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Budgets for Major Livestock Enterprises in South Dakota

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Allen, H. R. and Aanderud, W. G., "Budgets for Major Livestock Enterprises in South Dakota" (1984). *Agricultural Experiment Station Circulars*. Paper 268.

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Budgets for Major Livestock Enterprises in South Dakota



Agricultural Experiment Station
South Dakota State University
Brookings, South Dakota

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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Data for this report draws heavily upon work completed by Dr. Wallace Aanderud, Extension economist; Larry Madsen, 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 744 and Livestock Budgets and Planning Prices for Steps in Planning, EC 745.

Published in accordance with an act passed in 1881 by the 14th Legislative Assembly, Dakota Territory, establishing the Dakota Agricultural College and with the act of re-organization passed in 1887 by the 17th Legislative Assembly, which established the Agricultural Experiment Station at SDSU.

File: 5.2-4.2--.2M--1-84ky

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

I.D. No.	Description	Page No.
<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 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
001405301011026	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 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
002005301011051	Raising Dairy Replacements, Sell or Use Springer Heifers	104-105
002005301011052	Raising Dairy Feeders, Mixed Steers and Heifers, Sell Light Yearling Feeders	106-107

I.D. No.	Description	Page No.
<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 08

December, 1983

Code No.	Name of Production	Unit	Price/Unit	Your Price
<u>Grade Beef Enterprises</u>				
13	425 lb. Steer	cwt.	72.00	_____
486	475 lb. Steer	cwt.	71.00	_____
205	525 lb. Steer	cwt.	70.00	_____
209	600 lb. Steer	cwt.	65.00	_____
204	650 lb. Steer	cwt.	64.00	_____
201	700 lb. Steer	cwt.	63.00	_____
16	780 lb. Steer	cwt.	62.00	_____
050	800 lb. Steer	cwt.	61.00	_____
227	825 lb. Steer	cwt.	60.00	_____
9	Fat Steer, Choice	cwt.	63.00	_____
10	Fat Steer, Good	cwt.	61.00	_____
11	Finished Dairy Steer	cwt.	56.00	_____
12	375 lb. Heifer	cwt.	63.00	_____
202	400 lb. Heifer	cwt.	63.00	_____
487	425 lb. Heifer	cwt.	62.00	_____
206	475 lb. Heifer	cwt.	61.00	_____
228	535 lb. Heifer	cwt.	60.00	_____
203	575 lb. Heifer	cwt.	59.00	_____
15	600 lb. Heifer	cwt.	58.00	_____
8	Fat Heifer, Choice	cwt.	60.00	_____
17	Beef Replace, Hfr., grade yrlg.	hd.	550.00	_____
19	Bred Heifer (beef), grade	hd.	625.00	_____
7	Cull Cows (beef or dairy)	cwt.	40.00	_____
409	Vet., Medicine yrlg. beef	hd.	5.00	_____
413	Vet., Medicine, beef Cow	hd.	10.00	_____
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.	72.00	_____
208	445 lb. Heifers, PB Feeders	cwt.	67.00	_____
235	660 lb. Heifer, PB Cull Feeders	cwt.	62.00	_____
233	475 lb. Bull Calf	hd.	500.00	_____
236	Breeding Heifer Calf	hd.	400.00	_____
229	1400 lb. Bulls, PB	hd.	2000.00	_____
234	Registration Fee, Beef	hd.	5.00	_____

Cont. Code No.	Name of Production	Unit	Price/ Unit	Your Price
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Dairy Enterprises

5	Manufacturing Milk, 3.5%	cwt.	11.50	_____
6	Milk, Grade A	cwt.	12.50	_____
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.	58.00	_____
27	Cull Dairy Heifer	cwt.	52.00	_____
407	Dairy Testing	hd.	35.00	_____
420	Cow Breeding Charge, Dairy	hd.	20.00	_____
484	Hauling Milk	cwt.	0.45	_____

Swine Enterprises

46	Feeder pig, 40 lbs.	hd.	30.00	_____
48	Aged Sow	cwt.	35.00	_____
49	Slaughter Hogs	cwt.	45.00	_____
410	Vet., Medicine, Hog Litter	sow	60.00	_____
416	Vet., Medicine, Feeder Pig	hd.	3.00	_____
419	Sow Breeding Charge	Litter	8.00	_____

Sheep Enterprises

53	Slaughter Lambe, Aug-Sept. Sale	cwt.	52.00	_____
39	Slaughter Lambs, July Sale	cwt.	55.00	_____
29	Feeder Lambs	cwt.	58.00	_____
32	Ewe Lambs	cwt.	58.00	_____
35	Cull Ewes	lbs.	0.10	_____
36	Open Ewes	hd.	75.00	_____
38	Replacement Ewe	hd.	75.00	_____
1	Wool	hd.	.50	_____
51	Lamb Wool Incentive/cwt. of Lamb		2.10	_____
52	Wool Support	lbs.	.80	_____
411	Vet., Medicine, Ewe Flock	hd.	3.00	_____
412	Vet., Medicine, Feeder Lamb	hd.	1.10	_____
436	Shearing	hd.	1.00	_____

Poultry Enterprises

4	Eggs	doz.	.60	_____
62	Cull Pullets	lbs.	.06	_____
63	Old Hens	lbs.	.06	_____
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	160.00	_____
481	Trucking Egg; 1,000 Hens	Flock	200.00	_____

Cont. Code No.	Name of Production	Unit	Price/ Unit	Your Price
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Feed Prices

66	Chick Mash	cwt.	13.00	_____
67	Laying Mash	cwt.	11.00	_____
68	Oyster Shells	cwt.	5.00	_____
71	Barley	bu.	2.35	_____
72	Corn	bu.	2.90	_____
74	Oats	bu.	1.65	_____
81	Alfalfa Hay	ton	45.00	_____
85	Prairie Hay	ton	40.00	_____
103	Salt & Mineral	lb.	.10	_____
104	Hog Supplement	cwt.	15.00	_____
105	Cattle Supplement	cwt.	11.00	_____
106	Sheep Supplement	cwt.	11.00	_____
107	Milk Replacer	cwt.	39.00	_____
108	Calf Starter	cwt.	12.00	_____
109	Calf Grower	cwt.	14.00	_____
110	Pig Creep Ration	cwt.	20.00	_____
150	Pasture	AUM	15.00	_____
155	Legume Pasture	AUM	15.00	_____
156	Native Pasture	AUM	15.00	_____
157	Aftermath Grazing	AUM	10.00	_____
161	Corn Silage	tons	20.00	_____

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.	\$1.15	_____
2	L.P. gas	gal.	.58	_____
3	Diesel Fuel	gal.	1.08	_____
4	Electricity	Kilowat hr.	.052	_____
5	Natural Gas	1,000 cu. ft.	1.60	_____
6	Interest rate on all capital except land as a percent of average value		.14	_____
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	_____

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	72.000	306.00	140.76	
375 LB. HEIFERS	CWT.	0.28	3.75	63.000	236.25	66.15	
600 LB. HEIFERS	CWT.	0.02	6.00	58.000	348.00	6.96	
CULL COWS	CWT.	0.15	10.00	40.000	400.00	60.00	
TOTAL RECEIPTS						273.87	
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	1.65	6.60	
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	15.00	120.00	
CATTLE SUPP.	CWT.	1.60	1.00	1.600	11.00	17.60	
VET. MEDICINE	COW	1.00	1.00	1.000	10.00	10.00	
HAULING & MKTG.	COW	1.00	1.00	1.000	6.00	6.00	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.10	6.00	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						246.96	
RETURN OVER DIRECT COSTS						26.91	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		99.264	12.90	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		37.125	4.83	
INTEREST ON LIVESTOCK INVESTMENT			0.130		850.000	110.50	
DEPRECIATION, TAXES, INSURANCE						23.84	
TOTAL FIXED COSTS						152.07	
RETURN TO LABOR AND MANAGEMENT						-125.16	
LABOR COST			HRS. 6.610		\$ 3.750	24.79	
RETURN TO MANAGEMENT						-149.95	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	1134.08
TOTAL OPERATING CAPITAL	986.39
LIVESTOCK INVESTMENT	850.00
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	1.27
MAR-APR	2.37
MAY-JUNE	0.95
JULY-AUG	0.23
SEPT-OCT	0.52
NOV-DEC	1.27

BUDGET IDENTIFICATION NUMBER: 18 5301 11015
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 4
 PRICE VECTOR 8

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

	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		
LINE																				
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	72.000	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	63.000	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	58.000	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	40.000	10.000	16.	7.	2.	0.		
OPERATING INPUTS					RATE/UNIT															
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT		
													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	1.650	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	0.10	0.0	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	15.000	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	11.000	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	10.000	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	0.100	1.000	12.	103.	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				
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	0.64	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	71.000	337.25	155.13	
425 LB. HEIFER	CWT.	0.28	4.25	62.000	263.50	73.78	
600 LB. HEIFERS	CWT.	0.02	6.00	58.000	348.00	6.96	
CULL COWS	CWT.	0.15	10.00	40.000	400.00	60.00	
TOTAL RECEIPTS						295.87	
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	1.65	6.60	
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	15.00	120.00	
CATTLE SUPP.	CWT.	1.50	1.00	1.500	11.00	16.50	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.10	6.00	
VET. MEDICINE	COW	1.00	1.00	1.000	10.00	10.00	
HHAULING & MKTG.	COW	1.00	1.00	1.000	6.00	6.00	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						262.16	
RETURN OVER DIRECT COSTS						33.72	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		103.168	13.41	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		37.125	4.83	
INTEREST ON LIVESTOCK INVESTMENT			0.130		850.000	110.50	
DEPRECIATION, TAXES, INSURANCE						23.84	
TOTAL FIXED COSTS						152.58	
RETURN TO LABOR AND MANAGEMENT						-118.86	
LABOR COST			HRS.	7.100	\$ 3.750	26.62	
RETURN TO MANAGEMENT						-145.49	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1119.28						
TOTAL OPERATING CAPITAL	990.29						
LIVESTOCK INVESTMENT	850.00						
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 11016
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 17
 PRICE VECTOR 8

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	71.000	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	62.000	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	58.000	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	40.000	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	1.650	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	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	15.000	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	11.000	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	0.100	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	10.000	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 COST	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 OLDS, 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	70.000	367.50	169.05	
475 LB. HEIFERS	CWT.	0.28	4.75	61.000	289.75	81.13	
600 LB. HEIFERS	CWT.	0.02	6.00	58.000	348.00	6.96	
CULL COWS	CWT.	0.15	10.00	40.000	400.00	60.00	
TOTAL RECEIPTS						317.14	
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	1.65	6.60	
BARLEY	BU.	4.00	1.00	4.000	2.35	9.40	
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	15.00	124.50	
CATTLE SUPP.	CWT.	1.50	1.00	1.500	11.00	16.50	
SALT & MIN.	LBS.	65.00	1.00	65.000	0.10	6.50	
VET. MEDICINE	COW	1.00	1.00	1.000	10.00	10.00	
HAULING & MKTG.	COW	1.25	1.00	1.250	6.00	7.50	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						274.26	
RETURN OVER DIRECT COSTS						42.88	
FIXED COSIS							
INTEREST ON OPERATING CAPITAL				0.130	122.747	15.96	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	37.125	4.83	
INTEREST ON LIVESTOCK INVESTMENT				0.130	850.000	110.50	
DEPRECIATION, TAXES, INSURANCE						23.84	
TOTAL FIXED COSTS						155.13	
RETURN TO LABOR AND MANAGEMENT						-112.24	
LABOR COST			HRS.	7.100	\$ 3.750	26.62	
RETURN TO MANAGEMENT						-138.87	

RESOURCES USED	DOILLARS
TOTAL CAPITAL USED	1161.38
TOTAL OPERATING CAPITAL	1009.87
LIVESTOCK INVESTMENT	850.00
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 11017
 MACHINERY COMPLMENT 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLMENT 1

BUDGET RECORD NUMBER 9
 PRICE VECTOR 8

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 CONT		
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	70.000	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	61.000	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	58.000	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	40.000	10.000	16.	7.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT		
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	1.650	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	2.350	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	15.000	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	11.000	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	0.100	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	10.000	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	CONT		
EQUIPMENT REQUIREMENTS																				
													NUMBER UNITS	PROPORT OF COST	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 BLEF 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 I.B. STEERS	CWT.	0.46	4.85	72.000	349.20	160.63	
445 I.B. HEIFERS	CWT.	0.46	4.45	67.000	298.15	137.15	
CULL COWS	CWT.	0.15	12.00	40.000	480.00	72.00	
TOTAL RECEIPTS						369.78	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
BEEF REPLACE HFR	HD.	0.16	1.00	0.160	550.00	88.00	
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	15.00	115.50	
CATTLE SUPP.	CWT.	1.20	1.00	1.200	11.00	13.20	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.10	6.00	
VEL. MEDICINE	COW	1.00	1.00	1.000	10.00	10.00	
HAULING & MKIG.	COW	1.25	1.00	1.250	6.00	7.50	
MACHINE AND EQUIPMENT REPAIR						0.96	
TOTAL DIRECT COSTS						321.81	
RETURN OVER DIRECT COSTS						47.97	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		115.604	15.03	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		37.125	4.83	
INTEREST ON LIVESTOCK INVESTMENT			0.130		850.000	110.50	
DEPRECIATION, TAXES, INSURANCE						23.84	
TOTAL FIXED COSTS						154.20	
RETURN TO LABOR AND MANAGEMENT						-106.22	
LABOR COST	HRS.		5.200		\$ 3.750	19.50	
RETURN TO MANAGEMENT						-125.72	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	1208.93
TOTAL OPERATING CAPITAL	1002.73
LIVESTOCK INVESTMENT	850.00
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	0.20
MAY-JUNE	1.00
JULY-AUG	0.50
SEPT-OCT	1.50
NOV-DEC	1.00

