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Budgets for Major Livestock Enterprises in South Dakota

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Budgets for Major Livestock Enterprises in South Dakota

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Budgets for
Major Livestock Enterprises
in South Dakota

by
Herbert R. Allen and Wallace G. Aanderud
professor of economics and Extension economist respectively

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Research in this report was conducted under state project 674. It draws heavily upon work completed by Dr. Wallace Aanderud, Extension economist; Francis Crandall, area livestock specialist; Ronald Thaden, area farm management specialist; and John Maher, area farm management specialist. Data developed by these SDSU staff members is presented in Management Guide for Planning a Farm or Ranch Business, EC 716 (rev) and Livestock Budgets and Planning Prices for Ten Steps Planning, EMC 666.

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INTRODUCTION

Budgets in this publication reflect normal input-output expectations. They are intended to serve as planning guides for farmers and ranchers, teachers, extension personnel and other individuals or groups who may have use for such information.

No single budget can reflect the private situation of all individual producers. There may be variations in the ration being used, rates of gain, starting weights, selling weights, calving rates or overall production efficiency. These are just a few of the variables involved. Price is perhaps the single most important variable affecting return above cost from one year to the next. Therefore, provision is made for revision of the budgets according to need. Budgets in this publication may be revised or updated in several ways:

1. By use of a computer terminal as described on page 114.
2. By manual calculations under the column headed "your estimate" on each budget page. Individuals may find this to be the quickest and easiest way to revise a single budget.
3. By changing prices stored in the data bank price file (as given on pages 7-8) and calling for a computer revision of all budgets under a new set of prices.

It should be noted that each enterprise has budget data presented on 2 successive pages. The first page contains a summary of the costs and returns as well as resource requirements. The second page of each enterprise budget contains basic data on file in the computer data bank. Calculations use the basic data to arrive at the costs and returns as presented in the first page of the budget.

LIST OF LIVESTOCK BUDGETS

<u>I.D. No.</u>	<u>Description</u>	<u>Page No.</u>
<u>Grade Beef Cows</u>		
001805301011015	Beef Cow Unit, Feeders Sold, Oct.	10-11
001805301011016	Beef Cow Unit, Creep Fed Calves Sold, Oct.	12-13
001805301011017	Beef Cow Unit, Feeders Sold, Jan.	14-15
001805301011018	Beef Cow Unit, Crossbred Calves	16-17
<u>Purebred Beef Cows</u>		
001205111011069	Grow Out Purebred Bulls, Winter 6 Months, Pasture 5.5 Months, Drylot 3 Months	18-19
001205141011070	Purebred Beef Cow Unit, 50% Male Calf Crop and 35% Female Calf Crop Sold as Feeders	20-21
001205111011071	Purebred Beef Cow Unit, 20% Male Calf Crop and 10% Female Calf Crop Sold as Feeders, Sold Oct.	22-23
<u>Raising Breeding Animals</u>		
001805301011019	Raising Replacement Heifers, Bred to Calves as Two-year Olds	24-25
<u>Growing Feeders</u>		
001805301011020	Wintering and Summering Grazing Steer Calves, 10 Months, October to August	26-27
001305301011021	Wintering Steer Calves, 6 Months, October to April, Gain 175 Pounds	28-29
001305301011022	Wintering Steer Calves, 5 Months, October to March, Average Daily Gain 1.5 Pounds	30-31
001305301011023	Wintering Heifer Calves, 5 Months, October to March, Average Daily Gain 1.5 Pounds	32-33
001305301011024	Summer Grazing Stocker Steers, 5.5 Months, April to September, Gain 225 Pounds	34-35
<u>Fattening Beef</u>		
001405301011025	Full Fed Steer Calf, Liberal Roughage	36-37
001305301011026	Winter, Feed on Pasture, Finish Steer Calf	38-39
001405301011027	Full Fed Heavy Steer Calf, Liberal Roughage	40-41
001405301011028	Full Fed Heifer Calf, Liberal Roughage	42-43
001405301011029	Fattening Yearling Steers, Liberal Roughage	44-45
001405301011030	Feed Out Yearling Heifers, Liberal Corn Silage	46-47
001405301011031	Fattening Heavy Steers, Liberal Roughage	48-49
001405301011032	Fattening Yearling Heifers, Liberal Grain	50-51
001405301011033	Full Fed Steer Calf, Good Grade	52-53
001505131011060	Steer Calves, Liberal Grain, October to July, 425-1025 Pounds	54-55

I.D. No.	Description	Page No.
<u>Fattening Beef Continued</u>		
001505131011061	Steer Calves, Liberal Roughage, October to September, 425-1025 Pounds	56-57
001505121011063	Heifer Calves, Liberal Roughage, October to July, 400-850 Pounds	58-59
001505161011064	Yearling Steers, Liberal Grain, October to May, 605-1150 Pounds	60-61
001505161011065	Yearling Steers, Liberal Roughage, October to June, 650-1150 Pounds	62-63
001505161011066	Yearling Steers, Plain Steers, October to April, 700-1050 Pounds	64-65
001505151011067	Yearling Heifers, Liberal Grain, October to May, 575-975 Pounds	66-67
002405231011068	Purchase, Winter, Feed on Pasture, Finish Holstein Steer Calf Heavy Corn Silage	68-69
<u>Sheep</u>		
003005301011034	Ewe and Lambs, Sell 120% Lamb Crop, May-June Feeders	70-71
003005301011035	Ewe and Lambs, Sell 120% Lamb Crop, July Fat Lambs	72-73
003005301011036	Ewe and Lambs, Sell 120% Lamb Crop, August Feeders	74-75
003005301011037	Ewe and Lambs, Sell 120% Lamb Crop, September Half Feeders-Half Fats	76-77
003005301011038	Raising Replacement Ewes, Sell or Place in Own Flock	78-79
003005301011039	Feed 100 Lambs in Drylot 2 Months, Gain 30 Pounds	80-81
<u>Swine</u>		
004005101011040	Sow, One Litter System, Raising Butcher Hogs	82-83
004005301011041	Sow, Two Litter System, Raising Butcher Hogs	84-85
004005301011042	Sow, Two Litter System, Raising Feeder Pigs	86-87
004005301011043	Sow, Four Litter System, Raising Butcher Hogs	88-89
004005301011044	Sow, Four Litter System, Raising Feeder Pigs	90-91
004005301011045	Finish 10 Spring Pigs for August-September Market	92-93
004005301011046	Finish 10 Fall Pigs for February-March Market	94-95
<u>Dairy</u>		
002005301011047	Dairy Cow, Sell 160 cwt Milk per Cow	96-97
002005301011048	Dairy Cow, Sell 140 cwt Milk per Cow	98-99
002005301011049	Dairy Cow, Sell 125 cwt Milk per Cow	100-101
002005301011050	Dairy Cow, Sell 100 cwt Milk per Cow	102-103
002305301011051	Raising Dairy Replacements, Sell or Use Springer Heifers	104-105
002005301011052	Raising Dairy Feeders, Mixed Steers and Heifers, Sell Light Yearling Feeders	106-107

<u>I.D. No.</u>	<u>Description</u>	<u>Page No.</u>
<u>Dairy Continued</u>		
002005301011053	Feed Mixed Yearling Dairy Steers and Heifers, Deferred in Drylot	108-109
<u>Poultry</u>		
006205301011054	100 Hen Farm Laying Flock, Raise Pullets for Laying House	110-111
006205301011055	1,000 Hen Commercial Laying Flock, Buy Pullets and Commercial Feed	112-113

Prices Used to Budget Livestock Costs and Returns

Price Vector 06

October, 1980

Code No.	Name of Production	Unit	Price/ Unit	Your Price
<u>Grade Beef Enterprises</u>				
13	425 lb. Steer	cwt.	85.00	_____
486	475 lb. Steer	cwt.	84.00	_____
205	525 lb. Steer	cwt.	83.00	_____
209	600 lb. Steer	cwt.	81.00	_____
204	650 lb. Steer	cwt.	80.00	_____
201	700 lb. Steer	cwt.	79.00	_____
16	780 lb. Steer	cwt.	78.00	_____
050	800 lb. Steer	cwt.	77.00	_____
227	825 lb. Steer	cwt.	76.00	_____
9	Fat Steer, Choice	cwt.	75.00	_____
10	Fat Steer, Good	cwt.	70.00	_____
11	Finished Dairy Steer	cwt.	68.00	_____
12	875 lb. Heifer	cwt.	80.00	_____
202	400 lb. Heifer	cwt.	80.00	_____
487	425 lb. Heifer	cwt.	79.00	_____
206	475 lb. Heifer	cwt.	78.00	_____
228	535 lb. Heifer	cwt.	77.00	_____
203	575 lb. Heifer	cwt.	76.00	_____
15	600 lb. Heifer	cwt.	75.00	_____
8	Fat Heifer, Choice	cwt.	72.00	_____
17	Beef Replace, Hfr., grade yrlg.	hd.	650.00	_____
19	Bred Heifer (beef), grade	hd.	725.00	_____
7	Cull Cows (beef or dairy)	cwt.	50.00	_____
409	Vet., Medicine yrlg. beef	hd.	5.00	_____
413	Vet., Medicine, beef Cow	hd.	7.00	_____
417	Cow Breeding Charge, beef	hd.	12.00	_____
485	Hauling & Mktg. (beef)	hd.	6.00	_____
<u>Purebred Beef Enterprises</u>				
207	485 lb. Steers, PB Feeders	cwt.	85.00	_____
208	445 lb. Heifers, PB Feeders	cwt.	80.00	_____
235	660 lb. Heifer, PB Cull Feeders	cwt.	75.00	_____
233	475 lb. Bull Calf	hd.	700.00	_____
236	Breeding Heifer Calf	hd.	600.00	_____
229	1400 lb. Bulls, PB	hd.	2500.00	_____
234	Registration Fee, Beef	hd.	5.00	_____

Cont.

Code No.	Name of Production	Unit	Price/ Unit	Your Price
-------------	-----------------------	------	----------------	---------------

Dairy Enterprises

5	Manufacturing Milk, 3.5%	cwt.	12.00	_____
6	Milk, Grade A	cwt.	13.00	_____
21	Dairy Calves (mixed)	hd.	100.00	_____
22	Heifer Calves, dairy	hd.	150.00	_____
23	Steer Calves, dairy	hd.	80.00	_____
25	Dairy replacement Heifer	hd.	1200.00	_____
26	Yearling Dairy Feeder	cwt.	70.00	_____
27	Cull Dairy Heifer	cwt.	69.00	_____
407	Dairy Testing	hd.	15.00	_____
420	Cow Breeding Charge, Dairy	hd.	15.00	_____
484	Hauling Milk	cwt.	0.30	_____

Swine Enterprises

46	Feeder pig, 40 lbs.	hd.	40.00	_____
48	Aged Sow	cwt.	40.00	_____
49	Slaughter Hogs	cwt.	50.00	_____
410	Vet., Medicine, Hog Litter	sow	40.00	_____
416	Vet., Medicine, Feeder Pig	hd.	3.00	_____
419	Sow Breeding Charge	Litter	8.00	_____

Sheep Enterprises

53	Slaughter Lambe, Aug-Sept. Sale	cwt.	65.00	_____
39	Slaughter Lambs, July Sale	cwt.	68.00	_____
29	Feeder Lambs	cwt.	62.00	_____
32	Ewe Lambs	cwt.	62.00	_____
35	Cull Ewes	lbs.	0.12	_____
36	Open Ewes	hd.	80.00	_____
38	Replacement Ewe	hd.	80.00	_____
1	Wool	hd.	.79	_____
51	Lamb Wool Incentive/cwt. of Lamb		1.15	_____
52	Wool Support	lbs.	.33	_____
411	Vet., Medicine, Ewe Flock	hd.	1.20	_____
412	Vet., Medicine, Feeder Lamb	hd.	.60	_____
436	Shearing	hd.	1.00	_____

Poultry Enterprises

4	Eggs	doz.	.65	_____
62	Cull Pullets	lbs.	.08	_____
63	Old Hens	lbs.	.08	_____
64	Pullets	hd.	2.25	_____
65	Sexed Chick	hd.	.80	_____
400	Elect., Power; 1,000 Hens	Flock	250.00	_____
408	Medication; 1,000 Hens	Flock	145.00	_____
481	Trucking Egg; 1,000 Hens	Flock	200.00	_____

Cont.

Code No.	Name of Production	Unit	Price/ Unit	Your Price
<u>Feed Prices</u>				
66	Chick Mash	cwt.	12.75	_____
67	Laying Mash	cwt.	9.00	_____
68	Oyster Shells	cwt.	6.50	_____
71	Barley	bu.	2.25	_____
72	Corn	bu.	2.90	_____
74	Oats	bu.	1.75	_____
81	Alfalfa Hay	ton	45.00	_____
85	Prairie Hay	ton	40.00	_____
103	Salt & Mineral	lb.	.33	_____
104	Hog Supplement	cwt.	17.00	_____
105	Cattle Supplement	cwt.	10.95	_____
106	Sheep Supplement	cwt.	8.65	_____
107	Milk Replacer	cwt.	43.40	_____
108	Calf Starter	cwt.	13.25	_____
109	Calf Grower	cwt.	11.40	_____
110	Pig Creep Ration	cwt.	15.70	_____
150	Pasture	AUM	10.00	_____
155	Legume Pasture	AUM	10.00	_____
156	Native Pasture	AUM	9.50	_____
157	Aftermath Grazing	AUM	7.00	_____
161	Corn Silage	tons	18.00	_____

Prices Used to Budget Livestock Investment

Code No.	Item Name	Unit	List Price	Your Price
51	Beef Cow	hd.	\$700.00	_____
52	Beef Heifer	hd.	625.00	_____
53	Grade Beef Bull	hd.	1500.00	_____
54	PBred Beef Bull	hd.	2500.00	_____
58	Dairy Cow 16	hd.	1200.00	_____
59	Dairy Cow 14	hd.	1050.00	_____
60	Dairy Cow 12	hd.	900.00	_____
61	Dairy Cow 10	hd.	750.00	_____
62	Dairy Heifer	hd.	600.00	_____
63	Dairy Bull 7	hd.	800.00	_____
64	Dairy Bull 10	hd.	1200.00	_____
65	Dairy Bull 12	hd.	1500.00	_____
66	Dairy Bull 14	hd.	1800.00	_____
67	Dairy Bull 16	hd.	2000.00	_____
71	Sow	hd.	250.00	_____
72	Gilt	hd.	200.00	_____
73	Boar	hd.	250.00	_____
81	Ram	hd.	175.00	_____
82	Ewe	hd.	80.00	_____

Prices Used for Other Input Factors

Code No.	Item Description	Unit	Price	Your Price
1	Gasoline (after 4¢ Federal and 12¢ State Tax)	gal.	\$1.05	_____
2	L.P. gas	gal.	.56	_____
3	Diesel Fuel	gal.	.98	_____
4	Electricity	Kilowat hr.	.018	_____
5	Natural Gas	1,000 cu. ft.	1.60	_____
6	Interest rate on all capital except land as a percent of average value		.12	_____
7	Insurance rate plus housing cost/dollar of average machine value		.018	_____
8	Tax rate per dollar of machine purchase cost		.00	_____
11	Livestock Labor	hour	3.50	_____
15	Equipment insurance rate per dollar of average value		.007	_____
17	Equipment tax rate per dollar of average value		.00	_____

The following pages contain the list of Livestock Budgets. The data for each budget is presented on 2 successive pages.

BUDGET NUMBER 015
 BEEF COW UNIT, FEEDER CALF SOLD OCTOBER, REPLACEMENTS
 FIRST CALVE AS 2 YEAR OLDS, 92 PERCENT CALF CROP,
 16 PERCENT REPLACEMENTS RAISED, 1 BULL PER 25 COWS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
425 LB. STEERS	CWT.	0.46	4.25	85.000	361.25	166.17	
375 LB. HEIFERS	CWT.	0.28	3.75	80.000	300.00	84.00	
600 LB. HEIFERS	CWT.	0.02	6.00	75.000	450.00	9.00	
CULL COWS	CWT.	0.15	10.00	50.000	500.00	75.00	
TOTAL RECEIPTS						334.17	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	BU.	2.00	1.00	2.000	2.90	5.80	
OATS	BU.	4.00	1.00	4.000	1.75	7.00	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
PRAIRIE HAY	TONS	1.40	1.00	1.400	40.00	56.00	
NATIVE PASTURE	AUMS	8.00	1.00	8.000	9.50	76.00	
CATTLE SUPP.	CWT.	1.60	1.00	1.600	10.95	17.52	
VET. MEDICINE	COW	1.00	1.00	1.000	7.00	7.00	
HAULING & MKTG.	COW	1.00	1.00	1.000	6.00	6.00	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.33	19.80	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						214.08	
RETURN OVER DIRECT COSTS						120.10	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	95.979	11.52	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	37.125	4.45	
INTEREST ON LIVESTOCK INVESTMENT				0.120	842.000	101.04	
DEPRECIATION, TAXES, INSURANCE						21.18	
TOTAL FIXED COSTS						138.19	
RETURN TO LABOR AND MANAGEMENT						-18.09	
LABOR COST			HRS.	6.610	\$ 3.500	23.14	
RETURN TO MANAGEMENT						-41.23	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1093.20						
TOTAL OPERATING CAPITAL	975.10						
LIVESTOCK INVESTMENT	842.00						
BUILDINGS AND EQUIPMENT INVESTMENT	37.12						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.27						
MAR-APR	2.37						
MAY-JUNE	0.95						
JULY-AUG	0.23						
SEPT-OCT	0.52						
NOV-DEC	1.27						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 18 5301 11015
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 4
 PRICE VECTOR 6

BEEF COW UNIT, FEEDER CALF SOLD OCTOBER, REPLACEMENTS
 FIRST CALVE AS 2 YEAR OLDS, 92 PERCENT CALF CROP,
 16 PERCENT REPLACEMENTS RAISED, 1 BULL PER 25 COWS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18									
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CUNT									
PRODUCTION													NUMBER OF UNITS														
1 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.46	0.0	0.0	85.000	4.250	16.	13.	2.	0.									
2 375 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.28	0.0	0.0	80.000	3.750	16.	12.	2.	0.									
3 600 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.02	0.0	0.0	75.000	6.000	16.	15.	2.	0.									
4 CULL COWS	0.0	0.0	0.15	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.000	10.000	16.	7.	2.	0.									
OPERATING INPUTS													PRICE		NUMBER		UNIT		ITEM		TYPE		CONT				
													RATE/UNIT							UNITS		CODE		CODE			
11 CORN	0.0	2.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.									
12 OATS	1.00	1.00	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	1.750	1.000	2.	74.	3.	0.									
13 ALFALFA HAY	0.10	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.10	45.000	1.000	3.	81.	3.	0.									
14 PRAIRIE HAY	0.30	0.30	0.30	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.10	0.30	40.000	1.000	3.	85.	3.	0.									
15 NATIVE PASTURE	0.0	0.0	0.0	0.0	1.30	1.30	1.30	1.30	1.40	1.40	0.0	0.0	9.500	1.000	10.	156.	3.	0.									
16 CATTLE SUPP.	0.10	0.10	0.10	0.10	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	10.950	1.000	16.	105.	3.	0.									
18 VET. MEDICINE	0.0	0.0	0.0	0.50	0.0	0.0	0.0	0.0	0.50	0.0	0.0	0.0	7.000	1.000	25.	413.	3.	0.									
19 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	6.000	1.000	25.	485.	3.	0.									
20 SALT & MIN.	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.330	1.000	12.	103.	3.	0.									
MACHINERY REQUIREMENTS													XXXXX		XXXXX		POWER		MACH		TYPE		CUNT				
													HOURS							UNIT		CODE					
EQUIPMENT REQUIREMENTS													NUMBER		PROPORT		XXX		EQUIP		TYPE		XXXX				
													UNITS		OF COST		CODE		CODE								
41 BEEF COW BLDGS.													1.000		1.000		0.		10.		5.		0.				
42 FEEDING EQUIP.													0.125		1.000		0.		41.		5.		0.				
43 LOT FENCE													0.080		1.000		0.		2.		5.		0.				
LIVESTOCK INVESTMENT													PRICE OR VALUE														
38 BEEF COW													700.00														
39 GRADE BEEF BULL													1500.00														
40 BEEF HEIFER													625.00														
49 LIVESTOCK LABOR	0.64	0.64	0.64	1.73	0.83	0.12	0.12	0.12	0.40	0.12	0.64	0.64															

THIS IS THE SAME AS TABLE 15 IN THE GUIDE BOOK

BEEF COW 015
 ALLEN
 AUG. 1, 1974

BUDGET NUMBER 016
 BEEF COW UNIT, CREEP FED CALVES SOLD IN OCTOBER,
 REPLACEMENTS FIRST CALVE AS 2 YEAR OLDS,
 92 PERCENT CALF CROP, 16 PERCENT REPLACEMENTS RAISED, ONE BULL PER 25 COWS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
475 LB. STEER	CWT.	0.46	4.75	84.000	399.00	183.54	
425 LB. HEIFER	CWT.	0.28	4.25	79.000	335.75	94.01	
600 LB. HEIFERS	CWT.	0.02	6.00	75.000	450.00	9.00	
CULL COWS	CWT.	0.15	10.00	50.000	500.00	75.00	
TOTAL RECEIPTS						361.55	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	BU.	9.00	1.00	9.000	2.90	26.10	
OATS	BU.	4.00	1.00	4.000	1.75	7.00	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
PRAIRIE HAY	TONS	1.30	1.00	1.300	40.00	52.00	
NATIVE PASTURE	AUMS	8.00	1.00	8.000	9.50	76.00	
CATTLE SUPP.	CWT.	1.50	1.00	1.500	10.95	16.42	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.33	19.80	
VET. MEDICINE	COW	1.00	1.00	1.000	7.00	7.00	
HAULING & MKTG.	COW	1.00	1.00	1.000	6.00	6.00	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						229.28	
RETURN OVER DIRECT COSTS						132.27	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	98.555	11.83	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	37.125	4.45	
INTEREST ON LIVESTOCK INVESTMENT				0.120	842.000	101.04	
DEPRECIATION, TAXES, INSURANCE						21.18	
TOTAL FIXED COSTS						138.50	
RETURN TO LABOR AND MANAGEMENT						-6.23	
LABOR COST			HRS.	7.100	\$ 3.500	24.85	
RETURN TO MANAGEMENT						-31.08	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1108.41						
TOTAL OPERATING CAPITAL	977.68						
LIVESTOCK INVESTMENT	842.00						
BUILDINGS AND EQUIPMENT INVESTMENT	37.12						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2							
LABOR USED	HOURS						
JAN-FEB	1.00						
MAR-APR	1.50						
MAY-JUNE	1.50						
JULY-AUG	0.80						
SEPT-OCT	1.20						
NOV-DEC	1.10						

BUDGET IDENTIFICATION NUMBER 18 5301 11016
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 17
 PRICE VECTOR 6

BEEF COW UNIT, CREEP FED CALVES SOLD IN OCTOBER,
 REPLACEMENTS FIRST CALVE AS 2 YEAR OLDS,
 92 PERCENT CALF CROP, 16 PERCENT REPLACEMENTS RAISED, ONE BULL PER 25 COWS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION																		
	NUMBER OF UNITS																	
1 475 LB. STEER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.46	0.0	0.0	84.000	4.750	16.	486.	2.	0.
2 425 LB. HEIFER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.28	0.0	0.0	79.000	4.250	16.	487.	2.	0.
3 600 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.02	0.0	0.0	75.000	6.000	16.	15.	2.	0.
4 CULL COWS	0.0	0.0	0.15	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.000	10.000	16.	7.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
11 CORN	1.00	1.00	0.0	0.0	0.0	0.0	0.0	3.00	3.00	1.00	0.0	0.0	2.900	1.000	2.	72.	3.	0.
12 OATS	1.00	1.00	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	1.750	1.000	2.	74.	3.	0.
13 ALFALFA HAY	0.10	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.10	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.30	0.30	0.20	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.20	40.000	1.000	3.	85.	3.	0.	
15 NATIVE PASTURE	0.0	0.0	0.0	0.50	1.30	1.30	1.30	1.30	1.30	1.00	0.0	0.0	9.500	1.000	10.	156.	3.	0.
16 CATTLE SUPP.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.330	1.000	12.	103.	3.	0.
19 VET. MEDICINE	0.0	0.0	0.0	0.50	0.0	0.0	0.0	0.0	0.50	0.0	0.0	0.0	7.000	1.000	25.	413.	3.	0.
20 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	6.000	1.000	25.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS												XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS																		
													NUMBER UNITS	PROPORT OF CUST	XXX	EQUIP CODE	TYPE	XXXX
41 BEEF COW BLDGS.													1.000	1.000	0.	10.	5.	0.
42 FEEDING EQUIP.													0.125	1.000	0.	41.	5.	0.
43 LOT FENCE													0.080	1.000	0.	2.	5.	0.
LIVESTOCK INVESTMENT																		
	PRICE OR VALUE																	
38 BEEF COW	700.00												1.000	1.000	0.	51.	5.	0.
39 GRADE BEEF BULL	1500.00												0.040	1.000	0.	53.	5.	0.
40 BEEF HEIFER	625.00												0.160	1.000	0.	52.	5.	0.
49 LIVESTOCK LABOR	0.50	0.50	0.50	1.00	1.00	0.50	0.40	0.40	0.40	0.80	0.60	0.50						

THIS IS THE SAME AS BUDGET TABLE 16 IN THE GUIDE BOOK

BEEF COW 016
 ALLEN
 AUG 6, 1974

BUDGET NUMBER 017
 BEEF COW UNIT, FEEDERS SOLD, JANUARY, REPLACEMENTS
 FIRST CALVE AS 2 YEAR OLOS, 92 PERCENT CALF CROP,
 16 PERCENT REPLACEMENTS RAISED, ONE BULL PER 25 COWS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
525 LB. STEERS	CWT.	0.46	5.25	83.000	435.75	200.44	
475 LB. HEIFERS	CWT.	0.28	4.75	78.000	370.50	103.74	
600 LB. HEIFERS	CWT.	0.02	6.00	75.000	450.00	9.00	
CULL COWS	CWT.	0.15	10.00	50.000	500.00	75.00	
TOTAL RECEIPTS						388.18	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	2.00	1.00	2.000	2.90	5.80	
OATS	BU.	4.00	1.00	4.000	1.75	7.00	
BARLEY	BU.	4.00	1.00	4.000	2.25	9.00	
ALFALFA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
PRAIRIE HAY	TONS	1.60	1.00	1.600	40.00	64.00	
NATIVE PASTURE	AUMS	8.30	1.00	8.300	9.50	78.85	
CATTLE SUPP.	CWT.	1.50	1.00	1.500	10.95	16.42	
SALT & MIN.	LBS.	65.00	1.00	65.000	0.33	21.45	
VET. MEDICINE	COW	1.00	1.00	1.000	7.00	7.00	
HAULING & MKTG.	COW	1.25	1.00	1.250	6.00	7.50	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						240.48	
RETURN OVER DIRECT COSTS						147.70	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	118.334	14.20	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	37.125	4.45	
INTEREST ON LIVESTOCK INVESTMENT				0.120	842.000	101.04	
DEPRECIATION, TAXES, INSURANCE						21.18	
TOTAL FIXED COSTS						140.87	
RETURN TO LABOR AND MANAGEMENT						6.83	
LABOR COST			HRS.	7.100	\$ 3.500	24.85	
RETURN TO MANAGEMENT						-18.02	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1119.61						
TOTAL OPERATING CAPITAL	997.46						
LIVESTOCK INVESTMENT	842.00						
BUILDINGS AND EQUIPMENT INVESTMENT	37.12						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.00						
MAR-APR	1.50						
MAY-JUNE	1.50						
JULY-AUG	0.80						
SEPT-OCT	1.20						
NOV-DEC	1.10						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 18 5301 11017
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 9
 PRICE VECTOR 6

