

| ITEM                                   | WEIGHT EACH | UNIT | PRICE OR COST/UNIT | QUANTITY  | VALUE OR COST | YOUR COST |
|--|-------------|------|--------------------|-----------|---------------|-----------|
| <b>1. GROSS RECEIPTS</b>               |             |      |                    |           |               |           |
| YEARLING, STEER                        | 7.25        | CWT. | 65.000             | 78.000    | 36757.50      |           |
| YEARLING, HEIFER                       | 6.50        | CWT. | 60.000             | 53.000    | 20670.00      |           |
| CULL COW                               | 9.50        | CWT. | 40.000             | 50.000    | 19000.00      |           |
| CULL BULL                              | 14.00       | CWT. | 53.000             | 3.000     | 2226.00       |           |
| TOTAL                                  |             |      |                    |           | 78653.50      |           |
| GROSS INCOME PER LBS.                  |             |      |                    |           |               | 0.5956    |
| <b>2. VARIABLE COSTS</b>               |             |      |                    |           |               |           |
| <b>FEED COSTS</b>                      |             |      |                    |           |               |           |
| PUB GRAZ-BLA                           |             | AUMS | 2.360              | 1310.000  | 3091.60       |           |
| HAY                                    |             | TON  | 60.000             | 280.000   | 16800.00      |           |
| PUBLIC GRAZING                         |             | AUMS | 2.360              | 1610.000  | 3799.60       |           |
| HAY                                    |             | TON  | 60.000             | 280.000   | 16800.00      |           |
| TOTAL FEED COST                        |             |      |                    |           | 40491.20      |           |
| <b>OTHER COSTS</b>                     |             |      |                    |           |               |           |
| SALT                                   |             | HEAD | 1.250              | 265.000   | 331.25        |           |
| VET & MED.                             |             | HEAD | 5.000              | 200.000   | 1000.00       |           |
| PREGNANCY TEST                         |             | HEAD | 1.500              | 50.000    | 75.00         |           |
| FLY/TICK TREATMT                       |             | HEAD | 0.250              | 265.000   | 66.25         |           |
| REPLACEMENT BULL                       |             | HEAD | 1200.000           | 3.000     | 3600.00       |           |
| POSSESSORY TAX                         |             | AUMS | 0.350              | 1000.000  | 350.00        |           |
| REPAIRS                                |             | DOL. | 100.000            | 1.000     | 100.00        |           |
| TRACTORS (FUEL-LUBE-REP)               |             | DOL. |                    |           | 1910.88       |           |
| MACHINERY (FUEL-LUBE-REP)              |             | DOL. |                    |           | 5568.31       |           |
| EQUIPMENT (FUEL-LUBE-REP)              |             | DOL. |                    |           | 1526.83       |           |
| INTEREST ON OPER. CAP.                 |             | DOL. | 0.14000            | 49059.21  | 6868.22       |           |
| TOTAL VARIABLE COSTS                   |             |      |                    |           | 61888.01      |           |
| VAR. COST PER LBS.                     |             |      |                    |           |               | 0.4687    |
| <b>3. INCOME ABOVE OPERATING COSTS</b> |             |      |                    |           | 16765.49      |           |
| INCOME PER LBS.                        |             |      |                    |           |               | 0.1270    |
| <b>OVERHEAD</b>                        |             |      |                    |           |               |           |
| PERSONAL PROPERTY TAXES                |             |      |                    |           | 724.86        |           |
| REAL PROPERTY TAXES                    |             |      |                    |           | 4164.87       |           |
| TOTAL OVERHEAD                         |             |      |                    |           | 4889.73       |           |
| OVERHEAD COST PER LBS.                 |             |      |                    |           |               | 0.0370    |
| <b>TOTAL CASH EXPENSE</b>              |             |      |                    |           | 66777.74      |           |
| CASH EXPENSE PER LBS.                  |             |      |                    |           |               | 0.5057    |
| <b>5. INCOME ABOVE CASH COSTS</b>      |             |      |                    |           | 11875.76      |           |
| INCOME PER LBS.                        |             |      |                    |           |               | 0.0899    |
| <b>6. FIXED COSTS</b>                  |             |      |                    |           |               |           |
| <b>CAPITAL &amp; INTEREST</b>          |             |      |                    |           |               |           |
| INT. ON LIVESTOCK CAPITAL              |             | DOL. | 0.14000            | 126375.00 | 17692.50      |           |
| INT. ON EQUIPMENT CAPITAL              |             | DOL. | 0.10670            | 65292.80  | 6966.74       |           |
| INT. ON MACHINERY CAPITAL              |             | DOL. | 0.14000            | 20746.34  | 2904.49       |           |
| INT. ON IRRIG MEADOW                   |             | DOL. | 0.10670            | 90000.00  | 9603.00       |           |
| INT. ON RANGE                          |             | DOL. | 0.10670            | 200000.00 | 21340.00      |           |
| INT. ON FARMSTEAD                      |             | DOL. | 0.10670            | 10000.00  | 1067.00       |           |
| TOTAL INTEREST                         |             |      |                    |           | 59573.73      |           |
| <b>DEPRECIATION</b>                    |             |      |                    |           |               |           |
| DEPR. ON LIVESTOCK                     |             | DOL. |                    |           | 225.00        |           |
| DEPR. ON EQUIPMENT                     |             | DOL. |                    |           | 4285.82       |           |
| DEPR. ON MACHINERY                     |             | DOL. |                    |           | 3256.53       |           |
| TOTAL DEPRECIATION                     |             |      |                    |           | 7767.35       |           |
| <b>TOTAL FIXED COSTS</b>               |             |      |                    |           | 67341.08      |           |
| FIXED COSTS PER LBS.                   |             |      |                    |           |               | 0.5099    |
| <b>7. TOTAL COSTS</b>                  |             |      |                    |           | 134118.82     |           |
| TOTAL COST PER LBS.                    |             |      |                    |           |               | 1.0156    |
| <b>NET RETURNS</b>                     |             |      |                    |           | -55465.32     |           |
| NET RETURNS PER LBS.                   |             |      |                    |           |               | -0.4200   |

