
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

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Cooperative Extension
College of Agricultural Sciences

Sample Cow-calf Budget for cows weighing 1,200 pounds, hay-pasture program

Selling Steers at 550 lb and Heifers at 525 lb.

Item	Quantity	Your Quantity	Unit	Price	Your Price	Amount	Calculated Estimate
Receipts							
Steer calf	248	_____	lb	\$1.60	_____	\$396.80	_____
Steer calf (1)	236	_____	lb	\$1.60	_____	\$378.00	_____
Heifer calf (2)	68	_____	lb	\$1.25	_____	\$84.38	_____
Heifers (cull replacements) (3)	83	_____	lb	\$1.30	_____	\$107.25	_____
Cull cows (4)	240	_____	lb	\$0.40	_____	\$96.00	_____
Cull Bulls (4)	500	_____	lb	\$0.80	_____	\$400.00	_____
Total receipts						\$1,462.43	_____
Variable Costs							
<i>Feed</i>							
Pasture maintenance	0.7	_____	acre	\$135.00	_____	\$94.50	_____
Hay (Mixed grass & legumes)	2.15	_____	ton	\$165.00	_____	\$354.75	_____
Soybean meal	0.91	_____	cwt.	\$15.00	_____	\$13.65	_____
Salt and Mineral	90	_____	lb	\$0.12	_____	\$10.80	_____
Total feed costs						\$473.70	_____
Health program	1.00	_____	cow	\$14.00	_____	\$14.00	_____
Hired labor	0	_____	hours	\$15.00	_____	\$0.00	_____
Transportation	1.00	_____	cow	\$5.00	_____	\$5.00	_____
Marketing	1.00	_____	cow	\$15.00	_____	\$15.00	_____
Additional expenses		_____	_____		_____		_____
Additional expenses		_____	_____		_____		_____
Supplies and misc.	1.00	_____	cow	\$15.00	_____	\$15.00	_____
Interest on operating capital. (5)				\$30.16	_____	\$30.16	_____
Total variable costs						\$552.86	_____
Fixed Costs							
Labor Charge	0	_____	hours	\$15.00	_____	0.	_____
Bull replacement costs (6)	0.25	_____	bull	\$2,400.00	_____	\$600.00	_____
Interest on investment (7)	1	_____	cow	\$50.33	_____	\$50.33	_____
Fence	1	_____	cow	\$117.61	_____	\$117.61	_____

Buildings	1		cow	\$25.00		\$25.00	
Insurance	1		cow	\$8.47		\$8.47	
Repairs	1		cow	\$16.95		\$16.95	
Depreciation	1		cow	\$145.59		\$145.59	
Additional expenses							
Total fixed costs						\$963.95	
Total costs						\$1,516.81	
Returns							
Returns Over Variable Costs						\$909.56	
Net Returns						(\$54.39)	

1. Avg. weaning weight = 550, 90% calf crop, 1/2 bulls.

2. Avg. weaning weight = 525, 90% calf crop, 1/2 heifers, .205 keep for replacement.

3. 11 percent are sold to other cow-calf operators or to the slaughter market.

4. Cull cows weight = 1300, .5% death loss and a 20% culling rate for cows,
bulls weight = 1800, 0% death loss and a 25% culling rate for bulls.

5. Cost based on hay produced on-farm.

6. Bull replacement is 25 % annual replacement rate, bull costs \$3400 with a salvage value of \$1,000.
and 25 cows per bull.

7. Interest on investment per cow

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