

ITEM	WEIGHT EACH	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST	YOUR COST
1. GROSS RECEIPTS						
CALVES, STEER	4.96	CWT.	71.760	82.000	29156.81	
CALVES, HEIFER	4.24	CWT.	64.470	36.000	9836.06	
YEARLING, STEER	7.43	CWT.	55.850	10.000	4149.66	
YEARLING, HEIFER	6.98	CWT.	53.180	6.000	2227.18	
CULL COW	9.16	CWT.	45.000	17.000	7007.40	
CULL BULL	12.45	CWT.	41.900	1.000	521.66	
CULL COW	7.10	CWT.	6.000	1.000	42.60	
CULL COW	10.63	CWT.	36.730	3.000	1171.32	
CULL BULL	13.35	CWT.	31.760	2.000	847.99	
CASH RENT	1.00		1240.000	1.000	1240.00	
TOTAL GROSS INCOME PER HEAD					57680.66	303.5824
2. VARIABLE COSTS						
FEED COSTS						
ALFALFA HAY		TON	55.000	156.600	8613.00	
FEED GRAIN		CWT.	5.000	50.400	252.00	
IRRIG PASTURE		HEAD	14.200	200.000	2840.00	
TOTAL FEED COST					11705.00	
OTHER COSTS						
CUSTOM HAULING		HEAD	9.460	168.000	1589.28	
TRACE MINERALS		HEAD	0.750	200.000	150.00	
VET & MED.		HEAD	6.160	200.000	1232.00	
LEGAL FEES		DOL.	1.000	255.000	255.00	
UTILITIES		HEAD	3.470	560.000	1943.20	
HERDSMAN		NO.	533.000	12.000	6396.00	
MISCL EXPENSE		NO.	1.000	453.000	453.00	
FARM ORG DUES		NO.	1.000	139.000	139.00	
LIABILITY INS.		NO.	52.750	12.000	633.00	
VEHICLE INS.		NO.	24.380	12.000	292.56	
INSUR PREMIUMS		DOL.	1.000	2315.000	2315.00	
MISCL SUPPLIES		DOL.	1.000	1048.000	1048.00	
COUNTY TAXES		NO.	245.460	12.000	2945.52	
LIVESTOCK TAXES		DOL.	1.000	246.000	246.00	
PERSONNEL TAXES		DOL.	90.750	3.000	272.25	
TRACTORS (FUEL-LUBE-REP)		DOL.			388.98	
MACHINERY (FUEL-LUBE-REP)		DOL.			2913.26	
EQUIPMENT (FUEL-LUBE-REP)		DOL.			764.41	
INTEREST ON OPER. CAP.		DOL.	0.105	14089.64	1479.41	
TOTAL VARIABLE COSTS					37160.88	
VAR. COST PER HEAD					195.5836	
3. INCOME ABOVE OPERATING COSTS					20519.79	
INCOME PER HEAD					107.9989	
4. CASH OVERHEAD						
REAL PROPERTY TAXES					2947.92	
TOTAL CASH OVERHEAD					2947.92	
OVERHEAD COST PER HEAD					15.5154	
5. INCOME ABOVE CASH COSTS					17571.87	
INCOME PER HEAD					92.4835	
6. FIXED COSTS						
CAPITAL & INTEREST						
INT. ON LIVESTOCK CAPITAL		DOL.	0.105	144937.50	15218.44	
INT. ON EQUIPMENT CAPITAL		DOL.	0.105	51793.00	5179.30	
INT. ON MACHINERY CAPITAL		DOL.	0.105	3735.13	392.19	
INT. ON IRRIG PASTURE		DOL.	0.100	120000.00	12000.00	
INT. ON WINTER RANGE		DOL.	0.100	4000.00	400.00	
INT. ON SUBIRRIG PAST		DOL.	0.100	15000.00	1500.00	
INT. ON RANGE		DOL.	0.100	70200.00	7020.00	
TOTAL INTEREST					41709.93	
DEPRECIATION						
DEPR. ON LIVESTOCK		DOL.			112.50	
DEPR. ON EQUIPMENT		DOL.			3163.18	
DEPR. ON MACHINERY		DOL.			662.49	
TOTAL DEPRECIATION					3938.17	
TOTAL FIXED COSTS					45648.09	
FIXED COSTS PER HEAD					240.2531	
7. TOTAL COSTS					85756.89	
TOTAL COST PER HEAD					451.3521	
8. NET RETURNS					-28076.23	
NET RETURNS PER HEAD					-147.7696	

