EBB-HFR-20 2020 Costs and Returns Estimate

Beef Replacement Heifer Budget: 100-head *Wintered to go to Grass Bought in Fall & Sold in Winter* Ben Eborn

Background and Assumptions

University of Idaho costs and returns estimates use economic costs—all resources are valued based on market price or opportunity cost. This budget presents typical costs and returns per head for a 100-head replacement heifer development operation.

Livestock Investment

Heifers are purchased or transferred from the **cow**-calf enterprise at about 500 pounds in November. The heifers are marketed or transferred back into the cow-calf enterprise at the end of December. Nine of the heifers are culled and there is a 1 percent death loss.

Winter Feeding

Heifers are held in an open feedlot for winter feeding from November through May. They are fed approximately 3 percent of their body weight

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Issued in furtherance of