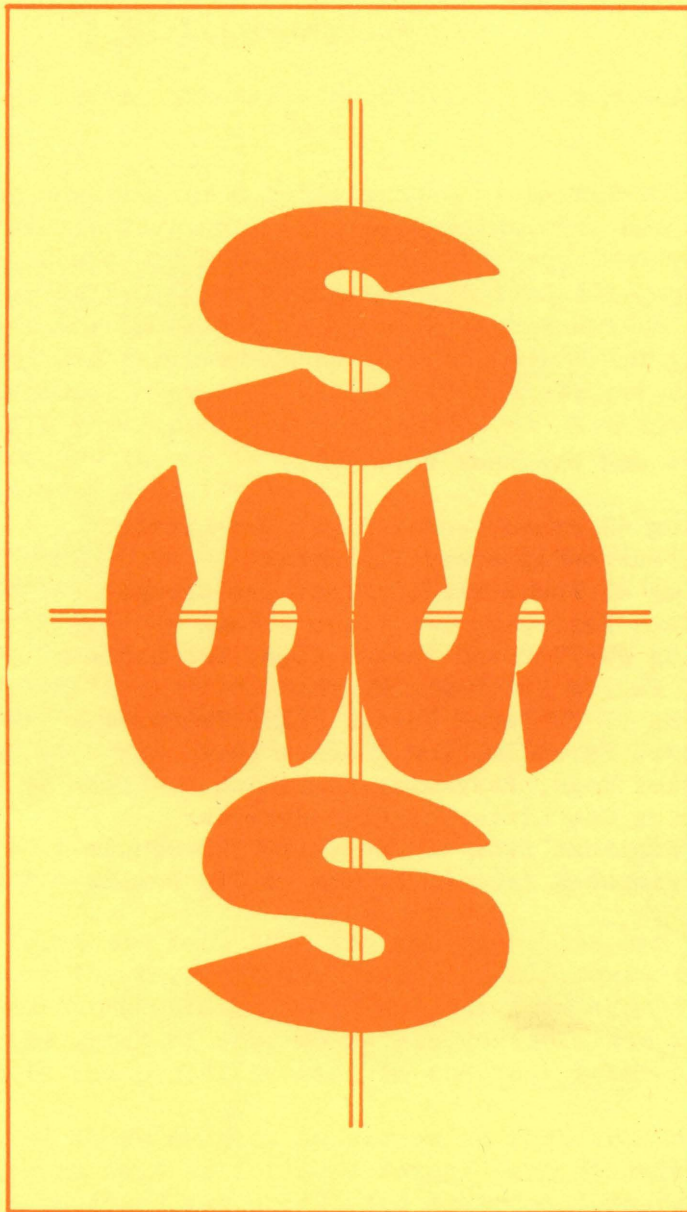


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**costs  
and returns guide  
for hogs in virginia**

Extension Division — Virginia Polytechnic Institute  
Record Book 76 — June 1970

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Record Book 76  
Cooperative Extension Service  
June 1970

Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, in cooperation with the U. S. Department of Agriculture. W. E. Skelton, Dean, Extension Division, Cooperative Extension Service, Virginia Polytechnic Institute, Blacksburg, Virginia 24061.

## INTRODUCTION

James M. Moore, Extension Specialist, Farm Management

This is 1 of a series of 6 publications of SAMPLE BUDGETS for crops and livestock in Virginia. The series includes Costs and Returns Guides for Crops, Costs and Returns Guides for Beef Cattle, Costs and Returns Guides for Dairy, Costs and Returns Guides for Hogs, Costs and Returns Guides for Sheep and Costs and Returns Guides for Poultry. These publications are designed to be used as GUIDES for you to use as you make farm plans. The SAMPLE BUDGETS in these publications are not intended to fit your specific farm operation. The last column in each budget is for you to use to estimate the costs and returns for your livestock or poultry enterprise.

The entries used in each budget are the most common but you may have other sources of income or other expenses on your farm. Blanks are left for you to include these.

Interest on variable costs includes interest on all variable costs except those incurred at marketing time. The interest rate used is an estimated average interest relative to the time the variable costs are committed to the enterprise.

Labor used in the budgets are about average for the various enterprises. Efficient operators will use much less. Others will use more.

The budget forms are such that you can determine the variable (or operating costs) or the total costs. The variable costs and fixed costs in these SAMPLE BUDGETS may not fit your farm organization. You will have to decide which of your costs are variable and which are fixed and include them in the proper section in the Your Farm column.

The format for these budgets is set up so that it can be used for linear programming as well as for less formal farm planning. The total receipts, returns to fixed resources, and labor equipments by months or by seasons are the entries needed for most linear programming problems.

Machinery is charged for the time it is committed to a particular job. For example, a manure spreader and tractor may be committed for 10 hours to clean a barn. However, they may be running only half of this time; they will be idle while the spreader is being loaded. This tends to overcharge somewhat for machinery.