ENTERPRISE BASED ON ACTUAL COSTS
 ACTUAL 190 COWS - LOW END WEANERS SOLD AS YEARLINGS
 88% CALF CROP 20% REPLACEMENTS RAISED

UPDATED 10/26/79

BUDGET IDENTIFICATION NO. 12047001001001 2
 DATE PRINTED: 10/31/79 SALE MONTH: 11

BRN NO. 418
 PRODUCTION UNIT 190.0 HEAD

UC Cooperative Extension

79 default data

COMMERCIAL COW CALF 200 HEAD
SHASTA VALLEY, SISKIYOU COUNTY

BY DANIEL DRAKE,
FARM ADVISOR

MONTHLY SUMMARY OF RECEIPTS AND EXPENSES

YEAR UNIT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
TOTAL RECEIPTS 1 DOL.	848.	0.	0.	0.	1275.	205.	0.	0.	8070.	1240.	46043.	0.
OPERATING INPUTS:												
ALFALFA HAY 1 DOL.	0.	0.	0.	0.	0.	0.	8415.	0.	0.	0.	0.	198.
FEED GRAIN 1 DOL.	20.	20.	48.	20.	45.	20.	0.	20.	20.	20.	20.	0.
IRRIG PASTURE 1 DOL.	0.	0.	0.	85.	0.	312.	454.	483.	568.	454.	369.	114.
CUSTOM HAULING 1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	1589.	0.
TRACE MINERALS 1 DOL.	15.	15.	15.	15.	15.	15.	15.	15.	15.	15.	0.	0.
VET & MED. 1 DOL.	111.	12.	148.	345.	172.	25.	25.	25.	0.	0.	25.	345.
LEGAL FEES 1 DOL.	0.	0.	0.	225.	0.	30.	0.	0.	0.	0.	0.	0.
UTILITIES 1 DOL.	118.	160.	0.	139.	0.	0.	118.	21.	347.	347.	347.	347.
HERDSMAN 1 DOL.	640.	640.	640.	640.	640.	640.	640.	640.	640.	640.	0.	0.
MISCL EXPENSE 1 DOL.	0.	0.	0.	0.	0.	207.	0.	8.	0.	150.	38.	50.
FARM ORG DUES 1 DOL.	10.	0.	0.	0.	0.	0.	0.	55.	0.	74.	0.	0.
LIABILITY INS. 1 DOL.	0.	0.	633.	0.	0.	0.	0.	0.	0.	0.	0.	0.
VEHICLE INS. 1 DOL.	0.	73.	0.	0.	0.	82.	0.	85.	0.	53.	0.	0.
INSUR PREMIUMS 1 DOL.	1164.	73.	858.	0.	0.	81.	0.	84.	0.	55.	0.	0.
MISCL SUPPLIES 1 DOL.	146.	43.	16.	76.	59.	53.	45.	67.	76.	176.	116.	175.
COUNTY TAXES 1 DOL.	0.	0.	0.	1178.	0.	0.	0.	0.	0.	0.	1767.	0.
LIVESTOCK TAXES 1 DOL.	137.	0.	0.	0.	0.	0.	109.	0.	0.	0.	0.	0.
PERSONNEL TAXES 1 DOL.	0.	0.	0.	91.	0.	0.	91.	0.	0.	0.	91.	0.
TRACTOR FUEL COST 1 DOL.	0.	0.	0.	0.	89.	0.	0.	0.	89.	0.	0.	0.
TRACT REPAIR COST 1 DOL.	0.	0.	0.	0.	93.	0.	0.	0.	93.	0.	0.	0.
TRACTOR LUBE COST 1 DOL.	0.	0.	0.	0.	13.	0.	0.	0.	13.	0.	0.	0.
MACHRY FUEL COST 1 DOL.	122.	113.	122.	113.	122.	113.	122.	113.	122.	113.	122.	113.
MACHRY LUBE COST 1 DOL.	18.	17.	18.	17.	18.	17.	18.	17.	18.	17.	18.	17.
MACH REPAIR COST 1 DOL.	114.	101.	114.	101.	114.	101.	114.	101.	114.	101.	114.	101.
EQUIP POWER LUBE 1 DOL.	41.	41.	41.	41.	41.	41.	41.	41.	41.	41.	41.	41.
EQUIP REPAIR COST 1 DOL.	22.	22.	22.	22.	22.	22.	22.	22.	22.	22.	22.	22.
ON OPER CAP. 1 DOL.	234.	105.	187.	190.	76.	77.	358.	47.	38.	20.	0.	147.
*** TOTALS OF THE ABOVE ITEMS ARE LISTED IN THE VARIABLE COST SECTION ON THE REVERSE SIDE ***												
COST 1 DOL.	2913.	1435.	2862.	3299.	1519.	1836.	10587.	1844.	2216.	2299.	4680.	1670.

