
 Beef Production Costs, Northern California, 1985
 130 Cows 86 Calf Crop
 8Stkrs-Strs. 23 Rep. Rate
 365Capital Days .00 Stkrs-Hfrs.

	Quantity	Weight	Price/U.	Total Value	Value/Ani.	Cost/Lb.	Percent
	-Number-	-Units-	-Dollars-	-Dollars-	-Dollars-	-Dollars-	of Total
INVESTMENT							
Equipment, Lives. & Misc-Dollars				30475.00	234.42		10
Equipment, Irrig.- Dollars				8500.00	65.38		3
Cows-No.	130		500.00	65000.00	500.00		21
Heifers, Rep.- No.	30		300.00	9000.00	69.23		3
Bulls-No.	11		450.00	4950.00	38.08		2
Raised steers still on ranch	0		.00	.00	.00		0
Raised heifers still on ranch	0		.00	.00	.00		0
Purchased stocker steers on ranch	0		.00	.00	.00		0
Purch'ed stocker heifers on ranch	0		.00	.00	.00		0
Horses-No.	3		1000.00	3000.00	23.08		1
Hay, Inventory-Tons	1		67.00	67.00	.52		0
Land, Range-Ac.	75		500.00	37500.00	288.46		12
Land, Irrigated Pasture- Ac.	100		1500.00	150000.00	1153.85		49
TOTAL INVESTMENT				308492.00	2373.02		100

INCOME							
Steers, Weaners-No.	60		525	.65	20475.00	157.50	48
Steers, Yearlings-No.	0		0	.00	.00	.00	0
Heifers, Weaners-No.	20		475	.55	5225.00	40.19	12
Heifers, Yearlings- No.	0		0	.00	.00	.00	0
Steers, Purchased Stock Sold	0		0	.00	.00	.00	0
Heifers, Purchased Stock Sold	0		0	.00	.00	.00	0
Cows, Cull- No.	20		1100	.39	8580.00	66.00	20
Bulls, Cull-No.	5		1200	.45	2700.00	20.77	6
Heifers, Repl. Previous Yr. Sold	0		0	.00	.00	.00	0
Replacement Heifers Culled & Sold	10		275.00	2750.00	21.15		6
Cow-Calf, Pairs Sold-No.	0		0	.00	.00	.00	0
Breed Females	0		0	.00	.00	.00	0
INCOME-OTHER							
Hay, Tons Sold	48		70.00	3360.00	25.85		8
Income, Misc.()				.00	.00		0
SUB-TOTAL: WEIGHT		69000					0
TOTAL INCOME					43090.00	331.46	.62

EXPENSE							
CASH COSTS							
Steers, Purchased Stock- No.	0	0	.00	.00	.00		0
Heifers, Purchased Stock-No.	0	0	.00	.00	.00		0
Bulls and Cows Purchased	12			9500.00	73.08		19
Hay, Cow Herd Maint.-Tons/head	1.5	130	67.00	13065.00	100.50		26
Hay, Purchased Stockers-Tons/hd	0	0	.00	.00	.00		0
Hay, Repl., Support Stock,Bull-Hd	54		66.48	3585.50	27.58		7
Hay, Raised Yearlings-Tons/hd	0	0	.00	.00	.00		0
Range, Winter, Leased-Total AUM	0		.00	.00	.00		0
Range, Summer, Leased-Total AUM	0		.00	.00	.00		0
Pasture, Summer, Water Costs-Ac.	0		ERROR	.00	.00		0
Pasture, Summer, Leased-Total AUM	0		.00	.00	.00		0
Pasture, Winter, Leased-Total AUM	0		.00	.00	.00		0

Supplement, Females & Bulls	0	0	0	.00	0
Supplement, Stockers purchased	0	.00	.00	.00	0
Salt, Total	5640	.06	338.40	2.60	1
SUB-TOTAL: FEED EXPENSE			26488.90	203.76	.38
GENERAL EXPENSE					
Vet. Med.-Per Hd. and Total	130	11.54	1500.00	11.54	3
Gas, Prop and Fuel-Total & Per Hd	130	23.08	3000.00	23.08	6
Repair and Maintenance- Per Hd.	130	36.15	4700.00	36.15	9
Labor- Men Per Month	1	2	140.00	280.00	2.15
Employee Ins., FICA-Pct. of Base	1	2	.0705	19.74	.15
Liab., Heal. Ins,Comp-Pct of Base	2	18	.63	3335.00	25.65
Fertilizer- Total	105	31.67	3325.56	25.58	7
Office and Misc.-Per Hd. & Total	130	3.85	500.00	3.85	1
Power and Electricity- Per Hd.	130	24.92	3240.00	24.92	6
Livestock Transport.- Per Hd.	130	.00	.00	.00	0
					0
Interest on Oper. Capital	33800	.1025	3464.50	26.65	7
TOTAL VARIABLE COSTS			49853.70	383.49	.72
OVERHEAD COSTS: CASH					
Taxes					
Irrigated Pasture			874.00	6.72	14
Range Land			655.50	5.04	11
Interest Costs					
Range Land	0	.1025	.00	.00	0
Irrigated Pasture	0	.1025	.00	.00	0
Equipment	3000	.1025	307.50	2.37	5
Livestock	42525	.1025	4358.81	33.53	70
TOTAL CASH OVERHEAD COSTS			6195.81	47.66	.09
TOTAL VARIABLE PLUS CASH OVERHEAD COSTS			56049.51	431.15	.81
OVERHEAD COSTS: NON-CASH					
Depreciation					
Equipment, Livestock and Misc.	15475	.20	3095.00	23.81	10
Equipment, Irrigation	2500	.20	500.00	3.85	2
Bulls, Horses, Cows	0	.20	.00	.00	0
Interest					
Irrigated Pasture	150000	.1025	15375.00	118.27	50
Range Land	37500	.1025	3843.75	29.57	13
Equipment	35975	.1025	3687.44	28.36	12
Livestock	39425	.1025	4041.06	31.09	13
TOTAL NON-CASH OVERHEAD COSTS			30542.25	234.94	.44
TOTAL: ALL COSTS			86591.76	666.0904808	1.25
INCOME MINUS CASH COSTS			-12959.51	-99.6885577	-.19
INCOME MINUS ALL COSTS			-43581.76	-334.628942	-.63
COSTS PER POUND SOLD AND B.E.	BASED ON	SALE WT. =	69000		
BREAKEVENS AT VARIOUS PRICES AND QUANTITIES	PRICE	QUANTITY	PRICES AND QUANTITIES	PRICE	QUANTITY
	.52	106864	TO COVER	.52	165096
	.57	97563	ALL COSTS	.57	150727
	.62	89752		.62	138659
	.67	83099		.67	120381
	.72	77364		.72	119521
	.77	72369		.77	111804