The prices used for feeds will not fit your farm situation. Adjust all your costs relative to the cost of the feeds as they are fed to the animal. For example, the charges for home raised feeds should be their market value at the farm. What could they be sold for if they were sold rather than fed? This may or may not include storage costs. In some cases you may want to itemize the cost of the storage facilities separate. Then the charge for the feed would be the market value less storage. The cost of purchased feed is its cost after delivery to the farm.

Very little adjustment has been made in this publication for feed wastage after the feed has been made available to the livestock. In some instances this can run quite high. For example, considerable silage can be wasted by cattle rooting down to get the best, which seems to always be on the bottom. A poorly adjusted hog feeder can have inches of caked rotten feed build up around it. This type of wastage may increase the feed requirements by 10-15%.

No credit is given for manure. However a cost generally is estimated to remove it.

The budgets in the five livestock publications are prepared so that enterprises within or between bulletins can be compared. However one should use caution in comparing different enterprises because they often vary in feeding systems. This will affect equipment costs and hours of labor.

#### Acknowledgements

The author would like to express sincere appreciation to Dr. C. R. Cooper, Extension Specialist, Animal Science, Dr. G. W. Burkhart, Extension Specialist, Farm Management and Mr. G. G. Gallimore, Extension Agent, Farm Management for their help in developing these SAMPLE BUDGETS.

This publication was made possible through a cooperative arrangement with the Tennessee Valley Authority. These budgets are based on costs and returns used in linear programming rapid adjustment farms on the joint V.P.I.-T.V.A. rapid adjustment farm program.



Pig marketing cost	each	.50		\$ 155.00	\$ 175.00	\$ 195.00	
Haul sows, boars & gilts to market	each	.90	10.3	9.27	9.27	9.27	
Sow, boar & gilt marketing	each	.90	10.3	9.27	9.27	9.27	
Interest & taxes on herd	\$	3.5%	1200.0	42.00	42.00	42.00	
Farrowing buildings & equipment	\$	12.0%	8000.0	960.00	960.00	960.00	
Dry sow, gilt & boar shelter & equipment	\$	14.0%	780.0	113.00	113.00	113.00	
Manure disposal facilities	\$	12.0%	100.0	12.00	12.00	12.00	
Total variable costs .				\$4635.82	\$4799.43	\$4962.55	\$
Returns to land, labor, mach. & management ..				\$ 678.93	\$1135.82	\$1592.20	\$

b. Fixed costs (except management)

Lots - machinery, labor, fence, etc.	A	\$ 2.00	2.0	\$ 4.00	\$ 4.00	\$ 4.00	\$
Lots - land	A	7.00	2.0	14.00	14.00	14.00	
Pasture - machinery, labor, fence, etc.	A	5.60					
Pasture - land	A	7.00					
Farrowing buildings & equipment	\$			above	above	above	
Dry sow, gilt & boar shelter & equipment	\$			above	above	above	
Machinery - tractor, manure spreader, etc.	hrs.	2.05					
Labor	hrs.	1.25		437.50	445.00	450.00	
Total fixed costs ....				\$ 455.50	\$ 463.00	\$ 468.00	\$
Total costs .....				\$5091.32	\$5262.43	\$5430.55	\$
Returns to management.				\$ 223.43	\$ 672.82	\$1124.20	\$

LABOR REQUIREMENTS BY SEASONS

MONTHS	HOURS		
	310	350	390
D-J-F-M	145	147	149
A-M	40	41	41
J-J-A	105	107	108
S-O-N	60	61	62
Total	350	356	360

- 1/ Sows farrow twice a year and pigs are sold from the farrowing house at 40 pounds.
- 2/ Wean 8, 9 or 10 pigs per litter at 5-6 weeks. Keep 10 gilts per year for replacements. Sell two of these after breeding season and keep 8 to replace cull sows.
- 3/ Feed requirements with no feed from pasture (includes wastage):  
 Sow - dry 41 days @ 4-5 lbs./day + flush 20 days @ 9-10 lbs./day + gestation 220 days @ 5 lbs./day + lactation 84 days @ 9-10 lbs./day = 2275 lbs. of a 15% crude protein ration or 1730 lbs. shelled corn + 545 lbs. of 38% protein supplement each for 20 sows.

Boars - 365 days @ 6-8 lbs./day = 2500 lbs. of a 15% crude protein ration or 1900 lbs. of shelled corn + 600 lbs. of 38% protein supplement each for 3 boars.

Gilts - from weaning to flushing - 650 lbs. of a 15% crude protein ration or 495 lbs. of shelled corn + 155 lbs. of 38% protein supplement each for 10 gilts.

Pigs - 5 lbs. of starter and 35 lbs. of grower.