SELLING YEARLINGS STEERS @ 725 LBS HEIFERS @ 650 LBS  
 80% CALF CROP 12.5% REPLACEMENT RATE 2% DEATH LOSS  
 BY CARL RIMBEY, FARM ADVISOR  
 DATE PRINTED: 07/15/80 SALE MONTH: 21 PRODUCTION UNIT 132055.00 LBS.  
 1980 default data updated 7/15/80

CASH FLOW & INVESTMENT SUMMARY FOR TRIMMING  
 LASSEN COUNTY COW-CALF PRODUCTION  
 CAL-NEVA UNIT PUBLIC GRAZING LAND  
 200 COW HERD

BUDGET RECORD NUMBER 484

|                             |        | MONTHLY SUMMARY OF RECEIPTS AND EXPENSES |     |     |     |     |        |     |     |        |       |     |          |
|-----------------------------|--------|--|-----|-----|-----|-----|--------|-----|-----|--------|-------|-----|----------|
| YEAR UNIT                   |        | JAN                                      | FEB | MAR | APR | MAY | JUN    | JUL | AUG | SEP    | OCT   | NOV | DEC      |
| TOTAL RECEIPTS              | 1 DOL. | 0.                                       | 0.  | 0.  | 0.  | 0.  | 19000. | 0.  | 0.  | 0.     | 2226. | 0.  | 0.       |
| TOTAL RECEIPTS              | 2 DOL. | 0.                                       | 0.  | 0.  | 0.  | 0.  | 0.     | 0.  | 0.  | 57428. | 0.    | 0.  | 0.       |
| TOTAL RETURNS FOR TWO YEARS |        |  |     |     |     |     |        |     |     |        |       |     | 78653.50 |

| OPERATING INPUTS: |        |       |       |       |      |      |      |      |      |      |      |     |       |
|-------------------|--------|-------|-------|-------|------|------|------|------|------|------|------|-----|-------|
| PUB GRAZ-BLM      | 1 DOL. | 0.    | 0.    | 0.    | 309. | 618. | 618. | 618. | 618. | 309. | 0.   | 0.  | 0.    |
| HAY               | 1 DOL. | 4200. | 4200. | 4200. | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.  | 4200. |
| PUBLIC GRAZING    | 2 DOL. | 0.    | 0.    | 0.    | 380. | 760. | 760. | 760. | 760. | 380. | 0.   | 0.  | 0.    |
| HAY               | 2 DOL. | 4200. | 4200. | 4200. | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.  | 4200. |
| SALT              | 1 DOL. | 27.   | 27.   | 28.   | 27.  | 27.  | 28.  | 27.  | 27.  | 28.  | 27.  | 27. | 28.   |
| VET & MED.        | 1 DOL. | 0.    | 0.    | 0.    | 0.   | 500. | 0.   | 0.   | 0.   | 0.   | 500. | 0.  | 0.    |
| PREGNANCY TEST    | 1 DOL. | 0.    | 0.    | 0.    | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 75.  | 0.  | 0.    |
| FLY/TICK TREATAT  | 1 DOL. | 66.   | 0.    | 0.    | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.  | 0.    |
| REPLACEMENT BULL  | 1 DOL. | 0.    | 0.    | 3600. | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.  | 0.    |
| POSSESSORY TAX    | 1 DOL. | 0.    | 0.    | 0.    | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.   | 0.  | 350.  |
| REPAIRS           | 1 DOL. | 0.    | 0.    | 0.    | 50.  | 50.  | 0.   | 0.   | 0.   | 0.   | 0.   | 0.  | 0.    |
| TRACTOR FUEL COST | 2 DOL. | 61.   | 61.   | 61.   | 0.   | 160. | 215. | 137. | 261. | 0.   | 0.   | 0.  | 61.   |
| TRACT REPAIR COST | 2 DOL. | 44.   | 44.   | 44.   | 0.   | 117. | 157. | 100. | 191. | 0.   | 0.   | 0.  | 44.   |
| TRACTOR LUBE COST | 2 DOL. | 9.    | 9.    | 9.    | 0.   | 24.  | 32.  | 21.  | 39.  | 0.   | 0.   | 0.  | 9.    |
| MACHRY FUEL COST  | 1 DOL. | 0.    | 0.    | 0.    | 0.   | 355. | 355. | 355. | 568. | 0.   | 0.   | 0.  | 0.    |
| MACHRY FUEL COST  | 2 DOL. | 52.   | 52.   | 52.   | 86.  | 173. | 172. | 86.  | 86.  | 87.  | 52.  | 52. | 52.   |
| MACHRY LUBE COST  | 1 DOL. | 0.    | 0.    | 0.    | 0.   | 55.  | 55.  | 54.  | 89.  | 0.   | 0.   | 0.  | 0.    |
| MACHRY LUBE COST  | 2 DOL. | 8.    | 8.    | 8.    | 13.  | 27.  | 26.  | 13.  | 13.  | 13.  | 8.   | 8.  | 8.    |
| MACH REPAIR COST  | 1 DOL. | 6.    | 6.    | 6.    | 0.   | 372. | 375. | 361. | 689. | 0.   | 0.   | 0.  | 6.    |
| MACH REPAIR COST  | 2 DOL. | 34.   | 34.   | 34.   | 57.  | 145. | 130. | 57.  | 57.  | 58.  | 34.  | 34. | 34.   |
| EQUIP POWER LUBE  | 1 DOL. | 21.   | 21.   | 21.   | 21.  | 21.  | 21.  | 21.  | 21.  | 21.  | 21.  | 21. | 21.   |
| EQUIP POWER LUBE  | 2 DOL. | 21.   | 21.   | 21.   | 21.  | 21.  | 21.  | 21.  | 21.  | 21.  | 0.   | 0.  | 21.   |
| EQUIP REPAIR COST | 1 DOL. | 48.   | 48.   | 48.   | 48.  | 48.  | 48.  | 48.  | 48.  | 48.  | 48.  | 48. | 48.   |
| EQUIP REPAIR COST | 2 DOL. | 48.   | 48.   | 48.   | 48.  | 48.  | 48.  | 48.  | 48.  | 48.  | 0.   | 0.  | 48.   |
| INT. ON OPER CAP. | 1 DOL. | 1019. | 954.  | 1660. | 90.  | 382. | 263. | 243. | 313. | 57.  | 86.  | 11. | 489.  |
| YEAR 2 OP CAP     | 2 DOL. | 418.  | 366.  | 313.  | 35.  | 69.  | 55.  | 29.  | 17.  | 0.   | 0.   | 0.  | 0.    |