BEEF COW UNIT, FEEDERS SOLD, JANUARY, REPLACEMENTS
 FIRST CALVE AS 2 YEAR OLDS, 92 PERCENT CALF CROP,
 16 PERCENT REPLACEMENTS RAISED, ONE BULL PER 25 COWS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT	
PRODUCTION																			
	NUMBER OF UNITS																		
1 525 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.46	0.0	0.0	83.000	5.250	16.	205.	2.	0.	
2 475 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.28	0.0	0.0	78.000	4.750	16.	206.	2.	0.	
3 600 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.02	0.0	0.0	75.000	6.000	16.	15.	2.	0.	
4 CULL COWS	0.0	0.0	0.0	0.15	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.000	10.000	16.	7.	2.	0.	
OPERATING INPUTS																			
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CUNT	
11 CORN	0.50	0.50	0.50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	2.900	1.000	2.	72.	3.	0.	
12 OATS	1.00	1.00	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	1.750	1.000	2.	74.	3.	0.	
13 BARLEY	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	1.00	1.00	2.250	1.000	2.	71.	3.	0.	
14 ALFALFA HAY	0.10	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.10	0.10	45.000	1.000	3.	81.	3.	0.	
15 PRAIRIE HAY	0.40	0.30	0.20	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.30	0.30	40.000	1.000	3.	85.	3.	0.	
16 NATIVE PASTURE	0.0	0.0	0.0	0.60	1.30	1.30	1.30	1.30	1.30	1.20	0.0	0.0	9.500	1.000	10.	156.	3.	0.	
17 CATTLE SUPP.	0.25	0.0	0.25	0.0	0.25	0.0	0.25	0.0	0.25	0.0	0.25	0.0	10.950	1.000	16.	105.	3.	0.	
18 SALT & MIN.	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	0.330	1.000	12.	103.	3.	0.	
20 VET. MEDICINE	0.0	0.0	0.0	0.50	0.0	0.0	0.0	0.0	0.50	0.0	0.0	0.0	7.000	1.000	25.	413.	3.	0.	
21 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.25	0.0	0.0	6.000	1.000	25.	485.	3.	0.	
MACHINERY REQUIREMENTS																			
	HOURS												XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CUNT	
EQUIPMENT REQUIREMENTS																			
													NUMBER UNITS	PROPERT OF COST	XXX CODE	EQUIP CODE	TYPE	XXXX	
41 BEEF COW BLDGS.													1.000	1.000	0.	10.	5.	0.	
42 FEEDING EQUIP.													0.125	1.000	0.	41.	5.	0.	
43 LOT FENCE													0.080	1.000	0.	2.	5.	0.	
LIVESTOCK INVESTMENT																			
	PRICE OR VALUE																		
38 BEEF COW	700.00												1.000	1.000	0.	51.	5.	0.	
39 GRADE BEEF BULL	1500.00												0.040	1.000	0.	53.	5.	0.	
40 BEEF HEIFER	625.00												0.160	1.000	0.	52.	5.	0.	
49 LIVESTOCK LABOR	0.50	0.50	0.50	1.00	1.00	0.50	0.40	0.40	0.40	0.80	0.60	0.50							

THIS IS THE SAME AS BUDGET TABLE 17
 IN THE GUIDEBOOK

BEEF COW 017
 ALLEN
 AUG 6, 1974

BUDGET NUMBER 018
 BEEF COW UNIT, PRODUCES CROSSBRED CALVES,
 92 PERCENT CALF CROP, SELL ALL CALVES, BUY REPLACEMENTS
 AT RATE OF 16 PERCENT, ONE BULL PER 25 COWS,

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
485 LB. STEERS	CWT.	0.46	4.85	85.000	412.25	189.63	
445 LB. HEIFERS	CWT.	0.46	4.45	80.000	356.00	163.76	
CULL COWS	CWT.	0.15	12.00	50.000	600.00	90.00	
TOTAL RECEIPTS						443.39	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
BEEF REPLACE HFR	HD.	0.16	1.00	0.160	650.00	104.00	
CORN	BU.	3.50	1.00	3.500	2.90	10.15	
ALFALFA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
PRAIRIE HAY	TONS	1.20	1.00	1.200	40.00	48.00	
NATIVE PASTURE	AUMS	7.70	1.00	7.700	9.50	73.15	
CATTLE SUPP.	CWT.	1.20	1.00	1.200	10.95	13.14	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.33	19.80	
VET. MEDICINE	COW	1.00	1.00	1.000	7.00	7.00	
HAULING & MKTG.	COW	1.25	1.00	1.250	6.00	7.50	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						306.20	
RETURN OVER DIRECT COSTS						137.20	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	117.015	14.04	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	37.125	4.45	
INTEREST ON LIVESTOCK INVESTMENT				0.120	842.000	101.04	
DEPRECIATION, TAXES, INSURANCE						21.18	
TOTAL FIXED COSTS						140.71	
RETURN TO LABOR AND MANAGEMENT						-3.52	
LABOR COST			HRS.	5.200	\$ 3.500	18.20	
RETURN TO MANAGEMENT						-21.72	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1185.32						
TOTAL OPERATING CAPITAL	996.14						
LIVESTOCK INVESTMENT	842.00						
BUILDINGS AND EQUIPMENT INVESTMENT	37.12						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.00						
MAR-APR	0.20						
MAY-JUNE	1.00						
JULY-AUG	0.50						
SEPT-OCT	1.50						
NOV-DEC	1.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 18 5301 11018
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 14
 PRICE VECTOR 6

BEEF COW UNIT, PRODUCES CROSSBRED CALVES,
 92 PERCENT CALF CROP, SELL ALL CALVES, BUY REPLACEMENTS
 AT RATE OF 16 PERCENT, ONE BULL PER 25 COWS,

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION																		
	NUMBER OF UNITS																	
1 485 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.46	0.0	0.0	85.000	4.850	16.	207.	2.	0.
2 445 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.46	0.0	0.0	80.000	4.450	16.	208.	2.	0.
3 CULL COWS	0.0	0.15	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.000	12.000	16.	7.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 BEEF REPLACE HFR	0.0	0.0	0.0	0.0	0.0	0.0	0.16	0.0	0.0	0.0	0.0	0.0	650.000	1.000	1.	17.	3.	0.
12 CORN	0.75	0.75	0.50	0.50	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.50	2.900	1.000	2.	72.	3.	0.
13 ALFALFA HAY	0.20	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.10	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.20	0.20	0.20	0.20	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.20	40.000	1.000	3.	85.	3.	0.
15 NATIVE PASTURE	0.0	0.0	0.0	0.0	1.20	1.30	1.30	1.30	1.30	1.30	0.0	0.0	9.500	1.000	10.	156.	3.	0.
16 CATTLE SUPP.	0.20	0.0	0.20	0.0	0.20	0.0	0.20	0.0	0.20	0.0	0.20	0.0	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	10.00	0.0	10.00	0.0	10.00	0.0	10.00	0.0	10.00	0.0	10.00	0.0	0.330	1.000	12.	103.	3.	0.
19 VET. MEDICINE	0.0	0.0	0.0	0.50	0.0	0.0	0.0	0.0	0.0	0.50	0.0	0.0	7.000	1.000	25.	413.	3.	0.
20 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.25	0.0	0.0	6.000	1.000	25.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS												XXXX	XXXX	POWER	MACH	TYPE	CONT
														UNIT	UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPERTY	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
41 BEEF COW BLDGS.													1.000	1.000	0.	10.	5.	0.
42 FEEDING EQUIP.													0.125	1.000	0.	41.	5.	0.
43 LOT FENCE													0.080	1.000	0.	2.	5.	0.
LIVESTOCK INVESTMENT																		
	PRICE OR VALUE																	
38 BEEF COW	700.00												1.000	1.000	0.	51.	5.	0.
39 GRADE BEEF BULL	1500.00												0.040	1.000	0.	53.	5.	0.
40 BEEF HEIFER	625.00												0.160	1.000	0.	52.	5.	0.
49 LIVESTOCK LABOR	0.50	0.50	0.10	0.10	0.50	0.50	0.20	0.30	0.50	1.00	0.50	0.50						

THIS IS THE SAME AS TABLE 18
 IN THE GUIDEBOOK

ALLEN
 AUG. 8, 1974

BUDGET NUMBER 069
 GROW OUT PUREBRED BULLS, WINTER 6 MONTHS IN
 YARD, SUPPLEMENTAL FEED ON PASTURE 5.5 MONTHS
 DRYLOT 3 MONTHS, SELL PUREBRED HERD BULLS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
1400 LB BULLS	BU.	0.97	1.00	2500.000	2500.00	2437.50	
TOTAL RECEIPTS						2437.50	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
475 LB BULL CALF.	HD.	1.00	1.00	1.000	700.00	700.00	
CORN	BU.	67.00	1.00	67.000	2.90	194.30	
OATS	BU.	62.00	1.00	62.000	1.75	108.50	
CORN SILAGE	TONS	3.80	1.00	3.800	18.00	68.40	
ALFALFA HAY	TONS	0.20	1.00	0.200	45.00	9.00	
CATTLE SUPP.	CWT.	2.60	1.00	2.600	10.95	28.47	
SALT & MIN.	LBS.	40.00	1.00	40.000	0.33	13.20	
REGISTRATION FEE	HD.	1.00	1.00	1.000	5.00	5.00	
VET. MEDICINE	HD.	0.60	1.00	0.600	7.00	4.20	
HAULING & MKTG.	HD.	3.88	1.00	3.875	6.00	23.25	
PASTURE	AUMS	5.00	1.00	5.000	10.00	50.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						1207.52	
RETURN OVER DIRECT COSTS						1229.98	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	13.965	1.68	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						37.63	
RETURN TO LABOR AND MANAGEMENT						1192.36	
LABOR COST			HRS.	4.350	\$ 3.500	15.22	
RETURN TO MANAGEMENT						1177.13	
RESOURCES USED		DOLLARS					
TOTAL CAPITAL USED		1348.46					
TOTAL OPERATING CAPITAL		154.90					
LIVESTOCK INVESTMENT		0.0					
BUILDINGS AND EQUIPMENT INVESTMENT		140.94					
MACHINERY INVESTMENT		0.0					
TRACTOR INVESTMENT		0.0					
LABOR USED		HOURS					
JAN-FEB		0.60					
MAR-APR		0.60					
MAY-JUNE		0.60					
JULY-AUG		0.60					
SEPT-OCT		0.90					
NOV-DEC		1.05					

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 12 5111 11069
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 67
 PRICE VECTOR 6

GROW OUT PUREBRED BULLS, WINTER 6 MONTHS IN
 YARD, SUPPLEMENTAL FEED ON PASTURE 5.5 MONTHS
 DRYLOT 3 MONTHS, SELL PUREBRED HERD BULLS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 1400 LB BULLS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.97*****	1.000	2.	229.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 475 LB BULL CALF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	700.000	1.000	1.	233.	3.	0.
12 CURN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	67.00	0.0	0.0	2.900	1.000	2.	72.	3.	0.
13 OATS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	62.00	0.0	0.0	1.750	1.000	2.	74.	3.	0.
14 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.80	0.0	0.0	18.000	1.000	3.	161.	3.	0.
15 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.0	0.0	45.000	1.000	3.	81.	3.	0.
16 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.60	0.0	0.0	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	40.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
18 REGISTRATION FEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	5.000	1.000	1.	234.	3.	0.
19 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	7.000	1.000	1.	413.	3.	0.
20 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.88	0.0	0.0	6.000	1.000	1.	485.	3.	0.
21 PASTURE	0.0	0.0	0.0	0.0	0.0	0.0	5.00	0.0	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
														UNIT	CODE			
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPORT	XXX	EQUIP	TYPE	XXXX
													OF COST	CODE				
38 CATTL FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTL SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.60	0.60	0.45						

BUDGET BASED ON EMC 616 TABLE 30
 TITLED GROWING BEEF ANIMALS
 AND PRODUCING BEEF FOR SLAUGHTER

CATTLE FEEDG
 ALLEN
 JUNE, 1976

BUDGET NUMBER 070
 PUREBRED BEEF COW UNIT, 501 MALE CALF CROP AND 351 FEMALE CALF CROP SOLD AS
 FEEDERS, CALVES CREEP FED, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST
 CALVE AS 2 YEAR OLDS, 921 CALF CROP, 161 REPLACEMENT RATE 1 BULL PER 35 COWS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
475 LB BULL CALF	HD.	0.23	1.00	700.000	700.00	161.00	
485 LB. STEERS	CWT.	0.23	4.85	85.000	412.25	94.82	
BREEDG HFR CALF	HD.	0.14	1.00	600.000	600.00	84.00	
445 LB. HEIFERS	CWT.	0.14	4.45	80.000	356.00	49.84	
660 LB HEIFER	CWT.	0.02	6.60	75.000	495.00	9.90	
CULL COWS	CWT.	0.15	10.00	50.000	500.00	75.00	
TOTAL RECEIPTS						474.56	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	HD.	9.00	1.00	9.000	2.90	26.10	
OATS	HD.	4.00	1.00	4.000	1.75	7.00	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
PKAIRIE HAY	TONS	1.30	1.00	1.300	40.00	52.00	
PASTURE	AUMS	9.40	1.00	9.400	10.00	94.00	
CATTLE SUPP.	CWT.	1.50	1.00	1.500	10.95	16.42	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.33	19.80	
VET. MEDICINE	HD.	0.60	1.00	0.600	7.00	4.20	
REGISTRATION FEE	HD.	0.50	1.00	0.500	5.00	2.50	
HAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						252.22	
RETURN OVER DIRECT COSTS						222.33	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		1.465	0.18	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST UN LIVESTOCK INVESTMENT			0.120		850.750	102.09	
DEPRECIATION, TAXES, INSURANCE						33.54	
TOTAL FIXED COSTS						152.72	
RETURN TO LABOR AND MANAGEMENT						69.62	
LABOR COST			HRS.	8.640	\$ 3.500	30.24	
RETURN TO MANAGEMENT						39.38	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1243.91						
TOTAL OPERATING CAPITAL	993.15						
LIVESTOCK INVESTMENT	850.75						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.64						
MAR-APR	3.11						
MAY-JUNE	1.23						
JULY-AUG	0.32						
SEPT-OCT	0.70						
NOV-DEC	1.64						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 12 5141 11070
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 11
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 71
 PRICE VECTOR 6

PUREBRED BEEF COW UNIT, 501 MALE CALF CROP AND 351 FEMALE CALF CROP SOLD AS FEEDERS, CALVES CREEP FED, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST CALVE AS 2 YEAR OLDS, 921 CALF CROP, 161 REPLACEMENT RATE 1 BULL PER 35 COWS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION																		
	NUMBER OF UNITS																	
1 475 LB BULL CALF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.23	0.0	700.000	1.000	1.	233.	2.	0.
2 485 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.23	0.0	85.000	4.850	16.	207.	2.	0.
3 BREEDG HFR CALF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.14	0.0	600.000	1.000	1.	236.	2.	0.
4 445 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.14	0.0	80.000	4.450	16.	208.	2.	0.
5 660 LB HEIFER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.02	0.0	75.000	6.600	16.	235.	2.	0.
6 CULL COWS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.15	0.0	50.000	10.000	16.	7.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT																	
	PRICE																	
	NUMBER UNIT ITEM TYPE CUNT																	
	UNITS CODE CODE																	
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.00	0.0	2.900	1.000	1.	72.	3.	0.
12 OATS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.00	0.0	1.750	1.000	1.	74.	3.	0.
13 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.40	0.0	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.30	0.0	40.000	1.000	3.	85.	3.	0.
15 PASTURE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.40	0.0	10.000	1.000	10.	150.	3.	0.
16 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	0.0	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	60.00	0.0	0.330	1.000	12.	103.	3.	0.
19 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	7.000	1.000	1.	413.	3.	0.
20 REGISTRATION FEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.0	5.000	1.000	1.	234.	3.	0.
21 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS																	
	XXXXX																	
	XXXXX POWER MACH TYPE CUNT																	
	UNIT CODE																	
EQUIPMENT REQUIREMENTS																		
	NUMBER PROPURT XXX EQUIP TYPE XXXX																	
	UNITS OF COST CODE																	
38 CATTL FEED EQUIP	1.000 0.002 0. 44. 5. 0.																	
39 FEEDR CATTL SHED	1.000 0.002 0. 45. 5. 0.																	
40 FEED LOT	1.000 0.002 0. 46. 5. 0.																	
41 FEED STORAGE	1.000 0.002 0. 47. 5. 0.																	
42 LAGOON	1.000 0.002 0. 48. 5. 0.																	
LIVESTOCK INVESTMENT																		
	PRICE OR VALUE																	
43 BEEF COW	700.00																	
44 PBRED BEEF BULL	2500.00																	
45 BEEF HEIFER	625.00																	
49 LIVESTOCK LABOR	0.82	0.82	0.82	2.29	1.07	0.16	0.16	0.16	0.54	0.16	0.82	0.82						

BUDGET BASED ON EMC 616 TABLE 31
 TITLED GROWING BEEF ANIMALS
 AND PRODUCING BEEF FOR SLAUGHTER

CATTLE FEEDG
 ALLEN
 JUNE, 1976

BUDGET NUMBER 071
 PUREBRED BEEF COW UNIT, 201 MALE CALF CROP AND 101 FEMALE CALF CROP SOLD AS
 FEEDERS, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST CALVE AS 2 YEAR
 OLDS, 921 CALF CROP, 201 REPLACEMENT RATE, 1 BULL PER 35 COWS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
475 LB BULL CALF	HD.	0.37	1.00	700.000	700.00	259.00	
485 LB. STEERS	CWT.	0.09	4.85	85.000	412.25	37.10	
BREEDG HFR CALF	HD.	0.21	1.00	600.000	600.00	126.00	
445 LB. HEIFERS	CWT.	0.03	4.45	80.000	356.00	10.68	
660 LB HEIFER	CWT.	0.02	6.60	75.000	495.00	9.90	
CULL COWS	CWT.	0.19	10.00	50.000	500.00	95.00	
TOTAL RECEIPTS						537.68	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	3.00	1.00	3.000	2.90	8.70	
OATS	BU.	5.00	1.00	5.000	1.75	8.75	
ALFALFA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
PRAIRIE HAY	TONS	1.30	1.00	1.300	40.00	52.00	
PASTURE	AUMS	9.60	1.00	9.600	10.00	96.00	
CATTLE SUPP.	CWT.	1.90	1.00	1.900	10.95	20.80	
SALT & MIN.	LBS.	65.00	1.00	65.000	0.33	21.45	
VET. MEDICINE	HD.	0.60	1.00	0.600	7.00	4.20	
REGISTRATION FEE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						254.60	
RETURN OVER DIRECT COSTS						283.08	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		1.465	0.18	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT			0.120		875.750	105.09	
DEPRECIATION, TAXES, INSURANCE						33.54	
TOTAL FIXED COSTS						155.72	
RETURN TO LABOR AND MANAGEMENT						127.36	
LABOR COST			HRS.	8.640	\$ 3.500	30.24	
RETURN TO MANAGEMENT						97.12	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1271.29						
TOTAL OPERATING CAPITAL	1018.15						
LIVESTOCK INVESTMENT	875.75						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.64						
MAR-APR	3.11						
MAY-JUNE	1.23						
JULY-AUG	0.32						
SEPT-OCT	0.70						
NOV-DEC	1.64						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 12 5111 11071
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 11
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 72
 PRICE VECTOR 6

PUREBRED BEEF COW UNIT, 201 MALE CALF CROP AND 101 FEMALE CALF CROP SOLD AS
 FEEDERS, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST CALVE AS 2 YEAR
 OLDS, 921 CALF CROP, 201 REPLACEMENT RATE, 1 BULL PER 35 COWS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION																		
	NUMBER OF UNITS																	
1 475 LB BULL CALF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.37	0.0	700.000	1.000	1.	233.	2.	0.
2 485 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.09	0.0	85.000	4.850	16.	207.	2.	0.
3 BREEDG MFR CALF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.21	0.0	600.000	1.000	1.	236.	2.	0.
4 445 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.03	0.0	80.000	4.450	16.	208.	2.	0.
5 660 LB HEIFER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.02	0.0	75.000	6.600	16.	235.	2.	0.
6 CULL COWS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.19	0.0	50.000	10.000	16.	7.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.00	0.0	2.900	1.000	2.	72.	3.	0.
12 OATS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.00	0.0	1.750	1.000	2.	74.	3.	0.
13 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.0	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.30	0.0	40.000	1.000	3.	85.	3.	0.
15 PASTURE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.60	0.0	10.000	1.000	10.	150.	3.	0.
16 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.90	0.0	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	65.00	0.0	0.330	1.000	12.	103.	3.	0.
19 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	7.000	1.000	1.	413.	3.	0.
20 REGISTRATION FEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	5.000	1.000	1.	234.	3.	0.
21 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 CATTL FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTL SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
LIVESTOCK INVESTMENT																		
	PRICE OR VALUE																	
43 BEEF COW														700.00				
													1.000	1.000	0.	51.	5.	0.
44 PUREB BEEF BULL														2500.00				
													0.029	1.000	0.	54.	5.	0.
45 BEEF HEIFER														625.00				
													0.200	1.000	0.	52.	5.	0.
49 LIVESTOCK LABOR	0.82	0.82	0.82	2.29	1.07	0.16	0.16	0.16	0.54	0.16	0.82	0.82						

BUDGETS BASED ON LMC 616 TABLE 32
 TITLED GROWING BEEF ANIMALS
 AND PRODUCING BEEF FOR SLAUGHTER

CATTLE FEEDG
 ALLEN
 JUNE, 1976

BUDGET NUMBER 019
 RAISING REPLACEMENT HEIFERS, BRED TO CALVE AS
 TWO YEAR OLDS, ENTER AS 375 LB. CALVES IN
 OCTOBER, SELL 900 LB. BRED HEIFERS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
BRED HEIFER	HD.	0.93	1.00	725.000	725.00	674.25	
600 LB. HEIFERS	CWT.	0.05	6.00	75.000	450.00	22.50	
TOTAL RECEIPTS						696.75	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
375 LB. HEIFERS	HD.	3.75	1.00	3.750	80.00	300.00	
OATS	BU.	24.00	1.00	24.000	1.75	42.00	
ALFALFA HAY	TONS	0.30	1.00	0.300	45.00	13.50	
PRAIRIE HAY	TONS	0.90	1.00	0.900	40.00	36.00	
NATIVE PASTURE	AUMS	5.00	1.00	5.000	9.50	47.50	
CATTLE SUPP.	CWT.	2.00	1.00	2.000	10.95	21.90	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.33	9.90	
COW BREED CHGE.	HD.	1.00	1.00	1.000	12.00	12.00	
VET. MEDICINE	COM	0.75	1.00	0.750	7.00	5.25	
HAULING & MKTG.	HD.	1.25	1.00	1.250	6.00	7.50	
MACHINE AND EQUIPMENT REPAIR						1.88	
TOTAL DIRECT COSTS						497.43	
RETURN OVER DIRECT COSTS						199.32	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	289.988	34.80	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	36.750	4.41	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						18.27	
TOTAL FIXED COSTS						57.48	
RETURN TO LABOR AND MANAGEMENT						141.83	
LABOR COST			HRS.	9.000	\$ 3.500	31.50	
RETURN TO MANAGEMENT						110.33	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	534.18						
TOTAL OPERATING CAPITAL	326.74						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	36.75						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	2.00						
MAR-APR	1.50						
MAY-JUNE	1.00						
JULY-AUG	1.00						
SEPT-OCT	1.50						
NOV-DEC	2.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 18 5301 11019
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 6
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 1
 PRICE VECTOR 6

RAISING REPLACEMENT HEIFERS, BRED TO CALVE AS
 TWO YEAR OLDS, ENIER AS 375 LB. CALVES IN
 OCTOBER, SELL 900 LB. BRED HEIFERS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION																		
	NUMBER OF UNITS																	
1 BRED HEIFER	0.0	0.0	0.93	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	725.000	1.000	1.	19.	2.	0.
2 600 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.05	0.0	75.000	6.000	16.	15.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT																	
													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
11 375 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.75	0.0	0.0	80.000	1.000	1.	12.	3.	0.
12 OATS	0.0	6.00	0.0	0.0	6.00	0.0	0.0	6.00	0.0	0.0	6.00	0.0	1.750	1.000	2.	74.	3.	0.
13 ALFALFA HAY	0.05	0.05	0.05	0.05	0.0	0.0	0.0	0.0	0.0	0.0	0.05	0.05	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.20	0.20	0.20	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.20	40.000	1.000	3.	85.	3.	0.
15 NATIVE PASTURE	0.0	0.0	0.0	0.0	0.80	0.80	0.80	0.80	0.90	0.90	0.0	0.0	9.500	1.000	10.	156.	3.	0.
16 CATTLE SUPP.	0.40	0.0	0.40	0.0	0.0	0.40	0.0	0.0	0.0	0.40	0.0	0.40	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	0.0	10.00	0.0	0.0	0.0	10.00	0.0	0.0	0.0	10.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
18 COW BREED CHGE.	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	12.000	1.000	1.	417.	3.	0.
19 VET. MEDICINE	0.0	0.0	0.0	0.50	0.0	0.0	0.0	0.0	0.25	0.0	0.0	0.0	7.000	1.000	25.	413.	3.	0.
20 HAULING & MKTG.	0.0	0.0	1.25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS																	
													XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS																		
													NUMBER UNITS	PROPORI OF COST	XXX EQUIP CODE	TYPE	XXXX	
39 FEEDING EQUIP.													0.320	1.000	0.	41.	5.	0.
40 LOADING SHED													0.015	1.000	0.	12.	5.	0.
41 LOT FENCE													0.080	1.000	0.	2.	5.	0.
49 LIVESTOCK LABOR	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00						

THIS IS THE SAME AS BUDGET TABLE 19
 IN THE GUIDEBOOK

RAISE HFR.
 ALLEN 019
 AUG. 9, 1974

BUDGET NUMBER 020
 WINTERING AND SUMMER GRAZING STEER CALVES
 10 MONTHS, OCT. 15 TO AUG. 15, AVERAGE DAILY GAIN 0.8 LBS.
 FOR 6 MONTHS, 1.6 LBS. FOR 4 MONTHS, DEATH LOSS 2.5 PERCENT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
780 LB. STEERS	CWT.	0.97	7.80	78.000	608.40	593.19	
TOTAL RECEIPTS						593.19	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	85.00	361.25	
PRAIRIE HAY	TONS	0.75	1.00	0.750	40.00	30.00	
NATIVE PASTURE	AUMS	3.20	1.00	3.200	9.50	30.40	
CATTLE SUPP.	CWT.	2.00	1.00	2.000	10.95	21.90	
SALT & MIN.	LBS.	20.00	1.00	20.000	0.33	6.60	
VET. MEDICINE	HD.	0.60	1.00	0.600	7.00	4.20	
HAULING & MKTG.	HD.	1.32	1.00	1.320	6.00	7.92	
MACHINE AND EQUIPMENT REPAIR						1.70	
TOTAL DIRECT COSTS						463.97	
RETURN OVER DIRECT COSTS						129.22	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		348.654	41.84	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		24.500	2.94	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						17.00	
TOTAL FIXED COSTS						61.85	
RETURN TO LABOR AND MANAGEMENT						67.37	
LABOR COST			HRS. 5.500		\$ 3.500	19.25	
RETURN TO MANAGEMENT						48.12	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	488.47						
TOTAL OPERATING CAPITAL	373.15						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	24.50						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.20						
MAR-APR	1.10						
MAY-JUNE	1.00						
JULY-AUG	0.40						
SEPT-OCT	0.60						
NOV-DEC	1.20						

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BUDGET IDENTIFICATION NUMBER 18 5301 11020
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 0
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 3
 PRICE VECTOR 6

WINTERING AND SUMMER GRAZING STEER CALVES
 10 MONTHS, OCT. 15 TO AUG. 15, AVERAGE DAILY GAIN 0.8 LBS.
 FOR 6 MONTHS, 1.6 LBS. FOR 4 MONTHS, DEATH LOSS 2.5 PERCENT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT	
	NUMBER OF UNITS																		
1 780 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.97	0.0	0.0	0.0	0.0	78.000	7.800	16.	16.	2.	0.	
OPERATING INPUTS	RATE/UNIT																		
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														UNITS	CODE	CODE			
11 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.25	0.0	0.0	85.000	1.000	16.	13.	3.	0.	
12 PRAIRIE HAY	0.13	0.13	0.13	0.13	0.0	0.0	0.0	0.0	0.0	0.0	0.13	0.13	40.000	1.000	3.	85.	3.	0.	
13 NATIVE PASTURE	0.0	0.0	0.0	0.0	0.50	0.60	0.60	0.70	0.80	0.0	0.0	0.0	9.500	1.000	10.	156.	3.	0.	
14 CATTLE SUPP.	0.33	0.0	0.33	0.0	0.33	0.0	0.33	0.0	0.33	0.0	0.35	0.0	10.950	1.000	16.	105.	3.	0.	
15 SALT & MIN.	0.0	10.00	0.0	0.0	0.0	0.0	0.0	10.00	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.	
16 VET. MEDICINE	0.0	0.0	0.60	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.000	1.000	1.	413.	3.	0.	
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.32	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS	HOURS																		
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT	
														UNIT	CODE				
EQUIPMENT REQUIREMENTS	NUMBER																		
													UNITS	PROPR	XXX	EQUIP	TYPE	XXXX	
													OF	RI	XXX	CODE			
													UNITS	OF	RI	XXX	EQUIP	TYPE	XXXX
38 FEEDING EQUIP.													0.320	1.000	0.	41.	5.	0.	
39 LOAFING SHED													0.010	1.000	0.	12.	5.	0.	
49 LIVESTOCK LABOR	0.60	0.60	0.60	0.50	0.50	0.50	0.40	0.0	0.0	0.60	0.60	0.60							

THIS IS THE SAME AS BUDGET ,
 TABLE 20 IN THE GUIDEBOOK

BACKGRND STR
 ALLEN 020
 AUG. 12, 1974

BUDGET NUMBER 021
 WINTERING STEER CALVES,
 6 MONTHS, OCTOBER TO APRIL
 GAIN 175 POUNDS, DEATH LOSS 1.5 PERCENT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
600 LB. STEERS	CWT.	0.98	6.00	81.000	486.00	478.71	
TOTAL RECEIPTS						478.71	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	85.00	361.25	
BARLEY	BU.	8.00	1.00	8.000	2.25	18.00	
ALFALFA HAY	TONS	0.23	1.00	0.230	45.00	10.35	
PRAIRIE HAY	TONS	0.52	1.00	0.520	40.00	20.80	
SALT & MIN.	LBS.	8.00	1.00	8.000	0.33	2.64	
VET. MEDICINE	HD.	0.35	1.00	0.350	7.00	2.45	
HAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
MACHINE AND EQUIPMENT REPAIR						1.05	
TOTAL DIRECT COSTS						425.54	
RETURN OVER DIRECT COSTS						53.17	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		197.698	23.72	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		13.250	1.59	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						10.54	
TOTAL FIXED COSTS						35.86	
RETURN TO LABOR AND MANAGEMENT						17.31	
LABOR COST			HRS. 3.000		\$ 3.500	10.50	
RETURN TO MANAGEMENT						6.81	
RESOURCES USED							
TOTAL CAPITAL USED	DOLLARS	438.79					
TOTAL OPERATING CAPITAL		210.95					
LIVESTOCK INVESTMENT		0.0					
BUILDINGS AND EQUIPMENT INVESTMENT		13.25					
MACHINERY INVESTMENT		0.0					
TRACTOR INVESTMENT		0.0					
LABOR USED	HOURS						
JAN-FEB		1.00					
MAR-APR		0.50					
MAY-JUNE		0.0					
JULY-AUG		0.0					
SEPT-UCT		0.50					
NOV-DEC		1.00					