BUDGET IDENTIFICATION NUMBER: 18 5301 11018
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 14
 PRICE VECTOR 8

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 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																	
1 485 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	72.000	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	67.000	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	40.000	12.000	16.	7.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
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	550.000	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	0.0	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	15.000	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	11.000	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	0.100	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	10.000	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												XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS																		
													NUMBER UNITS	PROPORT OF COST	XXX EQUIP 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	0.10	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, SELI. PUREBRED HERD BULLS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
1400 LB BULLS	BU.	0.97	1.00	2000.000	2000.00	1950.00	
TOTAL RECEIPTS						1950.00	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
475 LB BULL CALF	HD.	1.00	1.00	1.000	500.00	500.00	
CORN	BU.	67.00	1.00	67.000	2.90	194.30	
OATS	BU.	62.00	1.00	62.000	1.65	102.30	
CORN SILAGE	TONS	3.80	1.00	3.800	20.00	76.00	
ALFALFA HAY	TONS	0.20	1.00	0.200	45.00	9.00	
CATTLE SUPP.	CWT.	2.60	1.00	2.600	11.00	28.60	
SALT & MIN.	LBS.	40.00	1.00	40.000	0.10	4.00	
REGISTRATION FEE	HD.	1.00	1.00	1.000	5.00	5.00	
VET. MEDICINE	HD.	0.60	1.00	0.600	10.00	6.00	
HAULING & MKTG.	HD.	3.88	1.00	3.875	6.00	23.25	
PASTURE	AUMS	5.00	1.00	5.000	15.00	75.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						1026.65	
RETURN OVER DIRECT COSTS						923.35	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	20.215	2.63	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						39.99	
RETURN TO LABOR AND MANAGEMENT						883.37	
LABOR COST	HRS.		4.350		\$ 3.750	16.31	
RETURN TO MANAGEMENT						867.05	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		1167.58					
TOTAL OPERATING CAPITAL		161.15					
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 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 67
 PRICE VECTOR 8

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	0.97*****	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	500.000	1.000	1.	233.	3.	0.		
12 CORN	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	1.650	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	20.000	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	11.000	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	0.100	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	10.000	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	15.000	1.000	10.	150.	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 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	0.30	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, 50% MALE CALF CROP AND 35% FEMALE CALF CROP SOLD AS
 FEEDERS, CALVES CREEP FED, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST
 CALVE AS 2 YEAR OLDS, 92% CALF CROP, 16% 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	500.000	500.00	115.00	
485 LB. STEERS	CWT.	0.23	4.85	72.000	349.20	80.32	
BREDFG HFR CALF	HD.	0.14	1.00	400.000	400.00	56.00	
445 LB. HEIFERS	CWT.	0.14	4.45	67.000	298.15	41.74	
660 LB HEIFER	CWT.	0.02	6.60	62.000	409.20	8.18	
CULL COWS	CWT.	0.15	10.00	40.000	400.00	60.00	
TOTAL RECEIPTS						361.24	

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	1.65	6.60
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
PASTURE	AUMS	9.40	1.00	9.400	15.00	141.00
CATTLE SUPP.	CWT.	1.50	1.00	1.500	11.00	16.50
SALT & MIN.	LBS.	60.00	1.00	60.000	0.10	6.00
VET. MEDICINE	HD.	0.60	1.00	0.600	10.00	6.00
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 286.90

RETURN OVER DIRECT COSTS 74.34

FIXED COSTS			
INTEREST ON OPERATING CAPITAL		0.130	0.19
INTEREST ON TRACTOR INVESTMENT		0.130	0.0
INTEREST ON MACHINERY INVESTMENT		0.130	0.0
INTEREST ON EQUIPMENT INVESTMENT		0.130	140.939
INTEREST ON LIVESTOCK INVESTMENT		0.130	858.750
DEPRECIATION, TAXES, INSURANCE			36.21

TOTAL FIXED COSTS 166.36

RETURN TO LABOR AND MANAGEMENT						-92.01
LABOR COST	HRS.	8.640		\$ 3.750		32.40
RETURN TO MANAGEMENT						-124.41

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	1286.58
TOTAL OPERATING CAPITAL	1001.15
LIVESTOCK INVESTMENT	858.75
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	1.64
MAR-APR	3.11
MAY-JUNE	1.23
JULY-AUG	0.32
SEPT-OCT	0.70
NOV-DEC	1.64

BUDGET IDENTIFICATION NUMBER: 12 5141 11070
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 11
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 71
 PRICE VECTOR 8

PUREBRED BEEF COW UNIT, 50% MALE CALF CROP AND 35% FEMALE CALF CROP SOLD AS
 FEEDERS, CALVES CREEP FED, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST
 CALVE AS 2 YEAR OLDS, 92% CALF CROP, 16% 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	500.000	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	72.000	4.850	16.	207.	2.	0.
3 BREEDG HIR 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	400.000	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	67.000	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	62.000	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	40.000	10.000	16.	7.	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	0.0	9.00	0.0	2.900	1.000	1.	72.	3.	0.
12 OAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.00	0.0	1.650	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	15.000	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	11.000	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	0.100	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	10.000	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 UNIT CODE	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS																		
													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX
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.
LIVESTOCK INVESTMENT																		
	PRICE OR VALUE																	
43 BEEF COW	700.00												1.000	1.000	0.	51.	5.	0.
44 PBRED BEEF BULL	2500.00												0.029	1.000	0.	54.	5.	0.
45 BEEF HEIFER	625.00												0.160	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						

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

CATTLE FEEDG
 ALLEN
 JUNE, 1976

BUDGET NUMBER 071
 PUREBRED BEEF COW UNIT, 20% MALE CALF CROP AND 10% FEMALE CALF CROP SOLD AS
 FEEDERS, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST CALVE AS 2 YEAR
 OLDS, 92% CALF CROP, 20% 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	500.000	500.00	185.00	
485 LB. STEERS	CWT.	0.09	4.85	72.000	349.20	31.43	
BREEDG HFR CALF	HD.	0.21	1.00	400.000	400.00	84.00	
445 LB. HEIFERS	CWT.	0.03	4.45	67.000	298.15	8.94	
660 LB HILIFER	CWT.	0.02	6.60	62.000	409.20	8.18	
CULL COWS	CWT.	0.19	10.00	40.000	400.00	76.00	
TOTAL RECEIPTS						393.56	

OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE
CORN	BU.	3.00	1.00	3.000	2.90	8.70
OATS	BU.	5.00	1.00	5.000	1.65	8.25
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	15.00	144.00
CATTLE SUPP.	CWT.	1.90	1.00	1.900	11.00	20.90
SALT & MIN.	LBS.	65.00	1.00	65.000	0.10	6.50
VET. MEDICINE	HD.	0.60	1.00	0.600	10.00	6.00
REGISTRATION FEE	HD.	1.00	1.00	1.000	5.00	5.00
HHAULING & 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 289.05

RETURN OVER DIRECT COSTS 104.51

FIXED COSTS				
INTEREST ON OPERATING CAPITAL			0.130	1.465 0.19
INTEREST ON TRACTOR INVESTMENT			0.130	0.0 0.0
INTEREST ON MACHINERY INVESTMENT			0.130	0.0 0.0
INTEREST ON EQUIPMENT INVESTMENT			0.130	140.939 18.32
INTEREST ON LIVESTOCK INVESTMENT			0.130	885.750 115.15
DEPRECIATION, TAXES, INSURANCE				36.87

TOTAL FIXED COSTS 170.53

RETURN TO LABOR AND MANAGEMENT						-66.02
LABOR COST	HRS.	8.640		\$ 3.750		32.40
RETURN TO MANAGEMENT						-98.42

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	1315.73
TOTAL OPERATING CAPITAL	1028.15
LIVESTOCK INVESTMENT	885.75
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	1.64
MAR-APR	3.11
MAY-JUNE	1.23
JULY-AUG	0.32
SEPT-OCT	0.70
NOV-DEC	1.64

BUDGET IDENTIFICATION NUMBER: 12 5111 11071
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 11
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 72
 PRICE VECTOR 8

PUREBRED BEEF COW UNIT, 20% MALE CALF CROP AND 10% FEMALE CALF CROP SOLD AS FEEDERS, BREEDING ANIMALS SOLD IN NOVEMBER, REPLACEMENTS FIRST CALVE AS 2 YEAR OLDS, 92% CALF CROP, 20% 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	500.000	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	72.000	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	0.21	0.0	400.000	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	67.000	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	62.000	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	40.000	10.000	16.	7.	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	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	1.650	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	15.000	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	11.000	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	0.100	1.000	12.	103.	3.	0.	
19 VIT. 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	10.000	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 UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS																			
														NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX
38 CATT. FEED EQUIP														1.000	0.002	0.	44.	5.	0.
39 FEEDR CATT. 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 PBRED 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 EMC 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	625.000	625.00	581.25	
600 LB. HEIFERS	CWT.	0.05	6.00	58.000	348.00	17.40	
TOTAL RECEIPTS						598.65	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
375 LB. HEIFERS	HD.	3.75	1.00	3.750	63.00	236.25	
OATS	BU.	24.00	1.00	24.000	1.65	39.60	
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	15.00	75.00	
CATTLE SUPP.	CWT.	2.00	1.00	2.000	11.00	22.00	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.10	3.00	
COW BREED CHGE.	HD.	1.00	1.00	1.000	12.00	12.00	
VET. MEDICINE	COW	0.75	1.00	0.750	10.00	7.50	
HAULING & MKTG.	HD.	1.25	1.00	1.250	6.00	7.50	
MACHINE AND EQUIPMENT REPAIR						1.88	
TOTAL DIRECT COSTS						454.23	
RETURN OVER DIRECT COSTS						144.42	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	260.017	33.80	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	36.750	4.78	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						18.27	
TOTAL FIXED COSTS						56.85	
RETURN TO LABOR AND MANAGEMENT						87.56	
LABOR COST	HRS.		9.000		\$ 3.750	33.75	
RETURN TO MANAGEMENT						53.81	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		490.98					
TOTAL OPERATING CAPITAL		296.77					
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 4

ANNUAL CAPITAL MONTH 6
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 1
 PRICE VECTOR 8

RAISING REPLACEMENT HEIFERS, BRED TO CALVE AS
 TWO YEAR OLDS, ENTER 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																				
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	625.000	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	58.000	6.000	16.	15.	2.	0.		
OPERATING INPUTS																				
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	63.000	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	1.650	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	15.000	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	11.000	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	0.100	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	10.000	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													XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT		
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX EQUIP CODE	TYPE	XXXX			
39 FEEDING EQUIP.													0.320	1.000	0.	41.	5.	0.		
40 LOAFING 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	62.000	483.60	471.51	
TOTAL RECEIPTS						471.51	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	72.00	306.00	
PRAIRIE HAY	TONS	0.75	1.00	0.750	40.00	30.00	
NATIVE PASTURE	AUMS	3.20	1.00	3.200	15.00	48.00	
CATTIE SUPP.	CWT.	2.00	1.00	2.000	11.00	22.00	
SALT & MIN.	LBS.	20.00	1.00	20.000	0.10	2.00	
VET. MEDICINE	HD.	0.60	1.00	0.600	10.00	6.00	
HAULING & MKTG.	HD.	1.32	1.00	1.320	6.00	7.92	
MACHINE AND EQUIPMENT REPAIR						1.70	
TOTAL DIRECT COSTS						423.62	
RETURN OVER DIRECT COSTS						47.89	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	307.809	40.02	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	24.500	3.18	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						17.07	
TOTAL FIXED COSTS						60.27	
RETURN TO LABOR AND MANAGEMENT						-12.38	
LABOR COST			HRS.	5.500	\$ 3.750	20.62	
RETURN TO MANAGEMENT						-33.01	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	448.12						
TOTAL OPERATING CAPITAL	332.31						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	24.50						
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	1.20						
MAR-APR	1.10						
MAY-JUNE	1.00						
JULY-AUG	0.40						
SEPT-OCT	0.60						
NOV-DEC	1.20						