\*\*\* TOTALS OF THE ABOVE ITEMS ARE LISTED IN THE VARIABLE COST SECTION ON THE REVERSE SIDE \*\*\*

|                          |        |       |       |       |      |       |       |       |       |      |      |      |          |
|--------------------------|--------|-------|-------|-------|------|-------|-------|-------|-------|------|------|------|----------|
| COST                     | 1 DOL. | 5388. | 5256. | 9562. | 547. | 2429. | 1764. | 1728. | 2374. | 463. | 758. | 108. | 5141.    |
| YEAR TWO COST            | 2 DOL. | 4895. | 4843. | 4791. | 641. | 1543. | 1616. | 1272. | 1494. | 607. | 94.  | 94.  | 4477.    |
| TOTAL COST FOR TWO YEARS |        |       |       |       |      |       |       |       |       |      |      |      | 61888.01 |

| LABOR USE SUMMARY |        |     |     |     |     |      |      |     |      |     |     |     |     |
|-------------------|--------|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|-----|
| MACHINERY LABOR   | 1 HOUR | 0.  | 0.  | 0.  | 0.  | 70.  | 70.  | 70. | 113. | 0.  | 0.  | 0.  | 0.  |
| MACHINERY LABOR   | 2 HOUR | 41. | 41. | 41. | 20. | 117. | 143. | 85. | 145. | 20. | 12. | 12. | 41. |