4/ This includes disinfectants, ear tags, sow rings, heat bulbs, etc.

5/ This includes ear notches, ear taggers, high pressure pump, medicator, scales, syringes, etc.

#### CAPITAL COSTS

	New cost <sup>1/</sup>	Years life	Dep.	Int.	Tax & Ins.	Repair	Total
Farrowing house & equipment <sup>1/</sup>	\$8000	20	\$400	\$240	\$80	\$240	\$ 960
Housing for dry sows, boars and gilts	700	15	47	21	7	23	98
Feeding equipment for dry sows, boars & gilts	80	10	8	2	1	4	15
Lagoon, fencing, etc.	<u>100</u>	15	7	2	1	2	<u>12</u>
Total	\$8880						\$1085

1/ New cost is \$250 - \$600 per pen. This is for an insulated concrete block house with partially slatted floors, ventilating fans, wash room, feed storage room, feeders, waterers, medicator, etc. The prices used are for a custom built house.

IMM-CRC-GGG



Sow, boar & gilt marketing	each	\$ 1.00	20.6	\$ 20.60	\$ 20.60	\$ 20.60	\$ _____
Interest & taxes on herd	\$	3.5%	2400.0	84.00	84.00	84.00	_____
Farrowing buildings & equipment	\$	13.0%	8000.0	1040.00	1040.00	1040.00	_____
Dry sow, gilt & boar shelter & equipment	\$	15.0%	800.0	120.00	120.00	120.00	_____
Manure disposal facilities	\$	12.0%	200.0	24.00	24.00	24.00	_____
				_____	_____	_____	_____
				_____	_____	_____	_____
Total variable costs..				\$ 8089.97	\$ 8412.53	\$ 8758.09	\$ _____
Returns to land, labor, mach. & management...				\$ 2489.53	\$ 3407.97	\$ 4301.41	\$ _____

b. Fixed costs (except management)

Lots - machinery, fence & labor	A	\$ 2.00	4.0	\$ 8.00	\$ 8.00	\$ 8.00	\$ _____
Lots - land	A	7.00	4.0	28.00	28.00	28.00	_____
Pasture - machinery, labor, fence, etc.	A	5.60	_____	_____	_____	_____	_____
Pasture - land	A	7.00	_____	_____	_____	_____	_____
Farrowing buildings & equipment	\$	_____	_____	above	above	above	_____
Dry sow, boar & gilt shelter and equipment	\$	_____	_____	above	above	above	_____
Machinery - tractor, manure spreader, etc.	hr.	2.05	_____	_____	_____	_____	_____
Labor	hr.	1.25	_____	812.50	825.00	835.00	_____
				_____	_____	_____	_____
				_____	_____	_____	_____
Total fixed costs.....				\$ 848.50	\$ 861.00	\$ 871.00	\$ _____
Total costs.....				\$ 8938.47	\$ 9273.53	\$ 9629.09	\$ _____
Returns to management.				\$ 1641.03	\$ 2546.97	\$ 3430.41	\$ _____

#### LABOR REQUIREMENTS BY SEASONS

MONTHS	HOURS		
	620	700	780
D-J-F-M	218	221	223
A-M	108	109	110
J-J-A	162	165	167
S-O-N	162	165	168
Total	650	660	668

Twenty sows will be in each group. A group of sows will be farrowing every 3 months. Pigs will stay in the farrowing house until sold at 40 pounds. This is comparable to SAMPLE BUDGET 1 except the facilities will be used continuously.

Wean 8, 9, and 10 pigs for litter.

Feed requirements in this budget are the same as those in the SAMPLE BUDGET 1.

This includes disinfectants, ear tags, sow rings, heat bulbs, etc.

This includes ear notches, ear taggers, high pressure pumps, medicator, scales, syringes, etc.



Sow, boar & gilt marketing	each	\$ .90	10.3	\$ 9.27	\$ 9.27	\$ 9.27	_____
Interest and taxes on herd	\$	3.5%	1200.0	42.00	42.00	42.00	_____
Farrowing buildings & equipment	\$	14.0%	8000.0	1120.00	1120.00	1120.00	_____
Dry sow, boar & gilt shelter & equipment	\$	14.0%	800.0	112.00	112.00	112.00	_____
Manure disposal facilities	\$	13.0%	100.0	13.00	13.00	13.00	_____
Total variable costs..				\$ 5981.73	\$ 6299.83	\$ 6617.92	\$ _____
Returns to labor, land, machinery and mgt.....				\$ 688.02	\$ 1169.92	\$ 1651.83	\$ _____

b. Fixed costs (except management)