BUDGET IDENTIFICATION NUMBER: 18 5301 11020
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 3
 PRICE VECTOR 8

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		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT		
PRODUCTION																				
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	62.000	7.800	16.	16.	2.	0.		
OPERATING INPUTS																				
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	72.000	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	15.000	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	11.000	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	0.100	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	10.000	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																				
EQUIPMENT REQUIREMENTS																				
38 FEEDING EQUIP.																				
39 LOADING SHED																				
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	65.000	390.00	384.15	
TOTAL RECEIPTS						384.15	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	72.00	306.00	
BARLEY	BU.	8.00	1.00	8.000	2.35	18.80	
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	0.10	0.80	
VET. MEDICINE	HD.	0.35	1.00	0.350	10.00	3.50	
HHAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
MACHINE AND EQUIPMENT REPAIR						1.05	
TOTAL DIRECT COSTS						370.30	
RETURN OVER DIRECT COSTS						13.85	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	170.299	22.14	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	13.250	1.72	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						10.54	
TOTAL FIXED COSTS						34.40	
RETURN TO LABOR AND MANAGEMENT						-20.55	
LABOR COST			HRS.	3.000	\$ 3.750	11.25	
RETURN TO MANAGEMENT						-31.80	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	383.55
TOTAL OPERATING CAPITAL	183.55
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	13.25
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	0.50
MAY-JUNE	0.0
JULY-AUG	0.0
SEPT-OCT	0.50
NOV-DEC	1.00

BUDGET IDENTIFICATION NUMBER: 13 5301 11021
 MACHINERY COMPLIMENT 4

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 6
 PRICE VECTOR 8

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

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																				
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	65.000	6.000	16.	209.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	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	72.000	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	2.350	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	0.100	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	10.000	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 UNIT	MACH CODE	TYPE	CONT		
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX CODE	EQUIP CODE	TYPE	XXXX		
38 LOADING 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	64.000	416.00	409.76	
TOTAL RECEIPTS						409.76	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	72.00	306.00	
CORN	BU.	8.00	1.00	8.000	2.90	23.20	
ALFA IFA HAY	TONS	0.35	1.00	0.350	45.00	15.75	
CORN SILAGE	TONS	0.65	1.00	0.650	20.00	13.00	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.10	1.00	
VET. MEDICINE	HD.	0.35	1.00	0.350	10.00	3.50	
HAULING & MKTG.	HD.	1.75	1.00	1.750	6.00	10.50	
OATS	BU.	14.00	1.00	14.000	1.65	23.10	
MACHINE AND EQUIPMENT REPAIR						1.05	
TOTAL DIRECT COSTS						397.10	
RETURN OVER DIRECT COSTS						12.66	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130	181.925		23.65	
INTEREST ON TRACTOR INVESTMENT			0.130	0.0		0.0	
INTEREST ON MACHINERY INVESTMENT			0.130	0.0		0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130	13.250		1.72	
INTEREST ON LIVESTOCK INVESTMENT			0.130	0.0		0.0	
DEPRECIATION, TAXES, INSURANCE						10.54	
TOTAL FIXED COSTS						35.92	
RETURN TO LABOR AND MANAGEMENT						-23.25	
LABOR COST			HRS. 3.500	\$ 3.750		13.12	
RETURN TO MANAGEMENT						-36.38	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	410.35						
TOTAL OPERATING CAPITAL	195.17						
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 NUMB.R: 13 5301 11022
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 12
 PRICE VECTOR 8

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	
	NUMBER OF UNITS																		
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	64.000	6.500	16.	204.	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	72.000	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	20.000	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	0.100	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	10.000	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	1.650	1.000	2.	74.	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 LOADING 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 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	58.000	348.00	342.78	
TOTAL RECEIPTS						342.78	

OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	YOUR ESTIMATE
375 LB. HEIFERS	LBS.	3.75	1.00	3.750	63.00	236.25	
CORN	BU.	8.00	1.00	8.000	2.90	23.20	
OATS	BU.	14.00	1.00	14.000	1.65	23.10	
ALFALFA HAY	TONS	0.35	1.00	0.350	45.00	15.75	
CORN SILAGE	TONS	0.60	1.00	0.600	20.00	12.00	
SALT & MIN.	LBS.	9.00	1.00	9.000	0.10	0.90	
VET. MEDICINE	HD.	0.40	1.00	0.400	10.00	4.00	
HAULING & MKTG.	HD.	1.75	1.00	1.750	6.00	10.50	
MACHINE AND EQUIPMENT REPAIR						1.05	

TOTAL DIRECT COSTS

326.75

RETURN OVER DIRECT COSTS

16.03

FIXED COSTS

INTEREST ON OPERATING CAPITAL			0.130		119.962	15.60	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		13.250	1.72	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						10.54	

TOTAL FIXED COSTS

27.86

RETURN TO LABOR AND MANAGEMENT

-11.83

LABOR COST

HRS. 3.500

\$ 3.750

13.12

RETURN TO MANAGEMENT

-24.95

RESOURCES USED

	DOLLARS
TOTAL CAPITAL USED	340.00
TOTAL OPERATING CAPITAL	133.21
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	13.25
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	1.40
MAR-APR	0.0
MAY-JUNE	0.0
JULY-AUG	0.0
SEPT-OCT	0.70
NOV-DEC	1.40

BUDGET NUMBER 023
 WINTERING HEIFLER 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	58.000	348.00	342.78	
TOTAL RECEIPTS						342.78	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
375 LB. HEIFERS	LBS.	3.75	1.00	3.750	63.00	236.25	
CORN	BU.	8.00	1.00	8.000	2.90	23.20	
OATS	BU.	14.00	1.00	14.000	1.65	23.10	
ALFALFA HAY	TONS	0.35	1.00	0.350	45.00	15.75	
CORN SILAGE	TONS	0.60	1.00	0.600	20.00	12.00	
SALT & MIN.	LBS.	9.00	1.00	9.000	0.10	0.90	
VET. MEDICINE	HD.	0.40	1.00	0.400	10.00	4.00	
HAULING & MKIG.	HD.	1.75	1.00	1.750	6.00	10.50	
MACHINE AND EQUIPMENT REPAIR						1.05	
TOTAL DIRECT COSTS						326.75	
RETURN OVER DIRECT COSTS						16.03	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	119.962	15.60	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	13.250	1.72	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						10.54	
TOTAL FIXED COSTS						27.86	
RETURN TO LABOR AND MANAGEMENT						-11.83	
LABOR COST			HRS.	3.500	\$ 3.750	13.12	
RETURN TO MANAGEMENT						-24.95	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	340.00						
TOTAL OPERATING CAPITAL	133.21						
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

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	CONT	
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	58.000	6.000	16.	15.	2.	0.	
OPERATING INPUTS					RATE/UNIT														
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														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	63.000	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	1.650	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	20.000	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	0.100	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	10.000	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													XXXXX	XXX: X	POWER	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPERT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 LOAFING SHED													0.010	0.100	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	60.000	495.00	492.52	
TOTAL RECEIPTS						492.52	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
600 LB. STEERS	LBS.	6.00	1.00	6.000	65.00	390.00	
NATIVE PASTURE	AUMS	3.90	1.00	3.900	15.00	58.50	
SALT & MIN.	LBS.	12.00	1.00	12.000	0.10	1.20	
VET. MEDICINE	HD.	0.35	1.00	0.350	10.00	3.50	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
MACHINE AND EQUIPMENT REPAIR						0.30	
TOTAL DIRECT COSTS						465.50	
RETURN OVER DIRECT COSTS						27.03	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	176.812	22.99	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	1.500	0.19	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						3.01	
TOTAL FIXED COSTS						26.19	
RETURN TO LABOR AND MANAGEMENT						0.83	
LABOR COST			HRS.	2.000	\$ 3.750	7.50	
RETURN TO MANAGEMENT						-6.67	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	467.00
TOTAL OPERATING CAPITAL	178.31
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	1.50
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	0.30
MAY-JUNE	0.60
JULY-AUG	0.60
SEPT-OCT	0.50
NOV-DEC	0.0

SUMMER GRAZING STOCKER STEERS
 5.5 MONTHS, APRIL TO SEPTEMBER
 GAIN 225 LBS., 0.5 PERCENT 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	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	60.000	8.250	16.	227.	2.	0.	
OPERATING INPUTS					RATE/UNIT								PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														UNITS	CODE	CODE			
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	65.000	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	15.000	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	0.100	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	10.000	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													XXXXX	XXXXX	POWER	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
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 STR
 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	63.000	677.25	663.70	
TOTAL RECEIPTS						663.70	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	LBS.	4.25	1.00	4.250	72.00	306.00	
CORN	BU.	48.00	1.00	48.000	2.90	139.20	
OATS	BU.	10.00	1.00	10.000	1.65	16.50	
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	11.00	24.75	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.10	3.00	
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						567.65	
RETURN OVER DIRECT COSTS						96.06	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	404.696	52.61	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						89.97	
RETURN TO LABOR AND MANAGEMENT						6.09	
LABOR COST			HRS.	2.200	\$ 3.750	8.25	
RETURN TO MANAGEMENT						-2.16	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	708.58						
TOTAL OPERATING CAPITAL	545.63						
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

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

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	0.98	0.0	0.0	0.0	63.000	10.750	16.	9.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	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	72.000	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	1.650	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	11.000	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	0.100	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 UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX
38 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.
39 FEEDR CATTLE 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	63.000	693.00	679.14	
TOTAL RECEIPTS						679.14	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
425 LB. STEERS	CWT.	4.25	1.00	4.250	72.00	306.00	
CORN	BU.	42.00	1.00	42.000	2.90	121.80	
CORN SILAGE	TONS	3.20	1.00	3.200	20.00	64.00	
ALFAIFA HAY	TONS	0.60	1.00	0.600	45.00	27.00	
NATIVE PASTURE	AUMS	1.00	1.00	1.000	15.00	15.00	
CATTLE SUPP.	CWT.	130.00	0.01	1.300	11.00	14.30	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.10	3.00	
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						572.80	
RETURN OVER DIRECT COSTS						106.34	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		392.113	50.97	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRICIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						88.34	
RETURN TO LABOR AND MANAGEMENT						18.01	
LABOR COST			HRS.	3.600	\$ 3.750	13.50	
RETURN TO MANAGEMENT						4.51	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		713.73					
TOTAL OPERATING CAPITAL		533.05					
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 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 SIR CHOICE	CWT.	0.98	11.00	63.000	693.00	679.14	
TOTAL RECEIPTS						679.14	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
525 LB. STEERS	CWT.	5.25	1.00	5.250	70.00	367.50	
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	11.00	16.50	
SALT & MIN.	LBS.	25.00	1.00	25.000	0.10	2.50	
VEI 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						604.00	
RETURN OVER DIRECT COSTS						75.14	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		324.105	42.13	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						79.49	
RETURN TO LABOR AND MANAGEMENT						-4.35	
LABOR COST			HRS. 2.600		\$ 3.750	9.75	
RETURN TO MANAGEMENT						-14.10	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	744.93						
TOTAL OPERATING CAPITAL	465.04						
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	0.50						
SEPT-OCT	0.0						
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: 14 5301 11027
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 19
 PRICE VECTOR 8

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

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	0.98	0.0	0.0	0.0	0.0	63.000	11.000	16.	9.	2.	0.	
OPERATING INPUTS	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT	
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	0.0	5.25	70.000	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	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	0.0	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	0.0	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	0.0	0.18	11.000	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	0.0	3.00	0.100	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 UNIT	MACH CODE	TYPE	CONT	
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX	
38 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.	
39 FEEDR CATTLE 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 HWY 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	60.000	555.00	543.90	
TOTAL RECEIPTS						543.90	
OPERATING EXPENSIS	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
375 LB. HEIFERS	CWT.	3.75	1.00	3.750	63.00	236.25	
CORN	BU.	40.00	1.00	40.000	2.90	116.00	
OATS	BU.	8.00	1.00	8.000	1.65	13.20	
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	11.00	22.00	
SALT & MIN.	LBS.	25.00	1.00	25.000	0.10	2.50	
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						454.15	
RETURN OVER DIRECT COSTS						89.75	
FIXED COSIS							
INTEREST ON OPERATING CAPITAL				0.130	242.678	31.55	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						68.91	
RETURN TO LABOR AND MANAGEMENT						20.85	
LABOR COST			HRS.	1.900	\$ 3.750	7.12	
RETURN TO MANAGEMENT						13.72	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	595.08						
TOTAL OPERATING CAPITAL	383.62						
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 4

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 22
 PRICE VECTOR 8

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

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 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	60.000	9.250	16.	8.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
													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	63.000	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	1.650	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	11.000	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	0.100	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	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS																		
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.
39 FEEDR CATTLE 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 SIR CHOICE	CWT.	0.99	11.50	63.000	724.50	717.25	
TOTAL RECEIPTS						717.25	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
650 LB. STEERS	CWT.	6.50	1.00	6.500	64.00	416.00	
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	11.00	12.10	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.10	1.50	
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						633.80	
RETURN OVER DIRECT COSTS						83.46	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130	353.448		45.95	
INTEREST ON TRACTOR INVESTMENT			0.130	0.0		0.0	
INTEREST ON MACHINERY INVESTMENT			0.130	0.0		0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130	140.939		18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130	0.0		0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						83.31	
RETURN TO LABOR AND MANAGEMENT						0.15	
LABOR COST			HRS. 1.600	\$ 3.750		6.00	
RETURN TO MANAGEMENT						-5.85	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	774.73						
TOTAL OPERATING CAPITAL	494.39						
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 4