LIVESTOCK INVESTMENT AND COST SUMMARY

| NAME               | UNIT | SIZE  | INVESTMENT  |               |             | COST SUMMARY |          |           |                 |             |         |                |           |
|--------------------|------|-------|-------------|---------------|-------------|--------------|----------|-----------|-----------------|-------------|---------|----------------|-----------|
|                    |      |       | PURCH PRICE | NO. IN BUDGET | TOTAL VALUE | DEPR.        | INTEREST | INS/TAXES | TOTAL OWNERSHIP | FUEL & LUBE | REPAIRS | TOTAL OP COSTS |           |
| <b>EQUIPMENT</b>   |      |       |             |               |             |              |          |           |                 |             |         |                |           |
| HOME               | SQFT | 2000. | 58500.      | 1.0           | 58500.00    | 1872.00      | 3745.17  | 585.00    | 6202.17         | 468.00      | 11.70   | 479.70         |           |
| SHOP & TOOLS       | SQFT | 1500. | 9775.       | 1.0           | 9775.00     | 219.94       | 573.65   | 97.75     | 891.33          | 0.00        | 61.09   | 61.09          |           |
| MACH SHED 3SIDE    | SQFT | 1000. | 4095.       | 1.0           | 4095.00     | 122.85       | 240.32   | 40.95     | 404.12          | 0.00        | 20.48   | 20.48          |           |
| BARBWIRE 4 STRND   | MILE | 1.    | 2000.       | 15.0          | 30000.00    | 1500.00      | 1600.50  | 300.00    | 3400.50         | 0.00        | 750.00  | 750.00         |           |
| CATTLE SCALES      | TON  | 5.    | 5616.       | 1.0           | 5616.00     | 168.48       | 329.57   | 56.16     | 554.21          | 0.00        | 18.72   | 18.72          |           |
| LOADING CHUTE      | FEET | 30.   | 1217.       | 1.0           | 1217.00     | 60.85        | 64.93    | 12.17     | 137.95          | 0.00        | 30.43   | 30.43          |           |
| CATTLE SQUEEZE     | UNIT | 1.    | 1500.       | 1.0           | 1500.00     | 67.50        | 88.03    | 15.00     | 170.53          | 0.00        | 37.50   | 37.50          |           |
| BRANDING TABLE     | UNIT | 1.    | 1000.       | 1.0           | 1000.00     | 35.00        | 69.36    | 10.00     | 114.36          | 0.00        | 25.00   | 25.00          |           |
| STOCK POND(S)      | EACH | 1.    | 784.        | 1.0           | 784.00      | 39.20        | 41.83    | 7.84      | 88.87           | 0.00        | 3.92    | 3.92           |           |
| BARBWIRE 4 STRND   | MILE | 1.    | 2000.       | 4.0           | 4000.00     | 200.00       | 213.40   | 40.00     | 453.40          | 0.00        | 100.00  | 100.00         |           |
| <b>LIVESTOCK</b>   |      |       |             |               |             |              |          |           |                 |             |         |                |           |
| BEEF COW           | LBS. | 950.  | 500.        | 200.          | 100000.00   | 0.00         | 14000.00 | 0.00      | 14000.00        |             |         |                |           |
| BEEF BULL          | LBS. | 1500. | 1200.       | 10.           | 12000.00    | 0.00         | 1680.00  | 0.00      | 1680.00         |             |         |                |           |
| HORSE              | HEAD | 1.    | 1000.       | 3.            | 3000.00     | 225.00       | 262.50   | 0.00      | 487.50          |             |         |                |           |
| REPLACEMENT HEIFER | LBS. | 500.  | 500.        | 25.           | 12500.00    | 0.00         | 1750.00  | 0.00      | 1750.00         |             |         |                |           |
| <b>MACHINERY</b>   |      |       |             |               |             |              |          |           |                 |             |         |                |           |
| TRACTOR 50 HP      |      |       | 14040.00    |               | 14040.00    | 386.85       | 541.61   | 139.27    | 1067.72         | 1168.11     | 742.77  | 1910.88        |           |
| TRUCK 2 TON        |      |       | 18000.00    |               | 18000.00    | 303.32       | 246.27   | 53.23     | 602.82          | 1133.57     | 165.87  | 1299.44        |           |
| PICKUP 4X4         |      |       | 14400.00    |               | 14400.00    | 291.95       | 199.31   | 41.88     | 533.14          | 1150.66     | 664.86  | 1815.52        |           |
| SWATHER            |      |       | 15000.00    |               | 15000.00    | 1366.73      | 989.68   | 235.93    | 2592.35         | 744.95      | 1221.01 | 1965.96        |           |
| NB PLOW 3-16       |      |       | 1495.00     |               | 1495.00     | 18.12        | 18.13    | 4.95      | 41.21           | 0.19        | 9.38    | 9.57           |           |
| DISK TANDEM        |      |       | 3240.00     |               | 3240.00     | 13.13        | 13.14    | 3.59      | 29.85           | 0.11        | 5.65    | 5.76           |           |
| SPIKEHARROW        |      |       | 500.00      |               | 500.00      | 5.95         | 5.96     | 1.63      | 13.53           | 0.01        | 0.56    | 0.57           |           |
| DRAG-MEADOW        |      |       | 800.00      |               | 800.00      | 60.80        | 77.40    | 22.70     | 160.89          | 0.02        | 0.89    | 0.90           |           |
| BALER 2 WIRE*      |      |       | 11000.00    |               | 11000.00    | 438.81       | 428.61   | 118.25    | 985.66          | 3.29        | 164.51  | 167.80         |           |
| SIDE-DELIV-RAKE    |      |       | 2300.00     |               | 2300.00     | 75.13        | 66.61    | 17.47     | 159.21          | 3.93        | 196.25  | 200.18         |           |
| WAGON              |      |       | 1440.00     |               | 1440.00     | 28.38        | 37.94    | 10.89     | 77.21           | 0.78        | 38.83   | 39.61          |           |
| BALE LOADER*       |      |       | 1000.00     |               | 1000.00     | 173.18       | 185.44   | 49.29     | 407.91          | 0.33        | 16.27   | 16.59          |           |
| NB PLOW 3-16       |      |       | 1495.00     |               | 1495.00     | 54.36        | 54.40    | 14.86     | 123.62          | 0.56        | 28.14   | 28.70          |           |
| DISK TANDEM        |      |       | 3240.00     |               | 3240.00     | 39.38        | 39.41    | 10.76     | 89.54           | 0.34        | 16.95   | 17.29          |           |
| STOCK TRAILER      |      |       | 4000.00     |               | 4000.00     | 0.46         | 0.59     | 0.17      | 1.23            | 0.01        | 0.41    | 0.42           |           |
| <b>LAND</b>        |      |       |             |               |             |              |          |           |                 |             |         |                |           |
| IRRIG MEADOW       | ACRE |       | 450.00      | 200.0         | 90000.00    |              | 9603.00  | 900.00    | 10503.00        |             |         |                |           |
| RANGE              | ACRE |       | 100.00      | 2000.0        | 200000.00   |              | 21340.00 | 2000.00   | 23340.00        |             |         |                |           |
| FARMSTEAD          | ACRE |       | 1000.00     | 10.0          | 10000.00    |              | 1062.00  | 100.00    | 1162.00         |             |         |                |           |
| TOTALS             |      |       |             |               |             |              |          |           |                 |             |         |                | 635937.00 |
|                    |      |       |             |               |             | 7767.35      | 59573.73 | 4889.73   | 72230.81        | 4674.85     | 4331.17 | 9006.02        |           |

