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## AN INTRODUCTION TO THE TEXAS CROP AND LIVESTOCK BUDGETS\*

Estimating the production costs and returns of farm enterprises for planning purposes is a difficult, but important, task. Timely and accurate cost of production estimates are necessary: (a) to make input use decisions, and to arrange for operating capital requirements, (b) for enterprise selection, (c) to estimate the potential profitability of capital investment decisions, and (d) to develop marketing strategies and assess their impact on costs and returns.

Budgeting is a deceptively simple tool which can be used for analysis of problems ranging from day-to-day detailed choices to major questions about the size and type of farm business. Budgeting, as a management tool, is the testing and estimation of likely outcomes from decisions before they are implemented. Enterprise budgets are both a product of and the basic building block for the planning process.

The Texas Crop and Livestock Budgets are projected enterprise budgets jointly prepared by the Texas Agricultural Extension Service (TAEX) and the Texas Agricultural Experiment Station (TAES) to assist farmers and ranchers in estimating "real" economic costs and returns of production, in current dollars.<sup>1</sup> The information presented in the budgets is prepared as a management planning guideline and therefore is not intended to recognize or predict the costs and returns from any particular farm or ranch operation. It is suggested that users modify the budgets to fit their individual situations by making changes in yields, input levels, prices and other factors. A column titled "Your Estimate" is provided on each budget to make modifications convenient. Furthermore, the expiration date on each budget indicates updating is necessary.

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\* Prepared by Robert H. Jenson, Assistant for Management Analysis, Department of Agricultural Economics, Texas A&M University, College Station, February, 1986. This paper is designed to accompany the distribution of the Texas Crop and Livestock Budgets (TAEX) and is reviewed and updated annually.

1 Alternative procedures are mixed in their method of handling the impact of inflation on costs, or attempt to estimate nominal cash costs of production either before or after relevant taxes. In fact, most budgets are a mixed bag of nominal, real, before-tax, after-tax, cash and non-cash concepts and procedures.