

# *Enterprise Budgets*

Prepared by the Economics Department, Utah State University

The following crop and livestock enterprise budgets were prepared by personnel at Utah State University with input from farmers and ranchers. These budgets are provided to assist farmers and ranchers in evaluating alternatives that may increase the profitability of their operation. The costs and returns commonly vary for a particular farm or ranch from those shown. Therefore, a column has been provided to adapt the budget to reflect the costs and returns for a specific farm or ranch enterprise.

Questions concerning these budgets should be referred to the appropriate contact individual in the Economics department at Utah State University in Logan at 435- 797-2310.

Budgets published in this and previous additions of Utah Agricultural Statistics as well as budgets for other crop and livestock enterprises may be found on the extension web page at Utah State University, <http://extension.usu.edu/>.

## *Index of Enterprise Budgets by Subject and Year Most Recently Published in Utah Agricultural Statistics, 1994-2010*

Alfalfa Hay, establishment with oat hay	1998	Jersey Heifer Replacement	2000
Alfalfa Hay, establishment, Grand County	1994	Milk Cows, Jersey	1998
Alfalfa Hay, irrigated, East Millard County	2001	Milk Cows, Holstein	2010
Alfalfa Hay, dryland, Box Elder County	2002	Dairy Bull	1998
Alfalfa Hay, Uintah County	2008	Deer Hunt Pack Trip	1996
Alfalfa Haylage, Millard County	2001	Floriculture	2004
Apples, Utah County	1994	Elk	1997
Barley, wheel-line irrigation, Cache County	2002	Grass Hay, Rich County	2006
Beef Cattle		Grass Hay, Daggett County	2007
Background Feeder Cattle	2000	Lawn Turf	2006
Feeder Cattle Backgrounding Budget	2009	Machinery & Equipment Costs	2008
Feeder Cattle Drylot Budget	2009	Manure & Waste Disposal, Dairy	1998
Feeder Cattle Summer Grazing Budget	2009	Oat Hay, San Juan County	2003
Beef heifer replacement	1998	Oats, San Juan County	2003
Cow/calf	1997	Onion Production	2005
Cow/calf northern Utah	2004	Ostrich	1995
Cow/calf, southern Utah	2000	Pasture, irrigated	1995
Cow/calf/yearling, Rich County	1996	Pasture Establishment	1995
Cow/calf, Tooele & Duchesne Counties	2007	Peaches, Box Elder County	1994
Cull Cows	2006	Pheasants	1995
Feeder cattle	2005	Pumpkin	1997
Feeder steer calves	2003	Raspberry	1996
Finish cattle	2000	Safflower, dryland	1999
Berries		Safflower, irrigated	2005
High Tunnel Fall Raspberry	2010	Sheep, range	1997
Strawberry High Tunnel	2010	Lamb Feeding Budget	2009
Bison, Cow/Calf, 50 Cows	2001	Soybean	1998
Canola, Spring irrigated	1996	Swine, farrow to finish	1998
Cantaloupe	2006	Tomatoes	2003
Cherries, Tart	1995	Triticale	1996
Corn for grain, Box Elder County	2002	Turkeys, Hen	2000
Corn Silage, Cache County	2002	Watermelons	1996
Corn, Sweet	1996	Wheat, dryland	2008
CRP Contract, per acre	2001	Wheat, Spring, irrigated	1994
Custom Operators Rates	2010	Wheat Straw Residue	1997
Dairy		Wheat, Soft White Winter, Irrigated, Box Elder Co	2000
Holstein Heifer Replacement	2001		