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BUDGET IDENTIFICATION NUMBER 13 5301 11021
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 6
 PRICE VECTOR 6

WINTERING STEER CALVES,
 6 MONTHS, OCTOBER TO APRIL
 GAIN 175 POUNDS, DEATH LOSS 1.5 PERCENT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 600 LB. STEERS	0.0	0.0	0.0	0.98	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	81.000	6.000	16.	209.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.25	0.0	0.0	85.000	1.000	16.	13.	3.	0.
12 BARLEY	1.30	1.40	1.40	0.0	0.0	0.0	0.0	0.0	0.0	1.30	1.30	1.30	2.250	1.000	2.	71.	3.	0.
13 ALFALFA HAY	0.04	0.04	0.04	0.0	0.0	0.0	0.0	0.0	0.0	0.03	0.04	0.04	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.09	0.09	0.09	0.0	0.0	0.0	0.0	0.0	0.0	0.08	0.08	0.09	40.000	1.000	3.	85.	3.	0.
15 SALT & MIN.	1.30	1.40	1.40	0.0	0.0	0.0	0.0	0.0	0.0	1.30	1.30	1.30	0.330	1.000	12.	103.	3.	0.
16 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.35	0.0	0.0	7.000	1.000	1.	413.	3.	0.
17 HAULING & MKTG.	0.0	0.0	1.50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPOR:	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 LOAFING SHED													0.010	0.500	0.	12.	5.	0.
39 FEEDING EQUIP.													0.200	1.000	0.	41.	5.	0.
49 LIVESTOCK LABOR	0.50	0.50	0.50	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.50	0.50						

THIS IS THE SAME AS BUDGET
 TABLE 21 IN THE GUIDE BOOK

WINTER STR.
 ALLEN 021
 AUG. 12, 1974

BUDGET NUMBER 022
 WINTERING STEER CALVES
 5 MONTHS, OCTOBER TO MARCH DEATH LOSS 1.5 PERCENT
 AVERAGE DAILY GAIN 1.5 POUNDS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
650 LB. STEERS	CWT.	0.98	6.50	80.000	520.00	512.20	
TOTAL RECEIPTS						512.20	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	85.00	361.25	
CORN	BU.	8.00	1.00	8.000	2.90	23.20	
ALFALFA HAY	TONS	0.35	1.00	0.350	45.00	15.75	
CORN SILAGE	TONS	0.65	1.00	0.650	18.00	11.70	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.33	3.30	
VET. MEDICINE	HD.	0.35	1.00	0.350	7.00	2.45	
HAULING & MKTG.	HD.	1.75	1.00	1.750	6.00	10.50	
OATS	BU.	14.00	1.00	14.000	1.75	24.50	
MACHINE AND EQUIPMENT REPAIR						1.05	
TOTAL DIRECT COSTS						453.70	
RETURN OVER DIRECT COSTS						58.50	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	209.808	25.18	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	13.250	1.59	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						10.54	
TOTAL FIXED COSTS						37.31	
RETURN TO LABOR AND MANAGEMENT						21.19	
LABOR COST			HRS.	3.500	\$ 3.500	12.25	
RETURN TO MANAGEMENT						8.94	
RESOURCES USED							
TOTAL CAPITAL USED	DOLLARS					466.95	
TOTAL OPERATING CAPITAL						223.06	
LIVESTOCK INVESTMENT						0.0	
BUILDINGS AND EQUIPMENT INVESTMENT						13.25	
MACHINERY INVESTMENT						0.0	
TRACTOR INVESTMENT						0.0	
LABOR USED	HOURS						
JAN-FEB						1.40	
MAR-APR						0.0	
MAY-JUNE						0.0	
JULY-AUG						0.0	
SEPT-OCT						0.70	
NOV-DEC						1.40	

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 13 5301 11022
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 12
 PRICE VECTOR 6

WINTERING STEER CALVES
 5 MONTHS, OCTOBER TO MARCH DEATH LOSS 1.5 PERCENT
 AVERAGE DAILY GAIN 1.5 POUNDS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
1 650 LB. STEERS	0.0	0.0	0.0	0.98	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	80.000	6.500	16.	204.	2.	0.
OPERATING INPUTS	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
11 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.25	0.0	0.0	85.000	1.000	16.	13.	3.	0.
12 CORN	1.60	1.60	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.60	1.60	1.60	2.900	1.000	2.	72.	3.	0.
14 ALFALFA HAY	0.07	0.07	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.07	0.07	0.07	45.000	1.000	3.	81.	3.	0.
15 CORN SILAGE	0.13	0.13	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.13	0.13	0.13	18.000	1.000	3.	161.	3.	0.
16 SALT & MIN.	2.00	2.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	2.00	2.00	0.330	1.000	12.	103.	3.	0.
17 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.35	0.0	0.0	7.000	1.000	1.	413.	3.	0.
18 HAULING & MKTG.	0.0	1.75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
19 OATS	3.00	3.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	3.00	3.00	1.750	1.000	2.	74.	3.	0.
MACHINERY REQUIREMENTS	HOURS												XXXXX	XXXXX	POWER	MACH	TYPE	CONT
EQUIPMENT REQUIREMENTS													NUMBER	PROPERT	XXX	EQUIP	TYPE	XXXX
38 LOAFING SHED													UNITS	OF COST		CODE		
39 FEEDING EQUIP.													0.010	0.500	0.	12.	5.	0.
													0.200	1.000	0.	41.	5.	0.
49 LIVESTOCK LABOR	0.70	0.70	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.70	0.70	0.70						

THIS IS THE SAME AS BUDGET
 TABLE 22 IN THE GUIDE BOOK

WINTER STR.
 ALLEN 022
 AUG. 19, 1974

BUDGET NUMBER 023
WINTERING HEIFER CALVES
5 MONTHS, OCTOBER TO MARCH
AVERAGE DAILY GAIN 1.5 POUNDS, 1.5 PER CENT DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
600 LB. HEIFERS	CWT.	0.98	6.00	75.000	450.00	443.25	
TOTAL RECEIPTS						443.25	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
375 LB. HEIFERS	LBS.	3.75	1.00	3.750	80.00	300.00	
CORN	BU.	8.00	1.00	8.000	2.90	23.20	
OATS	BU.	14.00	1.00	14.000	1.75	24.50	
ALFALFA HAY	TONS	0.35	1.00	0.350	45.00	15.75	
CORN SILAGE	TONS	0.60	1.00	0.600	18.00	10.80	
SALT & MIN.	LBS.	9.00	1.00	9.000	0.33	2.97	
VET. MEDICINE	HD.	0.40	1.00	0.400	7.00	2.80	
HAULING & MKTG.	HD.	1.75	1.00	1.750	6.00	10.50	
MACHINE AND EQUIPMENT REPAIR						1.05	
TOTAL DIRECT COSTS						391.57	
RETURN OVER DIRECT COSTS						51.68	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		146.554	17.59	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		13.250	1.59	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						10.54	
TOTAL FIXED COSTS						29.72	
RETURN TO LABOR AND MANAGEMENT						21.90	
LABOR COST			HRS.	3.500	\$ 3.500	12.25	
RETURN TO MANAGEMENT						9.71	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	404.82						
TOTAL OPERATING CAPITAL	159.80						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	13.25						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.40						
MAR-APR	0.0						
MAY-JUNE	0.0						
JULY-AUG	0.0						
SEPT-OCT	0.70						
NOV-DEC	1.40						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 13 5301 11023
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 3
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 20
 PRICE VECTOR 6

WINTERING HEIFER CALVES
 5 MONTHS, OCTOBER TO MARCH
 AVERAGE DAILY GAIN 1.5 POUNDS, 1.5 PER CENT DEATH LOSS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CUNT	
PRODUCTION					NUMBER OF UNITS														
1 600 LB. HEIFERS	0.0	0.0	0.98	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.000	6.000	16.	15.	2.	0.	
OPERATING INPUTS					RATE/UNIT								PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT	
														UNITS	CODE	CODE			
11 375 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.75	0.0	0.0	80.000	1.000	12.	12.	3.	0.	
12 CORN	1.60	1.60	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.60	1.60	1.60	2.900	1.000	2.	72.	3.	0.	
13 OATS	2.80	2.80	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.80	2.80	2.80	1.750	1.000	2.	74.	3.	0.	
14 ALFALFA HAY	0.07	0.07	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.07	0.07	0.07	45.000	1.000	3.	81.	3.	0.	
15 CORN SILAGE	0.12	0.12	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.12	0.12	0.12	18.000	1.000	3.	161.	3.	0.	
16 SALT & MIN.	2.00	2.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	2.00	2.00	0.330	1.000	12.	103.	3.	0.	
17 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.40	0.0	0.0	7.000	1.000	1.	413.	3.	0.	
18 HAULING & MKTG.	0.0	1.75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS					HOURS								XXXXX	XXXXX	POWER	MACH	TYPE	CUNT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 LOAFING SHED													0.010	0.500	0.	12.	5.	0.	
39 FEEDING EQUIP.													0.200	1.000	0.	41.	5.	0.	
49 LIVESTOCK LABOR	0.70	0.70	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.70	0.70	0.70							

THIS IS THE SAME AS BUDGET
 TABLE 23 IN THE GUIDEBOOK

WINTER HFRS.
 ALLEN 023
 OCT. 1, 1974

BUDGET NUMBER 024
 SUMMER GRAZING STOCKER STEERS
 5.5 MONTHS, APRIL TO SEPTEMBER
 GAIN 225 LBS., 0.5 PERCENT DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
825 LB STOCK STR	CWT.	0.99	8.25	76.000	627.00	623.86	
TOTAL RECEIPTS						623.86	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
600 LB. STEERS	LBS.	6.00	1.00	6.000	81.00	486.00	
NATIVE PASTURE	AUMS	3.90	1.00	3.900	9.50	37.05	
SALT & MIN.	LBS.	12.00	1.00	12.000	0.33	3.96	
VET. MEDICINE	HD.	0.35	1.00	0.350	7.00	2.45	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
MACHINE AND EQUIPMENT REPAIR						0.30	
TOTAL DIRECT COSTS						541.76	
RETURN OVER DIRECT COSTS						82.11	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	212.312	25.48	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	1.500	0.18	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						3.01	
TOTAL FIXED COSTS						28.67	
RETURN TO LABOR AND MANAGEMENT						53.44	
LABOR COST			HRS.	2.000	\$ 3.500	7.00	
RETURN TO MANAGEMENT						46.44	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	543.26
TOTAL OPERATING CAPITAL	213.81
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	1.50
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0
LABOR USED	HOURS
JAN-FEB	0.0
MAR-APR	0.30
MAY-JUNE	0.60
JULY-AUG	0.60
SEPT-OCT	0.50
NOV-DEC	0.0

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BUDGET IDENTIFICATION NUMBER 13 5301 11024
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 7
 PRICE VECTOR 6

SUMMER GRAZING STOCKER STEERS
 5.5 MONTHS, APRIL TO SEPTEMBER
 GAIN 225 LBS., 0.5 PERCENT DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION	NUMBER OF UNITS																	
1 825 LB STOCK STR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.99	0.0	0.0	0.0	76.000	8.250	16.	227.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
11 600 LB. STEERS	0.0	0.0	0.0	6.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	81.000	1.000	12.	209.	3.	0.
12 NATIVE PASTURE	0.0	0.0	0.0	0.70	0.70	0.70	0.70	0.70	0.40	0.0	0.0	0.0	9.500	1.000	10.	156.	3.	0.
13 SALT & MIN.	0.0	0.0	0.0	2.00	2.00	2.00	2.00	2.00	2.00	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
14 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.35	0.0	0.0	0.0	0.0	0.0	0.0	7.000	1.000	1.	413.	3.	0.
15 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPORT OF COST	XXX EQUIP CODE	EQUIP CODE	TYPE	XXXX
38 FEEDING EQUIP.													0.060	1.000	0.	41.	5.	0.
49 LIVESTOCK LABOR	0.0	0.0	0.0	0.30	0.30	0.30	0.30	0.30	0.50	0.0	0.0	0.0						

THIS IS THE SAME AS BUDGET
 TABLE 24 IN THE GUIDEBOOK
 GAIN 1.4 LBS. PER DAY FOR 5.5 MONTHS ON RANGE

SUM GRAZ SIX
 ALLEN 024
 OCT. 1974

BUDGET NUMBER 025
 FULL FED STEER CALF, LIBERAL ROUGHAGE
 GAIN 650 LBS IN 11 MONTHS ON FEED
 DEATH LOSS 2 PERCENT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	0.98	10.75	75.000	806.25	790.12	
TOTAL RECEIPTS						790.12	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	LBS.	4.25	1.00	4.250	85.00	361.25	
CORN	BU.	48.00	1.00	48.000	2.90	139.20	
OATS	BU.	10.00	1.00	10.000	1.75	17.50	
ALFALFA HAY	TONS	0.90	1.00	0.900	45.00	40.50	
PRAIRIE HAY	TONS	0.40	1.00	0.400	40.00	16.00	
CATTLE SUPP.	CWT.	2.25	1.00	2.250	10.95	24.64	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.33	9.90	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.25	1.00	2.250	6.00	13.50	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						630.68	
RETURN OVER DIRECT COSTS						159.44	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	459.254	55.11	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						91.06	
RETURN TO LABOR AND MANAGEMENT						68.38	
LABOR COST			HRS.	2.200	\$ 3.500	7.70	
RETURN TO MANAGEMENT						60.68	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	771.62						
TOTAL OPERATING CAPITAL	600.19						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.40						
MAR-APR	0.40						
MAY-JUNE	0.40						
JULY-AUG	0.40						
SEPT-OCT	0.20						
NOV-DEC	0.40						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 14 5301 11025
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 16
 PRICE VECTOR 6

FULL FED STEER CALF, LIBERAL ROUGHAGE
 GAIN 650 LBS IN 11 MONTHS ON FEED
 DEATH LOSS 2 PERCENT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.98	0.0	0.0	0.0	75.000	10.750	16.	9.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.25	0.0	0.0	85.000	1.000	12.	13.	3.	0.
12 CORN	4.00	4.00	4.00	4.00	4.00	5.00	5.00	6.00	0.0	4.00	4.00	4.00	2.900	1.000	2.	72.	3.	0.
13 OATS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.0	0.0	1.00	1.00	1.00	1.750	1.000	2.	74.	3.	0.
14 ALFALFA HAY	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.0	0.10	0.10	0.10	45.000	1.000	3.	81.	3.	0.
15 PRAIRIE HAY	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.0	0.03	0.03	0.03	40.000	1.000	3.	85.	3.	0.
16 CATTLE SUPP.	0.20	0.20	0.20	0.21	0.21	0.21	0.21	0.21	0.0	0.20	0.20	0.20	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	2.70	2.70	2.70	2.70	2.70	2.80	2.80	2.80	0.0	2.70	2.70	2.70	0.330	1.000	12.	103.	3.	0.
18 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	5.000	1.000	1.	409.	3.	0.
19 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.25	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
														UNIT	CODE			
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPERT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 CATTL FEED EQUIP													0.002	1.000	0.	44.	5.	0.
39 FEEDR CATTL SHED													0.002	1.000	0.	45.	5.	0.
40 FEED LOT													0.002	1.000	0.	46.	5.	0.
41 FEED STORAGE													0.002	1.000	0.	47.	5.	0.
42 LAGOON													0.002	1.000	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.0	0.20	0.20	0.20						

THIS IS THE SAME AS TABLE 25
 IN THE GUIDEBOOK. FIXED COSTS ARE
 BASED ON A 500 HEAD FEEDLOT.

FED STEERS
 ALLEN 025
 OCT. 1974

BUDGET NUMBER 026
 WINTER STEER CALF, FEED ON PASTURE 90 DAYS
 FULL FEED IN DRYLOT 60 DAYS, GAIN 675 POUNDS
 IN 12 MONTHS ON FARM. DEATH LOSS 2 PERCENT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	0.98	11.00	75.000	825.00	808.50	
TOTAL RECEIPTS						808.50	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	85.00	361.25	
CORN	BU.	42.00	1.00	42.000	2.90	121.80	
CORN SILAGE	TONS	3.20	1.00	3.200	18.00	57.60	
ALFALFA HAY	TONS	0.60	1.00	0.600	45.00	27.00	
NATIVE PASTURE	AUMS	1.00	1.00	1.000	9.50	9.50	
CATTLE SUPP.	CWT.	130.00	0.01	1.300	10.95	14.23	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.33	9.90	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.25	1.00	2.250	6.00	13.50	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						622.98	
RETURN OVER DIRECT COSTS						185.52	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	442.746	53.13	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						89.08	
RETURN TO LABOR AND MANAGEMENT						96.44	
LABOR COST			HRS.	3.600	\$ 3.500	12.60	
RETURN TO MANAGEMENT						83.84	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	763.92						
TOTAL OPERATING CAPITAL	583.68						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.60						
MAR-APR	0.60						
MAY-JUNE	0.60						
JULY-AUG	0.60						
SEPT-OCT	0.60						
NOV-DEC	0.60						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 13 5301 11026
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 18
 PRICE VECTOR 6

WINTER STEER CALF, FEED ON PASTURE 90 DAYS
 FULL FEED IN DRYLOT 60 DAYS, GAIN 675 POUNDS
 IN 12 MONTHS ON FARM. DEATH LOSS 2 PERCENT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CUNT
PRODUCTION	NUMBER OF UNITS																	
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.98	0.0	0.0	75.000	11.000	16.	9.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT
														UNITS	CODE	CODE		
11 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.25	0.0	0.0	85.000	1.000	16.	13.	3.	0.
12 CORN	0.0	0.0	0.0	0.0	5.00	6.00	7.00	8.00	8.00	8.00	0.0	0.0	2.900	1.000	2.	72.	3.	0.
13 CORN SILAGE	0.40	0.40	0.40	0.40	0.40	0.0	0.0	0.0	0.0	0.40	0.40	0.40	18.000	1.000	3.	161.	3.	0.
14 ALFALFA HAY	0.10	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.10	0.10	0.10	45.000	1.000	3.	81.	3.	0.
15 NATIVE PASTURE	0.0	0.0	0.0	0.0	0.0	0.30	0.30	0.40	0.0	0.0	0.0	0.0	9.500	1.000	10.	156.	3.	0.
16 CATTLE SUPP.	11.00	11.00	11.00	11.00	10.00	10.00	11.00	11.00	11.00	11.00	11.00	11.00	10.950	0.010	16.	105.	3.	0.
17 SALT & MIN.	0.0	0.0	15.00	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
18 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	5.000	1.000	1.	409.	3.	0.
19 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.25	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CUNT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPERT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 CATTL FEED EQUIP													0.002	1.000	0.	44.	5.	0.
39 FEEDR CATTL SHED													0.002	1.000	0.	45.	5.	0.
40 FEED LOT													0.002	1.000	0.	46.	5.	0.
41 FEED STORAGE													0.002	1.000	0.	47.	5.	0.
42 LAGOON													0.002	1.000	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30						

THIS IS THE SAME AS BUDGET
 TABLE 26 IN THE GUIDEBOOK

STEER CALF
 ALLEN 026
 OCT. 1974

BUDGET NUMBER 027
 FULL FED HEAVY STEER CALF, LIBERAL ROUGHAGE
 GAIN 575 POUNDS IN
 8.5 MONTHS ON THE FARM, DEATH LOSS 2 PERCENT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	0.98	11.00	75.000	825.00	808.50	
TOTAL RECEIPTS						808.50	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
525 LB. STEERS	CWT.	5.25	1.00	5.250	83.00	435.75	
CORN	BU.	52.00	1.00	52.000	2.90	150.80	
ALFALFA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
PRAIRIE HAY	TONS	0.60	1.00	0.600	40.00	24.00	
CATTLE SUPP.	CWT.	1.50	1.00	1.500	10.95	16.42	
SALT & MIN.	LBS.	25.00	1.00	25.000	0.33	8.25	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						677.92	
RETURN OVER DIRECT COSTS						130.58	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	371.648	44.60	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						80.55	
RETURN TO LABOR AND MANAGEMENT						50.03	
LABOR COST	HRS.	2.600			\$ 3.500	9.10	
RETURN TO MANAGEMENT						40.93	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	818.86
TOTAL OPERATING CAPITAL	512.59
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	140.94
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	0.60
MAR-APR	0.60
MAY-JUNE	0.60
JULY-AUG	0.50
SEPT-OCT	0.0
NOV-DEC	0.30

BUDGET IDENTIFICATION NUMBER 14 5301 11027
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 19
 PRICE VECTOR 6

FULL FED HEAVY STEER CALF, LIBERAL ROUGHAGE
 GAIN 575 POUNDS IN
 8.5 MONTHS ON THE FARM, DEATH LOSS 2 PERCENT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT	
PRODUCTION					NUMBER OF UNITS														
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.98	0.0	0.0	0.0	0.0	75.000	11.000	16.	9.	2.	0.	
OPERATING INPUTS					RATE/UNIT														
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														UNITS	CODE	CODE			
11 525 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.25	83.000	1.000	16.	205.	3.	0.	
12 CORN	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	0.0	0.0	0.0	6.00	2.900	1.000	2.	72.	3.	0.	
13 ALFALFA HAY	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.02	0.0	0.0	0.0	0.06	45.000	1.000	3.	81.	3.	0.	
14 PRAIRIE HAY	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.04	0.0	0.0	0.0	0.07	40.000	1.000	3.	85.	3.	0.	
15 CATTLE SUPP.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.06	0.0	0.0	0.0	0.18	10.950	1.000	16.	105.	3.	0.	
16 SALT & MIN.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	0.0	0.0	0.0	3.00	0.330	1.000	12.	103.	3.	0.	
17 VET MEDICINE	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.000	1.000	1.	409.	3.	0.	
18 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS					HOURS														
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS																			
													NUMBER	PROPERT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 CATTL FEED EQUIP													0.002	1.000	0.	44.	5.	0.	
39 FEEDR CATTL SHED													0.002	1.000	0.	45.	5.	0.	
40 FEED LOT													0.002	1.000	0.	46.	5.	0.	
41 FEED STORAGE													0.002	1.000	0.	47.	5.	0.	
42 LAGOON													0.002	1.000	0.	48.	5.	0.	
49 LIVESTOCK LABOR	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.20	0.0	0.0	0.0	0.30							

THIS IS THE SAME AS BUDGET TABLE
 27 IN THE GUIDEBOOK. FIXED COSTS BASED
 UPON 500 HEAD FEEDLOT.

FEED HVY STR
 ALLEN 027
 OCT., 1974

BUDGET NUMBER 028
 FULL FED HEIFER CALF 2 PERCENT DEATH LOSS
 LIBERAL ROUGHAGE, GAIN 550 POUNDS
 IN 9.5 MONTHS ON FEED.

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT HFR CHOICE	CWT.	0.98	9.25	72.000	666.00	652.68	
TOTAL RECEIPTS						652.68	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
375 LB. HEIFERS	CWT.	3.75	1.00	3.750	80.00	300.00	
CORN	BU.	40.00	1.00	40.000	2.90	116.00	
OATS	BU.	8.00	1.00	8.000	1.75	14.00	
ALFALFA HAY	TONS	0.80	1.00	0.800	45.00	36.00	
PRAIRIE HAY	TONS	0.20	1.00	0.200	40.00	8.00	
CATTLE SUPP.	CWT.	2.00	1.00	2.000	10.95	21.90	
SALT & MIN.	LBS.	25.00	1.00	25.000	0.33	8.25	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						524.35	
RETURN OVER DIRECT COSTS						128.33	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		294.726	35.37	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						71.32	
RETURN TO LABOR AND MANAGEMENT						57.02	
LABOR COST			HRS.	1.900	\$ 3.500	6.65	
RETURN TO MANAGEMENT						50.37	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	665.28						
TOTAL OPERATING CAPITAL	435.67						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.40						
MAR-APR	0.40						
MAY-JUNE	0.40						
JULY-AUG	0.20						
SEPT-OCT	0.10						
NOV-DEC	0.40						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 14 5301 11028
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 22
 PRICE VECTOR 6

FULL FED HEIFER CALF 2 PERCENT DEATH LOSS
 LIBERAL ROUGHAGE, GAIN 550 POUNDS
 IN 9.5 MONTHS ON FEED.

