

Utah State University
 Extension Economics
 Enterprise Budget: Beef Cow/Calf Operation, 650 Cows, Southern Utah, 1999

Item	Units	Number	Pounds	Price	Value/Cost per Cow	Total	Y
					Dollars.....	
Receipts:							
Steer Calves		296	563	0.89	228.18	148,317	
Heifer Calves		296	524	0.86	205.21	133,389	
Cull Cows		130	1,100	0.36	79.20	51,480	
Cull Bulls		5	1,886	0.42	6.09	3,961	
Total					518.69	337,147	
Expenses:							
Feed							
Federal Grazing	AUMs	4,770		10.59	77.71	50,514	
Grazing Fee	AUMs	4,770		1.35	9.91	6,440	
Non-fee Cost	AUMs	4,770		9.24	67.81	44,075	
Private Range	AUMs	1,363		8.50	17.82	11,586	
Private Pasture	AUMs	681		5.74	6.01	3,909	
Alfalfa Hay	tons	114		50.00	8.77	5,700	
Grass Hay	tons	114		45.00	7.89	5,130	
Aftermath	AUMs	681		5.00	5.24	3,405	
Supplements					3.36	2,184	
Salt/Mineral	tons	20		45.00	1.38	900	
Subtotal					205.91	133,842	
Other							
Vet & Medicine					14.85	9,653	
Trucking					1.33	865	
Commissions					4.53	2,945	
Supplies					8.07	5,246	
Fuel & Lube					6.30	4,095	
Hired Labor	Man	1		15,000	23.08	15,000	
Repairs					8.24	5,356	
Property Taxes					2.60	1,690	
Insurance					2.33	1,515	
Replacement Bulls	head	5		1,650	12.69	8,250	
Replacement Heifers	head	143		650	143.00	92,950	
Utilities					1.25	813	
Miscellaneous					1.31	852	
Operating Interest				48,683@ 10% for 6 months	3.74	2,434	
Subtotal					233.33	151,664	
Total Cash Expenses					439.24	285,506	
Livestock related non-cash expenses (depreciation)							
Fences & Corrals					5.38	3,500	
Equipment					7.54	4,900	

Horses	1.85	1,200
Buildings	4.00	2,600
Subtotal	18.77	12,200
Total All Expenses	458.01	297,706
Net Returns over Cash Expenses	79.45	51,641
Return to Land, Family Labor & Management	60.68	39,441

Costs for crop enterprises are included in feed costs. All heifers are sold (some for market, the remainder to aheifer raising enterpri
of raising replacement heifers is not included above.

Assumptions:

Number of cows in herd	650	Period when calves sold	Oct–Jan
Percent calves weaned	91%	Number of months of feed used by cows by source	
death loss		Federal lands	7.00
Cows	2.00%	private range	2.00
Bulls	1.00%	private pasture	1.00
Replacemnt rate		aftermath	1.00
Cows	20%	alfalfa	0.50
Bulls	25%	grass hay	0.50
Cows per bull	31		
Number of horses	9		

Budget prepared by E. Bruce Godfrey and Jay olsen with input from ranchers in Southern Utah.