## 2009/2010 Utah Farm Custom Operation Rates

Utah State University Extension  
Department of Applied Economics

	Average		Range		Number of Responses	Average		Range		Number of Responses	
	\$/acre					\$/hour					
<b>Tillage</b>											
Moldboard Plowing (Stubble)	\$23.25	\$10.00	-	\$30.00	12	\$96.00	\$60.00	-	\$150.00	5	
Moldboard Plowing (hay/sod)	\$26.30	\$13.00	-	\$35.00	10	\$96.67	\$60.00	-	\$175.00	6	
Chisel Plowing	\$15.88	\$8.00	-	\$30.00	8	\$98.75	\$85.00	-	\$110.00	4	
Subsoiling	\$30.00	\$20.00	-	\$35.00	3	\$105.00	\$100.00	-	\$115.00	3	
Disking, tandem	\$13.50	\$8.00	-	\$20.00	8	\$128.75	\$100.00	-	\$200.00	4	
Disking, offset	\$15.00	\$8.00	-	\$20.00	10	\$105.63	\$60.00	-	\$200.00	8	
Soil Finishing	\$14.22	\$7.00	-	\$20.00	9	\$86.67	\$60.00	-	\$100.00	3	
Cultivating	\$12.29	\$5.00	-	\$18.00	7	\$100.00	\$100.00	-	\$100.00	2	
<b>Fertilizer and Chemical Application</b>											
	\$/acre					\$/hour					
Ground Spraying (pesticides/insecticides)	\$7.67	\$4.00	-	\$20.00	21	\$75.00	\$75.00	0	-	\$75.00	1
Applying bulk dry fertilizer	\$8.28	\$4.00	-	\$20.00	9						
Applying liquid fertilizer	\$7.08	\$5.00	-	\$12.00	6						
<b>Planting</b>											
	\$/acre					\$/hour					
Corn	\$14.79	\$10.00	-	\$20.00	14	\$60.00	\$60.00	-	\$60.00	1	
Small Grains	\$12.50	\$6.00	-	\$20.00	14	\$65.00	\$55.00	-	\$75.00	2	
<b>Harvesting Grain</b>											
	\$/acre					\$/hour					
<b>Combining</b>											
Wheat and Small Grains (irrigated)	\$31.41	\$23.00	-	\$40.00	17	\$132.50	\$125.00	-	\$140.00	2	
(dry land)	\$22.80	\$16.00	-	\$30.00	5	\$125.00	\$125.00	-	\$125.00	1	
Corn	\$33.33	\$30.00	-	\$40.00	3	\$100.00	\$60.00	-	\$140.00	2	
<b>Hauling</b>											
	\$/bu.										
Wheat and Small Grains (field to storage)	\$0.27	\$0.01	-	\$0.72	5						
Corn (field to storage)	\$0.09	\$0.01	-	\$0.20	3						
Storage to Market (50 miles)	\$0.30	\$0.25	-	\$0.35	3						
<b>Storing</b>											
Wheat and Small Grains	\$0.02	\$0.01	-	\$0.03	3						
Corn	\$0.02	\$0.01	-	\$0.03	3						
<b>Harvesting Silage Crops</b>											
	\$/ton					\$/hour					
<b>Chopping</b>											
Haylage	\$5.00	\$5.00	-	\$5.00	1	\$160.00	\$160.00	-	\$160.00	1	
Corn Silage	\$7.00	\$5.00	-	\$10.00	3	\$180.00	\$180.00	-	\$180.00	1	
Hauling	\$3.00	\$3.00	-	\$3.00	3	\$65.00	\$50.00	-	\$80.00	2	
Packing	\$1.48	\$0.90	-	\$2.00	4	\$107.50	\$100.00	-	\$115.00	2	
<b>Combination (chopping/hauling/packing)</b>											
Haylage	\$20.88	\$9.50	-	\$50.00	4	\$1,200.00	\$1,200.00	-	\$1,200.00	1	
Corn Silage	\$9.20	\$6.50	-	\$13.00	5	\$850.00	\$700.00	-	\$1,000.00	2	