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 23
 PRICE VECTOR 8

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 CODE	ITEM CODE	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	63.000	11.500	16.	9.	2.	0.						
OPERATING INPUTS													RATE/UNIT											
													PRICE		NUMBER UNITS		UNIT CODE		ITEM CODE		TYPE		CONT	
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	64.000	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	11.000	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	0.100	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													XXXXX		XXXXX		POWER UNIT		MACH CODE		TYPE		CONT	
EQUIPMENT REQUIREMENTS													NUMBER UNITS		PROPORT OF COST		XXX EQUIP CODE		TYPE		XXXX			
38 CATTLE FEED EQUIP													0.002		1.000		0.		44.		5.		0.	
39 FEEDR CATTLE 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	60.000	630.00	623.70	
TOTAL RECEIPTS						623.70	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
600 LB. HEIFERS	CWT.	6.00	1.00	6.000	58.00	348.00	
CORN	BU.	32.00	1.00	32.000	2.90	92.80	
CORN SILAGE	TONS	25.00	0.10	2.500	20.00	50.00	
ALFAFA HAY	TONS	0.30	1.00	0.300	45.00	13.50	
CATTLE SUPP.	CWT.	2.00	1.00	2.000	11.00	22.00	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.10	1.50	
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						546.50	
RETURN OVER DIRECT COSTS						77.20	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		266.198	34.61	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						71.97	
RETURN TO LABOR AND MANAGEMENT						5.24	
LABOR COST			HRS. 1.400		\$ 3.750	5.25	
RETURN TO MANAGEMENT						-0.01	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	687.43						
TOTAL OPERATING CAPITAL	407.14						
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	0.0						
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 11030
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 24
 PRICE VECTOR 8

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

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 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	60.000	10.500	16.	8.	2.	0.	
OPERATING INPUTS													RATE/UNIT						
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														UNITS	CODE	CODE			
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	58.000	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	20.000	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	11.000	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	0.100	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	TYPE	CONT
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.	
39 FEEDR CATTLE 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 SIR CHOICE	CWT.	0.99	11.80	63.000	743.40	739.68	
TOTAL RECEIPTS						739.68	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
780 LB. STEERS	CWT.	7.80	1.00	7.800	62.00	483.60	
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	
CATTIE SUPP.	CWT.	0.80	1.00	0.800	11.00	8.80	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.10	1.00	
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						673.80	
RETURN OVER DIRECT COSTS						65.89	
FIXED COSTS							
INTEREST ON OPLRATING CAPITAL			0.130	292.906		38.08	
INTEREST ON TRACTOR INVESTMENT			0.130	0.0		0.0	
INTEREST ON MACHIINERY INVESTMENT			0.130	0.0		0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130	140.939		18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130	0.0		0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						75.44	
RETURN TO LABOR AND MANAGEMENT						-9.55	
LABOR COST			HRS. 1.200	\$ 3.750		4.50	
RETURN TO MANAGEMENT						-14.05	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	814.73						
TOTAL OPERATING CAPITAL	433.84						
LIVESTOCK INVESTMENT	0.0						
BUILDINGS AND EQUIPMENT INVESTMENT	140.94						
MACHINERY INVESTMENT	0.0						
TRACTOR INVESTMENT	0.0						
LABOR USED	HOURS						
JAN-FFB	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 4

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 25
 PRICE VECTOR 8

FATTENING HEAVY STEERS, LIBERAL ROUGHAGE
 GAIN 400 LBS. IN
 6 MONTHS ON FEED, 0.5 PERCENT 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	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	63.000	11.800	16.	9.	2.	0.	
OPERATING INPUTS													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	62.000	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	11.000	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	0.100	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													XXXXX	XXXXX	POWER	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.	
39 FEEDR CATTLE 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	60.000	606.00	599.94	
TOTAL RECEIPTS						599.94	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
535 LB. HEIFERS	CWT.	5.35	1.00	5.350	60.00	321.00	
CORN	BU.	50.00	1.00	50.000	2.90	145.00	
ALFALFA HAY	TONS	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	11.00	16.50	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.10	1.00	
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						531.20	
RETURN OVER DIRECT COSTS						68.74	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130	253.573		32.96	
INTEREST ON TRACTOR INVESTMENT			0.130	0.0		0.0	
INTEREST ON MACHINERY INVESTMENT			0.130	0.0		0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130	140.939		18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130	0.0		0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						70.33	
RETURN TO LABOR AND MANAGEMENT						-1.58	
LABOR COST	HRS.		1.400	\$ 3.750		5.25	
RETURN TO MANAGEMENT						-6.83	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		672.13					
TOTAL OPERATING CAPITAL		394.51					
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 4

ANNUAL CAPITAL MONTH 11
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 26
 PRICE VECTOR 8

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	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT CODE	ITEM CODE	TYPE	CONT.	
PRODUCTION													NUMBER OF UNITS						
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	60.000	10.100	16.	8.	2.	0.	
OPERATING INPUTS													RATE/UNIT						
													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT.	
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	60.000	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	11.000	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	0.100	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 & 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.	
MACHINERY REQUIREMENTS													HOURS	XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT.
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX	
38 CATTLE FEED EQUIP													0.002	1.000	0.	44.	5.	0.	
39 FENCED CATTLE 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 SIR GOOD	CWT.	0.98	11.50	61.000	701.50	687.47	
TOTAL RECEIPTS						687.47	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	HD.	27.00	1.00	27.000	2.90	78.30	
CORN SILAGE	TONS	4.65	1.00	4.650	20.00	93.00	
ALFAIFA HAY	TONS	0.60	1.00	0.600	45.00	27.00	
AFTERMATH	AUMS	1.00	1.00	1.000	10.00	10.00	
CATTLE SUPP.	LBS.	1.50	1.00	1.500	11.00	16.50	
SALT & MIN.	LBS.	20.00	1.00	20.000	0.10	2.00	
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	71.00	337.25	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						585.75	
RETURN OVER DIRECT COSTS						101.72	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		535.469	69.61	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						106.97	
RETURN TO LABOR AND MANAGEMENT						-5.25	
LABOR COST			HRS. 2.400		\$ 3.750	9.00	
RETURN TO MANAGEMENT						-14.25	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	726.69
TOTAL OPERATING CAPITAL	676.41
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 4

ANNUAL CAPITAL MONTH 9
EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 27
PRICE VECTOR 8

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	61.000	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	20.000	1.000	3.	161.	3.	0.	
13 ALFALFA IIAY	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	10.000	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	11.000	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	0.100	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	71.000	1.000	16.	486.	3.	0.	
MACHINERY REQUIREMENTS													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.	
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 SIR CHOICE	CWT.	1.00	10.25	63.000	645.75	645.75	
TOTAL RECEIPTS						645.75	
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	11.00	33.00	
CORN SILAGE	TONS	1.50	1.00	1.500	20.00	30.00	
ALFAIFA HAY	TONS	0.80	1.00	0.800	45.00	36.00	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.10	3.00	
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	72.00	306.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						570.40	
RETURN OVER DIRECT COSTS						75.35	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		426.598	55.46	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						92.82	
RETURN TO LABOR AND MANAGEMENT						-17.47	
LABOR COST	HRS.		1.800		\$ 3.750	6.75	
RETURN TO MANAGEMENT						-24.22	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	711.34
TOTAL OPERATING CAPITAL	567.54
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 4

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 59
 PRICE VECTOR 8

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 CODE	ITEM CODE	TYPE	CONT
PRODUCTION	NUMBER OF UNITS																	
1 FAT SIR 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	63.000	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	11.000	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	20.000	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	0.100	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	72.000	1.000	16.	13.	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 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	0.10	0.0	0.0	0.10	0.20	0.20						

BUDGETS BASED ON PUBLICATION NUMBER
 FMC 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	63.000	645.75	645.75	
TOTAL RECEIPTS						645.75	
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	11.00	39.60	
CORN SIAGE	TONS	3.10	1.00	3.100	20.00	62.00	
ALFA FA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.10	3.00	
VET MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HAULING & MKIG.	HD.	2.50	1.00	2.500	6.00	15.00	
425 LB. STEERS	CWT.	4.25	1.00	4.250	72.00	306.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						575.20	
RETURN OVER DIRECT COSTS						70.55	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	525.798	68.35	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						105.71	
RETURN TO LABOR AND MANAGEMENT						-35.16	
LABOR COST			HRS.	2.200	\$ 3.750	8.25	
RETURN TO MANAGEMENT						-43.41	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	716.14						
TOTAL OPERATING CAPITAL	666.74						
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 4

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 60
 PRICE VECTOR 8

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
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
	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	63.000	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	11.000	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	20.000	1.000	3.	161.	3.	0.
14 ALFAIFA 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	0.100	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	72.000	1.000	16.	13.	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 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	0.10	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	60.000	510.00	510.00	
TOTAL RECEIPTS						510.00	
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	11.00	30.80	
CORN SILAGE	TONS	1.80	1.00	1.800	20.00	36.00	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.10	1.50	
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	63.00	252.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						460.10	
RETURN OVER DIRECT COSTS						49.90	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		382.215	49.69	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						87.05	
RETURN TO LABOR AND MANAGEMENT						-37.15	
LABOR COST			HRS. 1.800		\$ 3.750	6.75	
RETURN TO MANAGEMENT						-43.90	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	601.04						
TOTAL OPERATING CAPITAL	523.15						
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 4

ANNUAL CAPITAL MONTH 8
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 61
 PRICE VECTOR 8

HEIFER CALVES LIBERAL ROUGHAGE
 400-850 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 CODE	ITEM CODE	TYPE	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	60.000	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	11.000	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	20.000	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	0.100	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	63.000	1.000	16.	202.	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 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	0.10	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	63.000	724.50	724.50	
TOTAL RECEIPTS						724.50	
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	11.00	27.50	
CORN SIIAGE	TONS	1.60	1.00	1.600	20.00	32.00	
ALFALFA HAY	TONS	0.50	1.00	0.500	45.00	22.50	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.10	1.50	
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
HHAULING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
650 LB. STEERS	CWT.	6.50	1.00	6.500	64.00	416.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						648.30	
RETURN OVER DIRECT COSTS						76.20	
FIXED COSIS							
INTEREST ON OPERATING CAPITAL			0.130	377.240		49.04	
INTEREST ON TRACTOR INVESTMENT			0.130	0.0		0.0	
INTEREST ON MACHINERY INVESTMENT			0.130	0.0		0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130	140.939		18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130	0.0		0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						86.40	
RETURN TO LABOR AND MANAGEMENT						-10.20	
LABOR COST	HRS.	1.400		\$ 3.750		5.25	
RETURN TO MANAGEMENT						-15.45	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		789.24					
TOTAL OPERATING CAPITAL		518.18					
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 4

ANNUAL CAPITAL MONTH 5
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 62
 PRICE VECTOR 8

YEARLING STEERS LIBERAL GRAIN
 650-1150 LBS. OCT.-MAY
 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	CONT		
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	63.000	11.500	16.	9.	2.	0.		
													NUMBER OF UNITS							
OPERATING INPUTS													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT		
													RATE/UNIT							
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	11.000	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	20.000	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	0.100	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	64.000	1.000	16.	204.	3.	0.		
MACHINERY REQUIREMENTS													XXXXX	XXXXX	POWER	MACH	TYPE	CONT		
													HOURS							
													UNIT							
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	0.10	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 SIR CHOICE	CWT.	1.00	11.50	63.000	724.50	724.50	
TOTAL RECEIPTS						724.50	
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	11.00	37.40	
CORN SILAGE	TONS	3.00	1.00	3.000	20.00	60.00	
ALFAFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
SALT & MIN.	LBS.	15.00	1.00	15.000	0.10	1.50	
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
HANDLING & MKTG.	HD.	2.50	1.00	2.500	6.00	15.00	
650 LB. STEERS	CWT.	6.50	1.00	6.500	64.00	416.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						658.50	
RETURN OVER DIRECT COSTS						66.00	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	1.776	0.23	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						37.59	
RETURN TO LABOR AND MANAGEMENT						28.41	
LABOR COST			HRS.	1.600	\$ 3.750	6.00	
RETURN TO MANAGEMENT						22.41	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		799.44					
TOTAL OPERATING CAPITAL		142.71					
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 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 63
 PRICE VECTOR 8

YEARLING STEERS LIBERAL ROUGIAGE
 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
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT
PRODUCTION																		
1 FAT SIR CHOICE	0.0	0.0	0.0	0.0	NUMBER OF UNITS			0.0	0.0	0.0	0.0	0.0	63.000	11.500	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	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	11.000	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	20.000	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	0.100	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	64.000	1.000	16.	204.	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 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	61.000	640.50	640.50	
TOTAL RECEIPTS						640.50	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	HD.	10.00	1.00	10.000	2.90	29.00	
CATTLE SUPP.	LBS.	2.00	1.00	2.000	11.00	22.00	
CORN SILAGE	TONS	3.00	1.00	3.000	20.00	60.00	
ALFALFA HAY	TONS	0.20	1.00	0.200	45.00	9.00	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.10	1.00	
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	63.00	441.00	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						583.20	
RETURN OVER DIRECT COSTS						57.30	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	290.799	37.80	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						75.16	
RETURN TO LABOR AND MANAGEMENT						-17.86	
LABOR COST			HRS.	1.200	\$ 3.750	4.50	
RETURN TO MANAGEMENT						-22.36	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	724.14						
TOTAL OPERATING CAPITAL	431.74						
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 4