TOTAL PER LBS. 4.81570 0.0588 0.4511 0.0370 0.5470 0.0354 0.0328 0.0682  
 SELLING YEARLINGS STEERS @ 725 LBS HEIFERS @ 650 LBS  
 80% CALF CROP 12.5% REPLACEMENT RATE 2% DEATH LOSS  
 BY CARL RIMBEY, FARM ADVISOR

RANGING ANALYSIS FOR BUDGET RECORD NUMBER 484  
 LASSEN COUNTY COW-CALF PRODUCTION  
 CAL-NEVA UNIT PUBLIC GRAZING LAND  
 200 COW HERD

INCOME ABOVE VARIABLE COSTS

WHEN THE PRICE OF YEARLING, HEIFER RANGES FROM 50.00 TO 70.00  
 AND THE QUANTITY OF YEARLING, HEIFER RANGES FROM 305.50 TO 383.50

|                            |          | PRICE OF YEARLING, HEIFER |          |          |          |          |
|----------------------------|----------|---------------------------|----------|----------|----------|----------|
|                            |          | 50.00                     | 55.00    | 60.00    | 65.00    | 70.00    |
| *****                      |          |                           |          |          |          |          |
| QUANTITY OF<br>YEARLING, H | 305.50 * | 11370.49                  | 12897.99 | 14425.49 | 15952.99 | 17480.49 |
|                            | * *      |                           |          |          |          |          |
|                            | 325.00 * | 12345.49                  | 13970.49 | 15595.49 | 17220.49 | 18845.49 |
|                            | * *      |                           |          |          |          |          |
|                            | 344.50 * | 13320.49                  | 15042.99 | 16765.49 | 18487.99 | 20210.49 |
| * *                        |          |                           |          |          |          |          |
| 364.00 *                   | 14295.49 | 16115.49                  | 17935.49 | 19755.49 | 21575.49 |          |
| * *                        |          |                           |          |          |          |          |
| 383.50 *                   | 15270.49 | 17187.99                  | 19105.49 | 21022.99 | 22940.49 |          |
| * *                        |          |                           |          |          |          |          |

INCOME ABOVE ALL CASH COSTS

WHEN THE PRICE OF YEARLING, HEIFER RANGES FROM 50.00 TO 70.00  
 AND THE QUANTITY OF YEARLING, HEIFER RANGES FROM 305.50 TO 383.50

|                            |          | PRICE OF YEARLING, HEIFER |          |          |          |          |
|----------------------------|----------|---------------------------|----------|----------|----------|----------|
|                            |          | 50.00                     | 55.00    | 60.00    | 65.00    | 70.00    |
| *****                      |          |                           |          |          |          |          |
| QUANTITY OF<br>YEARLING, H | 305.50 * | 6480.76                   | 8008.26  | 9535.76  | 11063.26 | 12590.76 |
|                            | * *      |                           |          |          |          |          |
|                            | 325.00 * | 7455.76                   | 9080.76  | 10705.76 | 12330.76 | 13955.76 |
|                            | * *      |                           |          |          |          |          |
|                            | 344.50 * | 8430.76                   | 10153.26 | 11875.76 | 13598.26 | 15320.76 |
| * *                        |          |                           |          |          |          |          |
| 364.00 *                   | 9405.76  | 11225.76                  | 13045.76 | 14865.76 | 16685.76 |          |
| * *                        |          |                           |          |          |          |          |
| 383.50 *                   | 10380.76 | 12298.26                  | 14215.76 | 16133.26 | 18050.76 |          |
| * *                        |          |                           |          |          |          |          |

INCOME ABOVE ALL COSTS

WHEN THE PRICE OF YEARLING, HEIFER RANGES FROM 50.00 TO 70.00  
 AND THE QUANTITY OF YEARLING, HEIFER RANGES FROM 305.50 TO 383.50

|                            |           | PRICE OF YEARLING, HEIFER |           |           |           |           |
|----------------------------|-----------|---------------------------|-----------|-----------|-----------|-----------|
|                            |           | 50.00                     | 55.00     | 60.00     | 65.00     | 70.00     |
| *****                      |           |                           |           |           |           |           |
| QUANTITY OF<br>YEARLING, H | 305.50 *  | -60860.32                 | -59332.82 | -57805.32 | -56277.82 | -54750.32 |
|                            | * *       |                           |           |           |           |           |
|                            | 325.00 *  | -59885.32                 | -58260.32 | -56635.32 | -55010.32 | -53385.32 |
|                            | * *       |                           |           |           |           |           |
|                            | 344.50 *  | -58910.32                 | -57187.82 | -55465.32 | -53742.82 | -52020.32 |
| * *                        |           |                           |           |           |           |           |
| 364.00 *                   | -57935.32 | -56115.32                 | -54295.32 | -52475.32 | -50655.32 |           |
| * *                        |           |                           |           |           |           |           |
| 383.50 *                   | -56960.32 | -55042.82                 | -53125.32 | -51207.82 | -49290.32 |           |
| * *                        |           |                           |           |           |           |           |

SELLING YEARLINGS STEERS @ 725 LBS HEIFERS @ 650 LBS  
 80% CALF CROP 12.5% REPLACEMENT RATE 2% DEATH LOSS  
 BY CARL RIMBEY, FARM ADVISOR

*Updated 7/15/80*

RANGING ANALYSIS FOR BUDGET RECORD NUMBER 484  
 LASSEN COUNTY COW-CALF PRODUCTION  
 CAL-NEVA UNIT PUBLIC GRAZING LAND  
 200 COW HERD

