## Heifer Breakeven.xls

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This spreadsheet calculates the cost of raising a heifer from born to freshening.

Input variables required are: 1) the feeds used to raise heifers, 2) the quantity used of these feeds, 3) the costs of these feeds, 4) other incurred costs, and 5) the cost of opportunity of a calf at born.

The spreadsheet then calculates the total cost of raising heifers in three points in time: at 12 months, at 24 months, and after 24 months. The difference between the market value of a similar heifer with costs of raising the heifer on-farm should be an indicative of the opportunity cost of buying heifers instead of raising them. Also the daily cost of raising the heifer could be an indicative of the opportunity cost of custom-raise heifers depending on the daily charge of these facilities.

This spreadsheet requires intense data inputs in order to customize results to farm-specific conditions. This is because of the great variability in heifer raising enterprises in Wisconsin. Consequently, outputs are highly dependent on inputs.