## 2009/2010 Utah Farm Custom Operation Rates (cont.)

	Average	Range		Number of Responses	Average	Range		Number of Responses		
<b>Harvesting Hay/Straw</b>	\$/acre				\$/ton					
Swathing	\$16.23	\$10.00	-	\$22.00	28	\$100.00	\$100.00	-	\$100.00	1
Raking	\$6.44	\$2.00	-	\$16.00	17	\$40.00	\$25.00	-	\$50.00	4
<b>Baling</b>	\$/bale				\$/ton					
Small Square Bales (about 70 lbs.)	\$0.91	\$0.50	-	\$2.00	10	\$70.00	\$70.00	-	\$70.00	1
Medium Square Bales (3 × 3, about 800 lbs.)	\$9.80	\$7.00	-	\$15.00	10	\$70.00	\$70.00	-	\$70.00	1
Large Square Bales (3 × 4)	\$12.95	\$5.50	-	\$18.00	11	\$70.00	\$70.00	-	\$70.00	1
Large Square Bales (4 × 4, about 1750 lbs.)	\$15.31	\$12.00	-	\$20.00	13	\$70.00	\$70.00	-	\$70.00	1
Large Round Bales (800 to 1500 lbs.)	\$8.50	\$8.50	-	\$8.50	1	\$70.00	\$70.00	-	\$70.00	1
<b>Loading/Stacking</b>										
Small Square Bales	\$0.66	\$0.40	-	\$1.00	4	\$70.00	\$70.00	-	\$70.00	1
Medium Square Bales	\$1.33	\$1.00	-	\$2.00	3	\$70.00	\$70.00	-	\$70.00	1
Large Square Bales (3 × 4)	\$4.25	\$2.00	-	\$9.00	4	\$70.00	\$70.00	-	\$70.00	1
Large Square Bales (4 × 4)	\$4.25	\$2.00	-	\$7.00	4	\$70.00	\$70.00	-	\$70.00	1
Large Round Bales	\$2.00	\$2.00	-	\$2.00	1	\$70.00	\$70.00	-	\$70.00	1
<b>Hauling</b>										
Small Square Bales	\$0.52	\$0.40	-	\$0.75	5					
Medium Square Bales	\$1.50	\$1.50	-	\$1.50	1	\$12.50	\$5.00	-	\$20.00	2
Large Square Bales (3 × 4)						\$20.00	\$20.00	-	\$20.00	1
Large Square Bales (4 × 4)	\$4.00	\$2.00	-	\$5.00	3	\$25.00	\$5.00	-	\$45.00	2
<b>Combination (swathing to stacking)</b>	\$/bale				\$/hour					
Small Square Bales	\$1.68	\$1.25	-	\$2.10	2	\$3.50	\$2.00	-	\$5.00	2
Large Square Bales (3 × 4)	\$20.00	\$20.00	-	\$20.00	1	\$70.00	\$70.00	-	\$70.00	1
Large Round Bales	\$13.50	\$13.50	-	\$13.50	1	\$55.00	\$40.00	-	\$70.00	2
<b>Custom Farming</b>	\$/acre				% of crop					
<b>Tillage through Harvest</b>										
Corn	\$286.33	\$135.00	-	\$559.00	3					
Small Grains	\$193.33	\$115.00	-	\$337.00	3					
Hay	\$215.00	\$140.00	-	\$261.00	3					
<b>Miscellaneous</b>	\$/ton				\$/hour					
Manure Hauling	\$4.38	\$3.75	-	\$5.00	2	\$80.00	\$40.00	-	\$120.00	2
	\$/acre				\$/hour					
Land Planing	\$13.57	\$10.00	-	\$20.00	7	\$80.00	\$60.00	-	\$100.00	2
Machinery Operation						\$64.58	\$10.00	-	\$100.00	6

Report prepared by Sarah Drollette, Utah State University Extension Educator. For the full custom rates report, go to:  
[www.apec.extension.usu.edu/agribusiness](http://www.apec.extension.usu.edu/agribusiness)

**High Tunnel June-bearing Strawberry Budget 2010**  
**Based on a 14' x 96' High Tunnel**  
**Utah State University Extension**

