

**COW-CALF BUDGET (NORTH GEORGIA)**  
**(Total Cost Budget)**

NUMBER OF BROOD COWS	100
PERCENT CALF CROP (DECIMAL)	85.00%
COW CULLING PERCENTAGE (DECIMAL)	15.00%
NUMBER OF REPLACEMENT HEIFERS RAISED	0
REPLACEMENT HEIFER CULLING PERCENT	15.00%
SELLING WEIGHT OF CULL HEIFERS (CWT.)	7.50
PRICE OF CULL HEIFERS (\$/CWT.)	\$85.00
NUMBER OF CALVES SOLD	85
BROOD COW DEATH LOSS (DECIMAL)	2.00%
SELLING WEIGHT OF CULL COWS (CWT.)	11.00
PRICE OF CULL COWS (\$/CWT.)	47.00
NUMBER OF BULLS	3.00
BULL CULLING PERCENTAGE (DECIMAL)	25.00%
SELLING WEIGHT OF CULL BULLS (CWT.)	18.00
PRICE OF CULL BULLS (\$/CWT.)	60.00

	BEST	OPT.	MEDIAN	PESS.	WORST
STEER WEANING/SALES WEIGHT (CWT.)	6.00	5.63	5.25	4.88	4.50
HEIFER WEANING/SALES WEIGHT (CWT.)	5.40	5.06	4.73	4.39	4.05
AVERAGE WEANING/SALES WEIGHT (CWT.)	5.70	5.34	4.99	4.63	4.28
SELL PRICE OF STEERS(\$/CWT.)	\$125.00	\$115.00	\$105.00	\$95.00	\$85.00
SELL PRICE OF HEIFERS(\$/CWT)	\$118.00	\$106.50	\$95.00	\$86.50	\$78.00
WEIGHTED AVE. SELLING PRICE	\$121.68	\$110.97	\$100.26	\$90.97	\$81.68

Item	Unit	Units/Cow	Total	\$/Unit	Total	\$/Cow	\$/Cwt.
<b>VARIABLE COSTS :</b>							
Bermuda Pasture	Acre	0.50	50.00	\$145.36	\$7,268.00	\$72.68	\$17.14
Fescue Pasture	Acre	0.75	75.00	\$118.35	\$8,876.25	\$88.76	\$20.94
Winter Annual Pasture	Acre	0.20	20.00	\$141.93	\$2,838.60	\$28.39	\$6.70
Summer Annual Pasture	Acre	0.00	0.00	\$118.75	\$0.00	\$0.00	\$0.00
Hay Production	Acre	0.30	30.00	\$225.28	\$6,758.40	\$67.58	\$15.94
Purchased Hay	Tons/Cow	0.00	0.00	\$30.00	\$0.00	\$0.00	\$0.00
Total Supplemental Feed	Cow Unit				\$3,284.80	\$32.85	\$7.75
- Cow Herd	Ton	0.20	20.00	\$110.00	\$2,200.00	\$22.00	\$5.19
- Replacement Heifers	Ton	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
- Bulls	Ton	0.24	24.00	\$2.70	\$64.80	\$0.65	\$0.15
- Calves	Ton	0.12	12.00	\$85.00	\$1,020.00	\$10.20	\$2.41
Salt & Minerals	Lbs./Cow	91.25	9125.00	\$0.28	\$2,555.00	\$25.55	\$6.03
Total Vet & Medicine	Cow Unit				\$2,093.50	\$20.94	\$4.94
- Cow Herd	Cow	1.00	100.00	\$14.00	\$1,400.00	\$14.00	\$3.30
- Replacement Heifers	Heifer	0.00	0.00	\$16.00	\$0.00	\$0.00	\$0.00
- Bulls	Bull	0.03	3.00	\$47.00	\$141.00	\$1.41	\$0.33
- Calves	calf	0.85	85.00	\$6.50	\$552.50	\$5.53	\$1.30
Fence & Facilities Repairs & Maintenance	% of Facilities		\$141,815.10	1.00%	\$1,418.15	\$14.18	\$3.35
Labor (including insurance, taxes, and SS)	Hrs./Cow	9.00	900.00	\$9.00	\$8,100.00	\$81.00	\$19.11
Pasture Rent	Acres	0.00	0.00	\$20.00	\$0.00	\$0.00	\$0.00
Machinery Rent	Year	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	Cow	1.00	100.00	\$2.00	\$200.00	\$2.00	\$0.47
Interest on Operating Capital (8 months)	Percent		\$43,392.70	7.00%	\$2,024.99	\$20.25	\$4.78
Auction & Hauling	Head		100.00	\$20.76	\$2,075.64	\$20.76	\$4.90
<b>TOTAL VARIABLE COST</b>					<b>\$44,938.33</b>	<b>\$449.38</b>	<b>\$106.00</b>

<b>FIXED COST SECTION</b>							
Annual Livestock Fixed Costs					\$6,749.57	\$67.50	\$15.92
Annual Buildings & Facilities Fixed Costs					\$3,261.90	\$32.62	\$7.69
Annual Equipment Fixed Costs					\$3,190.36	\$31.90	\$7.53
Annual Land Fixed Costs Excluding Taxes	Percent of Land Value		\$225,000.00	0.00%	\$0.00	\$0.00	\$0.00
Annual Real Estate Taxes	Percent of Land Value		\$225,000.00	0.50%	\$1,125.00	\$11.25	\$2.65
Annual Farm Insurance	Pcnt. of Lvstk., FacI. & Eqp.		\$208,565.10	0.25%	\$521.41	\$5.21	\$1.23
<b>TOTAL FIXED COST</b>					<b>\$14,848.24</b>	<b>\$148.48</b>	<b>\$35.02</b>

**EXPECTED BREAK-EVEN TABLE**

ITEM	TOTAL	\$/Cwt.	\$/Cow
Variable Cost	\$44,938.33	\$106.00	\$449.38
Less: Value of cull cows, bulls and heifers	\$8,565.00	(\$20.20)	\$85.65
<b>NET VARIABLE COST</b>	<b>\$36,373.33</b>	<b>\$85.80</b>	<b>\$363.73</b>
Annual Livestock Fixed Costs	\$6,749.57	\$15.92	\$67.50
Annual Buildings & Facilities Fixed Costs	\$3,261.90	\$7.69	\$32.62
Annual Equipment Fixed Costs	\$3,190.36	\$7.53	\$31.90
Annual Land Fixed Costs Excluding Taxes	\$0.00	\$0.00	\$0.00
Annual Real Estate Taxes	\$521.41	\$1.23	\$5.21
<b>TOTAL COSTS</b>	<b>\$49,575.16</b>	<b>\$116.94</b>	<b>\$495.75</b>

**EXPECTED RETURNS FROM CALF SALES TABLE**

85 CALVES SOLD

	EXP. WEIGHT	TOTAL WEIGHT	EXP.PRICE	TOTAL RETURN
	(cwt./cow)	(cwt.)	(\$/cwt.)	
	4.24	423.94	\$100.73	\$42,704
	(cwt./calf)	(cwt.)	(\$/cwt.)	
	4.99	423.94	\$100.73	\$42,704

**Profitability Section - Based on Averages**

Total Revenue	\$42,704.12
<b>TOTAL VARIABLE COSTS</b>	<b>\$36,373.33</b>
<b>Returns Above Variable Costs</b>	<b>\$6,330.79</b>
Minus Fixed Costs	\$14,848.24
<b>Returns Above Total Costs</b>	<b>(\$8,517.45)</b>