INCOME ABOVE VARIABLE COSTS

WHEN THE PRICE OF YEARLING, STEER RANGES FROM 55.00 TO 75.00  
 AND THE QUANTITY OF YEARLING, STEER RANGES FROM 522.00 TO 609.00

PRICE OF YEARLING, STEER

55.00 60.00 65.00 70.00 75.00

| *****                   |            |            |            |            |            |  |
|-------------------------|------------|------------|------------|------------|------------|--|
| QUANTITY OF YEARLING, S | 55.00      | 60.00      | 65.00      | 70.00      | 75.00      |  |
| 522.00                  | * 8717.99  | * 11327.99 | * 13937.99 | * 16547.99 | * 19157.99 |  |
| 543.75                  | * 9914.24  | * 12632.99 | * 15351.74 | * 18070.49 | * 20789.24 |  |
| 565.50                  | * 11110.49 | * 13937.99 | * 16765.49 | * 19592.99 | * 22420.49 |  |
| 587.25                  | * 12306.74 | * 15242.99 | * 18179.24 | * 21115.49 | * 24051.74 |  |
| 609.00                  | * 13502.99 | * 16547.99 | * 19592.99 | * 22637.99 | * 25682.99 |  |

INCOME ABOVE ALL CASH COSTS

WHEN THE PRICE OF YEARLING, STEER RANGES FROM 55.00 TO 75.00  
 AND THE QUANTITY OF YEARLING, STEER RANGES FROM 522.00 TO 609.00

PRICE OF YEARLING, STEER

55.00 60.00 65.00 70.00 75.00

| *****                   |           |            |            |            |            |  |
|-------------------------|-----------|------------|------------|------------|------------|--|
| QUANTITY OF YEARLING, S | 55.00     | 60.00      | 65.00      | 70.00      | 75.00      |  |
| 522.00                  | * 3828.26 | * 6438.26  | * 9048.26  | * 11658.26 | * 14268.26 |  |
| 543.75                  | * 5024.51 | * 7743.26  | * 10462.01 | * 13180.76 | * 15899.51 |  |
| 565.50                  | * 6220.76 | * 9048.26  | * 11875.76 | * 14703.26 | * 17530.76 |  |
| 587.25                  | * 7417.01 | * 10353.26 | * 13289.51 | * 16225.76 | * 19162.01 |  |
| 609.00                  | * 8613.26 | * 11658.26 | * 14703.26 | * 17748.26 | * 20793.26 |  |

INCOME ABOVE ALL COSTS

WHEN THE PRICE OF YEARLING, STEER RANGES FROM 55.00 TO 75.00  
 AND THE QUANTITY OF YEARLING, STEER RANGES FROM 522.00 TO 609.00

PRICE OF YEARLING, STEER

55.00 60.00 65.00 70.00 75.00

| *****                   |             |             |             |             |             |  |
|-------------------------|-------------|-------------|-------------|-------------|-------------|--|
| QUANTITY OF YEARLING, S | 55.00       | 60.00       | 65.00       | 70.00       | 75.00       |  |
| 522.00                  | * -63512.82 | * -60902.82 | * -58292.82 | * -55682.82 | * -53072.82 |  |
| 543.75                  | * -62316.57 | * -59597.82 | * -56879.07 | * -54160.32 | * -51441.57 |  |
| 565.50                  | * -61120.32 | * -58292.82 | * -55465.32 | * -52637.82 | * -49810.32 |  |
| 587.25                  | * -59924.07 | * -56987.82 | * -54051.57 | * -51115.32 | * -48179.07 |  |
| 609.00                  | * -58727.82 | * -55682.82 | * -52637.82 | * -49592.82 | * -46547.82 |  |

SELLING YEARLING STEERS @ 725 LBS HEIFERS @ 650 LBS  
 80% CALF CROP 12.5% REPLACEMENT RATE 2% DEATH LOSS  
 BY CARL RIMBEY, FARM ADVISOR

updated 7/15/80  
 UC Cooperative Extension

LASSEN COUNTY COW-CALF PRODUCTION  
CAL-NEVA UNIT PUBLIC GRAZING LAND  
200 COW HERD

COSTS AND RETURNS WILL BE  
DIVIDED BY 132055.0 LBS.  
TO OBTAIN PER LBS. COSTS

| LINE               | JAN             | FEB  | MAR  | APR  | MAY  | JUN   | JUL  | AUG  | SEP   | OCT  | NOV  | DEC  | PRICE  | WEIGHT | 15  | 16  | 17 | 18  |
|--------------------|-----------------|------|------|------|------|-------|------|------|-------|------|------|------|--------|--------|-----|-----|----|-----|
| PRODUCTION         | NUMBER OF UNITS |      |      |      |      |       |      |      |       |      |      |      |        |        |     |     |    |     |
| 1 YEARLING, STEER  | 0.00            | 0.00 | 0.00 | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 | 78.00 | 0.00 | 0.00 | 0.00 | 65.000 | 7.250  | 16. | 7.  | 2. | 10. |
| 2 YEARLING, HEIFER | 0.00            | 0.00 | 0.00 | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 | 53.00 | 0.00 | 0.00 | 0.00 | 60.000 | 6.500  | 16. | 6.  | 2. | 10. |
| 3 CULL COW         | 0.00            | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 | 0.00 | 40.000 | 9.500  | 16. | 18. | 2. | 0.  |
| 4 CULL BULL        | 0.00            | 0.00 | 0.00 | 0.00 | 0.00 | 0.00  | 0.00 | 0.00 | 0.00  | 3.00 | 0.00 | 0.00 | 53.000 | 14.000 | 16. | 17. | 2. | 0.  |