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION	NUMBER OF UNITS																	
1 FAT HFR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.98	0.0	0.0	0.0	0.0	0.0	72.000	9.250	16.	8.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
11 375 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.75	0.0	0.0	80.000	1.000	16.	12.	3.	0.
12 CORN	4.00	4.00	4.00	5.00	5.00	6.00	6.00	0.0	0.0	0.0	3.00	3.00	2.900	1.000	2.	72.	3.	0.
13 OATS	2.00	2.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	2.00	1.750	1.000	2.	74.	3.	0.
14 ALFALFA HAY	0.10	0.10	0.10	0.10	0.10	0.10	0.0	0.0	0.0	0.0	0.10	0.10	45.000	1.000	3.	81.	3.	0.
15 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.10	0.10	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.
16 CATTLE SUPP.	0.20	0.20	0.20	0.20	0.20	0.30	0.30	0.0	0.0	0.0	0.20	0.20	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.00	0.0	0.330	1.000	12.	103.	3.	0.
18 VET MEDICINE	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.000	1.000	1.	409.	3.	0.
19 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPERT OF COST	XXX	EQUIP CODE	TYPE	XXXX
38 CATTL FEED EQUIP													0.002	1.000	0.	44.	5.	0.
39 FEEDR CATTL SHED													0.002	1.000	0.	45.	5.	0.
40 FEED LOT													0.002	1.000	0.	46.	5.	0.
41 FEED STORAGE													0.002	1.000	0.	47.	5.	0.
42 LAGOON													0.002	1.000	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.0	0.0	0.10	0.20	0.20						

THIS IS THE SAME AS BUDGET
 TABLE 28 IN THE GUIDEBOOK

FED HEIFER
 ALLEN 028
 OCT., 1974

BUDGET NUMBER 029
 FATTENING YEARLING STEERS, LIBERAL ROUGHAGE
 GAIN 500 POUNDS 1 PERCENT DEATH LOSS
 7.5 MONTHS ON FEED

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	0.99	11.50	75.000	862.50	853.87	
TOTAL RECEIPTS						853.87	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
650 LB. STEERS	CWT.	6.50	1.00	6.500	80.00	520.00	
CORN	BU.	44.00	1.00	44.000	2.90	127.60	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
PRAIRIE HAY	TONS	0.96	1.00	0.960	40.00	38.40	
CATTLE SUPP.	CWT.	1.10	1.00	1.100	10.95	12.04	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
VET MEDICINE	HD.	0.40	1.00	0.400	5.00	2.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						741.19	
RETURN OVER DIRECT COSTS						112.68	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	425.064	51.01	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						86.96	
RETURN TO LABOR AND MANAGEMENT						25.72	
LABOR COST			HRS.	1.600	\$ 3.500	5.60	
RETURN TO MANAGEMENT						20.12	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	882.13						
TOTAL OPERATING CAPITAL	566.00						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.40						
MAR-APR	0.40						
MAY-JUNE	0.40						
JULY-AUG	0.20						
SEPT-OCT	0.0						
NOV-DEC	0.20						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 14 5301 11029
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 23
 PRICE VECTOR 6

FATTENING YEARLING STEERS, LIBERAL ROUGHAGE
 GAIN 500 POUNDS 1 PERCENT DEATH LOSS
 7.5 MONTHS ON FEED

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT	
PRODUCTION	NUMBER OF UNITS																		
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.99	0.0	0.0	0.0	0.0	75.000	11.500	16.	9.	2.	0.	
OPERATING INPUTS	RATE/UNIT																		
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														UNITS	CODE	CODE			
11 650 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.50	80.000	1.000	16.	204.	3.	0.
12 CORN	5.00	5.00	5.00	6.00	6.00	6.00	6.00	0.0	0.0	0.0	0.0	0.0	5.00	2.900	1.000	2.	72.	3.	0.
14 ALFALFA HAY	0.0	0.10	0.0	0.10	0.0	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.10	45.000	1.000	3.	81.	3.	0.
15 PRAIRIE HAY	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.0	0.0	0.0	0.0	0.0	0.12	40.000	1.000	3.	85.	3.	0.
16 CATTLE SUPP.	0.10	0.10	0.10	0.10	0.20	0.20	0.20	0.0	0.0	0.0	0.0	0.0	0.10	10.950	1.000	16.	105.	3.	0.
17 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.330	1.000	12.	103.	3.	0.
18 VET MEDICINE	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.000	1.000	1.	409.	3.	0.
19 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																		
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS	NUMBER																		
													UNITS	PROPORT	XXX	EQUIP	TYPE	XXXX	
														OF COST		CODE			
38 CATTL FEED EQUIP													0.002	1.000	0.	44.	5.	0.	
39 FEED CATTL SHED													0.002	1.000	0.	45.	5.	0.	
40 FEED LOT													0.002	1.000	0.	46.	5.	0.	
41 FEED STORAGE													0.002	1.000	0.	47.	5.	0.	
42 LAGOON													0.002	1.000	0.	48.	5.	0.	
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.0	0.0	0.0	0.0	0.20							

THIS IS THE SAME AS
 BUDGET TABLE 29 IN THE GUIDEBOOK

FED YRLG STR
 ALLEN 29
 OCT., 1974

BUDGET NUMBER 030
 FEED OUT YEARLING HEIFERS 1 PERCENT DEATH LOSS
 LIBERAL CORN SILAGE
 GAIN 450 POUNDS IN 7 MONTHS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT HFR CHOICE	CWT.	0.99	10.50	72.000	756.00	748.44	
TOTAL RECEIPTS						748.44	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
600 LB. HEIFERS	CWT.	6.00	1.00	6.000	75.00	450.00	
CORN	BU.	32.00	1.00	32.000	2.90	92.80	
CORN SILAGE	TONS	25.00	0.10	2.500	18.00	45.00	
ALFALFA HAY	TONS	0.30	1.00	0.300	45.00	13.50	
CATTLE SUPP.	CWT.	2.00	1.00	2.000	10.95	21.90	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
VET MEDICINE	HD.	0.40	1.00	0.400	5.00	2.00	
HAULING & MKTG.	HD.	2.25	1.00	2.250	6.00	13.50	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						646.85	
RETURN OVER DIRECT COSTS						101.59	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	325.247	39.03	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						74.98	
RETURN TO LABOR AND MANAGEMENT						26.61	
LABOR COST			HRS.	1.400	\$ 3.500	4.90	
RETURN TO MANAGEMENT						21.71	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	787.78
TOTAL OPERATING CAPITAL	466.19
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	140.94
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	0.40
MAR-APR	0.40
MAY-JUNE	0.40
JULY-AUG	0.0
SEPT-OCT	0.0
NOV-DEC	0.20

BUDGET IDENTIFICATION NUMBER 14 5301 11030
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 24
 PRICE VECTOR 6

FEED OUT YEARLING HEIFERS 1 PERCENT DEATH LOSS
 LIBERAL CORN SILAGE
 GAIN 450 POUNDS IN 7 MONTHS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT		
PRODUCTION													NUMBER OF UNITS							
1 FAT HFR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.99	0.0	0.0	0.0	0.0	0.0	72.000	10.500	16.	8.	2.	0.		
OPERATING INPUTS													RATE/UNIT							
													PRICE		NUMBER UNITS		ITEM CODE		TYPE CONT	
11 600 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.00	75.000	1.000	16.	15.	3.	0.		
12 CORN	4.00	4.00	5.00	5.00	5.00	5.00	0.0	0.0	0.0	0.0	0.0	4.00	2.900	1.000	2.	72.	3.	0.		
13 CORN SILAGE	3.00	3.00	4.00	4.00	4.00	4.00	0.0	0.0	0.0	0.0	0.0	3.00	18.000	0.100	3.	161.	3.	0.		
14 ALFALFA HAY	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.10	45.000	1.000	3.	81.	3.	0.		
15 CATTLE SUPP.	0.30	0.30	0.30	0.30	0.30	0.20	0.0	0.0	0.0	0.0	0.0	0.30	10.950	1.000	16.	105.	3.	0.		
16 SALT & MIN.	0.0	0.0	15.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.		
17 VET MEDICINE	0.40	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.000	1.000	1.	409.	3.	0.		
18 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	2.25	0.0	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.		
MACHINERY REQUIREMENTS													HOURS		XXXXX		XXXXX		POWER MACH UNIT CODE	
EQUIPMENT REQUIREMENTS													NUMBER UNITS		PROPORT OF COST		XXX EQUIP CODE		TYPE XXXX	
38 CATTL FEED EQUIP													0.002		1.000		0.		44. 5. 0.	
39 FEEDR CATTL SHED													0.002		1.000		0.		45. 5. 0.	
40 FEED LOT													0.002		1.000		0.		46. 5. 0.	
41 FEED STORAGE													0.002		1.000		0.		47. 5. 0.	
42 LAGOON													0.002		1.000		0.		48. 5. 0.	
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.0	0.0	0.0	0.0	0.0	0.20								

THIS IS THE SAME AS BUDGET TABLE
 30 IN THE GUIDEBOOK.

YRLG. HFR.
 ALLEN 30
 OCT., 1974

BUDGET NUMBER 031
 FATTENING HEAVY STEERS, LIBERAL ROUGHAGE
 GAIN 400 LBS. IN
 6 MONTHS ON FEED, 0.5 PERCENT DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	0.99	11.80	75.000	885.00	880.57	
TOTAL RECEIPTS						880.57	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
780 LB. STEERS	CWT.	7.80	1.00	7.800	78.00	608.40	
CORN	BU.	38.00	1.00	38.000	2.90	110.20	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
PRAIRIE HAY	TONS	0.80	1.00	0.800	40.00	32.00	
CATTLE SUPP.	CWT.	0.80	1.00	0.800	10.95	8.76	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.33	3.30	
VET MEDICINE	HD.	0.40	1.00	0.400	5.00	2.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						800.86	
RETURN OVER DIRECT COSTS						79.72	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		356.250	42.75	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						78.70	
RETURN TO LABOR AND MANAGEMENT						1.02	
LABOR COST			HRS. 1.200		\$ 3.500	4.20	
RETURN TO MANAGEMENT						-3.18	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	941.79						
TOTAL OPERATING CAPITAL	497.19						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.0						
MAR-APR	0.20						
MAY-JUNE	0.40						
JULY-AUG	0.40						
SEPT-OCT	0.20						
NOV-DEC	0.0						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 14 5301 11031
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 25
 PRICE VECTOR 6

FATTENING HEAVY STEERS, LIBERAL ROUGHAGE
 GAIN 400 LBS. IN
 6 MONTHS ON FEED, 0.5 PERCENT DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT						
PRODUCTION													NUMBER OF UNITS											
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.99	0.0	0.0	0.0	75.000	11.800	16.	9.	2.	0.						
OPERATING INPUTS													RATE/UNIT											
													PRICE						NUMBER UNIT ITEM TYPE CONT UNITS CODE CODE					
11 780 LB. STEERS	0.0	0.0	7.80	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	78.000	1.000	16.	16.	3.	0.						
12 CORN	0.0	0.0	6.00	6.00	6.00	6.00	7.00	7.00	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.						
13 ALFALFA HAY	0.0	0.0	0.10	0.10	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.						
14 PRAIRIE HAY	0.0	0.0	0.10	0.10	0.10	0.10	0.20	0.20	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.						
15 CATTLE SUPP.	0.0	0.0	0.40	0.0	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.						
16 SALT & MIN.	0.0	0.0	0.0	10.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.						
17 VET MEDICINE	0.0	0.0	0.0	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.000	1.000	1.	409.	3.	0.						
18 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.						
MACHINERY REQUIREMENTS													HOURS						XXXXX XXXXX POWER MACH TYPE CONT UNIT CODE					
EQUIPMENT REQUIREMENTS													NUMBER PROPURT XXX EQUIP TYPE XXXX UNITS OF COST CODE											
38 CATTL FEED EQUIP													0.002 1.000 0. 44. 5. 0.											
39 FEEDR CATTL SHED													0.002 1.000 0. 45. 5. 0.											
40 FEED LOT													0.002 1.000 0. 46. 5. 0.											
41 FEED STORAGE													0.002 1.000 0. 47. 5. 0.											
42 LAGOON													0.002 1.000 0. 48. 5. 0.											
49 LIVESTOCK LABOR	0.0	0.0	0.0	0.20	0.20	0.20	0.20	0.20	0.20	0.0	0.0	0.0												

THIS IS THE SAME AS BUDGET
 TABLE 31 IN THE GUIDEBOOK

HEAVY STRS.
 ALLEN 31
 OCT. 1974

BUDGET NUMBER 032
 FATTENING YEARLING HEIFERS, LIBERAL GRAIN
 GAIN 475 POUNDS IN 7 MONTHS
 ON FEED, 1 PERCENT DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT HFR CHOICE	CWT.	0.99	10.10	72.000	727.20	719.93	
TOTAL RECEIPTS						719.93	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
535 LB. HEIFERS	CWT.	5.35	1.00	5.350	77.00	411.95	
CORN	BU.	50.00	1.00	50.000	2.90	145.00	
ALFALFA HAY	TUNS	0.20	1.00	0.200	45.00	9.00	
PRAIRIE HAY	TONS	0.50	1.00	0.500	40.00	20.00	
CATTLE SUPP.	CWT.	1.50	1.00	1.500	10.95	16.42	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.33	3.30	
VET MEDICINE	HD.	0.40	1.00	0.400	5.00	2.00	
HAULING & MKTG.	HD.	2.25	1.00	2.250	6.00	13.50	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						624.37	
RETURN OVER DIRECT COSTS						95.56	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		307.753	36.93	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						72.88	
RETURN TO LABOR AND MANAGEMENT						22.68	
LABOR COST			HRS. 1.400		\$ 3.500	4.90	
RETURN TO MANAGEMENT						17.78	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	765.31						
TOTAL OPERATING CAPITAL	448.69						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.0						
MAR-APR	0.20						
MAY-JUNE	0.40						
JULY-AUG	0.40						
SEPT-OCT	0.40						
NOV-DEC	0.0						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 14 5301 11032
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 11
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 26
 PRICE VECTOR 6

FATTENING YEARLING HEIFERS, LIBERAL GRAIN
 GAIN 475 POUNDS IN 7 MONTHS
 ON FEED, 1 PERCENT DEATH LOSS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CUNT
1 FAT HFR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.99	0.0	0.0	72.000	10.100	16.	8.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT
														UNITS	CODE	CODE		
11 535 LB. HEIFERS	0.0	0.0	0.0	5.35	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	77.000	1.000	16.	228.	3.	0.
12 CORN	0.0	0.0	0.0	7.00	7.00	7.00	7.00	7.00	7.00	8.00	0.0	0.0	2.900	1.000	2.	72.	3.	0.
13 ALFALFA HAY	0.0	0.0	0.0	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.10	0.10	0.10	0.10	0.10	0.0	0.0	40.000	1.000	3.	85.	3.	0.
15 CATTLE SUPP.	0.0	0.0	0.0	0.20	0.20	0.20	0.20	0.20	0.30	0.20	0.0	0.0	10.950	1.000	16.	105.	3.	0.
16 SALT & MIN.	0.0	0.0	0.0	0.0	10.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
17 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	5.000	1.000	1.	409.	3.	0.
18 HAULING & MKFG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.25	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS												XXXXX	XXXXX	POWER	MACH	TYPE	CUNT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 CATTL FEED EQUIP													0.002	1.000	0.	44.	5.	0.
39 FEEDR CATTL SHED													0.002	1.000	0.	45.	5.	0.
40 FEED LOT													0.002	1.000	0.	46.	5.	0.
41 FEED STORAGE													0.002	1.000	0.	47.	5.	0.
42 LAGOON													0.002	1.000	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.0	0.0	0.0	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.0	0.0						

THIS IS THE SAME AS BUDGET
 TABLE 32 IN THE GUIDEBOOK

YRLG. HFR.
 ALLEN 32
 OCT. 1974

BUDGET NUMBER 033
 FULL FED STEER CALF 60 DAYS AFTERMATH,
 HEAVY CORN SILAGE IN DRY LOT, GAIN 675 POUNDS
 IN 12 MONTHS ON FARM

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR GOOD	CWT.	0.98	11.50	70.000	805.00	788.90	
TOTAL RECEIPTS						788.90	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	27.00	1.00	27.000	2.90	78.30	
CORN SILAGE	TONS	4.65	1.00	4.650	18.00	83.70	
ALFALFA HAY	TONS	0.60	1.00	0.600	45.00	27.00	
AFTERMATH	AUMS	1.00	1.00	1.000	7.00	7.00	
CATTLE SUPP.	LBS.	1.50	1.00	1.500	10.95	16.42	
SALT & MIN.	LBS.	20.00	1.00	20.000	0.33	6.60	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.25	1.00	2.250	6.00	13.50	
475 LB. STEER	CWT.	4.75	1.00	4.750	84.00	399.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						639.72	
RETURN OVER DIRECT COSTS						149.18	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	584.946	70.19	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						106.14	
RETURN TO LABOR AND MANAGEMENT						43.03	
LABOR COST			HRS.	2.400	\$ 3.500	8.40	
RETURN TO MANAGEMENT						34.63	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	780.66						
TOTAL OPERATING CAPITAL	725.88						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.40						
MAR-APR	0.40						
MAY-JUNE	0.40						
JULY-AUG	0.40						
SEPT-OCT	0.40						
NOV-DEC	0.40						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 14 5301 11033
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 27
 PRICE VECTOR 6

FULL FED STEER CALF 60 DAYS AFTERMATH,
 HEAVY CORN SILAGE IN DRY LOT, GAIN 675 POUNDS
 IN 12 MONTHS ON FARM

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 FAT STR GOOD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.98	0.0	0.0	70.000	11.500	16.	10.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
12 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.65	0.0	0.0	18.000	1.000	3.	161.	3.	0.
13 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	45.000	1.000	3.	81.	3.	0.
14 AFTERMATH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	7.000	1.000	10.	157.	3.	0.
15 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	0.0	0.0	10.950	1.000	12.	105.	3.	0.
16 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
17 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	5.000	1.000	1.	409.	3.	0.
18 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.25	0.0	0.0	6.000	1.000	1.	485.	3.	0.
19 475 LB. STEER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.75	0.0	0.0	84.000	1.000	16.	486.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPORT	XXX	EQUIP	TYPE	XXXX
														OF COST		CODE		
38 CATTLE FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTLE SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20						

BUDGET BASED ON PUBLICATION NUMBER EMC 666 TABLE B19
 TITLED LIVESTOCK BUDGETS
 AND PLANNING PRICES FOR 10 STEPS PLANNING

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 060
 STEER CALVES LIBERAL GRAIN
 425-1025 LBS. OCT.-JULY
 BASED ON A 500 HEAD FEEDLOT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	1.00	10.25	75.000	768.75	768.75	
TOTAL RECEIPTS						768.75	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	48.00	1.00	48.000	2.90	139.20	
CATTLE SUPP.	LBS.	3.00	1.00	3.000	10.95	32.85	
CORN SILAGE	TONS	1.50	1.00	1.500	18.00	27.00	
ALFALFA HAY	TONS	0.80	1.00	0.800	45.00	36.00	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.33	9.90	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
425 LB. STEERS	CWT.	4.25	1.00	4.250	85.00	361.25	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						629.40	
RETURN OVER DIRECT COSTS						139.35	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	470.848	56.50	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						92.45	
RETURN TO LABOR AND MANAGEMENT						46.90	
LABOR COST			HRS.	1.800	\$ 3.500	6.30	
RETURN TO MANAGEMENT						40.60	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		770.34					
TOTAL OPERATING CAPITAL		611.79					
LIVESTOCK INVESTMENT		0.0					
BUILDINGS AND EQUIPMENT INVESTMENT		140.94					
MACHINERY INVESTMENT		0.0					
TRACTOR INVESTMENT		0.0					
LABOR USED	HOURS						
JAN-FEB		0.40					
MAR-APR		0.40					
MAY-JUNE		0.40					
JULY-AUG		0.10					
SEPT-OCT		0.10					
NOV-DEC		0.40					

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 15 5131 11060
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 59
 PRICE VECTOR 6

STEER CALVES LIBERAL GRAIN
 425-1025 LBS. OCT.-JULY
 BASED ON A 500 HEAD FEEDLOT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	75.000	10.250	16.	9.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	48.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
12 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	10.950	1.000	12.	105.	3.	0.
13 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	0.0	0.0	18.000	1.000	3.	161.	3.	0.
14 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.80	0.0	0.0	45.000	1.000	3.	81.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	5.000	1.000	1.	409.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	6.000	1.000	1.	485.	3.	0.
18 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.25	0.0	0.0	85.000	1.000	16.	13.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
														UNIT	CODE			
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPERT	XXX	EQUIP	TYPE	XXXX
													UNITS	UF COST		CODE		
38 CATTL FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTL SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.10	0.0	0.0	0.10	0.20	0.20						

BUDGETS BASED ON PUBLICATION NUMBER
 EMC 639 TITLED CATTLE FEEDERS
 PLANNING GUIDE AND WORKSHEETS

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 061
 STEER CALVES LIBERAL ROUGHAGE
 425-1025 LBS. OCT.-SEPT.
 BASED ON A 500 HEAD FEEDLOT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	1.00	10.25	75.000	768.75	768.75	
TOTAL RECEIPTS						768.75	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	41.00	1.00	41.000	2.90	118.90	
CATTLE SUPP.	LBS.	3.60	1.00	3.600	10.95	39.42	
CORN SILAGE	TONS	3.10	1.00	3.100	18.00	55.80	
ALFALFA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.33	9.90	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
425 LB. STEERS	CWT.	4.25	1.00	4.250	85.00	361.25	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						630.97	
RETURN OVER DIRECT COSTS						137.78	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	576.920	69.23	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						105.18	
RETURN TO LABOR AND MANAGEMENT						32.60	
LABOR COST			HRS.	2.200	\$ 3.500	7.70	
RETURN TO MANAGEMENT						24.90	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		771.91					
TOTAL OPERATING CAPITAL		717.86					
LIVESTOCK INVESTMENT		0.0					
BUILDINGS AND EQUIPMENT INVESTMENT		140.94					
MACHINERY INVESTMENT		0.0					
TRACTOR INVESTMENT		0.0					
LABOR USED	HOURS						
JAN-FEB		0.40					
MAR-APR		0.40					
MAY-JUNE		0.40					
JULY-AUG		0.40					
SEPT-OCT		0.20					
NOV-DEC		0.40					

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 15 5131 11061
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH' 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 60
 PRICE VECTOR 6

STEER CALVES LIBERAL ROUGHAGE
 425-1025 LBS. OCT.-SEPT.
 BASED ON A 500 HEAD FEEDLOT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	75.000	10.250	16.	9.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	41.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
12 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.60	0.0	0.0	10.950	1.000	12.	105.	3.	0.
13 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.10	0.0	0.0	18.000	1.000	3.	161.	3.	0.
14 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.0	0.0	45.000	1.000	3.	81.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	5.000	1.000	1.	409.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	6.000	1.000	1.	485.	3.	0.
18 425 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.25	0.0	0.0	85.000	1.000	16.	13.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPERT	XXX	EQUIP	TYPE	XXXX
														OF COST		CODE		
38 CATTL FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTL SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.10	0.10	0.20	0.20						

BUDGETS BASED ON PUBLICATION NUMBER
 EMC 639 TITLED CATTLE FEEDERS
 PLANNING GUIDE AND WORKSHEETS

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 063
 HEIFER CALVES LIBERAL ROUGHAGE
 400-850 LBS. OCT.-JULY
 BASED ON A 500 HEAD FEEDLOT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT HFR CHOICE	CWT.	1.00	8.50	72.000	612.00	612.00	
TOTAL RECEIPTS						612.00	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	34.00	1.00	34.000	2.90	98.60	
CATTLE SUPP.	LBS.	2.80	1.00	2.800	10.95	30.66	
CORN SILAGE	TONS	1.80	1.00	1.800	18.00	32.40	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
400 LB. HEIFERS	CWT.	4.00	1.00	4.000	80.00	320.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						527.81	
RETURN OVER DIRECT COSTS						84.19	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	438.640	52.64	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						88.59	
RETURN TO LABOR AND MANAGEMENT						-4.39	
LABOR COST			HRS.	1.800	\$ 3.500	6.30	
RETURN TO MANAGEMENT						-10.69	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	668.75						
TOTAL OPERATING CAPITAL	579.58						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.40						
MAR-APR	0.40						
MAY-JUNE	0.40						
JULY-AUG	0.10						
SEPT-OCT	0.10						
NOV-DEC	0.40						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 15 5121 11063
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 61
 PRICE VECTOR 6

HEIFER CALVES LIBERAL ROUGHAGE
 400-850 LBS. OCT.-JULY
 BASED ON A 500 HEAD FEEDLOT

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION	NUMBER OF UNITS																	
1 FAT HFR CHOICE	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	72.000	8.500	16.	8.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	34.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
12 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.80	0.0	0.0	10.950	1.000	12.	105.	3.	0.
13 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.80	0.0	0.0	18.000	1.000	3.	161.	3.	0.
14 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.40	0.0	0.0	45.000	1.000	3.	81.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	5.000	1.000	1.	409.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	6.000	1.000	1.	485.	3.	0.
18 400 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.00	0.0	0.0	80.000	1.000	16.	202.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS	NUMBER PROPORT UNITS OF COST																	
													XXXXX	XXXXX	XXXXX	EQUIP CODE	TYPE	XXXX
38 CATTL FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTL SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.10	0.0	0.0	0.10	0.20	0.20						

BUDGETS BASED ON PUBLICATION NUMBER
 EMC 639 TITLED CATTLE FEEDERS
 PLANNING GUIDE AND WORKSHEETS

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 064
 YEARLING STEERS LIBERAL GRAIN
 650-1150 LBS. OCT.-MAY
 BASED ON A 500 HEAD FEEDLOT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	1.00	11.50	75.000	862.50	862.50	
TOTAL RECEIPTS						862.50	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	44.00	1.00	44.000	2.90	127.60	
CATTLE SUPP.	LBS.	2.50	1.00	2.500	10.95	27.37	
CORN SILAGE	TONS	1.60	1.00	1.600	18.00	28.80	
ALFALFA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
650 LB. STEERS	CWT.	6.50	1.00	6.500	80.00	520.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						752.42	
RETURN OVER DIRECT COSTS						110.08	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	437.980	52.56	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						88.51	
RETURN TO LABOR AND MANAGEMENT						21.57	
LABOR COST			HRS.	1.400	\$ 3.500	4.90	
RETURN TO MANAGEMENT						16.67	
RESOURCES USED		DOLLARS					
TOTAL CAPITAL USED		893.36					
TOTAL OPERATING CAPITAL		578.92					
LIVESTOCK INVESTMENT		0.0					
BUILDINGS AND EQUIPMENT INVESTMENT		140.94					
MACHINERY INVESTMENT		0.0					
TRACTOR INVESTMENT		0.0					
LABOR USED		HOURS					
JAN-FEB		0.40					
MAR-APR		0.40					
MAY-JUNE		0.10					
JULY-AUG		0.0					
SEPT-OCT		0.10					
NOV-DEC		0.40					

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 15 5161 11064
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 5
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 62
 PRICE VECTOR 6

YEARLING STEERS LIBERAL GRAIN
 650-1150 LBS. OCT.-MAY
 BASED ON A 500 HEAD FEEDLOT

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT	
PRODUCTION													NUMBER OF UNITS						
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.000	11.500	16.	9.	2.	0.	
OPERATING INPUTS													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CUNT	
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.	
12 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	10.950	1.000	12.	105.	3.	0.	
13 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.60	0.0	0.0	18.000	1.000	3.	161.	3.	0.	
14 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.0	0.0	45.000	1.000	3.	81.	3.	0.	
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.	
16 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	3.000	1.000	1.	416.	3.	0.	
17 HAULING & MKIG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
18 650 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.50	0.0	0.0	80.000	1.000	16.	204.	3.	0.	
MACHINERY REQUIREMENTS													HOURS	XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CUNT
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX	
38 CATTL FEED EQUIP													1.000	0.002	5.	44.	5.	0.	
39 FEEDR CATTL SHED													1.000	0.002	6.	45.	5.	0.	
40 FEED LOT													1.000	0.002	9.	46.	5.	0.	
41 FEED STORAGE													1.000	0.002	6.	47.	5.	0.	
42 LAGOON													1.000	0.002	0.	48.	5.	0.	
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.10	0.0	0.0	0.0	0.0	0.10	0.20	0.20							

BUDGETS BASED ON PUBLICATION NUMBER
 EMC 639 TITLED CATTLE FEEDERS
 PLANNING GUIDE AND WORKSHEETS

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 065
 YEARLING STEERS LIBERAL ROUGHAGE
 650-1150 LBS. OCT-JUNE
 BASED ON A 500 HEAD FEEDLOT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR CHOICE	CWT.	1.00	11.50	75.000	862.50	862.50	
TOTAL RECEIPTS						862.50	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	36.00	1.00	36.000	2.90	104.40	
CATTLE SUPP.	LBS.	3.40	1.00	3.400	10.95	37.23	
CORN SILAGE	TONS	3.00	1.00	3.000	18.00	54.00	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
650 LB. STEERS	CWT.	6.50	1.00	6.500	80.00	520.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						759.78	
RETURN OVER DIRECT COSTS						102.72	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	1.776	0.21	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						36.16	
RETURN TO LABOR AND MANAGEMENT						66.56	
LABOR COST			HRS.	1.600	\$ 3.500	5.60	
RETURN TO MANAGEMENT						60.96	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		900.72					
TOTAL OPERATING CAPITAL		142.72					
LIVESTOCK INVESTMENT		0.0					
BUILDINGS AND EQUIPMENT INVESTMENT		140.94					
MACHINERY INVESTMENT		0.0					
TRACTOR INVESTMENT		0.0					
LABOR USED	HOURS						
JAN-FEB		0.40					
MAR-APR		0.40					
MAY-JUNE		0.30					
JULY-AUG		0.0					
SEPT-OCT		0.10					
NOV-DEC		0.40					

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 15 5161 11065
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 63
 PRICE VECTOR 6

YEARLING STEERS LIBERAL ROUGHAGE
 650-1150 LBS. OCT-JUNE
 BASED ON A 500 HEAD FEEDLOT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CUNT
1 FAT STR CHOICE	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	75.000	11.500	16.	9.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT
														UNIT S	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
12 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.40	0.0	0.0	10.950	1.000	12.	105.	3.	0.
13 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	18.000	1.000	3.	161.	3.	0.
14 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.40	0.0	0.0	45.000	1.000	3.	81.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	3.000	1.000	1.	416.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	6.000	1.000	1.	485.	3.	0.
18 650 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.50	0.0	0.0	80.000	1.000	16.	204.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS												XXXXX	XXXXX	POWER	MACH	TYPE	CUNT
														UNIT	CODE			
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 CATTLE FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTLE SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.10	0.0	0.0	0.0	0.10	0.20	0.20						

BUDGETS BASED ON PUBLICATION NUMBER
 EMC 639 TITLED CATTLE FEEDERS
 PLANNING GUIDE AND WORKSHEETS

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 066
 YEARLING STEERS PLAIN STEERS
 700-1050 LBS. OCT.-APRIL
 BASED ON A 500 HEAD FEEDLOT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT STR GOOD	Cwt.	1.00	10.50	70.000	735.00	735.00	
TOTAL RECEIPTS						735.00	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	10.00	1.00	10.000	2.90	29.00	
CATTLE SUPP.	LBS.	2.00	1.00	2.000	10.95	21.90	
CORN SILAGE	TONS	3.00	1.00	3.000	18.00	54.00	
ALFALFA HAY	TONS	0.20	1.00	0.200	45.00	9.00	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.33	3.30	
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
700 LB. STEERS	CWT.	7.00	1.00	7.000	79.00	553.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						691.40	
RETURN OVER DIRECT COSTS						43.60	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		344.899	41.39	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						77.34	
RETURN TO LABOR AND MANAGEMENT						-33.74	
LABOR COST			HRS. 1.200		\$ 3.500	4.20	
RETURN TO MANAGEMENT						-37.94	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	832.34						
TOTAL OPERATING CAPITAL	485.84						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.40						
MAR-APR	0.30						
MAY-JUNE	0.0						
JULY-AUG	0.0						
SEPT-OCT	0.10						
NOV-DEC	0.40						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 15 5161 11066
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 58
 PRICE VECTOR 6

YEARLING STEERS PLAIN STEERS
 700-1050 LBS. OCT.-APRIL
 BASED UN A 500 HEAD FEEDLOT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CUNT
PRODUCTION																		
	NUMBER OF UNITS																	
1 FAT STR GOOD	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	70.000	10.500	16.	10.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT
														UNITS	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
12 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	10.950	1.000	12.	105.	3.	0.
13 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	18.000	1.000	3.	161.	3.	0.
14 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.0	0.0	45.000	1.000	3.	81.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	3.000	1.000	1.	416.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	6.000	1.000	1.	485.	3.	0.
18 700 LB. STEERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.00	0.0	0.0	79.000	1.000	16.	201.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CUNT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 CATTL FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTL SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.10	0.0	0.0	0.0	0.0	0.0	0.10	0.20	0.20						

