
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 Start-Up Elk Cow-Calf Herd Budget (based on a herd of 25 cows and 2 bulls)

Selling breeding heifers and keeping 3mheifers for replacements and expansion; selling all yearling bull calves.

Item	Quantity	Your Quantity	Unit	Price	Your Price	Total	Your Estimate
Receipts							
Heifers sold for breeding stock	8	_____	head	\$ 1,000.00	_____	\$ 8,000.00	_____
Bulls sold for breeding or velvet	11	_____	head	\$ 1,500.00	_____	\$ 16,500.00	_____
Velvet antler	24	_____	pounds	\$ 7.50	_____	\$ 180.00	_____
<i>Total receipts</i>						\$ 24,680.00	_____
Variable							
Feed							
Pasture (hay equivalent)	38	_____	ton	\$ 45.60	_____	\$ 1,732.80	_____
Hay (mixed grass and legumes)	34	_____	ton	\$ 120.00	_____	\$ 4,080.00	_____
Grain	24	_____	ton	\$ 250.00	_____	\$ 6,000.00	_____
Salt and minerals	977	_____	pound	\$ 2.00	_____	\$ 1,954.00	_____
<i>Total feed costs</i>						\$ 13,766.80	_____
Health program	46	_____	head	\$ 30.00	_____	\$ 1,380.00	_____
Transportation	46	_____	head	\$ 15.00	_____	\$ 690.00	_____
Advertising	46	_____	head	\$ 25.00	_____	\$ 1,150.00	_____
Hired labor	69	_____	hour	\$ 10.00	_____	\$ 690.00	_____
Supplies and miscellaneous	46	_____	head	\$ 5.00	_____	\$ 230.00	_____
Interest on operating capital						\$ 716.27	_____
<i>Total variable costs</i>						\$ 18,623.07	_____
Fixed costs							
Labor charge	450	_____	hour	\$0.00	_____	\$0.00	_____
Bull replacement	0.5	_____	bull	\$ 2,000.00	_____	\$1,000.00	_____
Fencing				\$ 2,700.00	_____	\$ 2,700.00	_____
Buildings and facilities				\$ 2,000.00	_____	\$ 2,000.00	_____
<i>Total fixed costs</i>						\$5,700.00	_____
Total costs						\$ 24,323.07	_____
Returns							
Returns over variable costs						\$ 6,056.93	_____
Net returns						\$ 356.93	_____