



PennState Extension

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

Penn State College of Agricultural Sciences research and extension programs are funded in part by Pennsylvania counties, the Commonwealth of Pennsylvania, and the U.S. Department of Agriculture.

This publication is available in alternative media on request.

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Sample Budget for Brown Egg Flock

100 organic hens kept to 70 weeks of age and selling 95 spent hens at \$1.00 each.

Item	Quantity	Your Quantity	Unit	Price	Your Price	Amount	Calculated Estimate
Receipts							
Jumbo and extra large	820	_____	doz.				
Large	950	_____	doz.				
Medium	400	_____	doz.				
Receipts from eggs ¹	2,170	_____	doz.	\$3.50	_____	\$7,595.00	_____
Fowl sold ²	95	_____	ea	\$1.00	_____	\$95.00	_____
Total receipts						\$7,690.00	_____
Variable Costs							
Pullets	100	_____	bird	\$7.00	_____	\$700.00	_____
Feed							
Layer	1,305	_____	pounds	\$0.26	_____	\$339.30	_____
Electricity	1	_____	flock	\$56.00	_____	\$56.00	_____
Shavings	34	_____	bales	\$6.00	_____	\$204.00	_____
Additional supplies	1	_____	flock	\$175.00	_____	\$175.00	_____
Labor - maintenance	180	_____	hours	\$10.00	_____	\$1,800.00	_____
Repairs and mainenance	1	_____	flock	\$50.00	_____	\$50.00	_____
Advertising/marketing	1	_____	flock	\$100.00	_____	\$100.00	_____
Marketing							
Egg cartoning and packaging ³	2,170	_____	doz.	\$0.20	_____	\$434.00	_____
Labor (collecting and packaging)	60	_____	hrs.	\$10.00	_____	\$600.00	_____
Additional expenses		_____			_____		_____
Additional expenses		_____			_____		_____
Interest on operating capital	1	_____	flock	\$171.14	_____	\$171.14	_____
Total variable costs						\$4,629.44	_____
Returns above variable costs						\$3,060.56	_____
Fixed Costs							
Insurance and taxes	1	_____	flock	\$35.45	_____	\$35.45	_____

Egg cooling	10	_____	years	\$1,000.00	_____	\$100.00	_____
Building	10	_____	years	\$3,000.00	_____	\$300.00	_____
Equipment	5	_____	years	\$1,439.00	_____	\$287.80	_____
Manure handling equipment	7	_____	years	\$1,500.00	_____	\$214.29	_____
Repairs and maintenance	1	_____	flock	\$70.89	_____	\$70.89	_____
Additional expenses		_____			_____		_____
Interest	1	_____	flock	\$156.42	_____	\$156.42	_____
Total fixed costs						\$1,164.84	_____
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Total costs						\$5,794.28	_____
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Net Returns						\$1,895.72	_____
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Break-even price for variable costs						\$2.13	_____
Break-even price						\$2.67	_____
Break-even yield (dozens)						1,656	_____
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1. Assume birds are purchased at 18 weeks of age and sold at 70 weeks of age (52 weeks of production).

2. Mortality estimated at 5%.

3. New cartons used each time.

You should monitor local markets and contact suppliers to determine current values for all items contained in this sample budget.

Authors

Lynn F. Kime, senior extension associate; Emily K. Shoop, extension educator; Russell R. Phenicie, extension educator.