	Units	Number of Units	Price or Cost/Unit	Total	Your Operation
<b>Receipts</b>					
Early Out-of Season Strawberries	1 lb clamshell	837	\$4.50	\$3,766.50	_____
In-Season Strawberries	1 lb clamshell	196	\$3.00	\$588.00	_____
<b>Total Receipts</b>				<b>\$4,354.50</b>	_____
<b>Supply Expenses</b>					
Preplant and Preparation Costs					
Soil Test	each	1.00	\$14.00	\$14.00	_____
Fuel	gal	0.38	\$2.50	\$0.95	_____
Fertilizer and soil ammendments	lbs	2.25	\$15.00	\$33.75	_____
Plastic mulch	ft	281.00	\$0.05	\$14.05	_____
Drip tape	ft	563.00	\$0.05	\$28.15	_____
Strawberry Establishment and Growth					
Plug plants	each	743.00	\$0.26	\$193.18	_____
20-20-20 fertilizer mix	lbs	11.34	\$1.23	\$13.95	_____
10-30-20 fertilizer mix	lbs	2.84	\$1.49	\$4.23	_____
Captan	lbs	0.43	\$9.82	\$4.22	_____
Thionex 50W	lbs	0.03	\$7.51	\$0.23	_____
Strawberry Harvest					
1 lb clamshells	each	1033.00	\$0.21	\$216.93	_____
<b>Total Supply Expenses</b>				<b>\$523.64</b>	_____
<b>Labor Expenses</b>					
Preplant and Preparation Costs					
Soil tests	hours	0.50	\$10.00	\$5.00	_____
Apply fertilizer	hours	0.75	\$10.00	\$7.50	_____
Tillage	hours	7.50	\$10.00	\$75.00	_____
Form raised beds	hours	21.00	\$10.00	\$210.00	_____
Cover with plastic mulch	hours	3.75	\$10.00	\$37.50	_____
Install drip tape	hours	0.75	\$10.00	\$7.50	_____
Strawberry Establishment and Growth					
Planting	hours	6.00	\$10.00	\$60.00	_____
Fertigation	hours	2.00	\$10.00	\$20.00	_____
Pesticide application	hours	4.50	\$10.00	\$45.00	_____
Hand weeding	hours	4.00	\$10.00	\$40.00	_____
Plastic and shade cloth	hours	12.00	\$10.00	\$120.00	_____
Monitoring and ventilation	hours	30.00	\$10.00	\$300.00	_____
Strawberry Harvest					
Hand harvest	hours	86.00	\$10.00	\$860.00	_____
Post Harvest					
House clean out	hours	4.50	\$10.00	\$45.00	_____
<b>Total Labor Expense</b>				<b>\$1,832.50</b>	_____
<b>Total Operating Expenses</b>				<b>\$2,356.14</b>	_____
<b>Ownership Expenses</b>					
Annual Depreciation for High Tunnel				\$241.17	_____
Annual Depreciation for Irrigation System				\$58.82	_____
<b>Total Ownership Expenses</b>				<b>\$299.99</b>	_____
<b>Total Expenses</b>				<b>\$2,656.13</b>	_____
<b>Net Return</b>				<b>\$1,698.37</b>	_____

Prepared by Daniel Rowley, Brent Black and Dillon Feuz

**High Tunnel Fall Raspberry Budget 2010**  
**Based on a 30' x 96' High Tunnel**  
**Utah State University Extension**

	Units	Number of Units	Price or Cost/Unit	Total	Your Operation
<b>Receipts</b>					
Fall In-Season Raspberries (before first fall frost)	6 oz clambshell	1960	\$3.00	\$5,880.00	_____
Fall Out-of-Season Raspberries (after first frost)	6 oz clambshell	215	\$4.50	\$967.50	_____
<b>Total Receipts</b>				<b>\$6,847.50</b>	_____
<b>Supply Expenses</b>					
Amonium Sulfate (21-0-0)	lbs	27.00	\$0.30	\$8.10	_____
Leaf tissue test	each	1.00	\$35.00	\$35.00	_____
Baling twine for trellis	100 ft	16.00	\$0.42	\$6.72	_____
Pesticides	application	1.00	\$10.00	\$10.00	_____
Raspberry Harvest 6 oz clambshell	each	2175.00	\$0.16	\$348.00	_____
<b>Total Supply Expenses</b>				<b>\$407.82</b>	_____
<b>Labor Expenses</b>					
Preplant and Preparation Costs					
Fertigation	hours	2.00	\$10.00	\$20.00	_____
Pesticide application	hours	3.00	\$10.00	\$30.00	_____
Hand weeding	hours	4.00	\$10.00	\$40.00	_____
Plastic and shade cloth	hours	8.00	\$10.00	\$80.00	_____
Monitoring and ventilation	hours	20.00	\$10.00	\$200.00	_____
Train canes and trellis	hours	4.00	\$10.00	\$40.00	_____
Raspberry Harvest					
Hand harvest	hours	270.00	\$10.00	\$2,700.00	_____
Post Harvest					
House clean out and pruning	hours	4.00	\$10.00	\$40.00	_____
<b>Total Labor Expense</b>				<b>\$3,150.00</b>	_____
<b>Total Operating Expenses</b>				<b>\$3,557.82</b>	_____
<b>Ownership Expenses</b>					
Annual Depreciation for High Tunnel				\$1,622.30	_____
Annual Depreciation for Plant Establishment				\$58.81	_____
Annual Depreciation for Trellis System				\$27.24	_____
Annual Depreciation for Irrigation System				\$40.77	_____
<b>Total Ownership Expenses</b>				<b>\$1,749.12</b>	_____
<b>Total Expenses</b>				<b>\$5,306.94</b>	_____
<b>Net Return</b>				<b>\$1,540.56</b>	_____