Lots - machinery, labor, fence, etc.	A	\$ 2.00	\$ 2.0	\$ 4.00	\$ 4.00	\$ 4.00	\$ _____
Lots - land	A	7.00	2.0	14.00	14.00	14.00	_____
Pasture - machinery, labor & fences	A	5.60	_____	_____	_____	_____	_____
Pasture - land	A	7.00	_____	_____	_____	_____	_____
Farrowing buildings & equipment	\$	_____	_____	above	above	above	_____
Dry sow boar & gilt shelter & equipment	\$	_____	_____	above	above	above	_____
Machinery - tractor, manure spreader, etc.	Hr.	2.05	_____	_____	_____	_____	_____
Labor	Hr.	1.25	_____	562.00	587.50	612.50	_____
Total fixed costs ....				\$ 580.00	\$ 605.50	\$ 630.50	\$ _____
Total costs.....				\$ 6561.73	\$ 6905.33	\$ 7248.42	\$ _____
Returns to management.				\$ 108.02	\$ 564.42	\$ 1021.33	\$ _____

LABOR REQUIREMENTS BY SEASONS

MONTHS	HOURS		
	308	348	398
D-J-F-M	155	160	165
A-M	70	75	80
J-J-A	120	125	130
S-O-N	105	110	115
Total	450	470	490

M-CRC-GGG

The same facilities are used in this budget as in SAMPLE BUDGETS 1 and 2. Pigs remain in the farrowing house another 3 weeks or until they reach 60-70 pounds. Wean 8, 9 and 10 pigs per litter at 5-6 weeks. Keep 10 gilts for replacements. Sell 2 of these after breeding season and keep 8 to replace cull sows.

Feed requirements with no feed from pasture (includes wastage):

Sow - dry 41 days @ 4-5 lbs./day + flush 20 days @ 9-10 lbs./day + gestation 220 days @ 5 lbs./ day + lactation 84 days @ 9-10 lbs./day = 2275 lbs. of a 15% crude protein ration or 1730 lbs. shelled corn + 545 lbs. of 38% protein supplement each for 20 sows.

Boars - 365 days @ 6-8 lbs./day = 2500 lbs. of a 15% crude protein ration or 1900 lbs. of shelled corn  
+ 600 lbs. of 38% protein supplement each for 3 boars.  
Gilts - from weaning to flushing - 650 lbs. of a 15% crude protein ration or 495 lbs. of shelled corn  
+ 155 lbs. of 38% protein supplement each for 10 gilts.  
Pigs - 5 lbs. of starter and 35 lbs. of grower.

SAMPLE BUDGET 4

SOWS  
 PRODUCING 60-70 POUND FEEDER PIGS,  
 TWO GROUPS OF SOWS EACH FARROWING TWO TIMES A YEAR<sup>1/</sup>  
 (40 sows)

Item	Unit	Price	Quantity	Total Weaned			Your farm
				8 pigs <sup>2/</sup>	9 pigs <sup>2/</sup>	10 pigs <sup>2/</sup>	
<b>RECEIPTS:</b>							
Feeder pigs - 616, 696 & 776 @ 65 lbs.	each	\$20.00		\$12320.00	\$13920.00	\$15520.00	\$
Feeder pigs @ lbs.	each						
Cull sows - 15 @ 400 lbs.	each	13.00	60.0	780.00	780.00	780.00	
Cull gilts - 3.6 @ 250 lbs.	cwt.	15.50	9.0	139.50	139.50	139.50	
Cull boars - 1	cwt.	10.00	5.0	50.00	50.00	50.00	
Manure credit	ton	2.50					
<b>Total receipts.....</b>				<b>\$13289.50</b>	<b>\$14889.50</b>	<b>\$16489.50</b>	<b>\$</b>

<b>EXPENSES:</b>							
<b>a. Variable costs</b>							
Boars	each	\$100.00	1.0	\$ 100.00	\$ 100.00	\$ 100.00	\$
Corn	bu.	1.30	1616.0	2100.80	2100.80	2100.80	
38% protein supplement	ton	98.00	14.0	1372.00	1372.00	1372.00	
Grinding, mixing & hauling	cwt.	.35	905.0	316.74	316.74	316.74	
Pasture - machinery, fertilizer, etc.	A						
Pig starter	cwt.	6.75		216.00	243.00	270.00	
Pig grower	cwt.	4.90		1097.60	1234.80	1372.00	
Pig feed - from 40-65 lbs. 16% grain mix 90 lbs./pig	cwt.	3.75		2079.00	2349.00	2619.00	
Salt	cwt.	3.00	6.0	18.00	18.00	18.00	
Mineral	cwt.	5.00	6.0	30.00	30.00	30.00	
Electricity, heat, etc.	sow	3.00	40.0	120.00	124.00	128.00	
Machinery - tractor, manure spreader, etc.	hr.	1.30					
Vet., medicine, spray, etc.	pig	1.50		924.00	1044.00	1164.00	
Bedding	ton						
Supplies	sow	1.10	40.0	44.00	46.00	48.00	
Miscellaneous				24.00	30.00	32.00	
Lots - fence, gates, etc., repair	A	3.00	4.0	12.00	12.00	12.00	
<b>Interest on above costs</b>				<b>\$ 169.08</b>	<b>180.40</b>	<b>191.64</b>	
Small equipment	\$	15.0%	500.0	75.00	78.00	81.00	
Haul pigs to market	each	.15		92.40	104.40	116.40	
Pig marketing cost	each	.50		308.00	348.00	388.00	
Haul sows, boars & gilt to market	each	.90	20.6	18.54	18.54	18.54	
Sow, boar & gilt marketing	each	.90	20.6	18.54	18.54	18.54	
Interest and taxes on herd	\$	2.0%	2300.0	46.00	46.00	46.00	
Farrowing building & equipment	\$	16.0%	8000.0	1280.00	1280.00	1280.00	

