

Utah State University Cow-Calf Enterprise Budget  
- 2019

Enter Values

Calculated Values

Explanations

Number of Cows

110



GROSS RECEIPTS FROM PRODUCTION							
GROSS RECEIPTS	Weight	Unit	Total Number of Head or Units	2018 Avg. Price/Unit	2019 Proj. Price/Unit	Value or Cost/Head	
						Total Value	d
Steer Calves	550	Lb	49	\$ 1.55	\$ 1.58	\$ 42,538	\$ 386.71
Heifer Calves	500	Lb	35	\$ 1.48	\$ 1.45	\$ 25,121	\$ 228.38
Replacement Heifers	500	Lb	-14	\$ 1.48	\$ 1.45	\$ (10,368)	\$ (94.25)
Cull Cows	1100	Lb	11	\$ 0.69	\$ 0.55	\$ 6,655	\$ 60.50
Cull Bulls	1400	Lb	1	\$ 0.55	\$ 0.55	\$ 805	\$ 7.32
<b>Total Receipts</b>						<b>\$ 75,119</b>	<b>\$ 683</b>
DIRECT COSTS							
VARIABLE COSTS	Unit	Total Number of Head or Units	2018 Avg. Price/Unit	2019 Proj. Price/Unit	Value or Cost/Head		
					Total Value	d	
Alfalfa Hay (Good Feeder)	Ton	41.94	\$ 110.00	\$ 150.00	\$ 6,292	\$ 57.20	
Grass Hay	Ton	93.36	\$ 110.00	\$ 125.00	\$ 11,670	\$ 106.09	
Private Meadow Pasture	AUM	351	\$ 21.13	\$ 21.10	\$ 7,402	\$ 67.29	
State Range	AUM	0	\$ 6.28	\$ 6.28	\$ -	\$ -	
Federal Range	AUM	709	\$ 1.41	\$ 1.41	\$ 1,000	\$ 9.09	
Non Fee Grazing Cost	AUM	709	\$ 15.00	\$ 15.00	\$ 10,639	\$ 96.72	
Protein	Head	110	\$ 25.00	\$ 12.10	\$ 1,331	\$ 12.10	
Vitamins & Minerals	Head	110	\$ 15.00	\$ 16.00	\$ 1,760	\$ 16.00	
Grain Supplements	Lb	0	\$ 5.48	\$ 6.00	\$ -	\$ -	
Other Feed	Lb	0	\$ 10.54	\$ 12.00	\$ -	\$ -	
Veterinary Medicine	Head	110	\$ 31.52	\$ 20.00	\$ 2,200	\$ 20.00	
Breeding Fees	Head	110	\$ 5.25	\$ 5.84	\$ 642	\$ 5.84	
Transportation to and from Pasture	Head	110	\$ 9.00	\$ 9.94	\$ 1,093	\$ 9.94	
Hired Labor	Head	110	\$ 32.00	\$ 14.07	\$ 1,548	\$ 14.07	
Supplies	Head	110	\$ 18.00	\$ 32.00	\$ 3,520	\$ 32.00	
Other Variable and Misc. Costs	Year	1	\$ 11.00	\$ 1,500.00	\$ 1,500	\$ 13.64	
Marketing Costs	Head	110	\$ 32.00	\$ 32.10	\$ 3,531	\$ 32.10	
Liability Insurance	Year	1	\$ 1,500.00	\$ 1,500.00	\$ 1,500	\$ 13.64	
Office, Acct, Legal, & Investment Insurance	Year	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000	\$ 9.09	
Fuel, Repairs, & Maintenance	Head	110	\$ 5,000.00	\$ 45.00	\$ 4,950	\$ 45.00	
Interest on Operating Capital			\$ 23,135	\$ 0.06	\$ 0.07	\$ 3,079	\$ 27.99
<b>Total Variable Costs</b>						<b>\$ 64,657</b>	<b>\$ 588</b>
INDIRECT COSTS							
Capital Recovery							
Labor (General & Management)	Head	110	\$ 24.00	\$ 24.00	\$ 2,640.00	\$ 24.00	
Machinery, Buildings & Improvements	Head	110	\$ 25.07	\$ 25.00	\$ 2,750.00	\$ 25.00	
Taxes & Insurance	Head	110	\$ 4.63	\$ 4.50	\$ 495.00	\$ 4.50	
General Overhead	Head	110	\$ 13.55	\$ 10.00	\$ 1,100.00	\$ 10.00	
Interest on Retained Livestock	Head	110	\$ 25.23	\$ 15.00	\$ 1,650.00	\$ 15.00	
<b>TOTAL INDIRECT COSTS</b>						<b>\$ 8,635.00</b>	<b>\$ 78.50</b>
<b>TOTAL COSTS</b>						<b>\$ 73,292</b>	<b>\$666.29</b>
<b>Income Over Variable Costs</b>						<b>\$ 10,462</b>	<b>\$95.11</b>
<b>Income Over Total Costs</b>						<b>\$ 1,827</b>	<b>\$16.61</b>