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 58
 PRICE VECTOR 8

YEARLING STEERS PLAIN STEERS
 700-1050 LBS. OCT.-APRIL
 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 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	61.000	10.500	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	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	11.000	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	20.000	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	0.100	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	63.000	1.000	16.	201.	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	0.10	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 FEEOG
 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	60.000	585.00	585.00	
TOTAL RECEIPTS						585.00	
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	11.00	22.00	
CORN SILAGE	TONS	2.00	1.00	2.000	20.00	40.00	
ALFALFA HAY	TONS	0.30	1.00	0.300	45.00	13.50	
SALT & MIN.	LBS.	10.00	1.00	10.000	0.10	1.00	
VEL. 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	59.00	339.25	
FUEL, OIL AND LUBRICATION						1.26	
MACHINE AND EQUIPMENT REPAIR						1.94	
TOTAL DIRECT COSTS						538.45	
RETURN OVER DIRECT COSTS						46.55	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	313.161	40.71	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						78.07	
RETURN TO LABOR AND MANAGEMENT						-31.52	
LABOR COST			HRS.	1.400	\$ 3.750	5.25	
RETURN TO MANAGEMENT						-36.77	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	679.39						
TOTAL OPERATING CAPITAL	454.10						
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 5151 11067
MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 5
EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 64
PRICE VECTOR 8

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 CONT		
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	60.000	9.750	16.	8.	2.	0.		
OPERATING INPUTS													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT		
															RATE/UNIT					
															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	11.000	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	20.000	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	0.100	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	59.000	1.000	16.	203.	3.	0.		
MACHINERY REQUIREMENTS													XXXXX	XXXXX	POWER	MACH	TYPE	CONT		
															HOURS					
															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	56.000	728.00	677.04	
TOTAL RECEIPTS						677.04	
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	39.00	13.65	
CALF STARTER	CWT.	2.40	1.00	2.400	12.00	28.80	
CALF GROWER	CWT.	1.50	1.00	1.500	14.00	21.00	
CORN	HD.	33.00	1.00	33.000	2.90	95.70	
CORN SILAGE	TONS	4.50	1.00	4.500	20.00	90.00	
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	15.00	90.00	
CATTLE SUPP.	CWT.	1.70	1.00	1.700	11.00	18.70	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.10	6.00	
VET. MEDICINE	HD.	0.80	1.00	0.800	10.00	8.00	
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						559.05	
RETURN OVER DIRECT COSTS						117.99	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		510.993	66.43	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		140.939	18.32	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						19.04	
TOTAL FIXED COSTS						103.79	
RETURN TO LABOR AND MANAGEMENT						14.20	
LABOR COST			HRS.	2.400	\$ 3.750	9.00	
RETURN TO MANAGEMENT						5.20	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		699.98					
TOTAL OPERATING CAPITAL		651.93					
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 NUMBER 034
 FWE 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	58.000	40.60	48.72	
LAMB WOOL INCENT	CWT.	1.20	0.70	2.100	1.47	1.76	
WOOL	LBS.	1.00	10.00	0.500	5.00	5.00	
WOOL SUPPORT	LBS.	1.00	10.00	0.800	8.00	8.00	
CULL EWES	LBS.	0.18	130.00	0.100	13.00	2.34	
TOTAL RECEIPTS						65.82	

OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	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	15.00	15.00
SHEEP SUPP.	CWT.	0.25	1.00	0.250	11.00	2.75
SALT & MIN.	LBS.	15.00	1.00	15.000	0.10	1.50
REPLACEMENT EWE	HD.	1.00	0.20	0.200	75.00	15.00
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00
SHEARING	HD.	1.00	1.00	1.000	1.00	1.00
HAULING & MKIG.	HD.	0.31	1.00	0.310	6.00	1.86
MACHINE AND EQUIPMENT REPAIR						0.52

TOTAL DIRECT COSTS 59.28

RETURN OVFR DIRECT COSTS 6.54

FIXED COSTS			
INTEREST ON OPERATING CAPITAL		0.130	32.864 4.27
INTEREST ON TRACTOR INVESTMENT		0.130	0.0 0.0
INTEREST ON MACHINLRY INVESTMENT		0.130	0.0 0.0
INTEREST ON EQUIPMENT INVESTMENT		0.130	5.800 0.75
INTEREST ON LIVESTOCK INVESTMENT		0.130	55.552 7.22
DEPRECIATION, TAXES, INSURANCE			24.90

TOTAL FIXED COSTS 37.15

RETURN TO LABOR AND MANAGEMENT						-30.61
LABOR COST	HRS.	2.800		\$ 3.750		10.50
RETURN TO MANAGEMENT						-41.11

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	120.63
TOTAL OPERATING CAPITAL	94.22
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	1.20
MAY-JUNE	0.32
JULY-AUG	0.32
SEPT-OCT	0.32
NOV-DEC	0.32

EWES AND LAMBS, SELL 120 PERCENT LAMB CROP
 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 CONT		
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	58.000	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	2.100	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	0.500	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	0.800	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	0.100	130.000	12.	35.	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	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	15.000	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	11.000	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	0.100	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	75.000	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	3.000	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 UNIT	MACH CODE	TYPE	CONT		
EQUIPMENT REQUIREMENTS													NUMBER UNITS OF COST	PROPORT OF COST	XXX EQUIP CODE	TYPE	XXXX			
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	0.60	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	55.000	52.25	62.70	
LAMB WOOL INCENT	CWT.	1.20	0.95	2.100	1.99	2.39	
WOOL	LBS.	1.00	10.00	0.500	5.00	5.00	
WOOL SUPPORT	LBS.	1.00	10.00	0.800	8.00	8.00	
CULL EWES	LBS.	0.18	130.00	0.100	13.00	2.34	
TOTAL RECEIPTS						80.43	
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	15.00	15.00	
SHEEP SUPP.	CWT.	0.25	1.00	0.250	11.00	2.75	
SALT & MIN.	LBS.	16.00	1.00	16.000	0.10	1.60	
REPLACEMENT EWE	HD.	1.00	0.20	0.200	75.00	15.00	
VEI. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
SHARING	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						73.82	
RETURN OVER DIRECT COSTS						6.61	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		32.367	4.21	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		5.800	0.75	
INTEREST ON LIVESTOCK INVESTMENT			0.130		55.552	7.22	
DEPRECIATION, TAXES, INSURANCE						24.90	
TOTAL FIXED COSTS						37.09	
RETURN TO LABOR AND MANAGEMENT						-30.47	
LABOR COST	HRS.		3.000		\$ 3.750	11.25	
RETURN TO MANAGEMENT						-41.72	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	135.17
TOTAL OPERATING CAPITAL	93.72
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 4

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 29
 PRICE VECTOR 8

WE 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	55.000	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	2.100	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	0.500	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	0.800	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	0.100	130.000	12.	35.	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	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	15.000	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	11.000	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	0.100	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	75.000	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	3.000	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 UNIT	MACH CODE	TYPE	CONT		
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	0.70	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 CROP IN
 AUGUST AS FEEDERS, 20 PERCENT REPLACEMENT EWES
 PURCHASED, 2 PERCENT EWE DEATH LOSS

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
FEDDER LAMBS	CWT.	1.20	0.70	58.000	40.60	48.72	
LAMB WOOL INCENT	CWT.	1.20	0.70	2.100	1.47	1.76	
WOOL	LBS.	1.00	10.00	0.500	5.00	5.00	
WOOL SUPPORT	LBS.	1.00	10.00	0.800	8.00	8.00	
CULL EWES	LBS.	0.18	130.00	0.100	13.00	2.34	
TOTAL RECEIPTS						65.82	

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	15.00	18.00
SHEEP SUPP.	CWT.	0.40	1.00	0.400	11.00	4.40
SALT & MIN.	LBS.	15.00	1.00	15.000	0.10	1.50
REPLACEMENT EWE	HD.	1.00	0.20	0.200	75.00	15.00
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00
SHEARING	HD.	1.00	1.00	1.000	1.00	1.00
HHAULING & MKTG.	HD.	0.32	1.00	0.320	6.00	1.92
MACHINE AND EQUIPMENT REPAIR						0.52

TOTAL DIRECT COSTS 61.54

RETURN OVER DIRECT COSTS 4.29

FIXED COSTS			
INTEREST ON OPERATING CAPITAL		0.130	26.481 3.44
INTEREST ON TRACTOR INVESTMENT		0.130	0.0 0.0
INTEREST ON MACHINERY INVESTMENT		0.130	0.0 0.0
INTEREST ON EQUIPMENT INVESTMENT		0.130	5.470 0.71
INTEREST ON LIVESTOCK INVESTMENT		0.130	55.552 7.22
DEPRECIATION, TAXES, INSURANCE			24.88

TOTAL FIXED COSTS 36.26

RETURN TO LABOR AND MANAGEMENT						-31.97
LABOR COST	HRS.	2.000		\$ 3.750		7.50
RETURN TO MANAGEMENT						-39.47

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	122.56
TOTAL OPERATING CAPITAL	87.50
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	0.30
MAR-APR	0.30
MAY-JUNE	0.40
JULY-AUG	0.40
SEPT-OCT	0.30
NOV-DEC	0.30

BUDGET IDENTIFICATION NUMBER: 30 5301 11036
MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 8
EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 30
PRICE VECTOR 8

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 CONT
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	58.000	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	2.100	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	0.500	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	0.800	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	0.100	130.000	12.	35.	2.	0.
OPERATING INPUTS																		
													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	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	15.000	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	11.000	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	0.100	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	75.000	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	3.000	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													XXXXX	XXXXX	POWER UNIT	MACH CODE	TYPE	CONT
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	0.15	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	52.000	49.40	29.64	
FEEDER LAMBS	CWT.	0.60	0.70	58.000	40.60	24.36	
LAMB WOOL INCENT	CWT.	1.20	0.82	2.100	1.73	2.08	
WOOL	LBS.	1.00	10.00	0.500	5.00	5.00	
WOOL SUPPORT	LBS.	1.00	10.00	0.800	8.00	8.00	
CULL EWES	LBS.	0.18	130.00	0.100	13.00	2.34	
TOTAL RECEIPTS						71.42	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	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	15.00	18.00	
SHIFEP SUPP.	CWT.	0.40	1.00	0.400	11.00	4.40	
SALT & MIN.	LBS.	16.00	1.00	16.000	0.10	1.60	
REPLACEMENT EWE	HD.	1.00	0.20	0.200	75.00	15.00	
VET. MEDICINE	HD.	1.00	1.00	1.000	3.00	3.00	
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						66.61	
RETURN OVER DIRECT COSTS						4.81	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		26.073	3.39	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		5.470	0.71	
INTEREST ON LIVESTOCK INVESTMENT			0.130		55.552	7.22	
DEPRECIATION, TAXES, INSURANCE						24.88	
TOTAL FIXED COSTS						36.20	
RETURN TO LABOR AND MANAGEMENT						-31.39	
LABOR COST			HRS. 2.500		\$ 3.750	9.37	
RETURN TO MANAGEMENT						-40.77	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	127.63
TOTAL OPERATING CAPITAL	87.10
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 4

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 31
 PRICE VECTOR 8

WE AND LAMBS, SELL 120 PERCENT LAMB CROP IN
 SEPTEMBER, HALF FEEDERS AND HALF FATS, 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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	0.0	52.000	0.950	16.	53.	2.	0.		
2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.60	0.0	0.0	0.0	0.0	58.000	0.700	16.	29.	2.	0.		
3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.20	0.0	0.0	0.0	2.100	0.825	16.	51.	2.	0.		
4	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.500	10.000	12.	1.	2.	0.		
5	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.800	10.000	12.	52.	2.	0.		
6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.18	0.0	0.0	0.0	0.100	130.000	12.	35.	2.	0.		
OPERATING INPUTS																				
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT		
														UNITS	CODE	CODE				
11	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	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	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	0.0	0.0	0.0	0.0	0.20	0.20	0.20	0.30	0.30	0.0	0.0	0.0	15.000	1.000	10.	150.	3.	0.		
15	0.0	0.0	0.0	0.40	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.000	1.000	16.	106.	3.	0.		
16	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.00	0.0	0.0	0.100	1.000	12.	103.	3.	0.		
17	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	15.000	0.200	1.	38.	3.	0.		
19	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.000	1.000	1.	411.	3.	0.		
20	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	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																				
													XXXXX	XXXXX	POWER	MACH	TYPE	CONT		
															UNIT	CODE				
EQUIPMENT REQUIREMENTS																				
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX		
													UNITS	OF COST		CODE				
38													0.002	1.000	0.	12.	5.	0.		
39													0.100	1.000	0.	41.	5.	0.		
LIVESTOCK INVESTMENT																				
													PRICE OR VALUE							
40													80.00	1.000	1.000	0.	82.	5.	0.	
41													175.00	0.029	1.000	0.	81.	5.	0.	
49	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	75.000	75.00	88.50	
WOOL	LBS.	9.00	1.00	0.500	0.50	4.50	
WOOL SUPPORT	LBS.	9.00	1.00	0.800	0.80	7.20	
TOTAL RECEIPTS						100.20	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
		PER UNIT	OF UNITS	UNITS			
TWE LAMBS	CWT.	0.70	1.00	0.700	58.00	40.60	
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	AUMS	0.70	1.00	0.700	15.00	10.50	
SALT & MIN.	LBS.	16.00	1.00	16.000	0.10	1.60	
VET. MEDICINE	HD.	0.80	1.00	0.800	3.00	2.40	
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						74.59	
RETURN OVER DIRECT COSTS						25.61	
FIXED COSIS							
INTEREST ON OPERATING CAPITAL				0.130	20.387	2.65	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	2.900	0.38	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						2.61	
TOTAL FIXED COSTS						5.64	
RETURN TO LABOR AND MANAGEMENT						19.97	
LABOR COST			HRS.	2.000	\$ 3.750	7.50	
RETURN TO MANAGEMENT						12.47	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	77.49
TOTAL OPERATING CAPITAL	23.29
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 4

