



Southwest British Columbia Small-Scale Farm Enterprise Budget: Goat Meat



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This enterprise budget presents costs and returns for a 20 does small-scale farm in southwest British Columbia, Canada. The sample values are typical of small-scale goat meat production using low-input growing methods and selling directly to consumers through venues such as farmers' markets. These values were derived from data gathering sessions with representative farmers from the region, but do not represent any particular farm, and should be used only as a guide. The actual costs of production may vary from farm to farm depending on production method and scale, machinery use and other input costs. This budget is also available as a dynamic MS Excel spreadsheet to facilitate more detailed planning for your own operation. Please refer to the Institute for Sustainable Food Systems Enterprise Budget User Guide for assistance in tailoring the spreadsheet to your own farm.

Assumptions:

- 1) The size of herd is 21, consisting of 20 does and 1 buck.
- 2) Does grow up to about 1 year and 6 months old before they start giving birth.
- 3) The doe fertility rate is 200%, i.e., each doe gives birth to two lambs
- 4) Land for shelter and grazing is owned.
- 5) Physical farm labourers (regular labour) are paid \$12 per hour.
- 6) Equipment operators (operator labour) are paid \$15 per hour.
- 7) The interest rate is fixed at 5%.
- 8) The annual fixed cost is estimated using the straight-line depreciation method.
- 9) Management time is not included as a cost. The net return over total cost may be considered as the return to management time.

GOAT PRODUCTIVITY INFORMATION		
Item	As % of Ewes	Number
Does		20
Buck		1
Fertility rate (kids born)	200%	40
Does culled		2
Bucks culled		0
Does death rate (loss)	5%	1
Pre weaning kid mortalities	10%	4
Kids weaned	180%	36
Replacement does kids		2
Kids available for sale	170%	34

REVENUE							
	No. Head	Quantity /head	Unit	Total Quantity	\$/Unit	\$/20 does	Per doe
Market kids	31	55.00	pounds	1,705.00	7.50	12,787.50	639.38
Does culled/auction market	5	1.00	head	5.00	105.00	525.00	26.25
TOTAL REVENUE						13,212.50	665.63

ANNUAL VARIABLE COST							
	No. Head	Quantity /head	Unit	Total Quantity	\$/Unit	\$/20 does	Per doe
Feed							
Pasture management			acres	5.00	75.00	375.00	18.75
Hay (does and buck)	21	13	bails	273.00	7.00	1,911.00	95.55
Grain (does)	20	152	pounds	3,040.00	0.25	760.00	38.00
Grain (buck)	1	30	pounds	30.00	0.25	7.50	0.38
Grain (kids)	40	76	pounds	3,040.00	0.25	760.00	38.00
Salts and minerals	20	150	pounds	3,000.00	0.02	60.00	3.00
Total feed cost						3,873.50	193.68
Veterinary							
Deworming adults	20			20.00	2.45	49.00	2.45
Deworming kids	40			40.00	1.45	58.00	2.90
Vaccine adults	20			20.00	0.16	3.20	0.16
Vaccine kids	40			40.00	0.16	6.40	0.32
On demand supplies adults	20			20.00	2.10	42.00	2.10
On demand supplies kids	40			40.00	1.20	48.00	2.40
Total veterinary cost						206.60	10.33
Labour							
Kidding, feeding, moving	60	12	hours	720.00	12.00	8,640.00	432.00
Total labour cost						8,640.00	432.00
Miscellaneous							
Processing (slaughter, cut, wrap)	31	1	heads	31.00	110.00	3,410.00	170.50
Contract transportation	31		hours	4.00	60.00	240.00	12.00
Bedding straw	20	27	bails	540.00	6.00	3,240.00	162.00
Bedding saw dust	20			1.00	900.00	900.00	45.00
Ear tags	60	1	head	60.00	25.00	1,500.00	75.00
Syringes, needles, gloves				1.00	60.00	60.00	3.00
Interest on operating capital					5%	671.51	33.58
Total miscellaneous cost						10,021.51	501.08
TOTAL VARIABLE COST						22,741.61	1,137.08

ANNUAL FIXED COST		
Item	\$/20 does	\$/doe
Animals	821.25	41.06
Building and fencing	1,173.00	58.65
Equipment and tools	310.25	15.51
Machinery	0.00	0.00
Overhead	210.00	10.50
TOTAL FIXED COST	2,514.50	125.73

TOTAL COST	\$/20 does	\$/doe
TOTAL FIXED AND VARIABLE COST	25,256.11	1,262.81

NET RETURNS		
Item	\$/20 ewes	\$/ewe
Returns Over Variable Cost	-9,429.11	-471.46
Returns Over Fixed Cost	10,798.00	539.90
Returns Over Total Cost	-11,943.61	-597.18

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