

Cooperative Extension, University of California
BEEF CATTLE COW-CALF OPERATION SELLING WEANERS - 1984

San Luis Obispo County

by

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This is a sample cost analysis for the production of weaner calves on an owner-operated ranch. The owner provides the management and all except \$2,500 worth of labor per year by trading work with other ranchers at peak times. Costs are based on a herd of 250 cows on rangeland with a carrying capacity of 15 acres per cow. The forage from rangeland and barley stubble is charged to the cattle operation at current rental rates. A 90% calf crop is weaned, 20% of the cows are replaced each year and there is a 2.0% annual cow mortality. Calving time is October and November with weaner calves sold in June on the ranch.

INVESTMENT	Total	Per Cow	Your Cost
Livestock - 250 cows @ \$550	\$137,500	\$550.00	
10 bulls @ \$1,800	18,000	72.00	
50 replacement heifers @ \$450	22,500	90.00	
2 horses @ \$1,400	2,800	11.20	
Equipment - pickup, trailer, scale, saddles, chute, misc. equipment and tools	25,000	100.00	
TOTAL INVESTMENT (not including land)	\$205,800	\$823.20	
INTEREST ON INVESTMENT @ 14% (Equipment and horses at 1/2 original cost)	\$ 26,866	\$107.46	
DEPRECIATION			
Horses - 10 years	\$ 280	\$ 1.12	
Equipment - 10 years	2,500	10.00	
TOTAL DEPRECIATION	\$ 2,780	\$ 11.12	
CASH COSTS			
Range - 3750 acres @ \$7.00	\$ 26,250	\$105.00	
Barley stubble - 60 days, 250 head	3,000	12.00	
Protein supplement - 20 tons @ \$190	3,800	15.20	
Hay - 250 head, 1/2 ton/head, \$100/ton	12,500	50.00	
Salt and minerals	300	1.20	
Total feed	\$ 45,850	\$183.40	
Hired labor	2,500	10.00	
Bull replacements - 2 @ \$1,800	3,600	14.40	
County taxes on equipment	100	.40	
Gas, oil, repairs, maint. of fence & equipment	4,000	16.00	
Veterinarian, medicine, calf implants, horse- shoeing, pregnancy and semen testing	2,200	8.80	
Office, business, licenses, and misc. expenses	1,000	4.00	
TOTAL CASH COSTS	\$ 59,250	\$237.00	
INCOME	Total lbs. \$/cwt.		
112 weaner steers @ 500 lbs.	56,000 .65	\$ 36,400	\$145.60
63 weaner heifers @ 470 lbs.	29,610 .55	16,285	65.14
45 cull cows @ 1,000 lbs.	45,000 .45	20,250	81.00
2 bulls @ 1,500 lbs.	3,000 .50	1,500	6.00
TOTAL GROSS INCOME	133,610 lbs.	\$ 74,435	\$297.74

SUMMARY	Total	Per Cow	Your Figures
Gross Income	\$ 74,435	\$ 297.74	
Less Cash Costs	59,250	237.00	
Net Cash Income	\$ 15,185	\$ 60.74	
Less Depreciation	2,780	11.12	
Farm Income	\$ 12,405	\$ 49.62	
Less Interest	26,866	107.46	
RETURN FOR OPERATOR'S LABOR AND MANAGEMENT	\$-14,461	\$- 57.84	

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