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 2
 PRICE VECTOR 8

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	75.000	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	0.500	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	0.800	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	58.000	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	15.000	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	0.100	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	3.000	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	EQUIP CODE	TYPE	XXXX	
38 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 WT. 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	52.000	54.60	5350.79	
LAMB WOOL INCENT	CWT.	98.00	0.35	2.100	0.73	72.03	
TOTAL RECEIPTS						5422.82	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
FEEDER LAMBS	CWT.	0.70	100.00	70.000	58.00	4060.00	
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	0.10	50.00	
VEI. MEDICINE	HD.	1.00	100.00	100.000	1.10	110.00	
HAULING & MKTG.	HD.	0.25	100.00	25.000	6.00	150.00	
SHLARING	HD.	1.00	1.00	1.000	1.00	1.00	
MACHINE AND EQUIPMENT REPAIR						26.67	
TOTAL DIRECT COSTS						5383.65	
RETURN OVER DIRECT COSTS						39.17	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		1198.776	155.84	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		375.000	48.75	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						269.29	
TOTAL FIXED COSTS						473.88	
RETURN TO LABOR AND MANAGEMENT						-434.71	
LABOR COST			HRS.	18.000	\$ 3.750	67.50	
RETURN TO MANAGEMENT						-502.21	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	5758.65
TOTAL OPERATING CAPITAL	1573.78
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 4

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 5
 PRICE VECTOR 8

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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.00	0.0	0.0	0.0	52.000	1.050	16.	53.	2.	0.
2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98.00	0.0	0.0	0.0	2.100	0.350	16.	51.	2.	0.
OPERATING INPUTS																		
													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														UNITS	CODE	CODE		
11	0.0	0.0	0.0	0.0	0.0	0.70	0.0	0.0	0.0	0.0	0.0	0.0	58.000	100.000	16.	29.	3.	0.
12	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	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	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	0.0	0.0	0.0	0.0	0.0	500.00	0.0	0.0	0.0	0.0	0.0	0.0	0.100	1.000	12.	103.	3.	0.
16	0.0	0.0	0.0	0.0	0.0	0.0	1.00	0.0	0.0	0.0	0.0	0.0	1.100	100.000	1.	412.	3.	0.
17	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.
18	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.
MACHINERY REQUIREMENTS													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	OF COST		CODE		
38													5.000	1.000	0.	41.	5.	0.
39													0.125	1.000	0.	11.	5.	0.
49	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	45.000	101.25	658.13	
AGED SOW	CWT.	1.00	3.94	35.000	137.90	137.90	
TOTAL RECEIPTS						796.02	
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	1.65	33.00	
PIG CREEP RATION	CWT.	3.00	1.00	3.000	20.00	60.00	
LEGUME PASTURE	AUMS	1.50	1.00	1.500	15.00	22.50	
HOG SUPPLEMENT	CWT.	8.00	1.00	8.000	15.00	120.00	
SALT & MIN.	LBS.	70.00	1.00	70.000	0.10	7.00	
VET MEDICINE	HD.	1.00	1.00	1.000	60.00	60.00	
HAULING & MKIG.		3.00	1.00	3.000	6.00	18.00	
MACHINE AND EQUIPMENT REPAIR						11.15	
TOTAL DIRECT COSTS						592.64	
RETURN OVER DIRECT COSTS						203.38	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	234.508	30.49	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	157.820	20.52	
INTEREST ON LIVESTOCK INVESTMENT				0.130	260.000	33.80	
DEPRECIATION, TAXES, INSURANCE						76.21	
TOTAL FIXED COSTS						161.01	
RETURN TO LABOR AND MANAGEMENT						42.37	
LABOR COST			HRS.	15.000	\$ 3.750	56.25	
RETURN TO MANAGEMENT						-13.88	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USLD	1010.46						
TOTAL OPERATING CAPITAL	652.33						
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						
SEPI-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 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 21
 PRICE VECTOR 8

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	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 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	45.000	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	35.000	3.940	16.	48.	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	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	1.650	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	20.000	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	15.000	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	15.000	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	0.100	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	60.000	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	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 FEEDING EQUIP.													1.200	1.000	0.	41.	5.	0.	
39 FARROWING BARN													0.083	1.000	0.	14.	5.	0.	
40 SOW SHEET & FFN													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	45.000	101.25	810.00	
SLAUGHTER HOGS	CWT.	7.00	2.25	45.000	101.25	708.75	
AGED SOW	CWT.	1.00	4.41	35.000	154.35	154.35	
TOTAL RECEIPTS						1673.10	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	BU.	184.00	1.00	184.000	2.90	533.60	
OATS	BU.	30.00	1.00	30.000	1.65	49.50	
PIG CREEP RATION	CWT.	5.80	1.00	5.800	20.00	116.00	
ALFALFA HAY	TONS	0.40	1.00	0.400	45.00	18.00	
LEGUME PASTURE	AUMS	2.00	1.00	2.000	15.00	30.00	
HOG SUPPLEMENT	CWT.	16.50	1.00	16.500	15.00	247.50	
SALT & MIN.	LBS.	170.00	1.00	170.000	0.10	17.00	
VET MEDICINE		2.00	1.00	2.000	60.00	120.00	
HAULING & MKTG.	HD.	7.00	1.00	7.000	6.00	42.00	
MACHINE AND EQUIPMENT REPAIR						15.15	
TOTAL DIRECT COSTS						1188.74	
RETURN OVER DIRECT COSTS						484.36	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	477.232	62.04	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	177.820	23.12	
INTEREST ON LIVESTOCK INVESTMENT				0.130	260.000	33.80	
DEPRECIATION, TAXES, INSURANCE						116.35	
TOTAL FIXED COSTS						235.31	
RETURN TO LABOR AND MANAGEMENT						249.05	
LABOR COST			HRS.	28.000	\$ 3.750	105.00	
RETURN TO MANAGEMENT						144.05	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	1626.56
TOTAL OPERATING CAPITAL	915.05
LIVESTOCK INVESTMENT	260.00
BUILDINGS AND EQUIPMENT INVESTMENT	177.82
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	7.00
MAY-JUNE	4.00
JULY-AUG	2.00
SEPT-OCT	7.00
NOV-DEC	4.00

BUDGET IDENTIFICATION NUMBER: 40 5301 11041
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 6
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 33
 PRICE VECTOR 8

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 CONT		
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	45.000	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	45.000	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	35.000	4.410	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	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	1.650	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	20.000	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	15.000	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	15.000	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	0.100	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	60.000	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 UNIT	MACH CODE	TYPE	CONT	
EQUIPMENT REQUIREMENTS														NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX	
38 FLEEDING EQUIP.														2.000	1.000	0.	41.	5.	0.	
39 FARROWING BARN														0.083	1.000	0.	14.	5.	0.	
40 SOW SHEET & 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	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	30.000	30.00	225.00	
FEEDER PIG 40 LB	HD.	8.50	1.00	30.000	30.00	255.00	
AGFD SOW	CWT.	1.00	4.41	35.000	154.35	154.35	
TOTAL RECEIPTS						634.35	
OPERATING EXPENSES	UNITS	PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
CORN	BU.	40.00	1.00	40.000	2.90	116.00	
OATS	BU.	30.00	1.00	30.000	1.65	49.50	
PIG CREEP RATION	CWT.	6.20	1.00	6.200	20.00	124.00	
ALFALFA HAY	TONS	0.30	1.00	0.300	45.00	13.50	
LEGUME PASTURE	AUMS	0.50	1.00	0.500	15.00	7.50	
HOG SUPPLEMENT	CWT.	3.60	1.00	3.600	15.00	54.00	
SALT & MIN.	LBS.	50.00	1.00	50.000	0.10	5.00	
VET MEDICINE	HD.	1.80	1.00	1.800	60.00	108.00	
HAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
MACHINE AND EQUIPMENT REPAIR						10.72	
TOTAL DIRECT COSTS						500.21	
RETURN OVER DIRECT COSTS						134.14	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		204.870	26.63	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		137.220	17.84	
INTEREST ON LIVESTOCK INVESTMENT			0.130		260.000	33.80	
DEPRECIATION, TAXES, INSURANCE						78.34	
TOTAL FIXED COSTS						156.61	
RETURN TO LABOR AND MANAGEMENT						-22.47	
LABOR COST			HRS.	25.000	\$ 3.750	93.75	
RETURN TO MANAGEMENT						-116.22	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	897.43
TOTAL OPERATING CAPITAL	602.09
LIVESTOCK INVESTMENT	260.00
BUILDINGS AND EQUIPMENT INVESTMENT	137.22
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-FLB	2.00
MAR-APR	8.00
MAY-JUNE	2.00
JULY-AUG	2.00
SEPT-OCT	9.00
NOV-DEC	2.00

BUDGET IDENTIFICATION NUMBER: 40 5301 11042
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 5
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 34
 PRICE VECTOR 8

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 CONT
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	30.000	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	30.000	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	35.000	4.410	16.	48.	2.	0.
OPERATING INPUTS													PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														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	1.650	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	20.000	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	15.000	1.000	10.	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	15.000	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	0.100	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	60.000	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													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															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 SHELT & FEN													0.068	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	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	45.000	101.25	1771.88	
AGED SOW	CWT.	0.50	5.36	35.000	187.60	93.80	
TOTAL RECEIPTS						1865.67	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	200.00	1.00	200.000	2.90	580.00	
OATS	BU.	26.00	1.00	26.000	1.65	42.90	
PIG CREEP RATION	CWT.	6.60	1.00	6.600	20.00	132.00	
ALL ALFA HAY	TONS	0.35	1.00	0.350	45.00	15.75	
HOG SUPPLEMENT	CWT.	20.00	1.00	20.000	15.00	300.00	
SALT & MIN.	LBS.	190.00	1.00	190.000	0.10	19.00	
VEI MEDICINE	HD.	2.50	1.00	2.500	60.00	150.00	
HAULING & MKIG.	HD.	8.00	1.00	8.000	6.00	48.00	
MACHINE AND EQUIPMENT REPAIR						11.96	
TOTAL DIRECT COSTS						1299.61	
RETURN OVER DIRECT COSTS						566.06	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	517.062	67.22	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	148.380	19.29	
INTEREST ON LIVESTOCK INVESTMENT				0.130	256.250	33.31	
DEPRECIATION, TAXES, INSURANCE						89.14	
TOTAL FIXED COSTS						208.96	
RETURN TO LABOR AND MANAGEMENT						357.10	
LABOR COST			HRS.	23.000	\$ 3.750	86.25	
RETURN TO MANAGEMENT						270.85	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1704.24						
TOTAL OPERATING CAPITAL	921.69						
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 4

ANNUAL CAPITAL MONTH 6
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 35
 PRICE VECTOR 8

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	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 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	45.000	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	35.000	5.360	16.	48.	2.	0.
OPERATING INPUTS	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	CONT
														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	1.650	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	20.000	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	15.000	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	0.100	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	60.000	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	HOURS												XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															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 SHELTER & FEN													0.072	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												0.025	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	30.000	30.00	555.00	
AGED SOW	CWT.	0.50	5.36	35.000	187.60	93.80	
TOTAL RECEIPTS						648.80	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
CORN	BU.	36.00	1.00	36.000	2.90	104.40	
OATS	BU.	26.00	1.00	26.000	1.65	42.90	
PIG CREEP RATION	CWT.	6.80	1.00	6.800	20.00	136.00	
ALFALFA HAY	TONS	0.25	1.00	0.250	45.00	11.25	
HOG SUPPLEMENT	CWT.	3.20	1.00	3.200	15.00	48.00	
SALT & MIN.	LBS.	50.00	1.00	50.000	0.10	5.00	
VET MEDICINE	HD.	2.20	1.00	2.200	60.00	132.00	
HHAULING & MKTG.	HD.	2.00	1.00	2.000	6.00	12.00	
MACHINE AND EQUIPMENT REPAIR						7.66	
TOTAL DIRECT COSTS						499.21	
RETURN OVER DIRECT COSTS						149.59	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130	184.882		24.03	
INTEREST ON TRACTOR INVESTMENT			0.130	0.0		0.0	
INTEREST ON MACHINERY INVESTMENT			0.130	0.0		0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130	101.040		13.14	
INTEREST ON LIVESTOCK INVESTMENT			0.130	256.250		33.31	
DEPRECIATION, TAXES, INSURANCE						54.99	
TOTAL FIXED COSTS						125.47	
RETURN TO LABOR AND MANAGEMENT						24.12	
LABOR COST			HRS. 20.000		\$ 3.750	75.00	
RETURN TO MANAGEMENT						-50.88	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	856.50						
TOTAL OPERATING CAPITAL	542.17						
LIVESTOCK INVESTMENT	256.25						
BUILDINGS AND EQUIPMENT INVESTMENT	101.04						
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	2.00						
MAR-APR	6.00						
MAY-JUNE	2.00						
JULY-AUG	2.00						
SEPT-OCT	6.00						
NOV-DEC	2.00						