Nursery and equipment <u>3/</u>	\$	14.0%	6000.0	\$	840.00	\$	840.00	\$	840.00	\$	_____
Dry sow, boar & gilt shelter and equipment	\$	16.0%	800.0		128.00		128.00		128.00		_____
Manure disposal facilities	\$	14.0%	100.0		14.00		14.00		14.00		_____
					<u>11443.70</u>		<u>12076.22</u>		<u>12704.66</u>		_____
Total variable costs..					\$11443.70		\$12076.22		\$12704.66		\$ _____
Returns to land, mach, labor & management...	\$				1845.80		2813.28		3784.84		\$ _____

b. Fixed costs (except management)

Lots - machinery, labor, fence, etc.	A	\$ 2.00	4.0	\$	8.00	\$	8.00	\$	8.00	\$	_____
Lots - land	A	7.00	4.0		28.00		28.00		28.00		_____
Pasture - machinery, fertilizer, & fence	A	5.60									_____
Pasture - land	A	7.00									_____
Farrowing buildings & equipment	\$				above		above		above		_____
Dry sow, boar & gilt shelter and equipment	\$				above		above		above		_____
Machinery, tractor, manure spreader, etc.	hr.	2.05									_____
Labor	hr.	1.25			1037.50		1050.00		1060.00		_____
					_____		_____		_____		_____
					_____		_____		_____		_____
Total fixed costs .....					\$ 1073.50		\$ 1086.00		\$ 1096.00		\$ _____
Total costs .....					\$12517.20		\$13162.22		\$13800.66		\$ _____
Return to management..	\$				772.30		1727.28		2688.84		\$ _____

LABOR REQUIREMENTS BY SEASONS

MONTHS	HOURS		
	<u>616</u>	<u>696</u>	<u>776</u>
D-J-F-M	263	266	268
A-M	153	154	155
J-J-A	207	210	212
S-O-N	<u>207</u>	<u>210</u>	<u>213</u>
Total	830	840	848

1/ This budget is similar to SAMPLE BUDGET 3. Twenty sows will be in each group. A group of sows will farrow once every 3 months. A nursery house will be needed along with the farrowing house. Pigs will be moved from the farrowing house to the nursery in time for the next group of sows to use the farrowing facilities.

2/ Wean 8, 9 and 10 pigs per litter. Keep 20 gilts for replacements. Sell 4 of these after breeding season and keep 16 to replace cull sows.

3/ The nursery will cost \$200-\$500 per pen or about \$6000.

JMM-CRC-GGG

SAMPLE BUDGET 5

SOWS AND MARKET HOGS,  
FARROWING TO FINISH<sup>1/</sup>  
(60 sows)

Item	Unit	Price	Quantity	Total/ High mgt.	Total/ Ave. mgt.	Your farm
<b>RECEIPTS:</b>						
Market hogs <u>2/</u> - 1052 & 975 head @ 220 lbs.	cwt.	\$20.00	_____	\$46288.00	\$42900.00	\$ _____
Market hogs <u>2/</u> - 20 & 20 head @ 200 lbs.	cwt.	20.00	40.0	820.00	820.00	_____
Cull sows <u>2/</u> - 18.5 head @ 450 lbs.	cwt.	15.50	83.6	1295.80	1295.80	_____
Unbred gilts <u>3/</u> - 5 head @ 300 lbs.	cwt.	17.00	15.0	255.00	255.00	_____
Cull boars <u>4/</u> - 2 head @ 500 lbs.	cwt.	8.00	10.0	80.00	80.00	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Total receipts .....				\$48718.80	\$45330.80	\$ _____

