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The Sample Costs are based on a 200 acre irrigated pasture operation yielding 10 A.U.M. per acre. Weaned calves averaging 450 lbs. each and purchased February 1st receive pasture and some barley supplement until good grazing is available. During the last 4 months steers are supplemental fed 3 - 4 lbs. rolled barley per head per day. Calves are figured equivalent to .5 A.U. before being supplemented with barley while on pasture.

Water cost is for pumping only at $2.50 per acre foot. Mortality is figured at 1 percent.

Sample Costs of Production can help you:

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# Weaner Steer Operation

## (500 Beef Weaners)

<table>
<thead>
<tr>
<th>Income</th>
<th>Total</th>
<th>Per Steer</th>
<th>Per Ranch</th>
<th>Total for Steers</th>
</tr>
</thead>
<tbody>
<tr>
<td>495 steers @ 850 lbs. = 420,750 lbs. @ 24¢</td>
<td>$100,980.00</td>
<td>$201.96</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Operating Costs

1. **Weaner Calves** 500 @ 450 lbs. @ 27¢
   - Total: 60,750.00
   - Per Steer: 121.50

2. **Rolled Barley** 120 Ton @ 45.00
   - Total: 5,400.00
   - Per Steer: 10.80

3. **Hired labor**
   - Total: 1,000.00
   - Per Steer: 2.00

4. **Fertilizer & seed**
   - Total: 3,392.00
   - Per Steer: 6.78

5. **Misc., Vet., repairs, insurance, office, gas, etc.**
   - Total: 1,700.00
   - Per Steer: 3.40

6. **Water $10/acre**
   - Total: 2,000.00
   - Per Steer: 4.00

7. **Taxes**
   - 500 steers @ 1.80
   - Land (Ranch) 200 A. @ .500. @ 6%
   - Total: 900.00, 1,500.00
   - Per Steer: 1.80, 3.00

8. **Interest Paid**
   - Cattle - 60,750.00 @ 6% for 8 months
   - Barley - 5,400.00 @ 6% for 4 months
   - Total: 2,242.00, 108.00
   - Per Steer: 4.48, .22

## Total Cash Operating Costs

<table>
<thead>
<tr>
<th>Total</th>
<th>Per Steer</th>
<th>Per Ranch</th>
<th>Total for Steers</th>
</tr>
</thead>
<tbody>
<tr>
<td>78,992.00</td>
<td>$157.98</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Depreciation

1. **Fences $5000.00 @ 5%**
   - Total: 250.00
   - Per Steer: .50

2. **Equipment $10,000.00 @ 6.7%**
   - Total: 667.00
   - Per Steer: 1.33

3. **Buildings & corrals $6000.00 @ 5%**
   - Total: 300.00
   - Per Steer: .60

4. **Irrigation System $20,000.00 @ 5%**
   - Total: 1,000.00
   - Per Steer: 2.00

## Total Depreciation

<table>
<thead>
<tr>
<th>Total</th>
<th>Per Steer</th>
<th>Per Ranch</th>
<th>Total for Steers</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,217.00</td>
<td></td>
<td></td>
<td>4.43</td>
</tr>
</tbody>
</table>

## Total Cost of Production

<table>
<thead>
<tr>
<th>Total</th>
<th>Per Steer</th>
<th>Per Ranch</th>
<th>Total for Steers</th>
</tr>
</thead>
<tbody>
<tr>
<td>81,209.00</td>
<td>162.42</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Farm Income*

<table>
<thead>
<tr>
<th>Total</th>
<th>Per Steer</th>
<th>Per Ranch</th>
<th>Total for Steers</th>
</tr>
</thead>
<tbody>
<tr>
<td>$19,771.00</td>
<td>$39.54</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Not including interest on investment & family labor

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Jack E. Herr - Farm Advisor & Phil Parsons - Extension Economist

UC Cooperative Extension
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