BUDGET IDENTIFICATION NUMBER: 40 5301 11044
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 10
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 36
 PRICE VECTOR 8

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 CONT		
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	30.000	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	35.000	5.360	16.	48.	2.	0.		
OPERATING INPUTS													PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT		
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	1.650	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	20.000	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 HOG 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	15.000	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	0.100	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	60.000	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	CONT	
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX	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 SHELT & FEN													0.051	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	0.025	1.000	0.	73.	5.	0.	
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

SOW&4 LITTER
 ALLEN 044
 JAN. 1975

BUDGET NUMBER 045
 TIN 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	45.000	101.25	997.31	
TOTAL RECEIPTS						997.31	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
FEEDER PIG 40 LB	HD.	10.00	1.00	10.000	30.00	300.00	
CORN	BU.	100.00	1.00	100.000	2.90	290.00	
PASTURE	AUMS	2.00	1.00	2.000	15.00	30.00	
HOG SUPPLEMENT	CWT.	8.00	1.00	8.000	15.00	120.00	
SALT & MIN.	LBS.	70.00	1.00	70.000	0.10	7.00	
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						818.00	
RETURN OVER DIRECT COSTS						179.31	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		300.106	39.01	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		226.200	29.41	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						21.96	
TOTAL FIXED COSTS						90.38	
RETURN TO LABOR AND MANAGEMENT						88.93	
LABOR COST			HRS. 6.000		\$ 3.750	22.50	
RETURN TO MANAGEMENT						66.43	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1044.20						
TOTAL OPERATING CAPITAL	526.31						
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 4

ANNUAL CAPITAL MONTH 9
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 37
 PRICE VECTOR 8

TEN PURCHASED FEEDER PIGS, FINISHED FOR
 AUGUST-SEPTEMBER MARKET, SPRING PIGS
 ON PASTURE, 40 TO 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 CODE	16 ITEM CODE	17 TYPE	18 CONT
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	45.000	2.250	16.	49.	2.	0.
OPERATING INPUTS	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
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	30.000	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	15.000	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	15.000	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	0.100	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 UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX
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	45.000	101.25	997.31	
TOTAL RECEIPTS						997.31	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
FEEDER PIG 40 LB	HD.	10.00	1.00	10.000	30.00	300.00	
CORN	BU.	105.00	1.00	105.000	2.90	304.50	
ALFALFA HAY	TONS	0.20	1.00	0.200	45.00	9.00	
HOG SUPPLEMENT	CWT.	9.50	1.00	9.500	15.00	142.50	
SALT & MIN.	LBS.	80.00	1.00	80.000	0.10	8.00	
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						835.00	
RETURN OVER DIRECT COSTS						162.31	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		312.812	40.67	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		226.200	29.41	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						21.96	
TOTAL FIXED COSTS						92.03	
RETURN TO LABOR AND MANAGEMENT						70.28	
LABOR COST			HRS. 6.000		\$ 3.750	22.50	
RETURN TO MANAGEMENT						47.78	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1061.20						
TOTAL OPERATING CAPITAL	539.01						
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 4

ANNUAL CAPITAL MONTH 3
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 38
 PRICE VECTOR 8

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	
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	CONT	
	NUMBER OF UNITS																		
1 SLAUGHTER HOGS	0.0	0.0	9.85	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.000	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	30.000	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	15.000	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	0.100	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	POWER	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 BLDGS													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

RECLIPIS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
MFG MILK	CWT.	160.00	1.00	11.500	11.50	1840.00	
DAIRY CALVES	HD.	1.00	1.00	100.000	100.00	100.00	
CULL COWS	CWT.	0.25	11.00	40.000	440.00	110.00	
TOTAL RECEIPTS						2050.00	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
DI. REPLACE IIFR.	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	1.65	99.00	
CORN SILAGE	TONS	4.75	1.00	4.750	20.00	95.00	
ALFALFA HAY	TONS	3.00	1.00	3.000	45.00	135.00	
CATTLE SUPP.	CWT.	4.50	1.00	4.500	11.00	49.50	
PASTURE	AUMS	1.00	1.00	1.000	15.00	15.00	
SALT & MIN.	LBS.	100.00	1.00	100.000	0.10	10.00	
VET. MEDICINE	HD.	1.75	1.00	1.750	10.00	17.50	
HAULING MILK	CWT.	160.00	1.00	160.000	0.45	72.00	
DAIRY TESTING	HD.	1.25	1.00	1.250	35.00	43.75	
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						1063.97	
RETURN OVER DIRECT COSTS						986.03	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		348.747	45.34	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		497.779	64.71	
INTEREST ON LIVESTOCK INVESTMENT			0.130		855.980	111.28	
DEPRECIATION, TAXES, INSURANCE						199.42	
TOTAL FIXED COSTS						420.74	
RETURN TO LABOR AND MANAGEMENT						565.29	
LABOR COST	HRS.	60.000			\$ 3.750	225.00	
RETURN TO MANAGEMENT						340.29	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	2417.73
TOTAL OPERATING CAPITAL	1702.51
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

	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
L.I.N.I.																		
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	11.500	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	40.000	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	0.25	*****	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	1.650	1.000	2.	74.	3.	0.
14 CORN SIIAGE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.75	0.0	0.0	0.0	20.000	1.000	3.	161.	3.	0.
15 ALFAIFA 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	11.000	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	15.000	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	0.100	1.000	12.	103.	3.	0.
20 VLT. 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	10.000	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	0.450	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	35.000	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	CONT
													UNITS	CODE	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 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 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						

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	11.500	11.50	1610.00	
DAIRY CALVES	HD.	0.92	1.00	100.000	100.00	92.00	
CULL COWS	CWT.	0.25	11.00	40.000	440.00	110.00	
TOTAL RECEIPTS						1812.00	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	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	1.65	90.75	
CORN SILAGE	TONS	4.75	1.00	4.750	20.00	95.00	
ALFALFA HAY	TONS	3.00	1.00	3.000	45.00	135.00	
PASTURE	AUMS	1.00	1.00	1.000	15.00	15.00	
CATTLE SUPP.	CWT.	4.00	1.00	4.000	11.00	44.00	
SALT & MIN.	LBS.	100.00	1.00	100.000	0.10	10.00	
VET. MEDICINE	HD.	1.75	1.00	1.750	10.00	17.50	
HAULING MILK	CWT.	140.00	1.00	140.000	0.45	63.00	
DAIRY TESTING	HD.	1.25	1.00	1.250	35.00	43.75	
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						973.72	
RETURN OVER DIRECT COSTS						838.28	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		317.343	41.25	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		497.779	64.71	
INTEREST ON LIVESTOCK INVESTMENT			0.130		785.399	102.10	
DEPRECIATION, TAXES, INSURANCE						170.12	
TOTAL FIXED COSTS						378.19	
RETURN TO LABOR AND MANAGEMENT						460.10	
LABOR COST	HRS.	60.000			\$ 3.750	225.00	
RETURN TO MANAGEMENT						235.10	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	2256.90
TOTAL OPERATING CAPITAL	1600.52
LIVESTOCK INVESTMENT	785.40
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, 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	11.500	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	40.000	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	0.23*****	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	1.650	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	20.000	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	15.000	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	11.000	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	0.100	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	10.000	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	0.450	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	35.000	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		CONT	
													UNITS		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 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								

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	11.500	11.50	1437.50	
DAIRY CALVES	HD.	0.92	1.00	100.000	100.00	92.00	
CULL COWS	CWT.	0.25	11.00	40.000	440.00	110.00	
TOTAL RECEIPTS						1639.50	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
OPERATING EXPENSES	UNITS	PER UNIT	OF UNITS	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	1.65	89.10	
CORN SILAGE	TONS	4.80	1.00	4.800	20.00	96.00	
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	15.00	30.00	
CATTLE SUPP.	CWT.	4.00	1.00	4.000	11.00	44.00	
SALT & MIN.	LBS.	80.00	1.00	80.000	0.10	8.00	
VET. MEDICINE	HD.	1.75	1.00	1.750	10.00	17.50	
HAULING MILK	CWT.	125.00	1.00	125.000	0.45	56.25	
DAIRY TESTING	HD.	1.00	1.00	1.000	35.00	35.00	
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						888.37	
RETURN OVER DIRECT COSTS						751.13	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	307.943	40.03	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	497.779	64.71	
INTEREST ON LIVESTOCK INVESTMENT				0.130	717.000	93.21	
DEPRECIATION, TAXES, INSURANCE						138.68	
TOTAL FIXED COSTS						336.63	
RETURN TO LABOR AND MANAGEMENT						414.50	
LABOR COST			HRS.	60.000	\$ 3.750	225.00	
RETURN TO MANAGEMENT						189.50	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	2103.15
TOTAL OPERATING CAPITAL	1522.72
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	11.500	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	40.000	11.000	16.	7.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	CONT
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	1.650	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	20.000	1.000	3.	161.	3.	0.
15 ALI ALFA IIAY	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 IIAY	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	15.000	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	11.000	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	0.100	1.000	12.	103.	3.	0.
21 VEL. 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	10.000	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	0.450	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	35.000	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 UNIT	MACH CODE	TYPE	CONT
EQUIPMENT REQUIREMENTS																		
													NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX
38 DAIRY BARN													0.010	1.000	0.	25.	5.	0.
39 CAITL 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

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	11.500	11.50	1150.00	
DAIRY CALVES	HD.	0.92	1.00	100.000	100.00	92.00	
CULL COWS	CWT.	0.20	11.00	40.000	440.00	88.00	
TOTAL RECEIPTS						1330.00	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	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	1.65	82.50	
CORN SILAGE	TONS	2.80	1.00	2.800	20.00	56.00	
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	15.00	60.00	
CATTLE SUPP.	CWT.	4.00	1.00	4.000	11.00	44.00	
SALT & MIN.	LBS.	60.00	1.00	60.000	0.10	6.00	
VET. MEDICINE	HD.	1.75	1.00	1.750	10.00	17.50	
HAULING MILK	CWT.	100.00	1.00	100.000	0.45	45.00	
DAIRY TESTING	HD.	1.00	1.00	1.000	35.00	35.00	
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						789.86	
RETURN OVER DIRECT COSTS						540.14	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		273.660	35.58	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		497.779	64.71	
INTEREST ON LIVESTOCK INVESTMENT			0.130		658.612	85.62	
DEPRECIATION, TAXES, INSURANCE						103.90	
TOTAL FIXED COSTS						289.81	
RETURN TO LABOR AND MANAGEMENT						250.33	
LABOR COST			HRS.	60.000	\$ 3.750	225.00	
RETURN TO MANAGEMENT						25.33	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED	1946.25						
TOTAL OPERATING CAPITAL	1430.05						
LIVESTOCK INVESTMENT	658.61						
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, 10,000 POUNDS MANUFACTURING MILK
 SOLD PFR 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
	NUMBER OF UNITS																	
PRODUCTION																		
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	11.500	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	0.0	0.92100.000	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	0.0	0.20 40.000	11.000	16.	7.	2.	0.
OPERATING INPUTS																		
													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	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	1.650	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	20.000	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	15.000	1.000	10.	150.	3.	0.
18 CATILE 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	11.000	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	0.0	60.00 0.100	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	0.0	1.75 10.000	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	0.450	1.000	16.	484.	3.	0.
23 DAIRY FEEDING	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 35.000	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	0.0	1.07 6.000	1.000	1.	485.	3.	0.
MACHINERY REQUIREMENTS													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																		
47 DAIRY COW 10													1.000	1.000	0.	61.	5.	0.
48 DAIRY BULL 10													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

BUDGET NUMBER 051
 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

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	52.000	468.00	23.40	
TOTAL RECEIPTS						1067.40	
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	39.00	13.65	
CALF STARTER	CWT.	2.40	1.00	2.400	12.00	28.80	
CALF GROWER	CWT.	2.90	1.00	2.900	14.00	40.60	
CORN	BU.	3.00	1.00	3.000	2.90	8.70	
OATS	BU.	7.00	1.00	7.000	1.65	11.55	
ALFALFA HAY	TONS	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	15.00	105.00	
CATTLE SUPP.	CWT.	1.20	1.00	1.200	11.00	13.20	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.10	3.00	
COW BREED CHGE.	HD.	1.00	1.00	1.000	20.00	20.00	
VET. MEDICINE	HD.	1.25	1.00	1.250	10.00	12.50	
HAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
MACHINE AND EQUIPMENT REPAIR						2.55	
TOTAL DIRECT COSTS						556.05	
RETURN OVER DIRECT COSTS						511.35	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	219.952	28.59	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	52.750	6.86	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						25.62	
TOTAL FIXED COSTS						61.07	
RETURN TO LABOR AND MANAGEMENT						450.28	
LABOR COST			HRS.	20.000	\$ 3.750	75.00	
RETURN TO MANAGEMENT						375.28	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	608.80
TOTAL OPERATING CAPITAL	272.70
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 NUMBER 051
 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

