

CALIFORNIA COW - CALF OPERATION 1979  
SOUTHERN SAN JOAQUIN VALLEY REGION  
300 COW HERD

ITEM	WEIGHT EACH	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST	YOUR COST
<b>1. GROSS RECEIPTS</b>						
CALVES, STEER	500.00	LBS.	0.850	135.000	57375.00	
CALVES, HEIFER	475.00	LBS.	0.810	90.000	34627.50	
CULL COW	1200.00	LBS.	0.520	45.000	28080.00	
CULL BULL	1800.00	LBS.	0.560	3.000	3024.00	
YEARLING, HEIFER	600.00	LBS.	0.810	5.000	2430.00	
1.0 PERCENT DEATH LOSS		DOL.			( 1255.37)	
TOTAL GROSS INCOME PER LBS.					124281.14	0.7271
<b>2. VARIABLE COSTS</b>						
FEED COSTS						
ALFALFA HAY		TON	107.600	150.015	16141.61	
RANGE SUPPLEMENT		TON	115.000	25.875	2975.63	
TOTAL FEED COST					19117.24	
OTHER COSTS						
SALT BLOCKS		TON	0.100	79.960	8.00	
MISC VET & MED		DOL.	4.000	635.000	2540.00	
BULL		HEAD	800.000	3.000	2400.00	
SEASONAL LABOR		MO.	1000.000	6.000	6000.00	
H-P-D		ACRE	10.000	650.000	6500.00	
TRACTORS (FUEL-LUBE-REP)		DOL.			776.37	
MACHINERY (FUEL-LUBE-REP)		DOL.			3777.32	
EQUIPMENT (FUEL-LUBE-REP)		DOL.			469.12	
LABOR: TRACTOR & MACHINERY		HRS.	3.500	981.09	3433.82	
LABOR: EQUIPMENT		HRS.	3.500	20.30	71.05	
INTEREST ON OPER. CAP.		DOL.	0.107	19002.46	2033.26	
TOTAL VARIABLE COSTS					47126.17	
VAR. COST PER LBS.					0.2757	
<b>3. INCOME ABOVE OPERATING COSTS</b>						
INCOME PER LBS.					77154.96	0.4514
<b>4. CASH OVERHEAD</b>						
REAL PROPERTY TAXES					660.05	
CAPITAL LIVESTOCK TAXES					666.13	
CASH RENT (RANGE)		ACRE	7.000	4480.000	31360.00	
MISC. OFFICE & BOOKKEEPING ( 2.5% OF VARIABLE COSTS)					1178.15	
TOTAL CASH OVERHEAD					33864.33	
OVERHEAD COST PER LBS.					0.1981	
<b>5. INCOME ABOVE CASH COSTS</b>						
INCOME PER LBS.					43290.63	0.2533
<b>6. FIXED COSTS</b>						
CAPITAL & INTEREST						
INT. ON LIVESTOCK CAPITAL		DOL.	0.107	260343.75	27856.78	
INT. ON EQUIPMENT CAPITAL		DOL.	0.107	34301.75	3670.29	
INT. ON MACHINERY CAPITAL		DOL.	0.107	6186.35	661.94	
INT. ON FARMSTEAD		DOL.	0.100	4000.00	400.00	
TOTAL INTEREST					32589.01	
DEPRECIATION						
DEPR. ON LIVESTOCK		DOL.			281.25	
DEPR. ON EQUIPMENT		DOL.			1665.84	
DEPR. ON MACHINERY		DOL.			1044.34	
TOTAL DEPRECIATION					2991.43	
TOTAL FIXED COSTS					35580.44	
FIXED COSTS PER LBS.					0.2082	
<b>7. TOTAL COSTS</b>						
TOTAL COST PER LBS.					116570.94	0.6820
<b>8. NET RETURNS</b>						
NET RETURNS PER LBS.					7710.19	0.0451

