

Utah State University
 Extension Economics

Enterprise Budget: Bison Cow/Calf Operation, 50 Cows, Utah, 2000

Item	Number	Pounds	Price	Value/cost per cow	Total	Your Ranch
					Dollars.....	
Receipts:						
Bull calves.....	23		1	\$411.00	\$189.06	\$9,453.00_____
Heifer calves.....	23		1	\$443.00	\$203.78	\$10,189.00_____
Cull cows.....	6	900		\$0.44	\$47.52	\$2,376.00_____
Cull bulls.....	1	1900		\$0.41	\$15.58	\$779.00_____
Total.....					\$455.94	\$22,797.00_____
Expenses:						
Feed		Units				
Private pasture		500AUMs		\$15.00	\$150.00	\$7,500.00_____
Alfalfa Hay		30Tons		\$90.00	\$54.00	\$2,700.00_____
Grass Hay		30Tons		\$70.00	\$42.00	\$2,100.00_____
Salt/mineral		2Tons		\$240.00	\$9.60	\$480.00_____
Subtotal					\$255.60	\$12,780.00_____
Other						
Vet & Medicine		Head			\$14.00	\$700.00_____
Trucking		Head			\$5.00	\$250.00_____
Commission		Head			\$12.00	\$600.00_____
Supplies		Head			\$15.00	\$750.00_____
Fuel and Lube		Head			\$14.23	\$711.50_____
Hired labor		Head			\$20.00	\$1,000.00_____
Repairs		Head			\$38.24	\$1,912.00_____
Utilities		Head			\$5.25	\$262.50_____
Replacement bulls		1Head		\$1,200.00	\$24.00	\$1,200.00_____
Replacement heifers		7Head		\$600.00	\$84.00	\$4,200.00_____
Insurance		Head			\$18.00	\$900.00_____
Miscellaneous		Head			\$5.00	\$250.00_____
Operating interest– 6 monthes	\$4,212	Percent		10.00%	\$4.21	\$210.58_____
Subtotal					\$258.93	\$12,946.58_____
Non-cash expenses (depreciation)						
Fences & corrals					\$40.00	\$2,000.00_____
Equipment					\$20.00	\$1,000.00_____
Horses					\$15.00	\$750.00_____
Buildings					\$10.00	\$500.00_____
Subtotal					\$85.00	\$4,250.00_____
Total Costs					\$599.53	\$29,976.58_____
Net Returns to Labor, Management and Equity Capital					-\$143.59	-\$7,179.58_____

Assumptions

Number of cows in herd	50
Number of cows per bull	15
Calving percentage	92.00%
All calves are sold (external or to a raising enterprise)	
Percentage of cows culled	14.00%
Cow death loss	1.00%
Percent bulls replaced	33.00%

Budget prepared by: E. Bruce Godfrey and Shane Ellis with input from producers in Nebraska and Idaho