

Utah State University
 Extension Economics
 Beef Heifer Replacement Budget
 Estimated Costs and Returns, Utah, 1997

	Units	Quantity or Weight	\$/unit	Total	Your Farm
			Dollars.....	
Receipts:					
Replacement Heifer	head	1	650.00	650.00	
Operating Costs:					
Heifer calf	lbs	500	0.92	460.00	
Feed					
Hay	tons	3.06	80.00	244.80	
Pasture & Aftermath	AUMs	4.5	10.00	45.00	
Other Direct Costs					
Vet & Medicine	head	1	10.00	10.00	
Breeding	head	1	15.00	15.00	
Death Loss	percent	2%		9.20	
Miscellaneous	head	1	10.00	10.00	
Interest on Operating Capital	460.00	@ 9% for 16 months		55.20	
Total Cost				849.20	
Net Return Above Total Cost				(199.20)	

Value of replacement heifer need to cover costs
 given alternative hay prices and alternative prices of
 heifer calves if sold at weaning.
 (All other costs remain the same)

Price of Hay per ton	Price of heifer calves per cwt if sold at weaning				
	\$60	\$70	\$80	\$90	\$100
\$50	578.20	634.20	690.20	746.20	802.20
\$60	608.80	664.80	720.80	776.80	832.80
\$70	639.40	695.40	751.40	807.40	863.40
\$80	670.00	726.00	782.00	838.00	894.00
\$90	700.60	756.60	812.60	868.60	924.60
\$100	731.20	787.20	843.20	899.20	955.20

Assumptions:

Death Loss – 2%

Heifer weaned in October, calved in March at age 2 years.

Interest is charged on value of weaned heifer.

	Calf	Summer	Bred heifer
Average pounds of feed fed per day	14	0	20
Pounds of gain per day	0.8	1.4	0.8
Heifer fed hay from November through April of each year			

Budget prepared by E. Bruce Godfrey and Craig Burrell.