**EXPENSES:**

a. Variable costs

Boars (delivered to farm)	head	\$300.00	2.0	\$ 600.00	\$ 600.00	\$ _____
Corn (Table 3 & 4)	bu.	1.30	_____	17084.60	18863.00	_____
Supplement (Table 3 & 4)	ton	104.00	_____	6078.00	8392.80	_____
Grinding & mixing (on farm)	ton	_____	_____	_____	_____	_____
Pig pellets (Table 3 & 4)	ton	140.00	_____	3528.00	3318.00	_____
Salt - in supplement	cwt.	_____	_____	_____	_____	_____
Mineral - in supplement	cwt.	_____	_____	_____	_____	_____
Vet. and medicine	pig	.50	_____	1125.00	1125.00	_____
Supplies & miscellaneous	sow	1.90	60.0	114.00	114.00	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Interest on above costs	\$	2.0%	_____	570.58	648.24	_____
Haul pigs to market - 1072 or 995	pig	.50	_____	536.00	497.50	_____
Haul breeding stock to market	pig	.90	25.5	229.50	229.50	_____
Check off - 1072 or 995	pig	.05	_____	53.60	49.75	_____
Marketing cost for market hogs - 1072 or 995	each	1.00	_____	_____	_____	_____
Marketing cost for breeding stock	each	.90	_____	_____	_____	_____
Interest and taxes on the herd	\$	5.0%	4200.0	210.00	210.00	_____
Repair of all facilities (Table 2)	_____	_____	_____	288.00	288.00	_____
Total variable costs...				\$30417.34	\$34335.79	\$ _____
Returns to land, labor, building & mgt. ....				\$18301.46	\$10995.01	\$ _____

b. Fixed costs (except management)						
Lots, fences, gates, etc.	_____	_____	_____	_____	_____	\$ _____
Buildings, equipment, etc., (Table 2)				\$ 4126.00	\$ 4126.00	
Labor (Table 1)	hr.	1.25	1500.0	1875.00	1875.00	
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
Total fixed costs .....				\$ 6001.00	\$ 6001.00	\$ _____
Total costs .....				\$36418.34	\$40336.79	\$ _____
Returns to management**				\$12300.46	\$ 4994.01	\$ _____

JMM-GWB-CRC

Table 1

LABOR REQUIREMENTS BY SEASONS

<u>MONTHS</u>	<u>HOURS</u>
D-J-F-M	500
A-M	250
J-J-A	375
S-O-N	375
Total	1500

- 1/ This budget is for four groups of 15 sows and shows two levels of management. The first Total column is for a high level of management where sows wean 8.5 and gilts 8 pigs per litter. Feed conversion for finishing market hogs is 37 pounds of feed per pound of gain. The second Total column is for sows weaning 7.8 pigs and gilts 7.4 pigs per litter. Feed conversion for finishing market hogs is 4.1 pounds of feed per pound of gain. About 2 1/4 litters are farrowed per sow (or gilt) per year. Pigs are weaned at 4-5 weeks and sows are bred back immediately.
- 2/ Estimated pig death losses are 2.5% and 3.5% from weaning at 15 pounds to market.
- 3/ One third of the sow herd (20 sows) are replaced each year. An average of 25 gilts are saved each year until after breeding season and then 5 are sold. This leaves 20 to replace the cull or dead sows. Expect 10% of sows and 20% of gilts exposed to the boar not to breed.
- 4/ Two boars are replaced each year.

Table 2

ANNUAL FIXED COSTS OF FARROWING AND FINISHING  
BUILDINGS AND EQUIPMENT

Item	New cost	Years life	Dep.	Int. <sup>1/</sup>	Tax & ins. <sup>2/</sup>	Repair <sup>3/</sup>	Total
Farrowing & nursery house and equipment	\$ 9000	10	\$900	\$360	\$135	\$90	\$1485
Feeding house & equipment	9750	15	650	390	147	97	1284
Feeding equipment & waterers	2250	5	450	90	34	23	597
Grinding equipment & buildings	1500	10	150	60	23	15	248
Supplement storage	412	10	41	16	6	4	67
Gestation & boar facilities	2000	15	133	80	30	20	263
Lagoon, fencing, pipe, etc.	1000	15	66	40	--	10	116
Roads	500	15	33	20	--	20	73
Land - lots, etc.	300	--	--	24	3	--	27
Auger wagon	1000	10	100	40	15	9	164
Total	\$27212		\$2523	\$1120	\$393	\$288	\$4324
Included as variable costs						(\$288)	

<sup>1/</sup> Interest is charged at 8% on average value or 4% of new cost.

<sup>2/</sup> Taxes and insurance are charged at 1 1/2% of new cost.

<sup>3/</sup> Repairs are charged at 1% of new cost.

Table 3

FEED REQUIREMENTS FOR HIGH PRODUCTION

Item	Unit	Sows <sup>1/</sup>	Boars	Nursery <sup>2/</sup>	Hogs <sup>3/</sup>	Total	Cost
Corn	bu.	1757.0	142.0	1489.0	9754.0	13142.0	\$17085.60
40% supplement	ton	10.8	.8	12.2	40.7	64.4	6078.00
Pellets	ton			25.2		25.2	3528.00

<sup>1/</sup> This includes gilt feed for gilts over 220 pounds.