Prepared by Daniel Rowley, Brent Black and Dillon Feuz

# Holstein Dairy Budget 2010

Utah State University Extension  
Department of Applied Economics

Receipts	Unit	Price or Cost/Unit	Number of Units/Cow	Value or Cost/Cow	Value or Cost/cwt	Your Dairy
Milk Sales	Cwt	\$15.44	214.42	\$3,310.64	\$15.44	_____
Sale of Heifer Calves	Head	\$97.20	0.44	\$42.77	\$0.20	_____
Sale of Bull Calves	Head	\$35.00	0.44	\$15.40	\$0.07	_____
Sale of Cull Cows	Head	\$695.60	0.15	\$104.34	\$0.49	_____
<b>Total Receipts</b>				<b>\$3,473.15</b>	<b>\$16.20</b>	_____
<b>Operating Expenses</b>						
Feed						
Hay	Ton	\$99.38	4.06	\$403.48	\$1.88	_____
Corn Silage	Ton	\$32.00	6.08	\$194.56	\$0.91	_____
Grain and Concentrates	Cwt.	\$12.35	56.92	\$702.96	\$3.28	_____
Total Feed				\$1,301.00	\$6.07	_____
Breeding	Head	\$44.18	1.00	\$44.18	\$0.21	_____
Veterinary and Medicine	Head	\$78.27	1.00	\$78.27	\$0.37	_____
Supplies	Head	\$118.53	1.00	\$118.53	\$0.55	_____
DHIA	Head	\$17.33	1.00	\$17.33	\$0.08	_____
Fuel and Oil	Head	\$38.39	1.00	\$38.39	\$0.18	_____
Repairs	Head	\$98.46	1.00	\$98.46	\$0.46	_____
Custom Hire	Head	\$9.70	1.00	\$9.70	\$0.05	_____
Milk Hauling	Head	\$128.06	1.00	\$128.06	\$0.60	_____
Marketing	Head	\$136.36	1.00	\$136.36	\$0.64	_____
Bedding	Head	\$10.06	1.00	\$10.06	\$0.05	_____
Replacement Cost	Head	\$1,207.00	0.24	\$292.09	\$1.36	_____
Hired Labor	Head	\$250.26	1.00	\$250.26	\$1.17	_____
Utilities	Head	\$43.08	1.00	\$43.08	\$0.20	_____
Record Keeping	Head	\$14.00	1.00	\$14.00	\$0.07	_____
Dues and Fees	Head	\$15.00	1.00	\$15.00	\$0.07	_____
Operating Interest	Head	\$12.28	1.00	\$12.28	\$0.06	_____
Misc.	Head	\$6.39	1.00	\$6.39	\$0.03	_____
<b>Total Operating Expenses</b>				<b>\$2,613.45</b>	<b>\$12.19</b>	_____
<b>Ownership Expenses</b>						
Interest	Head	\$86.50	1.00	\$86.50	\$0.40	_____
Depreciation (mach and bldgs)	Head	\$31.02	1.00	\$31.02	\$0.14	_____
Property taxes	Head	\$4.00	1.00	\$4.00	\$0.02	_____
Insurance	Head	\$6.00	1.00	\$6.00	\$0.03	_____
<b>Total Ownership Expenses</b>				<b>\$127.52</b>	<b>\$0.59</b>	_____
<b>Total Expenses</b>				<b>\$2,740.97</b>	<b>\$12.78</b>	_____
<b>Income Above Operating Expenses</b>				<b>\$859.70</b>	<b>\$4.01</b>	_____
<b>Returns to Operator Labor, Management and Equity</b>				<b>\$732.18</b>	<b>\$3.41</b>	_____

### Assumptions

Number of Cows	395	Replacement rate	24.2%
Avg. annual production per cow (cwt)	21,442	Cull loss rate	15.2%
		Mortality Rate	9.0%