BUDGETS BASED ON PUBLICATION NUMBER
 EMC 639 TITLED CATTLE FEEDERS
 PLANNING GUIDE AND WORKSHEETS

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 067
 YEARLING HEIFERS LIBERAL GRAIN
 575-975 LBS. OCT.-MAY
 BASED ON A 500 HEAD FEEDLOT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FAT HFR CHOICE	CWT.	1.00	9.75	72.000	702.00	702.00	
TOTAL RECEIPTS						702.00	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	HD.	35.00	1.00	35.000	2.90	101.50	
CATTLE SUPP.	LBS.	2.00	1.00	2.000	10.95	21.90	
CORN SILAGE	TONS	2.00	1.00	2.000	18.00	36.00	
ALFALFA HAY	TONS	0.30	1.00	0.300	45.00	13.50	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.33	3.30	
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
HAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
575 LB. HEIFERS	CWT.	5.75	1.00	5.750	76.00	437.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						634.40	
RETURN OVER DIRECT COSTS						67.60	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		369.132	44.30	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						80.25	
RETURN TO LABOR AND MANAGEMENT						-12.64	
LABOR COST			HRS.	1.400	\$ 3.500	4.90	
RETURN TO MANAGEMENT						-17.54	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	775.34						
TOTAL OPERATING CAPITAL	510.07						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.96						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.40						
MAR-APR	0.40						
MAY-JUNE	0.10						
JULY-AUG	0.0						
SEPT-OCT	0.10						
NOV-DEC	0.40						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 15 5151 11067
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 5
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 64
 PRICE VECTOR 6

YEARLING HEIFERS LIBERAL GRAIN
 575-975 LBS. OCT.-MAY
 BASED ON A 500 HEAD FEEDLOT

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT
PRODUCTION	NUMBER OF UNITS																	
1 FAT HFR CHOICE	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	72.000	9.750	16.	8.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT
														UNITS	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
12 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	10.950	1.000	12.	105.	3.	0.
13 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	18.000	1.000	3.	161.	3.	0.
14 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.30	0.0	0.0	45.000	1.000	3.	81.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	3.000	1.000	1.	416.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.50	0.0	0.0	6.000	1.000	1.	485.	3.	0.
18 575 LB. HEIFERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.75	0.0	0.0	76.000	1.000	16.	203.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MAH	TYPE	CUNT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPORT	XXX	EQUIP	TYPE	XXXX
														OF COST		CODE		
38 CATTLE FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEEDR CATTLE SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.10	0.0	0.0	0.0	0.0	0.10	0.20	0.20						

BUDGETS BASED ON PUBLICATION NUMBER
 EMC 639 TITLED CATTLE FEEDERS
 PLANNING GUIDE AND WORKSHEETS

CATTLE FEEDG
 ALLEN
 MAY, 1976

BUDGET NUMBER 068
 PURCHASE HOLSTEIN STEER CALVES GROW CALF IN WINTER,
 GRAZE ON SUMMER PASTURE AND FEED OUT IN DRYLOT
 SELL 1300 POUND SLAUGHTER STEER

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FINISHED DY. STR	CWT.	0.93	13.00	68.000	884.00	822.12	
TOTAL RECEIPTS						822.12	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
DAIRY CALVES	HD.	1.00	1.00	1.000	100.00	100.00	
MILK REPLACER	CWT.	0.35	1.00	0.350	43.40	15.19	
CALF STARTER	CWT.	2.40	1.00	2.400	13.25	31.80	
CALF GROWER	CWT.	1.50	1.00	1.500	11.40	17.10	
CORN	HD.	33.00	1.00	33.000	2.90	95.70	
CORN SILAGE	TONS	4.50	1.00	4.500	18.00	81.00	
ALFALFA HAY	TONS	1.10	1.00	1.100	45.00	49.50	
PRAIRIE HAY	TONS	0.60	1.00	0.600	40.00	24.00	
PASTURE	AUMS	6.00	1.00	6.000	10.00	60.00	
CATTLE SUPP.	CWT.	1.70	1.00	1.700	10.95	18.61	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.33	19.80	
VET. MEDICINE	HD.	0.80	1.00	0.800	7.00	5.60	
HAULING & MKTG.	HD.	1.75	1.00	1.750	6.00	10.50	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						532.00	
RETURN OVER DIRECT COSTS						290.12	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		486.202	58.34	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		140.939	16.91	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						94.30	
RETURN TO LABOR AND MANAGEMENT						195.82	
LABOR COST			HRS. 2.400		\$ 3.500	8.40	
RETURN TO MANAGEMENT						187.42	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	672.94
TOTAL OPERATING CAPITAL	627.14
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	140.94
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	0.40
MAR-APR	0.40
MAY-JUNE	0.40
JULY-AUG	0.40
SEPT-OCT	0.40
NOV-DEC	0.40

BUDGET IDENTIFICATION NUMBER 24 5231 11068
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 66
 PRICE VECTOR 6

PURCHASE HOLSTEIN STEER CALVES GROW CALF IN WINTER,
 GRAZE ON SUMMER PASTURE AND FEED OUT IN DRYLOT
 SELL 1300 POUND SLAUGHTER STEER

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION	NUMBER OF UNITS																	
1 FINISHED DY. STR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.93	0.0	0.0	68.000	13.000	16.	11.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
11 DAIRY CALVES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	100.000	1.000	1.	21.	3.	0.
12 MILK REPLACER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.35	0.0	0.0	43.400	1.000	16.	107.	3.	0.
13 CALF STARTER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.40	0.0	0.0	13.250	1.000	16.	108.	3.	0.
14 CALF GROWER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	0.0	0.0	11.400	1.000	16.	109.	3.	0.
15 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.00	0.0	0.0	2.900	1.000	1.	72.	3.	0.
16 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.50	0.0	0.0	18.000	1.000	3.	161.	3.	0.
17 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.10	0.0	0.0	45.000	1.000	3.	81.	3.	0.
18 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	40.000	1.000	3.	85.	3.	0.
19 PASTURE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.00	0.0	0.0	10.000	1.000	10.	150.	3.	0.
20 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.70	0.0	0.0	10.950	1.000	16.	105.	3.	0.
21 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	60.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
22 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.80	0.0	0.0	7.000	1.000	1.	413.	3.	0.
23 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.75	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS												XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPERTY OF COST	XXX EQUIP CODE	EQUIP CODE	TYPE	XXXX
38 CATTL FEED EQUIP													1.000	0.002	0.	44.	5.	0.
39 FEED CATTL SHED													1.000	0.002	0.	45.	5.	0.
40 FEED LOT													1.000	0.002	0.	46.	5.	0.
41 FEED STORAGE													1.000	0.002	0.	47.	5.	0.
42 LAGOON													1.000	0.002	0.	48.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20						

BUDGET BASED ON EMC 616 TABLE 26
 TITLED GROWING BEEF ANIMALS
 AND PRODUCING BEEF FOR SLAUGHTER

CATTLE FEEDG
 ALLEN
 JUNE, 1976

BUDGET NUMBER 034
 EWE AND LAMBS, SELL 120 PERCENT LAMB CROP
 MAY-JUNE, FEEDERS, 20 PERCENT REPLACEMENT EWES
 PURCHASED, 2 PERCENT EWE DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FEEDER LAMBS	CWT.	1.20	0.70	62.000	43.40	52.08	
LAMB WOOL INCENT	CWT.	1.20	0.70	1.150	0.80	0.97	
WOOL	LBS.	1.00	10.00	0.790	7.90	7.90	
WOOL SUPPORT	LBS.	1.00	10.00	0.330	3.30	3.30	
CULL EWES	LBS.	0.18	130.00	0.120	15.60	2.81	
TOTAL RECEIPTS						67.05	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	1.50	1.00	1.500	2.90	4.35	
ALFALFA HAY	TONS	0.14	1.00	0.140	45.00	6.30	
PRAIRIE HAY	TONS	0.20	1.00	0.200	40.00	8.00	
PASTURE	AUMS	1.00	1.00	1.000	10.00	10.00	
SHEEP SUPP.	CWT.	0.25	1.00	0.250	8.65	2.16	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
REPLACEMENT EWE	HD.	1.00	0.20	0.200	80.00	16.00	
VET. MEDICINE	HD.	1.00	1.00	1.000	1.20	1.20	
SHEARING	HD.	1.00	1.00	1.000	1.00	1.00	
HAULING & MKTG.	HD.	0.31	1.00	0.310	6.00	1.86	
MACHINE AND EQUIPMENT REPAIR						0.52	
TOTAL DIRECT COSTS						56.34	
RETURN OVER DIRECT COSTS						10.71	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	33.313	4.00	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	5.800	0.70	
INTEREST ON LIVESTOCK INVESTMENT				0.120	55.552	6.67	
DEPRECIATION, TAXES, INSURANCE						24.90	
TOTAL FIXED COSTS						36.26	
RETURN TO LABOR AND MANAGEMENT						-25.55	
LABOR COST			HRS.	2.800	\$ 3.500	9.80	
RETURN TO MANAGEMENT						-35.35	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	117.69						
TOTAL OPERATING CAPITAL	94.67						
LIVESTOCK INVESTMENT	55.55						
BUILDINGS AND EQUIPMENT INVESTMENT	5.80						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.32						
MAR-APR	1.20						
MAY-JUNE	0.32						
JULY-AUG	0.32						
SEPT-OCT	0.32						
NOV-DEC	0.32						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 30 5301 11034
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 6
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 28
 PRICE VECTOR 6

EWES AND LAMBS, SELL 120 PERCENT LAMB CRUP
 MAY-JUNE, FEEDERS, 20 PERCENT REPLACEMENT EWES
 PURCHASED, 2 PERCENT EWE DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT		
PRODUCTION																				
	NUMBER OF UNITS																			
1 FEEDER LAMBS	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	0.0	0.0	0.0	62.000	0.700	16.	29.	2.	0.		
2 LAMB WOOL INCENT	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	0.0	0.0	0.0	1.150	0.700	16.	51.	2.	0.		
3 WOOL	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.790	10.000	12.	1.	2.	0.		
4 WOOL SUPPORT	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.330	10.000	12.	52.	2.	0.		
5 CULL EWES	0.0	0.0	0.0	0.0	0.0	0.18	0.0	0.0	0.0	0.0	0.0	0.0	0.120	130.000	12.	35.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CUNT		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	0.0	0.0	2.900	1.000	2.	72.	3.	0.		
12 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.14	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.		
13 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.		
14 PASTURE	0.0	0.0	0.0	0.0	0.25	0.25	0.25	0.25	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.		
15 SHEEP SUPP.	0.0	0.0	0.25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.650	1.000	16.	106.	3.	0.		
16 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.		
17 REPLACEMENT EWE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	80.000	0.200	1.	38.	3.	0.		
19 VET. MEDICINE	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.200	1.000	1.	411.	3.	0.		
20 SHEARING	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	1.000	1.000	1.	436.	3.	0.		
21 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.31	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.		
MACHINERY REQUIREMENTS																				
	HOURS												XXXXX	XXXXX	POWER	MACH	TYPE	CUNT		
															UNIT	CODE				
EQUIPMENT REQUIREMENTS																				
													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX		
38 LOADING SHED													0.002	1.000	0.	12.	5.	0.		
39 FEEDING EQUIP.													0.100	1.000	0.	41.	5.	0.		
LIVESTOCK INVESTMENT																				
	PRICE OR VALUE																			
40 EWE	80.00												1.000	1.000	0.	82.	5.	0.		
41 RAM	175.00												0.029	1.000	0.	81.	5.	0.		
49 LIVESTOCK LABOR	0.16	0.16	0.60	0.60	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16								

MARKET PRICE OF WOOL PLUS THE SUPPORT EQUALS THE SUPPORT LEVEL
 PRICE. LAMB WOOL INCENTIVE BASED ON AVE. SALE WT. OF
 LAMB. SALE RECEIPT USED AS CLAIM EVIDENCE.

EWES LAMB
 ALLEN
 JUNE, 1977

BUDGET NUMBER 035
 EWE AND LAMBS, SELL 120 PERCENT LAMB CROP,
 JULY FAT LAMBS, 20 PERCENT REPLACEMENT EWES PURCHASED
 2 PERCENT EWE DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER LAMBS	CWT.	1.20	0.95	68.000	64.60	77.52	
LAMB WOOL INCENT	CWT.	1.20	0.95	1.150	1.09	1.31	
WOOL	LBS.	1.00	10.00	0.790	7.90	7.90	
WOOL SUPPORT	LBS.	1.00	10.00	0.330	3.30	3.30	
CULL EWES	LBS.	0.18	130.00	0.120	15.60	2.81	
TOTAL RECEIPTS						92.84	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	5.00	1.00	5.000	2.90	14.50	
ALFALFA HAY	TONS	0.23	1.00	0.230	45.00	10.35	
PRAIRIE HAY	TONS	0.20	1.00	0.200	40.00	8.00	
PASTURE	AUMS	1.00	1.00	1.000	10.00	10.00	
SHEEP SUPP.	CWT.	0.25	1.00	0.250	8.65	2.16	
SALT & MIN.	LBS.	16.00	1.00	16.000	0.33	5.28	
REPLACEMENT EWE	HD.	1.00	0.20	0.200	80.00	16.00	
VET. MEDICINE	HD.	1.00	1.00	1.000	1.20	1.20	
SHEARING	HD.	1.00	1.00	1.000	1.00	1.00	
HAULING & MKTG.	HD.	0.35	1.00	0.350	6.00	2.10	
MACHINE AND EQUIPMENT REPAIR						0.52	
TOTAL DIRECT COSTS						71.11	
RETURN OVER DIRECT COSTS						21.73	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	31.436	3.77	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	5.800	0.70	
INTEREST ON LIVESTOCK INVESTMENT				0.120	55.552	6.67	
DEPRECIATION, TAXES, INSURANCE						24.90	
TOTAL FIXED COSTS						36.04	
RETURN TO LABOR AND MANAGEMENT						-14.31	
LABOR COST			HRS.	3.000	\$ 3.500	10.50	
RETURN TO MANAGEMENT						-24.81	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	132.46
TOTAL OPERATING CAPITAL	92.79
LIVESTOCK INVESTMENT	55.55
BUILDINGS AND EQUIPMENT INVESTMENT	5.80
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	0.32
MAR-APR	1.40
MAY-JUNE	0.32
JULY-AUG	0.32
SEPT-OCT	0.32
NOV-DEC	0.32

BUDGET IDENTIFICATION NUMBER 30 5301 11035
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 29
 PRICE VECTOR 6

EWE AND LAMBS, SELL 120 PERCENT LAMB CROP,
 JULY FAT LAMBS, 20 PERCENT REPLACEMENT EWES PURCHASED
 2 PERCENT EWE DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION																		
NUMBER OF UNITS																		
1 SLAUGHTER LAMBS	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	0.0	0.0	68.000	0.950	16.	39.	2.	0.
2 LAMB WOOL INCENT	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	0.0	0.0	1.150	0.950	16.	51.	2.	0.
3 WOOL	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.790	10.000	12.	1.	2.	0.
4 WOOL SUPPORT	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.330	10.000	12.	52.	2.	0.
5 CULL EWES	0.0	0.0	0.0	0.0	0.0	0.0	0.18	0.0	0.0	0.0	0.0	0.0	0.120	130.000	12.	35.	2.	0.
OPERATING INPUTS																		
RATE/UNIT																		
PRICE NUMBER UNIT ITEM TYPE CONT																		
UNITS CODE CODE																		
11 CORN	0.0	0.0	0.0	0.0	5.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.
12 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.23	0.0	0.0	45.000	1.000	3.	81.	3.	0.
13 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.
14 PASTURE	0.0	0.0	0.0	0.0	0.20	0.20	0.20	0.20	0.20	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.
15 SHEEP SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.25	0.0	8.650	1.000	16.	106.	3.	0.
16 SALT & MIN.	0.0	0.0	16.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
17 REPLACEMENT EWE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	80.000	0.200	1.	38.	3.	0.
19 VET. MEDICINE	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.200	1.000	1.	411.	3.	0.
20 SHEARING	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	1.000	1.000	1.	436.	3.	0.
21 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.35	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS																		
HOURS																		
XXXXX XXXXX POWER MACH TYPE CONT																		
UNIT CODE																		
EQUIPMENT REQUIREMENTS																		
NUMBER PROPOR XXX EQUIP TYPE XXXX																		
UNITS OF COST CODE																		
38 LOAFING SHED													0.002	1.000	0.	12.	5.	0.
39 FEEDING EQUIP.													0.100	1.000	0.	41.	5.	0.
LIVESTOCK INVESTMENT																		
PRICE OR VALUE																		
40 EWE													1.000	1.000	0.	82.	5.	0.
41 RAM													0.029	1.000	0.	81.	5.	0.
49 LIVESTOCK LABOR	0.16	0.16	0.70	0.70	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16						

MARKET PRICE OF WOOL PLUS THE SUPPORT EQUALS THE SUPPORT LEVEL
 PRICE. LAMB WOOL INCENTIVE BASED ON AVE. SALE WT. OF
 LAMB. SALE RECEIPT USED AS CLAIM EVIDENCE.

EWE LAMB
 ALLEN
 JUNE, 1977

BUDGET NUMBER 036
 EWE AND LAMBS, SELL 120 PERCENT LAMB CRUP IN
 AUGUST AS FEEDERS, 20 PERCENT REPLACEMENT EWES
 PURCHASED, 2 PERCENT EWE DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FEEDER LAMBS	CWT.	1.20	0.70	62.000	43.40	52.08	
LAMB WOOL INCENT	CWT.	1.20	0.70	1.150	0.80	0.97	
WOOL	LBS.	1.00	10.00	0.790	7.90	7.90	
WOOL SUPPORT	LBS.	1.00	10.00	0.330	3.30	3.30	
CULL EWES	LBS.	0.18	130.00	0.120	15.60	2.81	
TOTAL RECEIPTS						67.05	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	BU.	0.50	1.00	0.500	2.90	1.45	
ALFALFA HAY	TONS	0.15	1.00	0.150	45.00	6.75	
PRAIRIE HAY	TONS	0.20	1.00	0.200	40.00	8.00	
PASTURE	AUMS	1.20	1.00	1.200	10.00	12.00	
SHEEP SUPP.	CWT.	0.40	1.00	0.400	8.65	3.46	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
REPLACEMENT EWE	HD.	1.00	0.20	0.200	80.00	16.00	
VET. MEDICINE	HD.	1.00	1.00	1.000	1.20	1.20	
SHEARING	HD.	1.00	1.00	1.000	1.00	1.00	
HAULING & MKTG.	HD.	0.32	1.00	0.320	6.00	1.92	
MACHINE AND EQUIPMENT REPAIR						0.52	
TOTAL DIRECT COSTS						57.25	
RETURN OVER DIRECT COSTS						9.81	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	27.693	3.32	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	5.470	0.66	
INTEREST ON LIVESTOCK INVESTMENT				0.120	55.552	6.67	
DEPRECIATION, TAXES, INSURANCE						24.88	
TOTAL FIXED COSTS						35.53	
RETURN TO LABOR AND MANAGEMENT						-25.72	
LABOR COST			HRS.	2.000	\$ 3.500	7.00	
RETURN TO MANAGEMENT						-32.72	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	118.27						
TOTAL OPERATING CAPITAL	88.72						
LIVESTOCK INVESTMENT	55.55						
BUILDINGS AND EQUIPMENT INVESTMENT	5.47						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.30						
MAR-APR	0.30						
MAY-JUNE	0.40						
JULY-AUG	0.40						
SEPT-OCT	0.30						
NOV-DEC	0.30						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 30 5301 11036
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 30
 PRICE VECTOR 6

EWE AND LAMBS, SELL 120 PERCENT LAMB CROP IN
 AUGUST AS FEEDERS, 20 PERCENT REPLACEMENT EWES
 PURCHASED, 2 PERCENT EWE DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT
PRODUCTION																		
	NUMBER OF UNITS																	
1 FEEDER LAMBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	0.0	62.000	0.700	16.	29.	2.	0.
2 LAMB WOOL INCENT	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	0.0	0.0	1.150	0.700	16.	51.	2.	0.
3 WOOL	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.790	10.000	12.	1.	2.	0.
4 WOOL SUPPORT	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.330	10.000	12.	52.	2.	0.
5 CULL EWES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.18	0.0	0.0	0.0	0.120	130.000	12.	35.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT
														UNITS	CODE	CODE		
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.0	0.0	2.900	1.000	2.	72.	3.	0.
12 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.15	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.
13 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.
14 PASTURE	0.0	0.0	0.0	0.0	0.20	0.20	0.20	0.30	0.30	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.
15 SHEEP SUPP.	0.0	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.650	1.000	16.	106.	3.	0.
16 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
17 REPLACEMENT EWE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	80.000	0.200	1.	38.	3.	0.
19 VET. MEDICINE	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.200	1.000	1.	411.	3.	0.
20 SHEARING	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	1.000	1.000	1.	436.	3.	0.
21 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.32	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS												XXXXX	XXXXX	POWER	MACH	TYPE	CUNT
														UNIT	CODE	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 LOAFING SHED													0.002	1.000	0.	12.	5.	0.
39 FEEDING EQUIP.													0.100	1.000	0.	41.	5.	0.
LIVESTOCK INVESTMENT																		
	PRICE OR VALUE																	
40 EWE	80.00												1.000	1.000	0.	82.	5.	0.
41 RAM	175.00												0.029	1.000	0.	81.	5.	0.
49 LIVESTOCK LABOR	0.15	0.15	0.15	0.15	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15						

MARKET PRICE OF WOOL PLUS THE SUPPORT EQUALS THE SUPPORT LEVEL
 PRICE. LAMB WOOL INCENTIVE BASED ON AVE. SALE WT. OF
 LAMB. SALE RECEIPT USED AS CLAIM EVIDENCE.

EWE LAMB
 ALLEN
 JUNE, 1977

BUDGET NUMBER 037
 EWE AND LAMBS, SELL 120 PERCENT LAMB CROP IN
 SEPTEMBER, HALF FEEDERS AND HALF FATS, 20 PERCENT
 REPLACEMENT EWES PURCHASED, 2 PERCENT EWE DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER LAMBS	CWT.	0.60	0.95	65.000	61.75	37.05	
FEEDER LAMBS	CWT.	0.60	0.70	62.000	43.40	26.04	
LAMB WOOL INCENT	CWT.	1.20	0.82	1.150	0.95	1.14	
WOOL	LBS.	1.00	10.00	0.790	7.90	7.90	
WOOL SUPPORT	LBS.	1.00	10.00	0.330	3.30	3.30	
CULL EWES	LBS.	0.18	130.00	0.120	15.60	2.81	
TOTAL RECEIPTS						78.24	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	0.70	1.00	0.700	2.90	2.03	
ALFALFA HAY	TONS	0.16	1.00	0.160	45.00	7.20	
PRAIRIE HAY	TONS	0.30	1.00	0.300	40.00	12.00	
PASTURE	AUMS	1.20	1.00	1.200	10.00	12.00	
SHEEP SUPP.	CWT.	0.40	1.00	0.400	8.65	3.46	
SALT & MIN.	LBS.	16.00	1.00	16.000	0.33	5.28	
REPLACEMENT EWE	HD.	1.00	0.20	0.200	80.00	16.00	
VET. MEDICINE	HD.	1.00	1.00	1.000	1.20	1.20	
SHEARING	HD.	1.00	1.00	1.000	1.00	1.00	
HAULING & MKTG.	HD.	0.31	1.00	0.310	6.00	1.86	
MACHINE AND EQUIPMENT REPAIR						0.52	
TOTAL DIRECT COSTS						62.55	
RETURN OVER DIRECT COSTS						15.69	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	28.347	3.40	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	5.470	0.66	
INTEREST ON LIVESTOCK INVESTMENT				0.120	55.552	6.67	
DEPRECIATION, TAXES, INSURANCE						24.88	
TOTAL FIXED COSTS						35.61	
RETURN TO LABOR AND MANAGEMENT						-19.92	
LABOR COST			HRS.	2.500	\$ 3.500	8.75	
RETURN TO MANAGEMENT						-28.67	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	123.57
TOTAL OPERATING CAPITAL	89.37
LIVESTOCK INVESTMENT	55.55
BUILDINGS AND EQUIPMENT INVESTMENT	5.47
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	0.40
MAR-APR	0.60
MAY-JUNE	0.20
JULY-AUG	0.40
SEPT-OCT	0.50
NOV-DEC	0.40

BUDGET IDENTIFICATION NUMBER 30 5301 11037
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 31
 PRICE VECTOR 6

EWE AND LAMBS, SELL 120 PERCENT LAMB CROP IN
 SEPTEMBER, HALF FEEDERS AND HALF FAT, 20 PERCENT
 REPLACEMENT EWES PURCHASED, 2 PERCENT EWE DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT	
PRODUCTION																			
	NUMBER OF UNITS																		
1 SLAUGHTER LAMBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	0.0	65.000	0.950	16.	53.	2.	0.	
2 FEEDER LAMBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	0.0	0.0	62.000	0.700	16.	29.	2.	0.	
3 LAMB WOOL INCENT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	1.150	0.025	16.	51.	2.	0.	
4 WOOL	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.790	10.000	12.	1.	2.	0.	
5 WOOL SUPPORT	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.330	10.000	12.	52.	2.	0.	
6 CULL EWES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.18	0.0	0.0	0.0	0.120	130.000	12.	35.	2.	0.	
OPERATING INPUTS																			
	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT	
														UNITS	CODE	CODE			
11 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.70	0.0	0.0	2.900	1.000	2.	72.	3.	0.	
12 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.16	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.	
13 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.30	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.	
14 PASTURE	0.0	0.0	0.0	0.0	0.20	0.20	0.20	0.30	0.30	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.	
15 SHEEP SUPP.	0.0	0.0	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.650	1.000	16.	106.	3.	0.	
16 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.	
17 REPLACEMENT EWE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	80.000	0.200	1.	38.	3.	0.	
19 VET. MEDICINE	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.200	1.000	1.	411.	3.	0.	
20 SHEARING	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	1.000	1.000	1.	436.	3.	0.	
21 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.31	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS																			
	HOURS												XXXXX	XXXXX	POWER	MACH	TYPE	CUNT	
														UNIT	CODE	CODE			
EQUIPMENT REQUIREMENTS																			
													NUMBER	PROPERT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF CUST		CODE			
38 LOADING SHED													0.002	1.000	0.	12.	5.	0.	
39 FEEDING EQUIP.													0.100	1.000	0.	41.	5.	0.	
LIVESTOCK INVESTMENT																			
													PRICE OR VALUE						
40 EWE													80.00	1.000	1.000	0.	82.	5.	0.
41 RAM													175.00	0.029	1.000	0.	81.	5.	0.
49 LIVESTOCK LABOR	0.20	0.20	0.20	0.40	0.10	0.10	0.10	0.30	0.30	0.20	0.20	0.20							

MARKET PRICE OF WOOL PLUS THE SUPPORT EQUALS THE SUPPORT LEVEL
 PRICE. LAMB WOOL INCENTIVE BASED ON AVE. SALE WT. OF
 LAMB. SALE RECEIPT USED AS CLAIM EVIDENCE.

EWE LAMB
 ALLEN
 JUNE, 1977

BUDGET NUMBER 038
 RAISING REPLACEMENT EWES.
 SELL OR PLACE IN OWN BREEDING FLOCK
 SEPTEMBER 1, 120 PERCENT LAMB CROP, 2 PERCENT DEATH LOSS AFTER WEANING

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
OPEN EWES	HD.	1.18	1.00	80.000	80.00	94.40	
WOOL	LBS.	9.00	1.00	0.790	0.79	7.11	
WOOL SUPPORT	LBS.	9.00	1.00	0.330	0.33	2.97	
TOTAL RECEIPTS						104.48	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
EW E LAMBS	CWT.	0.70	1.00	0.700	62.00	43.40	
CORN	BU.	0.40	1.00	0.400	2.90	1.16	
ALFALFA HAY	TONS	0.16	1.00	0.160	45.00	7.20	
PRAIRIE HAY	TONS	0.20	1.00	0.200	40.00	8.00	
PASTURE	AJMS	0.70	1.00	0.700	10.00	7.00	
SALT & MIN.	LBS.	16.00	1.00	16.000	0.33	5.28	
VET. MEDICINE	HD.	0.80	1.00	0.800	1.20	0.96	
SHEARING	HD.	1.00	1.00	1.000	1.00	1.00	
HAULING & MKTG.	HD.	0.31	1.00	0.313	6.00	1.88	
MACHINE AND EQUIPMENT REPAIR						0.26	
TOTAL DIRECT COSTS						76.13	
RETURN OVER DIRECT COSTS						28.34	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	20.049	2.41	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	2.900	0.35	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						2.61	
TOTAL FIXED COSTS						5.36	
RETURN TO LABOR AND MANAGEMENT						22.98	
LABOR COST			HRS.	2.000	\$ 3.500	7.00	
RETURN TO MANAGEMENT						15.98	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	79.03						
TOTAL OPERATING CAPITAL	22.95						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	2.90						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	0.0						
MAR-APR	0.50						
MAY-JUNE	0.75						
JULY-AUG	0.75						
SEPT-OCT	0.0						
NOV-DEC	0.0						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 30 5301 11038
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 2
 PRICE VECTOR 6

RAISING REPLACEMENT EWES
 SELL OR PLACE IN OWN BREEDING FLOCK
 SEPTEMBER 1, 120 PERCENT LAMB CROP, 2 PERCENT DEATH LOSS AFTER WEANING

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT	
PRODUCTION																			
	NUMBER OF UNITS																		
1 OPEN EWES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.18	0.0	0.0	0.0	80.000	1.000	1.	36.	2.	0.	
2 WOOL	0.0	0.0	0.0	0.0	0.0	9.00	0.0	0.0	0.0	0.0	0.0	0.0	0.790	1.000	12.	1.	2.	0.	
3 WOOL SUPPORT	0.0	0.0	0.0	0.0	0.0	9.00	0.0	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	52.	2.	0.	
OPERATING INPUTS																			
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT	
11 EWE LAMBS	0.0	0.0	0.0	0.0	0.70	0.0	0.0	0.0	0.0	0.0	0.0	0.0	62.000	1.000	16.	32.	3.	0.	
12 CORN	0.0	0.0	0.0	0.0	0.10	0.10	0.10	0.10	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.	
13 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.16	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.	
14 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.	
15 PASTURE	0.0	0.0	0.0	0.0	0.20	0.20	0.20	0.10	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.	
16 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.00	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.	
17 VET. MEDICINE	0.0	0.0	0.0	0.0	0.80	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.200	1.000	1.	411.	3.	0.	
18 SHEARING	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	1.000	1.000	1.	436.	3.	0.	
19 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.31	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS																			
	HOURS												XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT	
EQUIPMENT REQUIREMENTS																			
													NUMBER UNITS	PROPORT OF COST	XXX CODE	EQUIP CODE	TYPE	XXXX	
30 LOAFING SHED													0.001	1.000	0.	12.	5.	0.	
39 FEEDING EQUIP.													0.050	1.000	0.	41.	5.	0.	
49 LIVESTOCK LABOR	0.0	0.0	0.0	0.50	0.50	0.25	0.25	0.50	0.0	0.0	0.0	0.0							

MARKET PRICE OF WOOL PLUS THE SUPPORT EQUALS THE SUPPORT LEVEL
 PRICE. LAMB WOOL INCENTIVE BASED ON AVE. SALE WL. OF
 LAMB. SALE RECEIPT USED AS CLAIM EVIDENCE.