<sup>2/</sup> Feed from birth to 45 pounds.

<sup>3/</sup> Feed from 45 pounds to 220 pounds.

Table 4

## FEED REQUIREMENTS FOR LOW PRODUCTION

Item	Unit	Sows <sup>1/</sup>	Boars	Nursery <sup>2/</sup>	Hogs <sup>3/</sup>	Total	Cost
Corn	bu.	1757.0	142.0	1400.0	11211.0	14510.0	\$18863.00
40% supplement	ton	10.8	.8	11.5	57.6	80.7	8392.80
Pellets	ton			23.7		23.7	3318.00

1/ This includes gilt feed for gilts over 220 pounds.

2/ Feed from birth to 45 pounds

3/ Feed from 45 pounds to 220 pounds.



Haul gilts & boars to market	each	.90	25.7	\$ 23.13	\$ 23.13	\$ 23.13	\$ _____
Gilt & boar marketing cost	each	.90	25.7	23.13	23.12	23.13	_____
Interest and taxes on herd	\$	6.0%	950.0	57.00	57.00	57.00	_____
Shelter and equipment	\$	15.0%	400.0	60.00	60.00	60.00	_____
Total variable costs				\$2972.37	\$3053.92	\$3138.63	\$ _____
Returns to land, mach. labor and mgt.				\$(-123.05)	\$ 105.40	\$(- 330.69)	\$ _____

b. Fixed costs (except management)

Pasture - machinery, labor & fence, etc.	A	\$ 5.60	5.0	\$ 28.00	\$ 28.00	\$ 28.00	\$ _____
Pasture - land	A	14.00	5.0	70.00	70.00	70.00	_____
Dry gilt & boar shelter & equipment	\$	_____	_____	above	above	above	_____
Machinery - tractor, wagon, truck, etc.	hr.	2.05	250.0	512.50	512.50	512.50	_____
Labor	hr.	1.25	280.0	350.00	355.00	360.00	_____
Total fixed costs				\$ 960.50	\$ 965.50	\$ 970.50	\$ _____
Total costs				\$3932.87	\$4019.42	\$4109.13	\$ _____
Returns to management				(-1083.55)	(-860.10)	(-639.81)	\$ _____

LABOR REQUIREMENTS BY SEASONS

MONTHS	HOURS
D-J-F-M	80
A-M	40
J-J-A	115
S-O-N	45
Total	280

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- 1/ Gilts farrow in the early summer on pasture. The only housing needed is winter shelter. After pigs are weaned the gilts are dried up and sold to market. Boars are sold after the breeding season. Twenty-four replacement gilts are kept each year. Four of these are culled after breeding season. The rest are kept to farrow. Seven, eight or nine pigs are weaned per litter.
- 2/ Feed requirements for gilts and boars: Gilts - 40 lbs. to flushing = 650 lbs. Flushing 20 days @ 9-10 lbs./day + gestation 114 days @ 5-6 lbs./day + lactation 60 days @ 10-11 lbs./day + drying period 30 days @ 8-10 lbs./day = 17.4 tons of a 15% crude protein ration or 473 bushels of corn + 8370 lbs. of a 38% protein hog supplement. Boars - 100 days @ 6-8 lbs./day of a 15% crude protein ration = 530 lbs. of corn + 170 lbs of 38% protein supplement. One half of corn is ground and mixed with supplement.
- 3/ Five pounds of starter and 35 pounds of grower is used to get pigs to 40 pounds.
- 4/ Machinery is used 40 minutes a day to feed.

SAMPLE BUDGET 7

MARKET HOGS  
FINISHED FROM 40 POUNDS  
TO 220 POUNDS

(3 Groups of 100)<sup>1/</sup>

Item	Unit	Price	Quantity	Total			Your farm
				4.1 <sup>2/</sup>	3.8 <sup>2/</sup>	3.5 <sup>2/</sup>	
<b>RECEIPTS:</b>							
Market hogs - 272 head @ 220 lbs.	cwt.	\$20.00	598.4	\$11968.00	\$11968.00	\$11968.00	\$ _____
Market hogs - 15 head @ 200 lbs.	cwt.	20.00	30.0	600.00	600.00	600.00	_____
Market hogs - 4 culls	cwt.			100.00	100.00	100.00	_____
Manure credit	tons						_____
_____							_____
_____							_____
_____							_____
<b>Total receipts</b> .....				\$12668.00	\$12668.00	\$12668.00	\$ _____