LABOR USE SUMMARY												
MACHINERY LABOR 1 HOUR	60.	56.	60.	56.	133.	56.	60.	56.	133.	56.	60.	56.
LIVESTOCK LABOR 1 HOUR	200.	200.	225.	225.	260.	260.	260.	260.	260.	225.	200.	200.
EQUIPMENT LABOR 1 HOUR	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.

LIVESTOCK INVESTMENT AND COST SUMMARY

NAME	UNIT	SIZE	INVESTMENT		TOTAL VALUE	DEPR.	INTEREST	COST SUMMARY			TOTAL OF COSTS		
			PURCH PRICE	NO. IN BUDGET				INS/TAXES	TOTAL OWNERSHIP	FUEL & LUBE		REPAIRS	
EQUIPMENT													
BARN HAY	SQFT	2000.	5000.	1.0	5000.00	112.50	275.00	0.00	387.50	0.00	31.25	31.25	
MACH SHED ENCL	SQFT	1000.	4000.	1.0	4000.00	120.00	220.00	0.00	340.00	0.00	20.00	20.00	
BARBWIRE 4 STRND	MILE	1.	5200.	1.0	5200.00	260.00	260.00	0.00	520.00	0.00	130.00	130.00	
CORRAL & RAIL	FEET	100.	310.	1.0	310.00	15.50	15.50	0.00	31.00	0.00	7.75	7.75	
STEEL CHUTE	FEET	30.	1040.	1.0	1040.00	52.00	52.00	0.00	104.00	0.00	26.00	26.00	
CAT SBZ UPRIGHT	UNIT	1.	300.	1.0	300.00	13.50	16.50	0.00	30.00	0.00	7.50	7.50	
SCALES LWSTK	TON	5.	4800.	1.0	4800.00	144.00	264.00	0.00	408.00	0.00	16.00	16.00	
WATER TROUGH	EACH	1.	80.	6.0	480.00	58.29	27.60	0.00	85.89	0.00	0.07	0.07	
GRAIN BIN	BU	7550.	4150.	1.0	4150.00	103.75	259.38	0.00	363.13	0.00	13.83	13.83	
CREEP FEEDER	TON	1.	95.	2.0	190.00	23.07	10.93	0.00	34.00	0.00	0.03	0.03	
GRAIN TROUGH	EACH	1.	13.	6.0	78.00	11.14	3.90	0.00	15.04	0.00	0.01	0.01	
LOADING CHUTE	EACH	1.	880.	1.0	880.00	125.71	44.00	0.00	169.71	0.00	1.26	1.26	
SELF FEEDER	EACH	1.	270.	3.0	810.00	115.71	40.50	0.00	156.21	0.00	2.31	2.31	
WATER HOUSE	SQFT	2000.	50000.	1.0	50000.00	1600.00	3000.00	0.00	4600.00	400.00	10.00	410.00	
WATER HOUSE	SQFT	1000.	12000.	1.0	12000.00	408.00	690.00	0.00	1098.00	96.00	2.40	98.40	
LIVESTOCK													
BEEF COW	LBS.	950.	750.	160.	120000.00	0.00	12600.00	0.00	12600.00				
BEEF BULL	LBS.	1500.	1000.	8.	8000.00	0.00	840.00	0.00	840.00				
BEEF HEIFER	LBS.	800.	400.	40.	16000.00	0.00	1680.00	0.00	1680.00				
HORSE	HEAD	1.	750.	2.	1500.00	112.50	98.44	0.00	210.94				
MACHINERY													
TRACTOR 50 HP			11700.00		11700.00	96.52	101.35	0.00	197.88	203.65	185.33	388.98	
PICKUP 1/2 TON			7500.00		7500.00	282.30	144.54	0.00	426.83	977.04	642.88	1619.92	
PICKUP 4X4			12000.00		12000.00	278.53	142.61	0.00	421.14	647.70	634.30	1282.00	
HORSE TRAILER			1265.00		1265.00	5.14	3.69	0.00	8.82	0.22	11.12	11.34	
LAND													
IRRIG PASTURE	ACRE		600.00	200.0	120000.00		12000.00	346.00	12346.00				
WINTER RANGE	ACRE		100.00	40.0	4000.00		400.00	69.20	469.20				
SUBIRRIG PAST	ACRE		250.00	60.0	15000.00		1500.00	103.80	1603.80				
RANGE	ACRE		50.00	1404.0	70200.00		7020.00	2428.92	9448.92				
TOTALS					476403.00		3938.17	41709.93	2947.92	48596.01	2324.61	1742.04	4066.66
TOTAL PER HEAD					2507.38421		20.7272	219.5259	15.5154	255.7685	12.2348	9.1686	21.4034