REPLACEMENT RATE 15%

DEATH LOSS 1%

GOOD MANAGEMENT

CALF CROP 90%

15 ACRES OF RANGE=1 AUM

WEANER CALVES SOLD ON RANCH

UC Cooperative Extension

UPDATED 07/02/79

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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.	28080.	97457.	0.	0.	0.	0.	0.	0.	0.
<b>OPERATING INPUTS:</b>													
ALFALFA HAY	1 DOL.	5381.	0.	0.	0.	0.	0.	0.	0.	0.	0.	5381.	5381.
RANGE SUPPLEMENT	1 DOL.	992.	0.	0.	0.	0.	0.	0.	0.	0.	0.	992.	992.
SALT BLOCKS	1 DOL.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.
MISC VET & MED	1 DOL.	0.	0.	508.	0.	508.	0.	0.	508.	0.	0.	508.	508.
BULL	1 DOL.	0.	0.	0.	2400.	0.	0.	0.	0.	0.	0.	0.	0.
SEASONAL LABOR	1 DOL.	1000.	0.	0.	1000.	1000.	0.	0.	0.	0.	1000.	1000.	1000.
M-P-O	1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	6500.	0.	0.
TRACTOR FUEL COST	1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	429.	0.	0.
TRACT REPAIR COST	1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	283.	0.	0.
TRACTOR LUBE COST	1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	64.	0.	0.
MACHRY FUEL COST	1 DOL.	148.	148.	148.	193.	193.	193.	193.	193.	193.	193.	148.	148.
MACHRY LUBE COST	1 DOL.	22.	22.	22.	29.	29.	29.	29.	29.	29.	30.	22.	22.
MACH REPAIR COST	1 DOL.	106.	106.	106.	116.	116.	116.	116.	116.	116.	143.	106.	106.
EQUIP POWER LUBE	1 DOL.	8.	8.	8.	8.	8.	8.	8.	8.	8.	8.	8.	8.
EQUIP REPAIR COST	1 DOL.	31.	31.	31.	31.	31.	31.	31.	31.	31.	31.	31.	31.
MACHINERY LABOR	1 DOL.	182.	182.	182.	224.	224.	224.	224.	224.	224.	1180.	182.	182.
EQUIPMENT LABOR	1 DOL.	6.	6.	6.	6.	6.	6.	6.	6.	6.	6.	6.	6.
INT. ON OPER CAP.	1 DOL.	281.	13.	18.	36.	0.	60.	54.	90.	43.	616.	449.	374.
*** TOTALS OF THE ABOVE ITEMS ARE LISTED IN THE VARIABLE COST SECTION ON THE REVERSE SIDE ***													
COST	1 DOL.	8157.	517.	1030.	4044.	2116.	668.	662.	1206.	652.	10483.	8833.	8758.

LABOR USE SUMMARY													
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
MACHINERY LABOR	1 HOUR	52.	52.	52.	64.	64.	64.	64.	64.	64.	337.	52.	52.
EQUIPMENT LABOR	1 HOUR	2.	2.	2.	2.	2.	2.	2.	2.	2.	2.	2.	2.
EQUIPMENT LABOR	2 HOUR	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.

LIVESTOCK INVESTMENT AND COST SUMMARY

NAME	UNIT	SIZE	INVESTMENT		TOTAL VALUE	COST SUMMARY							
			PURCH PRICE	NO. IN BUDGET		DEPR.	INTEREST	INS/ TAXES	TOTAL OWNERSHIP	FUEL & LUBE	REPAIRS	TOTAL OP COSTS	
<b>EQUIPMENT</b>													
SHOP	SQFT	1500.	8355.	1.0	8355.00	187.99	491.69	83.55	763.23	0.00	52.22	52.22	
BARN HAY	SQFT	2000.	5000.	1.0	5000.00	112.50	294.25	50.00	456.75	0.00	31.25	31.25	
BARN	SQFT	4000.	28000.	1.0	28000.00	630.00	1647.80	280.00	2557.80	0.00	175.00	175.00	
CORRAL 4 RAIL	FEET	100.	200.	10.0	2000.00	100.00	107.00	20.00	227.00	0.00	50.00	50.00	
SCALES LWSTK	TON	5.	4800.	1.0	4800.00	144.00	282.48	48.00	474.48	0.00	16.00	16.00	
STEEL CHUTE	FEET	30.	1040.	1.0	1040.00	52.00	55.64	10.40	118.04	0.00	26.00	26.00	
CAT SQZ UPRIGHT	UNIT	1.	300.	1.0	300.00	13.50	17.66	3.00	34.16	0.00	7.50	7.50	
CAT SQZ TILTABLE	UNIT	1.	510.	1.0	510.00	17.85	35.47	5.10	58.42	0.00	12.75	12.75	
BUNK HOUSE	SQFT	1000.	12000.	1.0	12000.00	408.00	738.30	120.00	1266.30	96.00	2.40	98.40	
<b>LIVESTOCK</b>													
BEEF COW	LBS.	950.	750.	300.	225000.00	0.00	24075.00	547.50	24622.50				
BEEF BULL	LBS.	1500.	1000.	15.	15000.00	0.00	1605.00	27.38	1632.38				
HORSE	HEAD	1.	750.	5.	3750.00	281.25	250.78	9.13	541.16				
BEEF HEIFER	LBS.	800.	400.	45.	18000.00	0.00	1926.00	82.13	2008.13				
<b>MACHINERY</b>													
TRACTOR 40 HP			9500.00		9500.00	385.93	412.96	61.75	860.64	1291.68	741.00	2032.68	
TRUCK 2 TON			15000.00		15000.00	365.41	226.75	28.50	620.66	983.25	199.83	1183.08	
PICKUP 1/2 TON			7500.00		7500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PICKUP 4X4			12000.00		12000.00	501.86	261.85	32.00	795.71	1424.16	1142.89	2567.05	
FERTILIZER APPLC			390.00		390.00	29.67	15.61	2.20	47.48	0.53	26.66	27.19	
<b>LAND</b>													
RANGE	ACRE		7.00	4480.0	31360.00								
ASTEAD	ACRE		400.00	10.0	4000.00		400.00	40.00	440.00				
<b>TOTALS</b>					403505.00	3229.96	32844.24	1450.63	37524.82	3795.62	2483.50	6279.12	
<b>TOTAL PER LBS.</b>					2.36073	0.0189	0.1922	0.0085	0.2195	0.0222	0.0145	0.0367	