<b>EXPENSES:</b>							
<b>a. Variable costs</b>							
Feeder pigs @ 40 lbs.	each	\$15.50	300.00	\$ 4650.00	\$ 4650.00	\$ 4650.00	\$ _____
Deliver pigs to farm	each	.20	300.00	60.00	60.00	60.00	_____
Corn <sup>3/</sup> 11.1, 10.3 & 9.5 bu./pig started	bu.	1.30		4329.00	4017.00	3705.00	_____
40% supplement <sup>3/</sup> 114, 106 & 97 lbs./pig started	cwt.	5.20		1778.40	1653.60	1513.20	_____
Grinding, mixing & hauling	cwt.	.35		654.00	607.00	558.00	_____
Salt (in supplement)	cwt.						_____
Mineral (in supplement)	cwt.						_____
Vet., medicine, etc.	each	.35	300.0	105.00	105.00	105.00	_____
Supplies & miscellaneous				15.00	15.00	15.00	_____
Machinery - tractor, manure spreader, etc.	hrs.	2.05					_____
Electricity				35.00	35.00	35.00	_____
Bedding	ton						_____
_____							_____
_____							_____
Interest on above costs	\$	2.0%		232.52	222.84	212.56	_____
Self help (check off) tax	each	.05	291.0	14.55	14.55	14.55	_____
Marketing cost	each		291.0				_____
Haul to market	each	.50	291.0	145.50	145.50	145.50	_____
Small equipment <sup>4/</sup>	\$	15.0%	150.0	22.50	22.50	22.50	_____
Taxes on one batch of hogs	\$			30.00	30.00	30.00	_____
Buildings, lots, chutes, etc., (Table 2)				848.00	848.00	848.00	_____
<b>Total variable costs</b> ..				\$12919.47	\$12425.99	\$11914.31	\$ _____
Returns to mach, labor, & management .....				\$(-251.47)	\$ 242.01	\$ 753.69	\$ _____

b. Fixed costs (except management)

Buildings, chutes, lots, etc.			above	above	above	\$
Machinery - tractor, manure spreader, etc.	hr.					
Labor	hr.	\$ 1.25	210.0	\$ 262.50	\$ 262.50	\$ 262.50
Total fixed costs.....		\$ 262.50	\$ 262.50	\$ 262.50	\$ 262.50	\$
Total costs.....		\$13181.97	\$12688.49	\$12176.81	\$	\$
Returns to management.		\$(-513.97)	\$(-20.49)	\$ 491.19	\$	\$

Table 1

LABOR REQUIREMENTS BY SEASONS

MONTHS	HOURS
D-J-F-M	65
A-M	45
J-J-A	50
S-O-N	50
Total	210 or .7 hr./hog

- 1/ Three batches of 100 hogs are put through the same facilities in one year.
- 2/ These budgets are based on 4.1, 3.8, and 3.5 lbs. of feed per pound of gain.
- 3/ Feed costs are based on a 16% crude protein ration for pigs from 40-75 lbs., 14% for pigs from 75-125 lbs., 13% for pigs from 125-175 lbs. and 12% for pigs from 175-225 lbs. as recommended by the National Research Council.
- 4/ This includes booster pump for cleaning, syringes, and other small equipment.

Table 2

Average Annual Costs of Buildings, Lots, Chutes, etc.

	New cost	Years life	Dep.	Int.	Taxes & Ins.	Repair	Total
House - slatted floor	\$3000	16	\$187	\$90	\$45	\$300	\$622
Lagoon, pipe, etc.	400	10	40	12	6	4	63
Feed bin	350	15	23	10	5	3	41
Augers (1.75/ft.)	200	15	13	6	3	2	24
Feeders and waterers	320	10	32	11	4	2	49
Loading chute	50	15	3	2	1	1	7
Road	400	16	25	12	--	5	42
Total	\$4720						\$848



b. Fixed costs (except management)

Buildings, chutes, lots, etc.						\$
Machinery - tractor, manure spreader, etc.	hr.					
Labor	hr.	\$ 1.25	190.0	\$ 237.50	\$ 237.50	\$ 237.50
Total fixed costs ....		\$ 237.50	\$ 237.50	\$ 237.50	\$ 237.50	\$
Total costs.....		\$14079.42	\$13587.98	\$13092.46	\$	\$
Returns to management.		(-1279.42)	\$(-787.98)	\$(-292.46)	\$	\$

LABOR REQUIREMENTS BY SEASONS

<u>MONTHS</u>	<u>HOURS</u>
D-J-F-M	60
A-M	40
J-J-A	45
S-O-N	45
Total	190

- 1/ Three batches of 100 head are put through the facilities per year.
- 2/ These budgets are based on approximately a 4.2, 3.9, and 3.6 lbs. of feed per pound of gain.
- 3/ Feed costs are based on a 16% crude protein ration for pigs from 60-75 lbs., 14% for pigs from 75-125 lbs., 13% for pigs from 125-175 lbs. and 12% for pigs from 175-225 lbs. as recommended by the National Research Council.
- 4/ This includes booster pump for cleaning, syringes and other small equipment.

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