Item	Quantity	Your Quantity	Unit	Price	Your Price	Amount	Calculated Estimate
Receipts							
Finished animal	886.5	_____	pounds	\$ 1.30	_____	\$ 1,152.45	_____
Variable Costs							
Feeder calf	400	_____	pounds	\$ 1.28	_____	\$ 512.00	_____
Summer and fall grazing periods							
Pasture maintenance	0.5	_____	acre	\$ 40.30	_____	\$ 20.15	_____
Salt and minerals	22	_____	pounds	\$ 6.67	_____	\$ 146.74	_____
Winter and spring feeding							
stubble grazing	0.52	_____	tons	\$ 10.00	_____	\$ 5.20	_____
Hay (mixed grass and legume)	0.73	_____	tons	\$ 180.00	_____	\$ 131.40	_____
Concentrate (32 percent)	800	_____	pounds	\$ 0.15	_____	\$ 120.00	_____
Salt and minerals	32	_____	pounds	\$ 6.67	_____	\$ 213.44	_____
Total feed costs						\$ 636.93	_____
Health						\$ 8.00	_____
Marketing and trucking						\$ 10.00	_____
Supplies and miscellaneous						\$ 1.00	_____
Interest on working capital						\$ 34.74	_____
Total variable costs						\$ 1,202.67	_____
Fixed Costs							
Labor	2	_____	hours	\$ 8.00	_____	\$ 16.00	_____
Building							_____
Fencing - exterior	0.5	_____	acres	\$ 6.25	_____	\$ 3.13	_____
Watering	0.5	_____	acres	\$ 1.00	_____	\$ 0.50	_____
Fencing - interior	0.5	_____	acres	\$ 3.94	_____	\$ 1.97	_____
Interest on investment						\$ 49.02	_____
Insurance						\$ 8.25	_____
Repairs						\$ 16.51	_____
Depreciation						\$ 163.39	_____
Total fixed costs						\$ 258.77	_____
Total costs						\$ 1,461.43	_____
Net returns over variable costs						\$ (50.22)	_____
Net returns over total costs						\$ (308.98)	_____