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	52.000	468.00	23.40	
TOTAL RECEIPTS						1067.40	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
		PER UNIT	OF UNITS	UNITS			
HFR CALVIS DY	HD.	1.00	1.00	1.000	150.00	150.00	
MILK REPLACER	CWT.	0.35	1.00	0.350	39.00	13.65	
CALF STARTER	CWT.	2.40	1.00	2.400	12.00	28.80	
CALF GROWER	CWT.	2.90	1.00	2.900	14.00	40.60	
CORN	BU.	3.00	1.00	3.000	2.90	8.70	
OATS	BU.	7.00	1.00	7.000	1.65	11.55	
ALFALFA HAY	TONS	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	15.00	105.00	
CATTLE SUPP.	CWT.	1.20	1.00	1.200	11.00	13.20	
SALT & MIN.	LBS.	30.00	1.00	30.000	0.10	3.00	
COW BREED CHGE.	HD.	1.00	1.00	1.000	20.00	20.00	
VET. MEDICINE	HD.	1.25	1.00	1.250	10.00	12.50	
HAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
MACHINE AND EQUIPMENT REPAIR						2.55	
TOTAL DIRECT COSTS						556.05	
RETURN OVER DIRECT COSTS						511.35	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	219.952	28.59	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	52.750	6.86	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						25.62	
TOTAL FIXED COSTS						61.07	
RETURN TO LABOR AND MANAGEMENT						450.28	
LABOR COST			HRS.	20.000	\$ 3.750	75.00	
RETURN TO MANAGEMENT						375.28	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	608.80
TOTAL OPERATING CAPITAL	272.70
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

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	CONT	
PRODUCTION					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	52.000	9.000	16.	27.	2.	0.	
OPERATING INPUTS					RATE/UNIT								PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														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	39.000	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	12.000	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	14.000	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	1.650	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	15.000	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	11.000	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	0.100	1.000	12.	103.	3.	0.	
22 COW BREED CHGL.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.00	20.000	1.000	1.	120.	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	10.000	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	CONT	
															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 LOAFING 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
YRIG DAIRY STR	CWT.	0.94	6.00	58.000	348.00	327.12	
TOTAL RECEIPTS						327.12	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
DAIRY CAIVES	HD.	1.00	1.00	1.000	100.00	100.00	
MILK REPLACER	CWT.	0.35	1.00	0.350	39.00	13.65	
CALF STARTER	CWT.	2.40	1.00	2.400	12.00	28.80	
CALF GROWER	CWT.	1.50	1.00	1.500	14.00	21.00	
CORN	BU.	2.00	1.00	2.000	2.90	5.80	
OATS	BU.	3.00	1.00	3.000	1.65	4.95	
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	15.00	22.50	
CATTLE SUPP.	CWT.	0.70	1.00	0.700	11.00	7.70	
SALT & MIN.	LBS.	20.00	1.00	20.000	0.10	2.00	
VEI MEDICINE	HD.	1.00	1.00	1.000	5.00	5.00	
HHAULING & MKTG.	HD.	1.50	1.00	1.500	6.00	9.00	
MACHINE AND EQUIPMENT REPAIR						1.16	
TOTAL DIRECT COSTS						263.56	
RETURN OVER DIRECT COSTS						63.56	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	103.769	13.49	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	15.400	2.00	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						11.65	
TOTAL FIXED COSTS						27.14	
RETURN TO LABOR AND MANAGEMENT						36.42	
LABOR COST	HRS.		6.000		\$ 3.750	22.50	
RETURN TO MANAGEMENT						13.92	
RESOURCES USED	DOLLARS						
TOTAL CAPITAL USED		278.96					
TOTAL OPERATING CAPITAL		119.17					
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 4

ANNUAL CAPITAL MONTH 12
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 44
 PRICE VECTOR 8

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

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 YRLG 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	58.000	6.000	16.	26.	2.	0..	
OPERATING INPUTS					RATE/UNIT								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	39.000	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	12.000	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	14.000	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	1.650	1.000	2.	74.	3.	0.	
17 ALFAIFA 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	15.000	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	11.000	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	0.100	1.000	12.	103.	3.	0.	
22 VLT MEDICINE	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													XXXXX	XXXXX	POWER	MACH	TYPE	CONT	
															UNIT	CODE			
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX	
													UNITS	OF COST		CODE			
38 FEEDING EQUIP.													0.220	1.000	0.	41.	5.	0.	
39 LOAFING SHED													0.006	1.000	0.	12.	5.	0.	
49 LIVESIOCK 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 BY STR	CWT.	0.99	10.00	56.000	560.00	554.40	
TOTAL RECEIPTS						554.40	
OPERATING EXPENSES	UNITS	RATE	NUMBER	TOTAL	PRICE	VALUE	
YRIG DAIRY STR	CWT.	6.00	1.00	6.000	58.00	348.00	
CORN	BU.	16.00	1.00	16.000	2.90	46.40	
CORN SILAGE	TONS	4.00	1.00	4.000	20.00	80.00	
PRAIRIE HAY	TONS	0.30	1.00	0.300	40.00	12.00	
CATTLE SUPP.	CWT.	2.30	1.00	2.300	11.00	25.30	
SALT & MIN.	IBS.	15.00	1.00	15.000	0.10	1.50	
VET MEDICINE	HD.	0.50	1.00	0.500	5.00	2.50	
HAULING & MKIG.	HD.	1.80	1.00	1.800	6.00	10.80	
MACHINE AND EQUIPMENT REPAIR						3.18	
TOTAL DIRECT COSTS						529.68	
RETURN OVER DIRECT COSTS						24.72	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		276.524	35.95	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		44.700	5.81	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						31.93	
TOTAL FIXED COSTS						73.69	
RETURN TO LABOR AND MANAGEMENT						-48.97	
LABOR COST			HRS.	4.000	\$ 3.750	15.00	
RETURN TO MANAGEMENT						-63.97	
RESOURCES USED							
TOTAL CAPITAL USED	DOLLARS					574.38	
TOTAL OPERATING CAPITAL						321.22	
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 4

ANNUAL CAPITAL MONTH 4
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 45
 PRICE VECTOR 8

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

	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
LINE																		
PRODUCTION																		
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	56.000	10.000	16.	11.	2.	0.
OPERATING INPUTS																		
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	58.000	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	20.000	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	11.000	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	0.100	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													XXXXX	XXXXX	POWER	MACH	TYPE	CONT
															UNIT	CODE		
EQUIPMENT REQUIREMENTS													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
													UNITS	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 HOUSED, AVERAGE NUMBER OF LAYING HENS IN
 HOUSE 94 PER 100 HENS HOUSED, 10% CHICK MORTALITY, 12% HEN MORTALITY

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
EGGS	DZ.	94.00	17.50	0.600	10.50	987.00	
OLD HENS	LBS.	88.00	5.00	0.060	0.30	26.40	
CULL PULLETS	LBS.	10.00	4.00	0.060	0.24	2.40	
TOTAL RECEIPTS						1015.80	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
SEXED CHICK	HD.	120.00	1.00	120.000	0.80	96.00	
CORN	BU.	100.00	1.00	100.000	2.90	290.00	
OATS	BU.	54.00	1.00	54.000	1.65	89.10	
CHICK MASH	CWT.	10.00	1.00	10.000	13.00	130.00	
LAYING MASH	CWT.	30.00	1.00	30.000	11.00	330.00	
OYSTER SHELLS	CWT.	2.50	1.00	2.500	5.00	12.50	
VET MEDICINE	HD.	1.00	1.00	1.000	60.00	60.00	
ELECT., & POWER	HD.	0.10	1.00	0.105	250.00	26.25	
TRUCKING	HD.	0.05	1.00	0.050	200.00	10.00	
MACHINE AND EQUIPMENT REPAIR						8.71	
TOTAL DIRECT COSTS						1052.56	
RETURN OVER DIRECT COSTS						-36.76	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL				0.130	587.013	76.31	
INTEREST ON TRACTOR INVESTMENT				0.130	0.0	0.0	
INTEREST ON MACHINERY INVESTMENT				0.130	0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT				0.130	146.000	18.98	
INTEREST ON LIVESTOCK INVESTMENT				0.130	0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						88.09	
TOTAL FIXED COSTS						183.38	
RETURN TO LABOR AND MANAGEMENT						-220.14	
LABOR COST			HRS.	200.000	\$ 3.750	750.00	
RETURN TO MANAGEMENT						-970.14	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	1198.56
TOTAL OPERATING CAPITAL	733.01
LIVESTOCK INVESTMENT	0.0
BUILDINGS AND EQUIPMENT INVESTMENT	146.00
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	40.00
MAR-APR	40.00
MAY-JUNE	20.00
JULY-AUG	20.00
SEPT-OCT	40.00
NOV-DEC	40.00

BUDGET IDENTIFICATION NUMBER: 62 5301 11054
 MACHINERY COMPLEMENT 4

ANNUAL CAPITAL MONTH 12
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 49
 PRICE VECTOR 8

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, 10% CHICK MORTALITY, 12% HEN MORTALITY

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	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	0.060	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	0.060	4.000	12.	62.	2.	0.
OPERATING INPUTS					RATE/UNIT								PRICE	NUMBER	UNIT	ITEM	TYPE	CONT	
														UNITS	CODE	CODE			
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	1.650	1.000	2.	74.	3.	0.	
14 CHICK MASII	5.00	0.0	0.0	0.0	5.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.000	1.000	16.	66.	3.	0.	
15 LAYING MASII	0.0	0.0	0.0	0.0	15.00	0.0	0.0	0.0	15.00	0.0	0.0	0.0	11.000	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	5.000	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	60.000	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	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	05200.000	1.900	1.	481.	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.													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 GUIDEBOOK

LAYING FLOCK
 ALLEN 054
 JAN. 1975

BUDGET NUMBER 055
 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

RECEIPTS	UNITS	QUANTITY	WEIGHT	PRICE	VALUE/UNIT	VALUE	YOUR ESTIMATE
EGGS	DZ.	22.00	1000.00	0.600	600.00	13199.96	
OLD HENS	LBS.	860.00	4.00	0.060	0.24	206.40	
TOTAL RECEIPTS						13406.36	
OPERATING EXPENSES	UNITS	RATE PER UNIT	NUMBER OF UNITS	TOTAL UNITS	PRICE	VALUE	
PULLETS	HD.	1000.00	1.00	1000.000	2.25	2250.00	
LAYING MASH	CWT.	980.00	1.00	980.000	11.00	10780.00	
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						13729.60	
RETURN OVER DIRECT COSTS						-323.24	
FIXED COSTS							
INTEREST ON OPERATING CAPITAL			0.130		6800.645	884.08	
INTEREST ON TRACTOR INVESTMENT			0.130		0.0	0.0	
INTEREST ON MACHINERY INVESTMENT			0.130		0.0	0.0	
INTEREST ON EQUIPMENT INVESTMENT			0.130		4682.996	608.79	
INTEREST ON LIVESTOCK INVESTMENT			0.130		0.0	0.0	
DEPRECIATION, TAXES, INSURANCE						688.53	
TOTAL FIXED COSTS						2181.40	
RETURN TO LABOR AND MANAGEMENT						-2504.64	
LABOR COST			HRS. 400.000		\$ 3.750	1500.00	
RETURN TO MANAGEMENT						-4004.64	

RESOURCES USED	DOLLARS
TOTAL CAPITAL USED	18412.60
TOTAL OPERATING CAPITAL	11483.64
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 4

ANNUAL CAPITAL MONTH 7
 EQUIPMENT COMPLEMENT 1

BUDGET RECORD NUMBER 46
 PRICE VECTOR 8

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 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	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	0.060	4.000	12.	63.	2.	0.				
OPERATING INPUTS													PRICE		NUMBER UNITS		UNIT CODE		ITEM CODE		TYPE CONT	
11 PULLETS	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.	64.	3.	0.				
12 LAYING HASH	200.00	0.0	0.0	200.00	0.0	0.0	200.00	0.0	0.0	200.00	0.0	180.00	11.000	1.000	16.	67.	3.	0.				
15 ELECT., & 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.	400.	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													XXXXX		XXXXX		POWER UNIT		MACH CODE		TYPE CONT	
EQUIPMENT REQUIREMENTS													NUMBER UNITS		PROPORT OF COST		XXX EQUIP CODE		TYPE XXXX			
38 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

- 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

- 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.
- Type the following: `LINESIZE 130`
- Type the following, pressing the return key after each and waiting for READY to be printed after each line.

```
LOAD  BUDJCL
INPUT
```
- 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)
```

- Type the following: `SUBMIT` and press the return key.

7. Message will come back: JOB SUBMITTED AS 'job name'. Make a note of the job name for future reference.
8. Ask for output in about one minute by typing the following:
LOAD OUT nn DS 102 (where nn is the job number)
9. 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 word 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 cost.

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 date. 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 (beginning value + 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.