ENTERPRISE BASED ON ACTUAL COSTS
ACTUAL 190 COWS - LOW END WEANERS SOLD AS YEARLINGS
88% CALF CROP 20% REPLACEMENTS RAISED

COMMERCIAL COW CALF 200 HEAD
 SHASTA VALLEY, SISKIYOU COUNTY

BY DANIEL DRAKE,
 FARM ADVISOR

COSTS AND RETURNS WILL BE
 DIVIDED BY 190.0 HEAD
 TO OBTAIN PER HEAD COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	WEIGHT	UNIT	ITEM	TYPE	YEAR
PRODUCTION	NUMBER OF UNITS																	
1 CALVES, STEER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.00	0.00	71.760	4.955	16.	4.	2.	0.
2 CALVES, HEIFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.00	0.00	64.470	4.238	16.	3.	2.	0.
3 YEARLING, STEER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	55.850	7.430	16.	7.	2.	0.
4 YEARLING, HEIFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	53.180	6.980	16.	6.	2.	0.
5 CULL COW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00	0.00	45.000	9.160	16.	18.	2.	0.
6 CULL BULL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	41.900	12.450	16.	17.	2.	0.
7 CULL COW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	6.000	7.100	16.	18.	2.	0.
8 CULL COW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	36.730	10.630	16.	18.	2.	0.
9 CULL BULL	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.760	13.350	16.	17.	2.	0.
10 CASH RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	*****	1.000	43.	471.	2.	0.

OPERATING INPUTS	RATE/UNIT												PRICE	NUMBER	UNIT	ITEM	TYPE	YEAR	
														UNITS	CODE	CODE			
11 ALFALFA HAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.60	55.000	1.000	3.	178.	3.	2.
12 FEED GRAIN	4.00	4.00	9.50	4.00	8.90	4.00	0.00	4.00	4.00	4.00	4.00	0.00	5.000	1.000	16.	173.	3.	2.	
13 CUSTOM HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	9.460	168.000	1.	306.	3.	0.	
14 TRACE MINERALS	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.00	0.00	0.750	200.000	1.	102.	3.	0.	
15 VET & MED.	0.09	0.01	0.12	0.28	0.14	0.02	0.02	0.02	0.00	0.00	0.02	0.28	6.160	200.000	1.	416.	3.	0.	
16 LEGAL FEES	0.00	0.00	0.00	225.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	1.000	1.000	15.	404.	3.	0.	
17 IRRIG PASTURE	0.00	0.00	0.00	0.03	0.00	0.11	0.16	0.17	0.20	0.16	0.13	0.04	14.200	200.000	1.	144.	3.	2.	
18 UTILITIES	0.17	0.23	0.00	0.20	0.00	0.00	0.17	0.03	0.50	0.50	0.50	0.50	3.470	200.000	1.	460.	3.	0.	
19 HERDSMAN	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.00	0.00	53.000	12.000	40.	338.	3.	0.	
20 MISCL EXPENSE	0.00	0.00	0.00	0.00	0.00	207.00	0.00	8.00	0.00	150.00	38.00	50.00	1.000	1.000	40.	400.	3.	0.	
21 FARM ORG DUES	10.00	0.00	0.00	0.00	0.00	0.00	0.00	53.00	0.00	74.00	0.00	0.00	1.000	1.000	40.	417.	3.	0.	
22 LIABILITY INS.	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.750	12.000	40.	457.	3.	0.	
23 VEHICLE INS.	0.00	0.25	0.00	0.00	0.00	0.28	0.00	0.29	0.00	0.18	0.00	0.00	24.380	12.000	40.	454.	3.	0.	
24 INSUR PREMIUMS	*****	73.00	858.00	0.00	0.00	81.00	0.00	84.00	0.00	55.00	0.00	0.00	1.000	1.000	15.	450.	3.	0.	
25 MISCL SUPPLIES	146.00	43.00	16.00	76.00	59.00	53.00	45.00	67.00	76.00	176.00	116.00	175.00	1.000	1.000	15.	423.	3.	0.	
26 COUNTY TAXES	0.00	0.00	0.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.00	245.460	12.000	40.	446.	3.	0.	
28 LIVESTOCK TAXES	137.00	0.00	0.00	0.00	0.00	109.00	0.00	0.00	0.00	0.00	0.00	0.00	1.000	1.000	15.	448.	3.	0.	
29 PERSONNEL TAXES	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	0.00	90.750	1.000	15.	442.	3.	0.	