REPL EWE
 ALLEN
 JUNE, 1977

BUDGET NUMBER 039
 100 FEEDER LAMBS
 DRYLOT 2 MONTH FEEDING PERIOD, JULY & AUGUST
 GAIN 30 POUNDS PER LAMB, 2 PERCENT DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER LAMBS	CWT.	98.00	1.05	65.000	68.25	6688.49	
LAMB WOOL INCENT	CWT.	98.00	0.35	1.150	0.40	39.44	
TOTAL RECEIPTS						6727.93	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
FEEDER LAMBS	CWT.	0.70	100.00	70.000	62.00	4340.00	
CORN	BU.	240.00	1.00	240.000	2.90	696.00	
ALFALFA HAY	TONS	6.00	1.00	6.000	45.00	270.00	
PRAIRIE HAY	TONS	0.50	1.00	0.500	40.00	20.00	
SALT & MIN.	LBS.	500.00	1.00	500.000	0.33	165.00	
VET. MEDICINE	HD.	1.00	100.00	100.000	0.60	60.00	
HAULING & MKTG.	HD.	0.25	100.00	25.000	6.00	150.00	
MACHINE AND EQUIPMENT REPAIR						26.67	
TOTAL DIRECT COSTS						5727.65	
RETURN OVER DIRECT COSTS						1000.29	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120	1288.942		154.67	
INTEREST ON TRACTOR INVESTMENT			0.120	0.0		0.0	
INTEREST ON MACHINERY INVESTMENT			0.120	0.0		0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120	375.000		45.00	
INTEREST ON LIVESTOCK INVESTMENT			0.120	0.0		0.0	
DEPRECIATION, TAXES, INSURANCE						269.29	
TOTAL FIXED COSTS						468.96	
RETURN TO LABOR AND MANAGEMENT						531.32	
LABOR COST			HRS. 18.000	\$ 3.500		63.00	
RETURN TO MANAGEMENT						468.32	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	6102.64
TOTAL OPERATING CAPITAL	1663.94
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	375.00
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	0.0
MAR-APR	0.0
MAY-JUNE	0.0
JULY-AUG	18.00
SEPT-OCT	0.0
NOV-DEC	0.0

BUDGET IDENTIFICATION NUMBER 30 5301 11039
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 5
 PRICE VECTOR 6

100 FEEDER LAMBS
 DRYLOT 2 MONTH FEEDING PERIOD, JULY & AUGUST
 GAIN 30 POUNDS PER LAMB, 2 PERCENT DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRODUCTION																		
	NUMBER OF UNITS																	
1 SLAUGHTER LAMBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.00	0.0	0.0	0.0	65.000	1.050	16.	53.	2.	0.
2 LAMB WOOL INCENT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.00	0.0	0.0	0.0	1.150	0.350	16.	51.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 FEEDER LAMBS	0.0	0.0	0.0	0.0	0.0	0.70	0.0	0.0	0.0	0.0	0.0	0.0	62.000	100.000	16.	29.	3.	0.
12 CORN	0.0	0.0	0.0	0.0	0.0	0.0	120.00	120.00	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.
13 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	3.00	3.00	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.
14 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.25	0.25	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	500.00	0.0	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.600	100.000	1.	412.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.25	0.0	0.0	0.0	0.0	0.0	6.000	100.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS																		
	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 FEEDING EQUIP.													5.000	1.000	0.	41.	5.	0.
39 BARN													0.125	1.000	0.	11.	5.	0.
49 LIVESTOCK LABOR	0.0	0.0	0.0	0.0	0.0	0.0	9.00	9.00	0.0	0.0	0.0	0.0						

MARKET PRICE OF WOOL PLUS THE SUPPORT EQUALS THE SUPPORT LEVEL
 PRICE. LAMB WOOL INCENTIVE BASED ON AVE. SALE WT. OF
 LAMB. SALE RECEIPT USED AS CLAIM EVIDENCE.

FEEDER LAMB
 ALLEN
 JUNE, 1977

BUDGET NUMBER 040
 SOW AND ONE LITTER, RAISING AND FINISHING BUTCHER HOGS,
 6.5 PIGS SOLD PER SOW, ONE SAVED FOR REPLACEMENT,
 APRIL FARROWING, MARKET 225 LB. BUTCHER HOGS, 1.5 PERCENT DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER HOGS	CWT.	6.50	2.25	50.000	112.50	731.25	
AGED SOW	CWT.	1.00	3.94	40.000	157.60	157.60	
TOTAL RECEIPTS						888.85	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	90.00	1.00	90.000	2.90	261.00	
OATS	BU.	20.00	1.00	20.000	1.75	35.00	
PIG CREEP RATION	CWT.	3.00	1.00	3.000	15.70	47.10	
LEGUME PASTURE	AUMS	1.50	1.00	1.500	10.00	15.00	
HOG SUPPLEMENT	CWT.	8.00	1.00	8.000	17.00	136.00	
SALT & MIN.	LBS.	70.00	1.00	70.000	0.33	23.10	
VET MEDICINE	HD.	1.00	1.00	1.000	40.00	40.00	
HAULING & MKIG.		3.00	1.00	3.000	6.00	18.00	
MACHINE AND EQUIPMENT REPAIR						11.15	
TOTAL DIRECT COSTS						586.34	
RETURN OVER DIRECT COSTS						302.50	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		230.558	27.67	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		157.820	18.94	
INTEREST ON LIVESTOCK INVESTMENT			0.120		260.000	31.20	
DEPRECIATION, TAXES, INSURANCE						76.21	
TOTAL FIXED COSTS						154.02	
RETURN TO LABOR AND MANAGEMENT						148.49	
LABOR COST			HRS.	15.000	\$ 3.500	52.50	
RETURN TO MANAGEMENT						95.99	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1004.16						
TOTAL OPERATING CAPITAL	648.38						
LIVESTOCK INVESTMENT	260.00						
BUILDINGS AND EQUIPMENT INVESTMENT	157.82						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	2.00						
MAR-APR	5.00						
MAY-JUNE	5.00						
JULY-AUG	1.00						
SEPT-OCT	1.00						
NOV-DEC	1.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 40 5101 11040
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 21
 PRICE VECTOR 6

SOW AND ONE LITTER, RAISING AND FINISHING BUTCHER HOGS,
 6.5 PIGS SOLD PER SOW, ONE SAVED FOR REPLACEMENT,
 APRIL FARROWING, MARKET 225 LB. BUTCHER HOGS, 1.5 PERCENT DEATH LOSS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT
PRDUCTION	NUMBER OF UNITS																	
1 SLAUGHTER HOGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.50	0.0	0.0	50.000	2.250	16.	49.	2.	0.
2 AGED SOW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	40.000	3.940	16.	48.	2.	0.
OPERATING INPUTS	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
11 CORN	0.0	0.0	0.0	0.0	90.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.
12 OATS	2.00	2.00	2.00	2.00	2.00	2.00	0.0	0.0	2.00	2.00	2.00	2.00	1.750	1.000	2.	74.	3.	0.
13 PIG CREEP RATION	0.0	0.0	0.0	3.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.700	1.000	16.	110.	3.	0.
14 LEGUME PASTURE	0.0	0.0	0.0	0.0	0.30	0.30	0.30	0.30	0.30	0.0	0.0	0.0	10.000	1.000	10.	155.	3.	0.
15 HOG SUPPLEMENT	2.00	0.0	0.0	0.0	0.0	2.00	2.00	2.00	0.0	0.0	0.0	0.0	17.000	1.000	16.	104.	3.	0.
16 SALT & MIN.	0.0	0.0	0.0	35.00	0.0	0.0	0.0	0.0	0.0	35.00	0.0	0.0	0.330	1.000	12.	103.	3.	0.
18 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	40.000	1.000	1.	410.	3.	0.
19 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	0.0	6.000	1.000	24.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS												XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX
38 FEEDING EQUIP.													1.200	1.000	0.	41.	5.	0.
39 FARROWING BARN													0.083	1.000	0.	14.	5.	0.
40 SOW SHEL T & FEN													0.083	1.000	0.	17.	5.	0.
LIVESTOCK INVESTMENT	PRICE OR VALUE																	
41 SOW	250.00												1.000	1.000	0.	71.	5.	0.
42 BOAR	250.00												0.040	1.000	0.	73.	5.	0.
49 LIVESTOCK LABOR	1.00	1.00	1.00	4.00	3.00	2.00	0.50	0.50	0.50	0.50	0.50	0.50						

THIS IS THE SAME AS BUDGET
 TABLE 40 IN THE GUIDEBOOK
 394 LB. SOW IS SOLD RATHER THAN 400 TO EQUAL 1.5 PCT. DEATH LOSS

SOW + LITTER
 ALLEN 040
 NOV., 1974

BUDGET NUMBER 041
 SOW AND TWO LITTERS, RAISING AND FINISHING BUTCHER HOGS,
 15 PIGS SOLD PER SOW, MARCH AND SEPTEMBER FARROWING,
 ONE SAVED FOR REPLACEMENT FROM MARCH LITTER, MARKET 225 POUND BUTCHER HOGS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER HOGS	CWT.	8.00	2.25	50.000	112.50	900.00	
SLAUGHTER HOGS	CWT.	7.00	2.25	50.000	112.50	787.50	
AGED SOW	CWT.	1.00	4.41	40.000	176.40	176.40	
TOTAL RECEIPTS						1863.90	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	184.00	1.00	184.000	2.90	533.60	
OATS	BU.	30.00	1.00	30.000	1.75	52.50	
PIG CREEP RATION	CWT.	5.80	1.00	5.800	15.70	91.06	
ALFALFA HAY	TUNS	0.40	1.00	0.400	45.00	18.00	
LEGUME PASTURE	AUMS	2.00	1.00	2.000	10.00	20.00	
HOG SUPPLEMENT	CWT.	16.50	1.00	16.500	17.00	280.50	
SALT & MIN.	LBS.	170.00	1.00	170.000	0.33	56.10	
VET MEDICINE		2.00	1.00	2.000	40.00	80.00	
HAULING & MKTG.	HD.	7.00	1.00	7.000	6.00	42.00	
MACHINE AND EQUIPMENT REPAIR						15.15	
TOTAL DIRECT COSTS						1188.90	
RETURN OVER DIRECT COSTS						675.00	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	477.671	57.32	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	177.820	21.34	
INTEREST ON LIVESTOCK INVESTMENT				0.120	260.000	31.20	
DEPRECIATION, TAXES, INSURANCE						116.35	
TOTAL FIXED COSTS						226.21	
RETURN TO LABOR AND MANAGEMENT						448.79	
LABOR COST			HRS.	28.000	\$ 3.500	98.00	
RETURN TO MANAGEMENT						350.79	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1626.72						
TOTAL OPERATING CAPITAL	915.49						
LIVESTOCK INVESTMENT	260.00						
BUILDINGS AND EQUIPMENT INVESTMENT	177.82						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	4.00						
MAR-APR	7.00						
MAY-JUNE	4.00						
JULY-AUG	2.00						
SEPT-OCT	7.00						
NOV-DEC	4.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 40 5301 11041
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 6
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 33
 PRICE VECTOR 6

SOW AND TWO LITTERS, RAISING AND FINISHING BUTCHER HOGS,
 15 PIGS SOLD PER SOW, MARCH AND SEPTEMBER FARROWING,
 ONE SAVED FOR REPLACEMENT FROM MARCH LITTER, MARKET 225 POUND BUTCHER HOGS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT		
PRODUCTION																				
	NUMBER OF UNITS																			
1 SLAUGHTER HOGS	0.0	0.0	8.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.000	2.250	16.	49.	2.	0.		
2 SLAUGHTER HOGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.00	0.0	0.0	0.0	50.000	2.250	16.	49.	2.	0.		
3 AGED SOW	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	40.000	4.410	16.	48.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT																			
													PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT		
														UNITS	CODE	CODE				
11 CORN	0.0	0.0	0.0	92.00	0.0	0.0	0.0	0.0	0.0	92.00	0.0	0.0	2.900	1.000	2.	72.	3.	0.		
12 OATS	0.0	0.0	0.0	5.00	5.00	5.00	0.0	0.0	0.0	5.00	5.00	5.00	1.750	1.000	2.	74.	3.	0.		
13 PIG CREEP RATION	0.0	0.0	0.0	1.00	1.00	1.00	0.0	0.0	0.0	1.00	1.00	0.80	15.700	1.000	16.	110.	3.	0.		
14 ALFALFA HAY	0.10	0.10	0.0	0.0	0.10	0.0	0.10	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.		
15 LEGUME PASTURE	0.0	0.0	0.0	0.0	0.40	0.40	0.40	0.40	0.40	0.0	0.0	0.0	10.000	1.000	10.	155.	3.	0.		
16 HOG SUPPLEMENT	2.00	2.00	2.00	2.00	2.00	0.50	0.0	0.0	0.0	2.00	2.00	2.00	17.000	1.000	16.	104.	3.	0.		
17 SALT & MIN.	20.00	20.00	20.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	20.00	20.00	0.330	1.000	12.	103.	3.	0.		
19 VET MEDICINE	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	40.000	1.000	24.	410.	3.	0.		
20 HAULING & MKTG.	0.0	0.0	3.00	0.0	0.0	0.0	0.0	0.0	4.00	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.		
MACHINERY REQUIREMENTS																				
	HOURS																			
													XXXXX	XXXXX	POWER	MACH	TYPE	CUNT		
														UNIT	CODE					
EQUIPMENT REQUIREMENTS																				
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX		
													UNITS	OF COST		CODE				
38 FEEDING EQUIP.													2.000	1.000	0.	41.	5.	0.		
39 FARROWING BARN													0.083	1.000	0.	14.	5.	0.		
40 SOW SHEL & FEN													0.083	1.000	0.	17.	5.	0.		
LIVESTOCK INVESTMENT																				
	PRICE UR VALUE																			
41 SOW																				
													250.00							
42 BOAR																				
													250.00							
49 LIVESTOCK LABOR	2.00	2.00	4.00	3.00	2.00	2.00	1.00	1.00	4.00	3.00	2.00	2.00								

THIS IS SAME AS BUDGET
 TABLE 41 IN THE GUIDEBOOK
 441 LB. SOW IS SOLD RATHER THAN 450 TO EQUAL 2 PCT. DEATH LOSS

SOW+2 LITTER
 ALLEN 041
 JAN., 1975

BUDGET NUMBER 042
 SOW AND TWO LITTERS, PRODUCING FEEDER PIGS, 16 PIGS SOLD PER SOW,
 MARCH AND SEPTEMBER FARROWING, ONE SAVED FOR REPLACEMENT
 FROM MARCH LITTER, SELL 40-POUND FEEDER PIGS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FEEDER PIG 40 LB	HD.	7.50	1.00	40.000	40.00	300.00	
FEEDER PIG 40 LB	HD.	8.50	1.00	40.000	40.00	340.00	
AGED SOW	CWT.	1.00	4.41	40.000	176.40	176.40	
TOTAL RECEIPTS						816.40	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	40.00	1.00	40.000	2.90	116.00	
OATS	BU.	30.00	1.00	30.000	1.75	52.50	
PIG CREEP RATION	CWT.	6.20	1.00	6.200	15.70	97.34	
ALFALFA HAY	TONS	0.30	1.00	0.300	45.00	13.50	
LEGUME PASTURE	AUMS	0.50	1.00	0.500	10.00	5.00	
HUG SUPPLEMENT	CWT.	3.60	1.00	3.600	17.00	61.20	
SALT & MIN.	LBS.	50.00	1.00	50.000	0.33	16.50	
VET MEDICINE	HD.	1.80	1.00	1.800	40.00	72.00	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
MACHINE AND EQUIPMENT REPAIR						10.72	
TOTAL DIRECT COSTS						456.75	
RETURN OVER DIRECT COSTS						359.65	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	190.671	22.88	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	137.220	16.47	
INTEREST ON LIVESTOCK INVESTMENT				0.120	260.000	31.20	
DEPRECIATION, TAXES, INSURANCE						78.34	
TOTAL FIXED COSTS						148.88	
RETURN TO LABOR AND MANAGEMENT						210.76	
LABOR COST			HRS.	25.000	\$ 3.500	87.50	
RETURN TO MANAGEMENT						123.26	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	853.97						
TOTAL OPERATING CAPITAL	587.89						
LIVESTOCK INVESTMENT	260.00						
BUILDINGS AND EQUIPMENT INVESTMENT	137.22						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	2.00						
MAR-APR	8.00						
MAY-JUNE	2.00						
JULY-AUG	2.00						
SEPT-OCT	9.00						
NOV-DEC	2.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 40 5301 11042
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 5
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 34
 PRICE VECTOR 6

SOW AND TWO LITTERS, PRODUCING FEEDER PIGS, 16 PIGS SOLD PER SOW,
 MARCH AND SEPTEMBER FARROWING, ONE SAVED FOR REPLACEMENT
 FROM MARCH LITTER, SELL 40-POUND FEEDER PIGS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT		
PRODUCTION																				
	NUMBER OF UNITS																			
1 FEEDER PIG 40 LB	0.0	0.0	0.0	0.0	7.50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	40.000	1.000	1.	46.	2.	0.		
2 FEEDER PIG 40 LB	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.50	0.0	40.000	1.000	1.	46.	2.	0.		
3 AGED SOW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	40.000	4.410	16.	48.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT																			
													PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT		
														UNITS	CODE	CODE				
11 CORN	0.0	0.0	20.00	0.0	0.0	0.0	0.0	0.0	20.00	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.		
12 OATS	0.0	0.0	15.00	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.		
13 PIG CREEP RATION	0.0	0.0	3.00	0.0	0.0	0.0	0.0	0.0	3.20	0.0	0.0	0.0	15.700	1.000	16.	110.	3.	0.		
14 ALFALFA HAY	0.10	0.10	0.0	0.0	0.0	0.0	0.0	0.10	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.		
15 LEGUME PASTURE	0.0	0.0	0.0	0.0	0.10	0.10	0.10	0.10	0.10	0.0	0.0	0.0	10.000	1.000	16.	155.	3.	0.		
16 HOG SUPPLEMENT	1.00	1.00	0.0	0.0	0.0	0.0	0.60	1.00	0.0	0.0	0.0	0.0	17.000	1.000	16.	104.	3.	0.		
17 SALT & MIN.	0.0	0.0	25.00	0.0	0.0	0.0	0.0	0.0	25.00	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.		
19 VET MEDICINE	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.80	0.0	0.0	40.000	1.000	1.	410.	3.	0.		
20 HAULING & MKTG.	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.		
MACHINERY REQUIREMENTS																				
	HOURS																			
													XXXXX	XXXXX	POWER	MACH	TYPE	CUNT		
														UNIT	CODE					
EQUIPMENT REQUIREMENTS																				
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX		
													UNITS	OF COST		CODE				
38 FEEDING EQUIP.													1.300	1.000	0.	41.	5.	0.		
39 FARROWING BARN													0.068	1.000	0.	14.	5.	0.		
40 SOW SHELTER & FEN													0.068	1.000	0.	17.	5.	0.		
LIVESTOCK INVESTMENT																				
	PRICE OR VALUE																			
41 SOW														250.00						
42 BOAR														250.00						
													1.000	1.000	0.	71.	5.	0.		
													0.040	1.300	0.	73.	5.	0.		
49 LIVESTOCK LABOR	1.00	1.00	5.00	3.00	1.00	1.00	1.00	1.00	5.00	4.00	1.00	1.00								

THIS IS THE SAME AS BUDGET
 TABLE 42 IN THE GUIDEBOOK
 441 LB SOW IS SOLD RATHER THAN 450 TO EQUAL 2 PCT. DEATH LOSS

SOW+2 LITTER
 ALLEN 042
 JAN., 1975

BUDGET NUMBER 043
 COSTS AND RETURNS PER SOW IN A FOUR LITTER SYSTEM, RAISING AND
 FINISHING BUTCHER HOGS, ONE SAVED FOR REPLACEMENT EVERY TWO
 YEARS, MARKET AN AVERAGE OF 17.5 BUTCHER HOGS WEIGHING 225 POUNDS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER HOGS	CWT.	17.50	2.25	50.000	112.50	1968.75	
AGED SOW	CWT.	0.50	5.36	40.000	214.40	107.20	
TOTAL RECEIPTS						2075.95	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
		PER UNIT	OF UNITS	UNITS			
CORN	BU.	200.00	1.00	200.000	2.90	580.00	
OATS	BU.	26.00	1.00	26.000	1.75	45.50	
PIG CREEP RATION	CWT.	6.60	1.00	6.600	15.70	103.62	
ALFALFA HAY	TONS	0.35	1.00	0.350	45.00	15.75	
HOG SUPPLEMENT	CWT.	20.00	1.00	20.000	17.00	340.00	
SALT & MIN.	LBS.	190.00	1.00	190.000	0.33	62.70	
VET MEDICINE	HD.	2.50	1.00	2.500	40.00	100.00	
HAULING & MKTG.	HD.	8.00	1.00	8.000	6.00	48.00	
MACHINE AND EQUIPMENT REPAIR						11.96	
TOTAL DIRECT COSTS						1307.53	
RETURN OVER DIRECT COSTS						768.42	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	532.195	63.86	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	148.380	17.81	
INTEREST ON LIVESTOCK INVESTMENT				0.120	256.250	30.75	
DEPRECIATION, TAXES, INSURANCE						89.14	
TOTAL FIXED COSTS						201.56	
RETURN TO LABOR AND MANAGEMENT						566.86	
LABOR COST			HRS.	23.000	\$ 3.500	80.50	
RETURN TO MANAGEMENT						486.36	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1712.16						
TOTAL OPERATING CAPITAL	936.82						
LIVESTOCK INVESTMENT	256.25						
BUILDINGS AND EQUIPMENT INVESTMENT	148.38						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	2.00						
MAR-APR	7.00						
MAY-JUNE	2.00						
JULY-AUG	2.00						
SEPT-OCT	8.00						
NOV-DEC	2.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 40 5301 11043
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 6
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 35
 PRICE VECTOR 6

COSTS AND RETURNS PER SOW IN A FOUR LITTER SYSTEM, RAISING AND
 FINISHING BUTCHER HOGS, ONE SAVED FOR REPLACEMENT EVERY TWO
 YEARS, MARKET AN AVERAGE OF 17.5 BUTCHER HOGS WEIGHING 225 POUNDS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT	16 ITEM	17 TYPE	18 CUNT						
PRODUCTION													NUMBER OF UNITS											
1 SLAUGHTER HOGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17.50	50.000	2.250	16.	49.	2.	0.						
2 AGED SOW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	40.000	5.360	16.	48.	2.	0.						
OPERATING INPUTS													RATE/UNIT											
													PRICE		NUMBER		UNIT		ITEM		TYPE		CUNT	
															UNITS		CODE		CODE					
11 CORN	0.0	0.0	50.00	0.0	0.0	50.00	0.0	0.0	50.00	0.0	0.0	50.00	2.900	1.000	2.	72.	3.	0.						
12 OATS	13.00	0.0	0.0	0.0	0.0	0.0	13.00	0.0	0.0	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.						
13 PIG CREEP RATION	0.0	1.10	0.0	1.10	0.0	1.10	0.0	1.10	0.0	1.10	0.0	1.10	15.700	1.000	16.	110.	3.	0.						
14 ALFALFA HAY	0.35	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.						
15 HOG SUPPLEMENT	0.0	0.0	5.00	0.0	0.0	5.00	0.0	0.0	5.00	0.0	0.0	5.00	17.000	1.000	16.	104.	3.	0.						
16 SALT & MIN.	100.00	0.0	0.0	0.0	0.0	0.0	90.00	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.						
18 VET MEDICINE	0.0	0.0	0.0	1.50	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	40.000	1.000	1.	410.	3.	0.						
19 HAULING & MKTG.	0.0	0.0	4.00	0.0	0.0	0.0	0.0	0.0	4.00	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.						
MACHINERY REQUIREMENTS													XXXXX		XXXXX		POWER		MACH		TYPE		CUNT	
															UNIT		CODE							
EQUIPMENT REQUIREMENTS													NUMBER		PROPORT		XXX		EQUIP		TYPE		XXXX	
													UNITS		OF COST				CODE					
38 FEEDING EQUIP.													1.500		1.000		0.		41.		5.		0.	
39 FARROWING BARN													0.072		1.000		0.		14.		5.		0.	
40 SOW SHELT & FEN													0.072		1.000		0.		17.		5.		0.	
LIVESTOCK INVESTMENT													PRICE OR VALUE											
41 SUM													250.00											
42 BOAR													250.00											
													1.000		1.000		0.		71.		5.		0.	
													0.025		1.000		0.		73.		5.		0.	
49 LIVESTOCK LABOR	1.00	1.00	5.00	2.00	1.00	1.00	1.00	1.00	5.00	3.00	1.00	1.00												

THIS IS THE SAME AS BUDGET
 TABLE 43 IN THE GUIDEBOOK
 536 LB. SOW IS SOLD RATHER THAN 550 TO EQUAL 2.5 PCT. DEATH LOSS

SOW+4 LITTER
 ALLEN 043
 JAN., 1975

BUDGET NUMBER 044
 COSTS AND RETURNS PER SOW IN A FOUR LITTER SYSTEM,
 PRODUCING FEEDER PIGS, ONE SAVED FOR REPLACEMENT EVERY TWO YEARS,
 MARKET AN AVERAGE OF 18.5 FEEDER PIGS WEIGHING 40 POUNDS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FEEDER PIG 40 LB	HD.	18.50	1.00	40.000	40.00	740.00	
AGED SOW	CWT.	0.50	5.36	40.000	214.40	107.20	
TOTAL RECEIPTS						847.20	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
		PER UNIT	OF UNITS	UNITS			
CORN	BU.	36.00	1.00	36.000	2.90	104.40	
OATS	BU.	26.00	1.00	26.000	1.75	45.50	
PIG CREEP RATION	CWT.	6.80	1.00	6.800	15.70	106.76	
ALFALFA HAY	TUNS	0.25	1.00	0.250	45.00	11.25	
HOG SUPPLEMENT	CWT.	3.20	1.00	3.200	17.00	54.40	
SALT & MIN.	LBS.	50.00	1.00	50.000	0.33	16.50	
VET MEDICINE	HD.	2.20	1.00	2.200	40.00	88.00	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
MACHINE AND EQUIPMENT REPAIR						7.66	
TOTAL DIRECT COSTS						446.47	
RETURN OVER DIRECT COSTS						400.73	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		176.092	21.13	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		101.040	12.12	
INTEREST ON LIVESTOCK INVESTMENT			0.120		256.250	30.75	
DEPRECIATION, TAXES, INSURANCE						54.99	
TOTAL FIXED COSTS						119.00	
RETURN TO LABOR AND MANAGEMENT						281.73	
LABOR COST			HRS.	20.000	\$ 3.500	70.00	
RETURN TO MANAGEMENT						211.73	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	803.76						
TOTAL OPERATING CAPITAL	533.38						
LIVESTOCK INVESTMENT	256.25						
BUILDINGS AND EQUIPMENT INVESTMENT	101.04						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	2.00						
MAR-APR	6.00						
MAY-JUNE	2.00						
JULY-AUG	2.00						
SEPT-OCT	6.00						
NOV-DEC	2.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 40 5301 11044
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 36
 PRICE VECTOR 6