| OPERATING INPUTS    | RATE/UNIT |      |      |      |      |      |      |      |      |      |      |      | PRICE     | NUMBER  | UNIT | ITEM | TYPE | YEAR |
|---------------------|-----------|------|------|------|------|------|------|------|------|------|------|------|-----------|---------|------|------|------|------|
|                     |           |      |      |      |      |      |      |      |      |      |      |      |           | UNITS   | CODE | CODE |      |      |
| 11 PUB GRAZ-BLM     | 0.00      | 0.00 | 0.00 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 0.00 | 0.00 | 0.00 | 2.360     | 262.000 | 10.  | 136. | 3.   | 2.   |
| 13 HAY              | 0.25      | 0.25 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60.000    | 280.000 | 3.   | 176. | 3.   | 2.   |
| 14 SALT             | 0.08      | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 1.250     | 265.000 | 1.   | 106. | 3.   | 0.   |
| 15 VET & MED.       | 0.00      | 0.00 | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 5.000     | 200.000 | 1.   | 416. | 3.   | 0.   |
| 16 PREGNANCY TEST   | 0.00      | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.500     | 50.000  | 1.   | 408. | 3.   | 0.   |
| 17 FLY/TICK TREATM  | 1.00      | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.250     | 265.000 | 1.   | 284. | 3.   | 0.   |
| 18 REPLACEMENT BULL | 0.00      | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00***** | 3.000   | 1.   | 5.   | 3.   | 0.   |
| 20 POSSESSORY TAX   | 0.00      | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.350     | *****   | 10.  | 448. | 3.   | 0.   |
| 21 PUBLIC GRAZING   | 0.00      | 0.00 | 0.00 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 0.00 | 0.00 | 0.00 | 2.360     | 322.000 | 10.  | 135. | 3.   | 12.  |
| 23 HAY              | 0.25      | 0.25 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 60.000    | 280.000 | 3.   | 176. | 3.   | 12.  |
| 24 REPAIRS          | 0.00      | 0.00 | 0.00 | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.000   | 1.000   | 15.  | 425. | 3.   | 0.   |

| MACHINERY REQUIREMENTS | TIMES OVER |        |        |        |        |        |        |        |        |        |        |        | M CREW | POWER | MACH | TYPE | YEAR |     |
|------------------------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|------|------|------|-----|
|                        |            |        |        |        |        |        |        |        |        |        |        |        | LABOR  | UNIT  | CODE |      |      |     |
| 26 MB PLOW 3-16        | 0.00       | 0.00   | 0.00   | 0.00   | 0.00   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 96.  | 4.   | 0.  |
| 27 DISK TANDEM         | 0.00       | 0.00   | 0.00   | 0.00   | 0.00   | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 65.  | 4.   | 0.  |
| 28 SPIKEHARROW         | 0.00       | 0.00   | 0.00   | 0.00   | 0.00   | 20.00  | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 70.  | 4.   | 0.  |
| 29 DRAG-MEADOW         | 0.00       | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 65.00  | 65.00  | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 89.  | 4.   | 0.  |
| 32 BALER 2 WIRE*       | 0.00       | 0.00   | 0.00   | 0.00   | 0.00   | 100.00 | 100.00 | 100.00 | 160.00 | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 140. | 4.   | 0.  |
| 3 SIDE DELIV RAKE      | 0.00       | 0.00   | 0.00   | 0.00   | 45.00  | 20.00  | 20.00  | 200.00 | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 124. | 4.   | 0.  |
| 4 SWATHER              | 0.00       | 0.00   | 0.00   | 0.00   | 125.00 | 125.00 | 125.00 | 200.00 | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 0.   | 25.  | 4.   | 0.  |
| 35 WAGON               | 60.00      | 60.00  | 60.00  | 0.00   | 0.00   | 60.00  | 60.00  | 60.00  | 0.00   | 0.00   | 0.00   | 60.00  | 0.000  | 0.000 | 3.   | 60.  | 4.   | 0.  |
| 36 BALE LOADER*        | 0.00       | 0.00   | 0.00   | 0.00   | 100.00 | 100.00 | 100.00 | 160.00 | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 12.  | 126. | 4.   | 0.  |
| 37 MB PLOW 3-16        | 0.00       | 0.00   | 0.00   | 0.00   | 40.00  | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 96.  | 4.   | 10. |
| 38 DISK TANDEM         | 0.00       | 0.00   | 0.00   | 0.00   | 40.00  | 20.00  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 3.   | 65.  | 4.   | 10. |
| 40 STOCK TRAILER       | 0.00       | 0.00   | 0.00   | 2.00   | 4.00   | 2.00   | 2.00   | 2.00   | 4.00   | 1.00   | 0.00   | 0.00   | 0.000  | 0.000 | 14.  | 62.  | 4.   | 0.  |
| 43 PICKUP 4X4          | 300.00     | 300.00 | 300.00 | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 300.00 | 300.00 | 300.00 | 0.000  | 0.000 | 0.   | 14.  | 4.   | 0.  |
| 48 PICKUP 4X4          | 0.00       | 0.00   | 0.00   | 0.00   | 500.00 | 500.00 | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.000  | 0.000 | 0.   | 14.  | 4.   | 10. |