MACHINERY REQUIREMENTS	TIMES OVER												PRICE	NUMBER	UNIT	ITEM	TYPE	YEAR	
														LABOR	UNIT	CODE			
38 TRACTOR 50 HP	0.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.000	0.000	0.	3.	4.	0.	
39 PICKUP 1/2 TON	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	0.000	0.000	0.	13.	4.	0.	
40 PICKUP 4X4	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	0.000	0.000	0.	14.	4.	0.	
41 HORSE TRAILER	50.00	0.00	50.00	0.00	50.00	0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.000	0.000	14.	43.	4.	0.	
49 LIVESTOCK LABOR	200.00	200.00	225.00	225.00	260.00	260.00	260.00	260.00	260.00	260.00	225.00	200.00	0.000	0.000					

EQUIPMENT REQUIREMENTS	NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
	UNITS	OF COST		CODE		
51 BARN HAY	1.000	1.000	0.	2.	5.	0.
52 MACH SHED ENCL	1.000	1.000	0.	10.	5.	0.
53 BARBWIRE 4 STRND	1.000	1.000	0.	15.	5.	0.
54 CORRAL & RAIL	1.000	1.000	0.	22.	5.	0.
55 STEEL CHUTE	1.000	1.000	0.	23.	5.	0.
56 CAT SQZ UPRIGHT	1.000	1.000	0.	25.	5.	0.
57 SCALES LWSTK	1.000	1.000	0.	27.	5.	0.
58 WATER TROUGH	6.000	1.000	0.	34.	5.	0.
59 GRAIN BIN	1.000	1.000	0.	36.	5.	0.
60 CREEP FEEDER	2.000	1.000	0.	43.	5.	0.
61 GRAIN TROUGH	6.000	1.000	0.	70.	5.	0.
62 LOADING CHUTE	1.000	1.000	0.	74.	5.	0.
63 SELF FEEDER	3.000	1.000	0.	76.	5.	0.
67 HOME	1.000	1.000	0.	65.	5.	0.
68 BUNK HOUSE	1.000	1.000	0.	66.	5.	0.

STOCK INVESTMENT	VALUE	PROPORT	XXX	EQUIP	TYPE	XXXX
65 BEEF COW	160.000	1.000	0.	51.	5.	0.
65 BEEF BULL	8.000	1.000	0.	53.	5.	0.
66 BEEF HEIFER	40.000	1.000	0.	52.	5.	0.
69 HORSE	2.000	1.000	0.	56.	5.	0.

LAND REQUIREMENTS	CHARGE	PAST	NUMBER	VALUE OR	TAXES
	METHOD	NAME	OF ACRES	COST/ACRE	PER ACRE
71 IRRIG PASTURE	1.	144.	200.00	600.00	1.73
72 WINTER RANGE	1.	148.	40.00	100.00	1.73
73 SUBIRRIG PAST	1.	139.	60.00	250.00	1.73
74 RANGE	1.	147.	1404.00	50.00	1.73

ENTERPRISE BASED ON ACTUAL COSTS
 ACTUAL 190 COWS - LOW END WEANERS SOLD AS YEARLINGS
 88% CALF CROP 20% REPLACEMENTS RAISED

MACHINERY COMPLEMENT 10
 EQUIPMENT COMPLEMENT 2

UPDATED 10/26/79

LINE CHANGE LINE CHANGE LINE CHANGE LINE CHANGE LINE CHANGE
 GENERAL NAME CHANGE--> 139 SUBIRRIG PAST 497 ASCS DROUGHT REL 498 INSURANCE REFUND 499 GAS TAX REFUND
 UNITS NAME CHANGE--> 43

UC Cooperative Extension

PARAMETER CHGS-->	RW	CL	VALUE	RW	CL	VALUE	RW	CL	VALUE	RW	CL	VALUE	RW	CL	VALUE
1.			0.590000	6.		0.105000	13.		0.000000	8.		0.000000	16.		0.000000
28.			0.000000	10.		0.000000	11.		0.000000						

1999 default data