COSTS AND RETURNS PER SOW IN A FOUR LITTER SYSTEM,
 PRODUCING FEEDER PIGS, ONE SAVED FOR REPLACEMENT EVERY TWO YEARS,
 MARKET AN AVERAGE OF 18.5 FEEDER PIGS WEIGHING 40 POUNDS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CUNT	
PRODUCTION													NUMBER OF UNITS						
1 FEEDER PIG 40 LB	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.50	0.0	0.0	40.000	1.000	1.	46.	2.	0.	
2 AGED SOW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	0.0	0.0	40.000	5.360	16.	48.	2.	0.	
OPERATING INPUTS													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CUNT	
11 CORN	0.0	0.0	18.00	0.0	0.0	0.0	0.0	0.0	18.00	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.	
12 OATS	0.0	0.0	13.00	0.0	0.0	0.0	0.0	0.0	13.00	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.	
13 PIG CREEP RATION	0.0	0.0	3.80	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	0.0	15.700	1.000	16.	110.	3.	0.	
14 ALFALFA HAY	0.25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.	
15 HDG SUPPLEMENT	2.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	17.000	1.000	16.	104.	3.	0.	
16 SALT & MIN.	25.00	0.0	0.0	0.0	0.0	0.0	25.00	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.	
18 VET MEDICINE	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	40.000	1.000	1.	410.	3.	0.	
19 HAULING & MKTG.	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS													HOURS	XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CUNT
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPURT OF COST	XXX EQUIP CODE	EQUIP CODE	TYPE	XXXX	
38 FEEDING EQUIP.													0.900	1.000	0.	41.	5.	0.	
39 FARROWING BARN													0.051	1.000	0.	14.	5.	0.	
40 SOW SHEL T & FEN													0.051	1.000	0.	17.	5.	0.	
LIVESTOCK INVESTMENT													PRICE OR VALUE						
41 SOW													250.00						
42 BOAR													250.00						
49 LIVESTOCK LABOR	1.00	1.00	4.00	2.00	1.00	1.00	1.00	1.00	4.00	2.00	1.00	1.00							

THIS IS THE SAME AS BUDGET
 TABLE 44 IN THE GUIDEBOOK
 536 LB. SOW IS SOLD RATHER THAN 550 TO EQUAL 2.5 PCT. DEATH LOSS

SOWE4 LITTER
 ALLEN 044
 JAN. 1975

BUDGET NUMBER 045
 TEN PURCHASED FEEDER PIGS, FINISHED FOR
 AUGUST-SEPTEMBER MARKET, SPRING PIGS
 ON PASTURE, 40 TO 225 POUNDS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER HOGS	CWT.	9.85	2.25	50.000	112.50	1108.12	
TOTAL RECEIPTS						1108.12	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
FEEDER PIG 40 LB	HD.	10.00	1.00	10.000	40.00	400.00	
CORN	BU.	100.00	1.00	100.000	2.90	290.00	
PASTURE	AUMS	2.00	1.00	2.000	10.00	20.00	
HOG SUPPLEMENT	CWT.	8.00	1.00	8.000	17.00	136.00	
SALT & MIN.	LBS.	70.00	1.00	70.000	0.33	23.10	
VET. MEDICINE	HD.	10.00	1.00	10.000	3.00	30.00	
HAULING & MKTG.	HD.	5.25	1.00	5.250	6.00	31.50	
MACHINE AND EQUIPMENT REPAIR						9.50	
TOTAL DIRECT COSTS						940.10	
RETURN OVER DIRECT COSTS						168.02	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		351.052	42.13	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		226.200	27.14	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						21.96	
TOTAL FIXED COSTS						91.23	
RETURN TO LABOR AND MANAGEMENT						76.79	
LABOR COST			HRS.	6.000	\$ 3.500	21.00	
RETURN TO MANAGEMENT						55.79	
RESOURCES USED		DOLLARS					
TOTAL CAPITAL USED		1166.30					
TOTAL OPERATING CAPITAL		577.25					
LIVESTOCK INVESTMENT		0.0					
BUILDINGS AND EQUIPMENT INVESTMENT		226.20					
MACHINERY INVESTMENT		0.0					
TRACTOR INVESTMENT		0.0					
LABOR USED		HOURS					
JAN-FEB		0.0					
MAR-APR		1.00					
MAY-JUNE		2.00					
JULY-AUG		2.00					
SEPT-OCT		1.00					
NOV-DEC		0.0					

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 40 5301 11045
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 37
 PRICE VECTOR 6

TEN PURCHASED FEEDER PIGS, FINISHED FOR
 AUGUST-SEPTEMBER MARKET, SPRING PIGS
 ON PASTURE, 40 TO 225 POUNDS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	COUNT
PRODUCTION	NUMBER OF UNITS																	
1 SLAUGHTER HOGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.85	0.0	0.0	0.0	50.000	2.250	16.	49.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	COUNT
														UNITS	CODE	CODE		
11 FEEDER PIG 40 LB	0.0	0.0	0.0	10.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	40.000	1.000	1.	46.	3.	0.
12 CORN	0.0	0.0	0.0	20.00	20.00	20.00	20.00	20.00	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.
13 PASTURE	0.0	0.0	0.0	0.0	0.50	0.50	0.50	0.50	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.
14 HOG SUPPLEMENT	0.0	0.0	0.0	8.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17.000	1.000	16.	104.	3.	0.
15 SALT & MIN.	0.0	0.0	0.0	35.00	0.0	0.0	35.00	0.0	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
16 VET. MEDICINE	0.0	0.0	0.0	10.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.000	1.000	1.	416.	3.	0.
17 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.25	0.0	0.0	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	COUNT
														UNIT	CODE			
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPERT	XXX	EQUIP	TYPE	XXXX
														OF COST		CODE		
38 FEEDER PIG EQUIP													1.000	1.000	0.	34.	5.	0.
39 FEEDER PIG BLDGS													1.000	1.000	0.	35.	5.	0.
49 LIVESTOCK LABOR	0.0	0.0	0.0	1.00	1.00	1.00	1.00	1.00	1.00	0.0	0.0	0.0						

THIS IS THE SAME AS BUDGET
 TABLE 45 IN THE GUIDEBOOK
 9.85 PIGS ARE SOLD RATHER THAN 10 TO EQUAL 1.5 PCT. LOSS

FEEDER PIGS
 ALLEN 045
 JAN. 1975

BUDGET NUMBER 046
 TEN PURCHASED FEEDER PIGS, FINISHED FOR
 FEBRUARY-MARCH MARKET, FALL PIGS
 IN DRYLOT, 40 TO 225 POUNDS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
SLAUGHTER HOGS	CWT.	9.85	2.25	50.000	112.50	1108.12	
TOTAL RECEIPTS						1108.12	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
FEEDER PIG 40 LB	HD.	10.00	1.00	10.000	40.00	400.00	
CORN	BU.	105.00	1.00	105.000	2.90	304.50	
ALFALFA HAY	TUNS	0.20	1.00	0.200	45.00	9.00	
HOG SUPPLEMENT	CWT.	9.50	1.00	9.500	17.00	161.50	
SALT & MIN.	LBS.	80.00	1.00	80.000	0.33	26.40	
VET. MEDICINE	HO.	10.00	1.00	10.000	3.00	30.00	
HAULING & MKTG.	HD.	5.25	1.00	5.250	6.00	31.50	
MACHINE AND EQUIPMENT REPAIR						9.50	
TOTAL DIRECT COSTS						972.40	
RETURN OVER DIRECT COSTS						135.73	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	379.928	45.59	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	226.200	27.14	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						21.96	
TOTAL FIXED COSTS						96.70	
RETURN TO LABOR AND MANAGEMENT						41.03	
LABOR COST			HRS.	6.000	\$ 3.500	21.00	
RETURN TO MANAGEMENT						20.03	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1198.60						
TOTAL OPERATING CAPITAL	606.13						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	226.20						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	2.00						
MAR-APR	0.0						
MAY-JUNE	0.0						
JULY-AUG	0.0						
SEPT-OCT	2.00						
NOV-DEC	2.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 40 5301 11046
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 3
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 38
 PRICE VECTOR 6

TEN PURCHASED FEEDER PIGS, FINISHED FOR
 FEBRUARY-MARCH MARKET, FALL PIGS
 IN DRYLOT, 40 TO 225 POUNDS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT	
PRODUCTION					NUMBER OF UNITS														
1 SLAUGHTER HUGS	0.0	0.0	9.85	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.000	2.250	16.	49.	2.	0.	
OPERATING INPUTS					RATE/UNIT								PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														UNITS	CODE	CODE			
11 FEEDER PIG 40 LB	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.00	0.0	0.0	0.0	40.000	1.000	1.	46.	3.	0.	
12 CORN	21.00	21.00	0.0	0.0	0.0	0.0	0.0	0.0	10.00	11.00	21.00	21.00	2.900	1.000	2.	72.	3.	0.	
13 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.20	0.0	45.000	1.000	3.	81.	3.	0.	
14 HOG SUPPLEMENT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.50	0.0	0.0	17.000	1.000	16.	104.	3.	0.	
15 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	80.00	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.	
16 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.00	0.0	0.0	3.000	1.000	1.	416.	3.	0.	
17 HAULING & MKTG.	0.0	5.25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS					HOURS								XXXXX	XXXXX	NUMBER	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 FEEDER PIG EQUIP													1.000	1.000	0.	34.	5.	0.	
39 FEEDER PIG BLOGS													1.000	1.000	0.	35.	5.	0.	
49 LIVESTOCK LABOR	1.00	1.00	0.0	0.0	0.0	0.0	0.0	0.0	1.00	1.00	1.00	1.00							

THIS IS THE SAME AS BUDGET
 TABLE 46 IN THE GUIDEBOOK
 9.85 PIGS SOLD RATHER THAN 10 TO EQUAL 1.5 PCT. DEATH LOSS

FEEDER PIGS
 ALLEN 046
 JAN. 1975

BUDGET NUMBER 047
 DAIRY COW, 16,000 POUNDS MANUFACTURING
 MILK SOLD PER COW, REPLACEMENTS PURCHASED

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
MFG MILK	CWT.	160.00	1.00	12.000	12.00	1920.00	
DAIRY CALVES	HD.	1.00	1.00	100.000	100.00	100.00	
CULL COWS	CWT.	0.25	11.00	50.000	550.00	137.50	
TOTAL RECEIPTS						2157.50	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
BY. REPLACE HFR.	HD.	0.25	1.00	0.250	1200.00	300.00	
CORN	BU.	75.00	1.00	75.000	2.90	217.50	
OATS	BU.	60.00	1.00	60.000	1.75	105.00	
CORN SILAGE	TONS	4.75	1.00	4.750	18.00	85.50	
ALFALFA HAY	TONS	3.00	1.00	3.000	45.00	135.00	
CATTLE SUPP.	CWT.	4.50	1.00	4.500	10.95	49.27	
PASTURE	AUMS	1.00	1.00	1.000	10.00	10.00	
SALT & MIN.	LBS.	100.00	1.00	100.000	0.33	33.00	
VET. MEDICINE	HD.	1.75	1.00	1.750	7.00	12.25	
HAULING MILK	CWT.	160.00	1.00	160.000	0.30	48.00	
DAIRY TESTING	HD.	1.25	1.00	1.250	15.00	18.75	
HAULING & MKTG.	HD.	1.13	1.00	1.130	6.00	6.78	
FUEL, OIL AND LUBRICATION						0.21	
MACHINE AND EQUIPMENT REPAIR						2.73	
TOTAL DIRECT COSTS						1023.99	
RETURN OVER DIRECT COSTS						1133.51	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	335.524	40.26	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	497.779	59.73	
INTEREST ON LIVESTOCK INVESTMENT				0.120	855.980	102.72	
DEPRECIATION, TAXES, INSURANCE						199.42	
TOTAL FIXED COSTS						402.13	
RETURN TO LABOR AND MANAGEMENT						731.37	
LABOR COST	HRS.	60.000			\$ 3.500	210.00	
RETURN TO MANAGEMENT						521.37	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	2377.75
TOTAL OPERATING CAPITAL	1689.28
LIVESTOCK INVESTMENT	855.98
BUILDINGS AND EQUIPMENT INVESTMENT	497.78
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	10.00
MAR-APR	10.00
MAY-JUNE	10.00
JULY-AUG	10.00
SEPT-OCT	10.00
NOV-DEC	10.00

DAIRY COW, 16,000 POUNDS MANUFACTURING
 MILK SOLD PER COW, REPLACEMENTS PURCHASED

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT	16 ITEM CODE	17 ITEM CODE	18 TYPE	19 CUNT
PRODUCTION																			
	NUMBER OF UNITS																		
1 MFG MILK	13.00	14.00	14.00	14.00	15.00	16.00	14.00	10.00	11.00	13.00	13.00	13.00	12.000	1.000	16.	5.	2.	0.	
2 DAIRY CALVES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	100.000	1.000	1.	21.	2.	0.	
3 CULL COWS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.25	50.000	11.000	16.	7.	2.	0.	
OPERATING INPUTS																			
	RATE/UNIT																		
													PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT	
														UNITS	CODE	CODE			
11 DY. REPLACE HFR.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.25	*****	1.000	1.	25.	3.	0.	
12 CORN	25.00	0.0	0.0	0.0	25.00	0.0	0.0	0.0	25.00	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.	
13 OATS	20.00	0.0	0.0	0.0	20.00	0.0	0.0	0.0	20.00	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.	
14 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.75	0.0	0.0	0.0	18.000	1.000	3.	161.	3.	0.	
15 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.	
16 CATTLE SUPP.	1.50	0.0	0.0	0.0	1.50	0.0	0.0	0.0	1.50	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.	
17 PASTURE	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.	
18 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.00	0.330	1.000	12.	103.	3.	0.	
20 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.75	7.000	1.000	1.	413.	3.	0.	
21 HAULING MILK	13.00	14.00	14.00	14.00	15.00	16.00	14.00	10.00	11.00	13.00	13.00	13.00	0.300	1.000	16.	484.	3.	0.	
22 DAIRY TESTING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.25	15.000	1.000	1.	407.	3.	0.	
23 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.13	6.000	1.000	1.	485.	3.	0.	
MACHINERY REQUIREMENTS																			
	HOURS																		
													XXXX	XXXX	POWER	MACH	TYPE	CUNT	
														UNIT	CODE	CODE			
EQUIPMENT REQUIREMENTS																			
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 DAIRY BARN													0.010	1.000	0.	25.	5.	0.	
39 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.	
40 MILKING PARLOR													0.010	1.000	0.	13.	5.	0.	
41 MILK COOLER													0.010	1.000	0.	31.	5.	0.	
42 MILKING EQUIP.													0.010	1.000	0.	32.	5.	0.	
43 WELL													0.010	1.000	0.	23.	5.	0.	
44 SILO													0.010	1.000	0.	24.	5.	0.	
45 LAGOON													0.020	1.000	0.	48.	5.	0.	
46 LOT FENCE													0.200	1.000	0.	2.	5.	0.	
LIVESTOCK INVESTMENT																			
													PRICE OR VALUE						
47 DAIRY COW 16													1200.00	1.000	1.000	0.	58.	5.	0.
48 DAIRY BULL 16													2000.00	0.040	1.000	0.	67.	5.	0.
49 LIVESTOCK LABOR	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00						

THIS IS THE SAME AS BUDGET
 TABLE D33 IN EMC 666, OCT. 1974

DAIRY COW
 ALLEN 047
 JAN. 1975

BUDGET NUMBER 048
 DAIRY COW, 14,000 POUNDS MANUFACTURING MILK SOLD PER
 COW, REPLACEMENTS PURCHASED, FOUR YEARS IN HERD

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
MFG MILK	CWT.	140.00	1.00	12.000	12.00	1680.00	
DAIRY CALVES	HD.	0.92	1.00	100.000	100.00	92.00	
CULL COWS	CWT.	0.25	11.00	50.000	550.00	137.50	
TOTAL RECEIPTS						1909.50	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
DY. REPLACE HFR.	HD.	0.23	1.00	0.230	1200.00	276.00	
CORN	BU.	60.00	1.00	60.000	2.90	174.00	
OATS	BU.	55.00	1.00	55.000	1.75	96.25	
CORN SILAGE	TONS	4.75	1.00	4.750	18.00	85.50	
ALFALFA HAY	TONS	3.00	1.00	3.000	45.00	135.00	
PASTURE	AUMS	1.00	1.00	1.000	10.00	10.00	
CATTLE SUPP.	CWT.	4.00	1.00	4.000	10.95	43.80	
SALT & MIN.	LBS.	100.00	1.00	100.000	0.33	33.00	
VET. MEDICINE	HD.	1.75	1.00	1.750	7.00	12.25	
HAULING MILK	CWT.	140.00	1.00	140.000	0.30	42.00	
DAIRY TESTING	HD.	1.25	1.00	1.250	15.00	18.75	
HAULING & MKTG.	HD.	1.13	1.00	1.130	6.00	6.78	
FUEL, OIL AND LUBRICATION						0.21	
MACHINE AND EQUIPMENT REPAIR						2.73	
TOTAL DIRECT COSTS						936.27	
RETURN OVER DIRECT COSTS						973.23	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		305.468	36.66	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		497.779	59.73	
INTEREST ON LIVESTOCK INVESTMENT			0.120		785.399	94.25	
DEPRECIATION, TAXES, INSURANCE						170.12	
TOTAL FIXED COSTS						360.75	
RETURN TO LABOR AND MANAGEMENT						612.48	
LABOR COST			HRS. 60.000		\$ 3.500	210.00	
RETURN TO MANAGEMENT						402.48	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	2219.45						
TOTAL OPERATING CAPITAL	1588.65						
LIVESTOCK INVESTMENT	785.40						
BUILDINGS AND EQUIPMENT INVESTMENT	497.78						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	10.00						
MAR-APR	10.00						
MAY-JUNE	10.00						
JULY-AUG	10.00						
SEPT-OCT	10.00						
NOV-DEC	10.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

DAIRY COW, 14,000 POUNDS MANUFACTURING MILK SOLD PER
 COW, REPLACEMENTS PURCHASED, FOUR YEARS IN HERD

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT			
PRODUCTION																					
	NUMBER OF UNITS																				
1 MFG MILK	11.00	12.00	12.00	12.00	13.00	14.00	13.00	9.00	10.00	12.00	11.00	11.00	12.000	1.000	16.	5.	2.	0.			
2 DAIRY CALVES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.92	100.000	1.000	1.	21.	2.	0.			
3 CULL COWS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.25	50.000	11.000	16.	7.	2.	0.			
OPERATING INPUTS																					
	RATE/UNIT												PRICE		NUMBER UNIT		ITEM TYPE		CUNT		
													UNITS		CODE		CODE				
11 DY. REPLACE HFR.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.23*****	1.000	1.	25.	3.	0.				
12 CORN	20.00	0.0	0.0	0.0	20.00	0.0	0.0	0.0	20.00	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.			
13 OATS	20.00	0.0	0.0	0.0	20.00	0.0	0.0	0.0	15.00	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.			
14 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.75	0.0	0.0	0.0	18.000	1.000	3.	161.	3.	0.			
15 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.			
16 PASTURE	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.			
17 CATTLE SUPP.	2.00	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.			
18 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.00	0.330	1.000	12.	103.	3.	0.			
20 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.75	7.000	1.000	1.	413.	3.	0.			
21 HAULING MILK	11.00	12.00	12.00	12.00	13.00	14.00	13.00	9.00	10.00	12.00	11.00	11.00	0.300	1.000	16.	484.	3.	0.			
22 DAIRY TESTING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.25	15.000	1.000	1.	407.	3.	0.			
23 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.13	6.000	1.000	1.	485.	3.	0.			
MACHINERY REQUIREMENTS																					
	HOURS												XXXXX		XXXXX		POWER MACH		TYPE CUNT		
													UNIT		CODE		CODE				
EQUIPMENT REQUIREMENTS																					
													NUMBER		PROPERT		XXX		EQUIP		TYPE XXXX
													UNITS		OF COST		CODE		CODE		
38 DAIRY BARN													0.010		1.000		0.		25.		5. 0.
39 CATTL FEED EQUIP													0.002		1.000		0.		44.		5. 0.
40 MILKING PARLOR													0.010		1.000		0.		13.		5. 0.
41 MILK COOLER													0.010		1.000		0.		31.		5. 0.
42 MILKING EQUIP.													0.010		1.000		0.		32.		5. 0.
43 WELL													0.010		1.000		0.		23.		5. 0.
44 SILO													0.010		1.000		0.		24.		5. 0.
45 LAGOON													0.020		1.000		0.		48.		5. 0.
46 LOT FENCE													0.200		1.000		0.		2.		5. 0.
LIVESTOCK INVESTMENT																					
	PRICE OR VALUE																				
47 DAIRY COW 14	1050.00												1.000		1.000		0.		59.		5. 0.
48 DAIRY BULL 14	1800.00												0.040		1.000		0.		66.		5. 0.
49 LIVESTOCK LABOR	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00								

THIS IS THE SAME AS BUDGET
 TABLE 47 IN THE GUIDEBOOK

DAIRY COW
 ALLEN 048
 JAN. 1975

BUDGET NUMBER 049
 DAIRY COW, 12,500 POUNDS MANUFACTURING
 MILK SOLD PER COW, REPLACEMENTS PURCHASED

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
MFG MILK	CWT.	125.00	1.00	12.000	12.00	1500.00	
DAIRY CALVES	HD.	0.92	1.00	100.000	100.00	92.00	
CULL COWS	CWT.	0.25	11.00	50.000	550.00	137.50	
TOTAL RECEIPTS						1729.50	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
DY. REPLACE HFR.	HD.	0.21	1.00	0.210	1200.00	252.00	
CORN	BU.	52.00	1.00	52.000	2.90	150.80	
OATS	BU.	54.00	1.00	54.000	1.75	94.50	
CORN SILAGE	TONS	4.80	1.00	4.800	18.00	86.40	
ALFALFA HAY	TONS	2.00	1.00	2.000	45.00	90.00	
PRAIRIE HAY	TONS	0.25	1.00	0.250	40.00	10.00	
PASTURE	AUMS	2.00	1.00	2.000	10.00	20.00	
CATTLE SUPP.	CWT.	4.00	1.00	4.000	10.95	43.80	
SALT & MIN.	LBS.	80.00	1.00	80.000	0.33	26.40	
VET. MEDICINE	HD.	1.75	1.00	1.750	7.00	12.25	
HAULING MILK	CWT.	125.00	1.00	125.000	0.30	37.50	
DAIRY TESTING	HD.	1.00	1.00	1.000	15.00	15.00	
HAULING & MKTG.	HD.	1.13	1.00	1.130	6.00	6.78	
FUEL, OIL AND LUBRICATION						0.21	
MACHINE AND EQUIPMENT REPAIR						2.73	
TOTAL DIRECT COSTS						848.37	
RETURN OVER DIRECT COSTS						881.13	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		294.289	35.31	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		497.779	59.73	
INTEREST ON LIVESTOCK INVESTMENT			0.120		717.000	86.04	
DEPRECIATION, TAXES, INSURANCE						138.68	
TOTAL FIXED COSTS						319.77	
RETURN TO LABOR AND MANAGEMENT						561.36	
LABOR COST			HRS.	60.000	\$ 3.500	210.00	
RETURN TO MANAGEMENT						351.36	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	2063.15
TOTAL OPERATING CAPITAL	1509.07
LIVESTOCK INVESTMENT	717.00
BUILDINGS AND EQUIPMENT INVESTMENT	497.78
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	10.00
MAR-APR	10.00
MAY-JUNE	10.00
JULY-AUG	10.00
SEPT-OCT	10.00
NOV-DEC	10.00

DAIRY COW, 12,500 POUNDS MANUFACTURING
 MILK SOLD PER COW, REPLACEMENTS PURCHASED

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT		
PRODUCTION																				
	NUMBER OF UNITS																			
1 MFG MILK	11.00	11.00	11.00	11.00	11.00	12.00	11.00	8.00	9.00	10.00	10.00	10.00	12.000	1.000	16.	5.	2.	0.		
2 DAIRY CALVES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.92	100.000	1.000	1.	21.	2.	0.		
3 CULL COWS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.25	50.000	11.000	16.	7.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT																			
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT		
														UNITS	CODE	CODE				
11 DY. REPLACE HFR.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.21	*****	1.000	1.	25.	3.	0.		
12 CORN	26.00	0.0	0.0	0.0	0.0	0.0	26.00	0.0	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.		
13 OATS	27.00	0.0	0.0	0.0	0.0	0.0	27.00	0.0	0.0	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.		
14 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.80	0.0	0.0	0.0	18.000	1.000	3.	161.	3.	0.		
15 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.		
16 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.25	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.		
17 PASTURE	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.		
18 CATTLE SUPP.	2.00	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.		
19 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	80.00	0.330	1.000	12.	103.	3.	0.		
21 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.75	7.000	1.000	1.	413.	3.	0.		
22 HAULING MILK	11.00	11.00	11.00	11.00	11.00	12.00	11.00	8.00	9.00	10.00	10.00	10.00	0.300	1.000	16.	484.	3.	0.		
23 DAIRY TESTING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	15.000	1.000	1.	407.	3.	0.		
24 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.13	6.000	1.000	1.	485.	3.	0.		
MACHINERY REQUIREMENTS																				
	HOURS																			
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT		
															UNIT	CODE				
EQUIPMENT REQUIREMENTS																				
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX		
													UNITS	OF COST		CODE				
38 DAIRY BARN													0.010	1.000	0.	25.	5.	0.		
39 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.		
40 MILKING PARLOR													0.010	1.000	0.	13.	5.	0.		
41 MILK COOLER													0.010	1.000	0.	31.	5.	0.		
42 MILKING EQUIP.													0.010	1.000	0.	32.	5.	0.		
43 WELL													0.010	1.000	0.	23.	5.	0.		
44 SILO													0.010	1.000	0.	24.	5.	0.		
45 LAGOON													0.020	1.000	0.	48.	5.	0.		
46 LOT FENCE													0.200	1.000	0.	2.	5.	0.		
LIVESTOCK INVESTMENT																				
	PRICE OR VALUE																			
47 DAIRY COW 12														900.00	1.000	1.000	0.	60.	5.	0.
48 DAIRY BULL 12														1500.00	0.040	1.000	0.	65.	5.	0.
49 LIVESTOCK LABOR	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00		

THIS IS THE SAME AS BUDGET
 TABLE 48 IN THE GUIDEBOOK

DAIRY COW
 ALLEN 049
 JAN. 1975

BUDGET NUMBER 050
 DAIRY COW, 10,000 POUNDS MANUFACTURING MILK
 SOLD PER COW, REPLACEMENTS PURCHASED

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
MFG MILK	CWT.	100.00	1.00	12.000	12.00	1200.00	
DAIRY CALVES	HD.	0.92	1.00	100.000	100.00	92.00	
CULL COWS	CWT.	0.20	11.00	50.000	550.00	110.00	
TOTAL RECEIPTS						1402.00	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
DY. REPLACE HFR.	HD.	0.17	1.00	0.170	1200.00	204.00	
CORN	BU.	45.00	1.00	45.000	2.90	130.50	
OATS	BU.	50.00	1.00	50.000	1.75	87.50	
CORN SILAGE	TONS	2.80	1.00	2.800	18.00	50.40	
ALFALFA HAY	TONS	2.00	1.00	2.000	45.00	90.00	
PRAIRIE HAY	TONS	0.25	1.00	0.250	40.00	10.00	
PASTURE	AUMS	4.00	1.00	4.000	10.00	40.00	
CATTLE SUPP.	CWT.	4.00	1.00	4.000	10.95	43.80	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.33	19.80	
VET. MEDICINE	HD.	1.75	1.00	1.750	7.00	12.25	
HAULING MILK	CWT.	100.00	1.00	100.000	0.30	30.00	
DAIRY TESTING	HD.	1.00	1.00	1.000	15.00	15.00	
HAULING & MKTG.	HD.	1.07	1.00	1.070	6.00	6.42	
FUEL, OIL AND LUBRICATION						0.21	
MACHINE AND EQUIPMENT REPAIR						2.73	
TOTAL DIRECT COSTS						742.61	
RETURN OVER DIRECT COSTS						659.39	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	259.231	31.11	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	497.779	59.73	
INTEREST ON LIVESTOCK INVESTMENT				0.120	658.612	79.03	
DEPRECIATION, TAXES, INSURANCE						103.90	
TOTAL FIXED COSTS						273.77	
RETURN TO LABOR AND MANAGEMENT						385.62	
LABOR COST			HRS.	60.000	\$ 3.500	210.00	
RETURN TO MANAGEMENT						175.62	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	1899.00
TOTAL OPERATING CAPITAL	1415.62
LIVESTOCK INVESTMENT	658.61
BUILDINGS AND EQUIPMENT INVESTMENT	497.78
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	10.00
MAR-APR	10.00
MAY-JUNE	10.00
JULY-AUG	10.00
SEPT-OCT	10.00
NOV-DEC	10.00