| EQUIPMENT REQUIREMENTS | NUMBER | PROPERT | XXX  | EQUIP | TYPE | XXXX |
|------------------------|--------|---------|------|-------|------|------|
|                        | UNITS  | OF COST | CODE | CODE  |      |      |
| 51 HOME                | 1.000  | 1.000   | 0.   | 65.   | 5.   | 0.   |
| 52 SHOP & TOOLS        | 1.000  | 1.000   | 0.   | 8.    | 5.   | 0.   |
| 53 MACH SHED 3SIDE     | 1.000  | 1.000   | 0.   | 9.    | 5.   | 0.   |
| 54 BARBWIRE 4 STRND    | 15.000 | 1.000   | 0.   | 15.   | 5.   | 0.   |
| 55 CATTLE SCALES       | 1.000  | 1.000   | 0.   | 27.   | 5.   | 0.   |
| 56 LOADING CHUTE       | 1.000  | 1.000   | 0.   | 23.   | 5.   | 0.   |
| 57 CATTLE SQUEEZE      | 1.000  | 1.000   | 0.   | 25.   | 5.   | 0.   |
| 58 BRANDING TABLE      | 1.000  | 1.000   | 0.   | 24.   | 5.   | 0.   |
| 68 STOCK POND(S)       | 1.000  | 1.000   | 0.   | 77.   | 5.   | 0.   |
| 69 BARBWIRE 4 STRND    | 4.000  | 0.500   | 0.   | 15.   | 5.   | 0.   |

| LIVESTOCK INVESTMENT | NUMBER  | PROPERT | XXX  | EQUIP | TYPE | XXXX |
|----------------------|---------|---------|------|-------|------|------|
|                      | UNITS   | OF COST | CODE | CODE  |      |      |
| 59 BEEF COW          | 200.000 | 1.000   | 0.   | 51.   | 5.   | 0.   |
| 60 BEEF BULL         | 10.000  | 1.000   | 0.   | 53.   | 5.   | 0.   |
| 61 HORSE             | 3.000   | 1.000   | 0.   | 56.   | 5.   | 0.   |
| 62 REPLACENT HEIFER  | 25.000  | 1.000   | 0.   | 52.   | 5.   | 0.   |

| LAND REQUIREMENTS | 2      | 3    | 4        | 5         | 6        |
|-------------------|--------|------|----------|-----------|----------|
|                   | CHARGE | PAST | NUMBER   | VALUE OR  | TAXES    |
|                   | METHOD | NAME | OF-ACRES | COST/ACRE | PER-ACRE |
| 72 IRRIG MEADOW   | 1.     | 145. | 200.00   | 450.00    | 0.00     |
| 73 RANGE          | 1.     | 147. | 2000.00  | 100.00    | 0.00     |
| 74 FARMSTEAD      | 1.     | 150. | 10.00    | 1000.00   | 0.00     |

ENTERPRISE 1 REGION/COUNTY 7 INTEREST METH \* UNASSIGNED 00 MACH COMP 1 UNASSIGNED 00 EQUIP SET 10 SALE NO/CYCLE LENGHT 0  
 ENTERPRISE 1 REGION/COUNTY 2 INTEREST METH \* UNASSIGNED  
 SELLING YEARLING(S) STEERS @ 725 LBS HEIFERS @ 650 LBS  
 80% CALF CROP 12.5% REPLACEMENT RATE 2% DEATH LOSS

*updated 7/15/80*

BY CARL RIMBEY, FARM ADVISOR

| GENERAL NAME CHANGE-->              | LINE CHANGE        | GENERAL NAME CHANGE--> | LINE CHANGE       | EQUIP NAME CHANGE--> | LINE CHANGE        | GENERAL NAME CHANGE--> | LINE CHANGE        | GENERAL NAME CHANGE--> | LINE CHANGE        | GENERAL NAME CHANGE--> | LINE CHANGE        |
|-------------------------------------|--------------------|------------------------|-------------------|----------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|
| 24 BRANDING TABLE                   |                    | 448 POSSESSORY TAX     |                   | 60 WAGON             |                    | 5 REPLACEMENT BULL     |                    |                        |                    |                        |                    |
| 24 BRANDING TABLE                   |                    | 8 SHOP & TOOLS         |                   |                      |                    |                        |                    |                        |                    |                        |                    |
| RW CL VALUE                         | RW CL VALUE        | RW CL VALUE            | RW CL VALUE       | RW CL VALUE          | RW CL VALUE        | RW CL VALUE            | RW CL VALUE        | RW CL VALUE            | RW CL VALUE        | RW CL VALUE            | RW CL VALUE        |
| MACH COMP CHGS-->62. 3. 4000.000000 | 62.13. 4000.000000 | 70. 3. 500.000000      | 70.13. 500.000000 | 89. 3. 800.000000    | 89.13. 800.000000  | 15. 5. 2000.000000     | 15. 6. 2000.000000 | 24. 5. 1000.000000     | 24. 6. 1000.000000 | 25. 5. 1500.000000     | 25. 6. 1500.000000 |
| 98.10. 0.308900                     | 51. 5. 500.000000  | 51. 6. 500.000000      | 52. 5. 500.000000 | 52. 6. 500.000000    | 53. 5. 1000.000000 | 56. 6. 1000.000000     |                    |                        |                    |                        |                    |
| PARAMETER CHGS-->13. 0.000000       | 6. 0.140000        | 10. 0.000000           | 11. 0.000000      | 16. 0.000000         | 26. 0.106700       |                        |                    |                        |                    |                        |                    |

*1980 default data*