

Utah State University Cow-Calf Enterprise Budget - 2019

Number of Cows **96**

	Enter Values
	Calculated Values
	Explanations



GROSS RECEIPTS FROM PRODUCTION							
GROSS RECEIPTS	Weight	Unit	Total Number of Head or Units	2018 Avg. Price/Unit	2019 Proj. Price/Unit	Total Value	Value or Cost/Head
Heifer Calves	500	Lb	29	1.48	1.45	\$ 21,011	\$ 218.86
Replacement Heifers	500	Lb	-12	1.48	1.45	\$ (8,671)	\$ (90.32)
Cull Cows	1100	Lb	9	0.69	0.55	\$ 5,566	\$ 57.98
Cull Bulls	1400	Lb	1	0.55	0.55	\$ 805	\$ 8.39
Total Receipts						\$ 62,958	\$ 565

DIRECT COSTS							
VARIABLE COSTS	Unit	Total Number of Head or Units	2018 Avg. Price/Unit	2019 Proj. Price/Unit	Total Value	Value or Cost/Head	
							Alfalfa Hay (Good Feeder)
Grass Hay	Ton	105.11	115	100	\$ 10,511	\$ 109.48	
Private Meadow Pasture	AUM	202	21.13	22	\$ 4,440	\$ 46.25	
State Range	AUM	199	6.28	6.28	\$ 1,247	\$ 12.99	
Federal Range	AUM	397	1.41	1.41	\$ 560	\$ 5.83	
Protein, Vitamins, & Minerals	Head	96	13.49	12.1	\$ 1,162	\$ 12.10	
Grain Supplements	Lb	0	5.48	6	\$ -	\$ -	
Other Feed	Lb	0	10.54	12	\$ -	\$ -	
Veterinary Medicine	Head	96	31.52	39	\$ 3,744	\$ 39.00	
Breeding Fees	Head	96	5.25	5.25	\$ 504	\$ 5.25	
Transportation to and from Pasture	Head	96	9	9.94	\$ 954	\$ 9.94	
Hired Labor	Head	96	32	15	\$ 1,402	\$ 14.60	
Supplies	Head	96	18	31	\$ 2,953	\$ 30.77	
Other Variable and Misc. Costs	Head	96	11	45	\$ 4,320	\$ 45.00	
Marketing Costs	Head	96	32	26	\$ 2,959	\$ 30.82	
Liability Insurance	Year	1	1500	1500	\$ 2,500	\$ 26.04	
Office, Acct, Legal, & Investment Insurance	Year	1	1000	1000	\$ 1,500	\$ 15.63	
Interest on Operating Capital			\$ 24,102	0.06	0.065	\$ 4,328	\$ 45.09
Total Variable Costs					\$ 49,458	\$ 515	
INDIRECT COSTS							
Overhead Expenses							
Labor (General & Management)	Head	96	84.73	60	\$ 5,760.00	\$ 60.00	
Machinery, Buildings & Improvements	Head	96	25.07	25	\$ 2,400.00	\$ 25.00	
Taxes & Insurance	Head	96	4.63	21	\$ 2,016.00	\$ 21.00	
General Overhead	Head	96	13.55	10	\$ 960.00	\$ 10.00	
Interest on Retained Livestock	Head	96	25.23	15	\$ 1,440.00	\$ 15.00	
TOTAL FIXED COSTS					\$ 12,576.00	\$ 131.00	
TOTAL COSTS					\$ 62,034	\$646.19	
Income Over Variable Costs					\$ 13,500	\$50.31	
Income Over Total Costs					\$ 924	-\$80.69	