DAIRY COW, 10,000 POUNDS MANUFACTURING MILK
 SOLD PER COW, REPLACEMENTS PURCHASED

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT		
PRODUCTION																				
	NUMBER OF UNITS																			
1 MFG MILK	8.00	9.00	9.00	9.00	9.00	10.00	7.00	7.00	8.00	8.00	8.00	8.00	12.000	1.000	16.	5.	2.	0.		
2 DAIRY CALVES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.92	100.000	1.000	1.	21.	2.	0.		
3 CULL COWS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.20	50.000	11.000	16.	7.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT																			
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT		
														UNITS	CODE	CODE				
11 DY. REPLACE HFR.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.17*****	1.000	1.	25.	3.	0.		
12 CORN	15.00	0.0	0.0	0.0	15.00	0.0	0.0	0.0	15.00	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.		
13 OATS	25.00	0.0	0.0	0.0	0.0	0.0	25.00	0.0	0.0	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.		
14 CORN SILAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.80	0.0	0.0	0.0	18.000	1.000	3.	161.	3.	0.		
15 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.		
16 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.25	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.		
17 PASTURE	0.0	0.0	0.0	0.0	1.00	1.00	1.00	1.00	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.		
18 CATTLE SUPP.	2.00	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.		
19 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	60.00	0.330	1.000	12.	103.	3.	0.		
21 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.75	7.000	1.000	1.	413.	3.	0.		
22 HAULING MILK	8.00	9.00	9.00	9.00	9.00	10.00	7.00	7.00	8.00	8.00	8.00	8.00	0.300	1.000	16.	484.	3.	0.		
23 DAIRY TESTING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	15.000	1.000	1.	407.	3.	0.		
24 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.07	6.000	1.000	1.	485.	3.	0.		
MACHINERY REQUIREMENTS																				
	HOURS																			
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT		
															UNIT	CODE				
EQUIPMENT REQUIREMENTS																				
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX		
													UNITS	OF COST		CODE				
38 DAIRY BARN													0.010	1.000	0.	25.	5.	0.		
39 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.		
40 MILKING PARLOR													0.010	1.000	0.	13.	5.	0.		
41 MILK COOLER													0.010	1.000	0.	31.	5.	0.		
42 MILKING EQUIP.													0.010	1.000	0.	32.	5.	0.		
43 WELL													0.010	1.000	0.	23.	5.	0.		
44 SILO													0.010	1.000	0.	24.	5.	0.		
45 LAGOON													0.020	1.000	0.	48.	5.	0.		
46 LOT FENCE													0.200	1.000	0.	2.	5.	0.		
LIVESTOCK INVESTMENT																				
	PRICE OR VALUE																			
47 DAIRY COW 10														750.00	1.000	1.000	0.	61.	5.	0.
48 DAIRY BULL 10														1200.00	0.040	1.000	0.	64.	5.	0.
49 LIVESTOCK LABOR	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00								

THIS IS THE SAME AS BUDGET
 TABLE 49 IN THE GUIDEBOOK

DAIRY COW
 ALLEN 050
 JAN. 1975

BUDGET NUMBER 051
 RAISING DAIRY REPLACEMENTS, COSTS AND RETURNS, PER HEIFER
 CALF PURCHASED OR STARTED, 51 NON-BREEDER OR CULL, 81
 DEATH LOSS, SELL OR USE SPRINGER HEIFER FOR HERD REPLACEMENT

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
DY. REPLACE HFR.	HD.	0.87	1.00	1200.000	1200.00	1044.00	
CULL DAIRY HFR.	CWT.	0.05	9.00	69.000	621.00	31.05	
TOTAL RECEIPTS						1075.05	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
		PER UNIT	OF UNITS	UNITS			
HFR CALVES DY	HD.	1.00	1.00	1.000	150.00	150.00	
MILK REPLACER	CWT.	0.35	1.00	0.350	43.40	15.19	
CALF STARTER	CWT.	2.40	1.00	2.400	13.25	31.80	
CALF GROWER	CWT.	2.90	1.00	2.900	11.40	33.06	
CORN	BU.	3.00	1.00	3.000	2.90	8.70	
OATS	BU.	7.00	1.00	7.000	1.75	12.25	
ALFALFA HAY	TUNS	1.10	1.00	1.100	45.00	49.50	
PRAIRIE HAY	TONS	2.20	1.00	2.200	40.00	88.00	
PASTURE	AUMS	7.00	1.00	7.000	10.00	70.00	
CATTLE SUPP.	CWT.	1.20	1.00	1.200	10.95	13.14	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.33	9.90	
COW BREED CHGE.	HD.	1.00	1.00	1.000	15.00	15.00	
VET. MEDICINE	HD.	1.25	1.00	1.250	7.00	8.75	
HAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
MACHINE AND EQUIPMENT REPAIR						2.55	
TOTAL DIRECT COSTS						516.84	
RETURN OVER DIRECT COSTS						558.21	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		201.400	24.17	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		52.750	6.33	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						25.62	
TOTAL FIXED COSTS						56.12	
RETURN TO LABOR AND MANAGEMENT						502.09	
LABOR COST			HRS. 20.000		\$ 3.500	70.00	
RETURN TO MANAGEMENT						432.09	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	569.59
TOTAL OPERATING CAPITAL	254.15
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	52.75
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	4.00
MAR-APR	4.00
MAY-JUNE	2.00
JULY-AUG	2.00
SEPT-OCT	4.00
NOV-DEC	4.00

BUDGET IDENTIFICATION NUMBER 23 5301 11051
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 12
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 43
 PRICE VECTOR 6

RAISING DAIRY REPLACEMENTS, COSTS AND RETURNS, PER HEIFER
 CALF PURCHASED OR STARTED, 5% NON-BREEDER OR CULL, 8%
 DEATH LOSS, SELL OR USE SPRINGER HEIFER FOR HERD REPLACEMENT

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CUNT
PRDUCTION	NUMBER OF UNITS																	
1 DY. REPLACE HFR.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.87	0.0	*****	1.000	1.	25.	2.	0.
2 CULL DAIRY HFR.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.05	0.0	0.0	0.0	0.0	69.000	9.000	16.	27.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CUNT
														UNITS	CODE	CODE		
11 HFR CALVES DY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	150.000	1.000	1.	22.	3.	0.
12 MILK REPLACER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.35	0.0	0.0	0.0	0.0	43.400	1.000	16.	107.	3.	0.
13 CALF STARTER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.40	0.0	0.0	0.0	13.250	1.000	16.	108.	3.	0.
14 CALF GROWER	2.90	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.400	1.000	16.	109.	3.	0.
15 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.
16 OATS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.00	0.0	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.
17 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	1.10	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.
18 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	2.20	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.
19 PASTURE	0.0	0.0	0.0	0.0	1.00	2.00	2.00	2.00	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.
20 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.
21 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.00	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
22 COW BREED CHGE.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	15.000	1.000	1.	420.	3.	0.
23 VET. MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.25	7.000	1.000	1.	413.	3.	0.
24 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CUNT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 FEEDING EQUIP.													0.460	1.000	0.	41.	5.	0.
39 LOADING SHED													0.025	1.000	0.	12.	5.	0.
49 LIVESTOCK LABOR	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00						

THIS IS THE SAME AS BUDGET
 TABLE 52 IN THE GUIDEBOOK

DAIRY HEIFER
 ALLEN 051
 JAN. 1975

BUDGET NUMBER 052
 RAISING DAIRY FEEDERS, MIXED STEERS AND HEIFERS,
 SELL LIGHT YEARLING FEEDERS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
YRLG DAIRY STR	CWT.	0.94	6.00	70.000	420.00	394.80	
TOTAL RECEIPTS						394.80	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
DAIRY CALVES	HD.	1.00	1.00	1.000	100.00	100.00	
MILK REPLACER	CWT.	0.35	1.00	0.350	43.40	15.19	
CALF STARTER	CWT.	2.40	1.00	2.400	13.25	31.80	
CALF GRUWER	CWT.	1.50	1.00	1.500	11.40	17.10	
CORN	BU.	2.00	1.00	2.000	2.90	5.80	
OATS	BU.	3.00	1.00	3.000	1.75	5.25	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
PRAIRIE HAY	TONS	0.60	1.00	0.600	40.00	24.00	
PASTURE	AUMS	1.50	1.00	1.500	10.00	15.00	
CATTLE SUPP.	CWT.	0.70	1.00	0.700	10.95	7.66	
SALT & MIN.	LBS.	20.00	1.00	20.000	0.33	6.60	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
MACHINE AND EQUIPMENT REPAIR						1.16	
TOTAL DIRECT COSTS						261.56	
RETURN OVER DIRECT COSTS						133.24	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		98.704	11.84	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		15.400	1.85	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						11.65	
TOTAL FIXED COSTS						25.34	
RETURN TO LABOR AND MANAGEMENT						107.89	
LABOR COST			HRS.	6.000	\$ 3.500	21.00	
RETURN TO MANAGEMENT						86.89	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	276.96						
TOTAL OPERATING CAPITAL	114.10						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	15.40						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.00						
MAR-APR	1.00						
MAY-JUNE	1.00						
JULY-AUG	1.00						
SEPT-OCT	1.00						
NOV-DEC	1.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 20 5301 11052
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 12
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 44
 PRICE VECTOR 6

RAISING DAIRY FEEDERS, MIXED STEERS AND HEIFERS,
 SELL LIGHT YEARLING FEEDERS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT								
PRODUCTION													NUMBER OF UNITS													
1 YKLG DAIRY STR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.94	0.0	0.0	0.0	70.000	6.000	16.	26.	2.	0.								
OPERATING INPUTS													PRICE		NUMBER		UNIT		ITEM		TYPE		CONT			
													UNITS		CODE		CODE									
11 DAIRY CALVES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	100.000	1.000	1.	21.	3.	0.								
12 MILK REPLACER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.35	0.0	0.0	0.0	0.0	43.400	1.000	16.	107.	3.	0.								
13 CALF STARTER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.40	0.0	0.0	0.0	13.250	1.000	16.	108.	3.	0.								
14 CALF GROWER	1.50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.400	1.000	16.	109.	3.	0.								
15 CORN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.00	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.								
16 OATS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.00	0.0	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.								
17 ALFALFA HAY	0.0	0.0	0.0	0.0	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	45.000	1.000	3.	81.	3.	0.								
18 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.								
19 PASTURE	0.0	0.0	0.0	0.0	1.50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.000	1.000	10.	150.	3.	0.								
20 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.70	0.0	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.								
21 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.00	0.0	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.								
22 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	5.000	1.000	1.	409.	3.	0.							
23 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.50	6.000	1.000	1.	485.	3.	0.								
MACHINERY REQUIREMENTS													HOURS		XXXXX		XXXXX		POWER		MACH		TYPE		CONT	
													UNITS		CODE		UNIT		CODE							
EQUIPMENT REQUIREMENTS													NUMBER		PROPORT		XXX		EQUIP		TYPE		XXXX			
													UNITS		OF COST		CODE		CODE							
38 FEEDING EQUIP.													0.220		1.000		0.		41.		5.		0.			
39 LOAFING SHED													0.006		1.000		0.		12.		5.		0.			
49 LIVESTOCK LABOR	1.00	0.0	1.00	0.0	1.00	0.0	0.0	1.00	1.00	0.0	1.00	0.0														

THIS IS THE SAME AS BUDGET
 TABLE 53 IN THE GUIDEBOOK

DY FEEDERS
 ALLEN 052
 JAN. 1975

BUDGET NUMBER 053
 FEED MIXED YEARLING DAIRY STEERS
 AND HEIFERS, DEFERRED IN DRYLOT, 1 PERCENT DEATH LOSS
 GAIN 400 POUNDS IN 7 MONTHS ON FARM

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FINISHED DY. STR	CWT.	0.99	10.00	68.000	680.00	673.20	
TOTAL RECEIPTS						673.20	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
YRLG DAIRY STR	CWT.	6.00	1.00	6.000	70.00	420.00	
CORN	BU.	16.00	1.00	16.000	2.90	46.40	
CORN SILAGE	TONS	4.00	1.00	4.000	18.00	72.00	
PRAIRIE HAY	TONS	0.30	1.00	0.300	40.00	12.00	
CATTLE SUPP.	CWT.	2.30	1.00	2.300	10.95	25.18	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.33	4.95	
VET MEDICINE	HD.	0.50	1.00	0.500	5.00	2.50	
HAULING & MKTG.	HD.	1.80	1.00	1.800	6.00	10.80	
MACHINE AND EQUIPMENT REPAIR						3.18	
TOTAL DIRECT COSTS						597.01	
RETURN OVER DIRECT COSTS						76.19	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.120		317.803	38.14	
INTEREST ON TRACTOR INVESTMENT			0.120		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.120		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.120		44.700	5.36	
INTEREST ON LIVESTOCK INVESTMENT			0.120		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						31.93	
TOTAL FIXED COSTS						75.43	
RETURN TO LABOR AND MANAGEMENT						0.75	
LABOR COST			HRS.	4.000	\$ 3.500	14.00	
RETURN TO MANAGEMENT						-13.25	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	641.71						
TOTAL OPERATING CAPITAL	362.50						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	44.70						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FEB	1.00						
MAR-APR	1.00						
MAY-JUNE	0.0						
JULY-AUG	0.0						
SEPT-OCT	1.00						
NOV-DEC	1.00						

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

BUDGET IDENTIFICATION NUMBER 20 5301 11053
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 45
 PRICE VECTOR 6

FEED MIXED YEARLING DAIRY STEERS
 AND HEIFERS, DEFERRED IN DRYLOT, 1 PERCENT DEATH LOSS
 GAIN 400 POUNDS IN 7 MONTHS ON FARM

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 FINISHED DY. STR	0.0	0.0	0.99	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	68.000	10.000	16.	11.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 YRLG DAIRY STR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.00	0.0	0.0	0.0	70.000	1.000	16.	26.	3.	0.
12 CORN	4.00	0.0	4.00	0.0	0.0	0.0	0.0	0.0	4.00	0.0	4.00	0.0	2.900	1.000	2.	72.	3.	0.
13 CORN SILAGE	1.00	0.0	1.00	0.0	0.0	0.0	0.0	0.0	1.00	0.0	1.00	0.0	18.000	1.000	3.	161.	3.	0.
14 PRAIRIE HAY	0.0	0.0	0.0	0.0	0.0	0.30	0.0	0.0	0.0	0.0	0.0	0.0	40.000	1.000	3.	85.	3.	0.
15 CATTLE SUPP.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.30	0.0	0.0	0.0	10.950	1.000	16.	105.	3.	0.
16 SALT & MIN.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.0	0.330	1.000	12.	103.	3.	0.
17 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.50	5.000	1.000	1.	409.	3.	0.
18 HAULING & MKTG.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.80	6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS	HOURS																	
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS	NUMBER																	
													UNITS	PROPORT	XXX	EQUIP	TYPE	XXXX
														OF COST		CODE		
38 FEEDING EQUIP.													0.600	1.000	0.	41.	5.	0.
39 LOAFING SHED													0.018	1.000	0.	12.	5.	0.
49 LIVESTOCK LABOR	1.00	0.0	1.00	0.0	0.0	0.0	0.0	0.0	1.00	0.0	1.00	0.0						

THIS IS THE SAME AS BUDGET
 TABLE 54 IN THE GUIDEBOOK

DY FEEDERS
 ALLEN 053
 JAN. 1975

BUDGET NUMBER 054

FARM LAYING FLOCK, 100 HEN FLOCK PLUS 120 SEXED CHICKS,
 LESS THAN 700 LAYING HENS HOUSE, AVERAGE NUMBER OF LAYING HENS IN
 HOUSE 94 PER 100 HENS HOUSE, 100 CHICK MORTALITY, 120 HEN MORTALITY

YOUR ESTIMATE

VALUE

PRICE VALUE/UNIT

WEIGHT

QUANTITY

UNITS

RATE

NUMBER OF UNITS

TOTAL UNITS

VALUE

PRICE

TOTAL UNITS

EGGS 907.00
 OLD HENS 35.20
 CULL PULLETS 3.20
 TOTAL RECEIPTS 1025.40

10.50
 0.50
 0.32

17.50
 2.00
 4.00

94.00
 88.00
 10.00

OZ.
 LBS.
 LBS.

120.00
 100.00
 54.00

1.00
 1.00
 1.00

120.000
 100.000
 54.000

96.00
 290.00
 94.50

0.80
 2.90
 1.75

120.000
 100.000
 54.000

OPERATING EXPENSES 96.00
 SEXED CHICK 290.00
 CURE 94.50
 CHICK WASH 127.50
 LAYING MASH 270.00
 GYSERK SUPPLS 16.25
 VET MEDICINE 40.00
 ELECT. & POWER 26.25
 TRUCKING 10.00
 MACHINE AND EQUIPMENT REPAIR 8.71

0.80
 2.90
 1.75
 9.00
 6.50
 250.00
 200.00

1.00
 1.00
 1.00
 1.00
 1.00
 1.00
 1.00
 1.00

120.000
 100.000
 54.000
 30.000
 2.50
 1.00
 0.10
 0.05

HD.
 BU.
 BU.
 CWT.
 CWT.
 HD.
 HD.
 HD.

1.00
 1.00
 1.00
 1.00
 1.00
 1.00
 1.00
 1.00

120.000
 100.000
 54.000
 30.000
 2.50
 1.00
 0.10
 0.05

96.00
 290.00
 94.50
 127.50
 270.00
 16.25
 40.00
 26.25
 10.00
 8.71

0.80
 2.90
 1.75
 9.00
 6.50
 250.00
 200.00

120.000
 100.000
 54.000
 30.000
 2.50
 1.00
 0.10
 0.05

96.00
 290.00
 94.50
 127.50
 270.00
 16.25
 40.00
 26.25
 10.00
 8.71

TOTAL DIRECT COSTS 979.21
 RETURN OVER DIRECT COSTS 46.19

565.926
 0.0
 0.0
 146.000
 0.0

0.120
 0.120
 0.120
 0.120

200.000

173.52

-127.33
 700.00
 -827.33

173.52

173.52

173.52

173.52

173.52

RETURN TO LABOR AND MANAGEMENT LABOR COST RETURN TO MANAGEMENT

200.000 \$ 3.500

200.000

200.000

200.000

200.000

200.000

200.000

200.000

200.000

200.000

RESOURCES USED

TOTAL CAPITAL USED

TOTAL OPERATING CAPITAL

LIVESTOCK INVESTMENT

BUILDINGS AND EQUIPMENT INVESTMENT

MACHINERY INVESTMENT

LABOR INVESTMENT

LABOR USED

JAN-FEB

MAR-APR

MAY-JUNE

JULY-AUG

SEPT-OCT

NOV-DEC

40.00

40.00

20.00

20.00

40.00

40.00

40.00

40.00

OPERATING CAPITAL IS THE AMOUNT WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

125.21
 711.93
 0.0
 146.00
 0.0
 0.0

40.00
 0.0
 0.0

40.00
 40.00
 20.00
 20.00
 40.00
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BUDGET IDENTIFICATION NUMBER 62 5301 11054
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 12
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 49
 PRICE VECTOR 6

FARM LAYING FLOCK, 100 HEN FLOCK PLUS 120 SEXED CHICKS,
 LESS THAN 700 LAYING HENS HOUSED, AVERAGE NUMBER OF LAYING HENS IN
 HOUSE 94 PER 100 HENS HOUSED, 101 CHICK MORTALITY, 120 HEN MORTALITY

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 CONT						
PRODUCTION													NUMBER OF UNITS											
1 EGGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	94.00	0.600	17.500	4.	4.	2.	0.					
2 OLD HENS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.00	0.080	5.000	12.	63.	2.	0.					
3 CULL PULLETS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.00	0.080	4.000	12.	62.	2.	0.					
OPERATING INPUTS													RATE/UNIT											
													PRICE		NUMBER UNITS		UNIT CODE		TYPE CONT					
11 SEXED CHICK	120.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.800	1.000	1.	65.	3.	0.						
12 CORN	50.00	0.0	0.0	0.0	0.0	0.0	50.00	0.0	0.0	0.0	0.0	0.0	2.900	1.000	2.	72.	3.	0.						
13 OATS	27.00	0.0	0.0	0.0	0.0	0.0	27.00	0.0	0.0	0.0	0.0	0.0	1.750	1.000	2.	74.	3.	0.						
14 CHICK WASH	5.00	0.0	0.0	0.0	5.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.750	1.000	16.	66.	3.	0.						
15 LAYING MASH	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.0	15.00	0.0	0.0	0.0	9.000	1.000	16.	67.	3.	0.						
16 OYSTER SHELLS	0.0	0.0	0.0	0.0	2.50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.500	1.000	16.	68.	3.	0.						
17 VET MEDICINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	40.000	1.000	1.	410.	3.	0.					
18 ELECT., & POWER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.10250.000	1.000	1.	400.	3.	0.						
19 TRUCKING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.05200.000	1.000	1.	481.	3.	0.						
MACHINERY REQUIREMENTS													HOURS											
													XXXXX		XXXXX		POWER UNIT		MACH CODE		TYPE CONT			
EQUIPMENT REQUIREMENTS													NUMBER UNITS		PROPERTY OF COST		XXX EQUIP CODE		TYPE CONT		XXXX			
38 FEEDING EQUIP.													1.600		1.000		0.		41.		5.		0.	
39 BARN													0.053		1.000		0.		11.		5.		0.	
49 LIVESTOCK LABOR	20.00	20.00	20.00	20.00	10.00	10.00	10.00	10.00	20.00	20.00	20.00	20.00												

THIS IS THE SAME AS BUDGET
 TABLE 54 IN THE GUIDEBK

LAYING FLOCK
 ALLEN 054
 JAN. 1975

BUDGET NUMBER 059
 COMMERCIAL LAYING FLOCK, 1,000 HENS PRODUCING 22 DOZ. EGGS PER HEN HOUSED IN 14
 MONTHS WITH 1 PERCENT MORTALITY PER MONTH. PRICE IS AT THE FARM. MEDICATION AND
 CRIT ARE INCLUDED IN FEED COST

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
EGGS	DOZ.	22.00	1000.00	0.200	600.00	1319.96	
OLD HENS	LBS.	860.00	4.00	0.080	0.32	275.20	
TOTAL RECEIPTS						13475.16	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
PULLETS	HD.	1000.00	1.00	1000.000	2.25	2250.00	
LAYING MASH	CWT.	980.00	1.00	980.000	9.00	8820.00	
ELECT., & POWER	FLOK	1.00	1.00	1.000	250.00	250.00	
TRUCKING	FLOK	1.00	1.00	1.000	200.00	200.00	
MACHINE AND EQUIPMENT REPAIR						249.60	
TOTAL DIRECT COSTS						11769.60	
RETURN OVER DIRECT COSTS						1705.56	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.120	5990.645	718.88	
INTEREST ON TRACTOR INVESTMENT				0.120	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.120	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.120	4682.996	561.96	
INTEREST ON LIVESTOCK INVESTMENT				0.120	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						688.53	
TOTAL FIXED COSTS						1969.37	
RETURN TO LABOR AND MANAGEMENT						-263.80	
LABOR COST	HRS.	400.000			\$ 3.500	1400.00	
RETURN TO MANAGEMENT						-1663.80	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	16452.60
TOTAL OPERATING CAPITAL	10673.64
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	4683.00
MACHINERY INVESTMENT	0.0
TRACTOR INVESTMENT	0.0

OPERATING CAPITAL IS THE AMOUNT ON WHICH AN ANNUAL INTEREST RATE IS CHARGED. IT REPRESENTS TOTAL CAPITAL USED TIMES THE PORTION OF A YEAR THAT IT IS USED. INVESTMENT FIGURES EQUAL PURCHASE COST PLUS SALVAGE VALUE DIVIDED BY 2

LABOR USED	HOURS
JAN-FEB	80.00
MAR-APR	80.00
MAY-JUNE	40.00
JULY-AUG	40.00
SEPT-OCT	80.00
NOV-DEC	80.00

BUDGET IDENTIFICATION NUMBER 62 5301 11055
 MACHINERY COMPLEMENT 3

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 46
 PRICE VECTOR 6

COMMERCIAL LAYING FLOCK, 1,000 HENS PRODUCING 22 DOZ. EGGS PER HEN HOUSED IN 14 MONTHS WITH 1 PERCENT MORTALITY PER MONTH. PRICE IS AT THE FARM. MEDICATION AND GRIT ARE INCLUDED IN FEED COST

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION					NUMBER OF UNITS													
1 EGGS	2.20	2.20	2.20	2.20	2.10	2.00	1.80	1.50	1.00	1.00	1.80	2.00	0.600	*****	4.	4.	2.	0.
2 OLD HENS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	860.00	0.0	0.0	0.0	0.080	4.000	12.	63.	2.	0.
OPERATING INPUTS					RATE/UNIT													
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11 POULTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	500.00	500.00	0.0	0.0	0.0	2.250	1.000	1.	69.	3.	0.
12 LAYING MASH	200.00	0.0	0.0	200.00	0.0	0.0	200.00	0.0	0.0	200.00	0.0	100.00	9.000	1.000	16.	67.	3.	0.
15 FLECT., & POWER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	250.000	1.000	20.	408.	3.	0.
16 MEDICATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	145.000	1.000	20.	408.	3.	0.
17 TRUCKING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	200.000	1.000	20.	481.	3.	0.
MACHINERY REQUIREMENTS					HOURS													
													XXXXX	XXXXX	POWER	MACH	TYPL	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	LQUIP	TYPL	XXXX
													UNITS	OF COST	CODE	CODE		
33 LAYING HOUSE													1.000	1.000	0.	36.	5.	0.
39 COMM POULT EQUIP													1.000	1.000	0.	37.	5.	0.
49 LIVESTOCK LABOR	40.00	40.00	40.00	40.00	20.00	20.00	20.00	20.00	40.00	40.00	40.00	40.00						

DATA BY BENNING, BONZER AND PLUMART. EQUIP. INCLUDES COOLER, CANDLING, EGG BELT, FEED STORAGE AND HANDLING, AND A STANDBY GENERATOR. MANURE IS REMOVED WITH A FARM TRACTOR.

LAYING FLOCK
 ALLEN 055
 JUNE, 1977

PROCEDURE FOR MAKING BUDGET CHANGES ON SDSU VSPC TERMINALS

1. The second page of each budget in the data bank budget manual is data from which costs and returns are calculated. One or several of the coefficients in this table may be changed and a computer printout obtained using changes as desired. Changes to be made should first be listed in the following table form.

Budget ID Number		
Row No.	Column No.	New Coefficient Value
01	13	60.

example data

2. Logon to the terminal by typing VSPC ID= followed by the ID number assigned to you. Press the return key on the typewriter. Wait for a password and other logon information to be printed.
3. Type the following: LINESIZE 130
4. Type the following, pressing the return key after each and waiting for READY to be printed after each line.


```
LOAD BUDJCL
INPUT
```
5. The terminal will respond by printing some multiple of "10". This will be the first line of data input. The following is an example of entries to be made to accomplish a budget data change and receive a printout. Press the return key after all entries on each line are completed. In the following example only the data to the right hand side of the line number is entered.

```

Budget ID Number 10 HEAD
                  20 001805301011016
                  30 LOAD
                  40 BCHG
New Data         50 011360.
                  (Continue with as many additional lines of entry as
                  desired. Note that the data begins in col. 5 with
                  01 as the line no., 13 as the col. no. and 60. as
                  the new coefficient value. The coefficient value
                  must have a decimal typed.)
                  60 END*
                  70 OUTL
                  80 001805301011016
                  90 STOP
                  100 /*
                  110 (make no entry on this line - press return key)
    
```

6. Type the following: SUBMIT and press the return key.

7. Message will come back: JOB SUBMITTED AS UXXXXXXXX. This is the name assigned to the job.
8. Ask for output in about 1 minute by typing the following:
LOAD OUTPUT (XXXXXXXX) DS (1) using the name given above
9. When as much printout as desired is obtained the job may be stopped by pressing the attention key (ATTN) while a line is being typed. Remove output from the system by using SCRATCH UXXXXXXXX
10. Enter additional budget changes as desired by typing: CLEAR, and repeating the above procedure.

Several budgets may be changed at one time by beginning with HEAD immediately after the OUTL.

11. When done using the terminal you must logoff by typing the following: OFF

DERIVATION OF CAPITAL REQUIREMENTS AND RESOURCES USED

Total Capital Used

Total capital used is equal to total direct costs plus equipment investment plus livestock investment. The level of investment in livestock and equipment per budget unit is given in the section under fixed costs.

Annual Capital

Annual capital is total capital multiplied by the portion of a year that it is used. All investment capital is assumed to be used a full year. Therefore, it is only operating capital (total direct costs) that is multiplied by the fraction of a year that it is used. The computational procedure employed by the computer may be determined by referring to the basic data input as presented on the reverse side of each budget page. Here it will be noted that operating inputs are entered on a monthly basis. It may also be noted that an annual capital month is designated for each budget. The annual capital month is the month in which all bills are paid. It frequently is assumed to be the month of sale for livestock or, in the case of crops, it may be the month of harvest. Suppose that month number 6 is designated as the annual capital month. Suppose further that 2 bushels of corn are required and the corn is purchased in February. Interest will be charged on the value of this corn from February until June. (6 minus 2 = 4 months interest) The month of entry for operating items is the month in which these items are purchased. In the case of home grown feeds, it would be the month of harvest. The entries may also be divided between the months on the basis of purchase data and/or harvest data. In the instance of 2 bushels of corn purchased in February at a price of \$2.50, it would amount to \$5.00 of total capital. The capital is used from February to June. This is a period of 4 months or $4/12$ of a year. Thus the annual capital = $4/12 \times \$5.00 = \$20/12 = \$1.67$. Items purchased in the month immediately following the capital month have eleven months interest charged. Eleven months is the maximum length of time for making an interest charge on operating capital. The computer program, as currently designed, will not make an interest charge on inputs purchased during the annual capital months.

Livestock Investment

Livestock investment represents the average investment during the useful life period of the animal. It is equal to $(\text{beginning value} + \text{salvage value}) \div 2$. The beginning value (or price) is given in the form on the back side of each budget page.

Building and Equipment Investment

The amount included in the budgets of this publication for building and equipment investment represent an average value for the life period of the investment. It is equal to purchase price plus salvage value divided by 2. In most instances the salvage value is 10 percent or less of the purchase cost. Initial investment (purchase price) is therefore approximately double the amount given in the budgets.