



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

This publication is available in alternative media on request.

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Sample Feeder-to-Finish Swine Budget

Purchasing three groups of ten pigs at 45 pounds per year and selling at a market weight of 280 pounds. The estimated grower feed eaten per pound of live weight gain is 2.5 pounds and the estimated finisher feed eaten per pound of live weight gain is 2.8 pounds.

	Industry Average		Your Estimate
Number of pigs fed per group	10		_____
Number of groups fed per year	3		_____
Incoming weight	45		_____
Purchase price (\$/cwt)	\$125.00		_____
Sale weight	280		_____
Sale price (\$/cwt)	\$60.00		_____
Estimated Grower F/G	2.5	Grower F/G range = 2.3 to 2.8	_____
Estimated Finisher F/G	2.8	Finisher F/G range = 2.5 to 3.2	_____

Item	Quantity sold	Your quantity sold	Unit	Value per head	Your value/head	Total	Calculated Estimate
Receipts							
Market hogs (2% death loss)	29	_____	cwt.	\$168.00	_____	\$4,939.20	_____
Variable costs							
Feeder pigs	30	_____	each	\$56.25	_____	\$1,687.50	_____
	Feed consumed		Weight gain		Feed cost/lb	Total	
Grower Feed (5#/hd/d)	263	_____	105	_____	\$0.12	\$926.10	_____
Finisher Feed (7#/hd/d)	364	_____	130	_____	\$0.11	\$1,177.18	_____
Total pig plus feed costs						\$3,790.78	_____

Other variable costs	Quantity	Your quantity	Unit	Cost	Your cost	Total	Calculated Estimate
Vet. and medicine	29	_____	hogs	\$3.00	_____	\$ 87.00	_____
Electricity	29	_____	hog	\$0.75	_____	\$ 21.75	_____
Supplies	29	_____	hog	\$0.40	_____	\$ 11.60	_____
Marketing	29	_____	hog	\$10.00	_____	\$ 290.00	_____

Truck and tractor	29	_____	hog	\$1.25	_____	\$ 36.25	_____
Labor	0.5	_____	hour	\$13.00	_____	\$ 6.50	_____
Miscellaneous	29	_____	hog	\$0.60	_____	\$ 17.40	_____
Additional expenses		_____			_____		_____
Additional expenses		_____			_____		_____
Interest on operating capital ¹						\$ 235.23	_____
Total variable costs						\$ 4,496.51	_____
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Fixed costs ²							
Insurance, taxes, and repairs	29	_____	hogs	\$6.52	_____	\$ 189.08	_____
Building and equipment ³	29	_____	hogs	\$34.62	_____	\$ 1,003.98	_____
Additional expenses		_____			_____		_____
Interest on investment				\$374.37	_____	\$ 374.37	_____
Total fixed costs						\$ 1,567.43	_____
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Total costs						\$ 6,063.93	_____

1. Equals 4% x (120 days/365 days) x (cost of feeder pig/ 1/2 x all variable costs).

2. Fixed costs are based on purchasing 10 pigs per time and selling 9 pigs.

3. Overhead costs on facilities equal to annual payment required to repay amount in price column in 10 years at 6% interest, divided by three groups a year.

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

Returns over variable costs	\$442.69	_____
Net returns to management	(\$1,124.73)	_____