

LASSEN CO COW-CALF OPERATION

| ITEM | WEIGHT EACH | UNIT | PRICE OR COST/UNIT | QUANTITY | VALUE OR COST | YOUR COST |
|---------------------------------|-------------|------|--------------------|-----------|---------------|-----------|
| GROSS RECEIPTS | | | | | | |
| CALVES, STEER | 4.25 | CWT. | 50.000 | 170.000 | 36125.00 | |
| CALVES, HEIFER | 4.00 | CWT. | 45.000 | 90.000 | 16200.00 | |
| CULL COW | 10.00 | CWT. | 34.000 | 60.000 | 20400.00 | |
| CULL BULL | 15.00 | CWT. | 38.000 | 4.000 | 2260.00 | |
| TOTAL GROSS INCOME PER HEAD | | | | | 75005.00 | 187.51 |
| 2. VARIABLE COSTS | | | | | | |
| FEED COSTS | | | | | | |
| PUB GRAZ-BLM | | HEAD | 1.510 | 800.000 | 1208.00 | |
| PUB GRAZ-FOREST | | HEAD | 1.600 | 1600.000 | 2560.00 | |
| HAY | | LBS. | 0.030 | 3000.000 | 90.00 | |
| TOTAL FEED COST | | | | | 3858.00 | |
| OTHER COSTS | | | | | | |
| SALT | | HEAD | 2.400 | 400.000 | 960.00 | |
| VET & MED. | | HEAD | 5.000 | 400.000 | 2000.00 | |
| PREGNANCY TEST | | HEAD | 1.500 | 400.000 | 600.00 | |
| CHEMICALS | | HEAD | 0.250 | 496.000 | 124.00 | |
| TRACTORS (FUEL-LUBE-REP) | | DOL. | | | 120.60 | |
| MACHINERY (FUEL-LUBE-REP) | | DOL. | | | 3521.26 | |
| EQUIPMENT (FUEL-LUBE-REP) | | DOL. | | | 7078.33 | |
| LABOR: TRACTOR & MACHINERY | | HRS. | 3.250 | 901.90 | 2931.16 | |
| LABOR: LIVESTOCK | | HRS. | 3.250 | 3360.00 | 10920.00 | |
| LABOR: EQUIPMENT | | HRS. | 3.250 | 107.90 | 350.67 | |
| INTEREST ON OPER. CAP. | | DOL. | 0.086 | 13489.18 | 1164.12 | |
| TOTAL VARIABLE COSTS | | | | | 33628.14 | |
| VAR. COST PER HEAD | | | | | 84.07 | |
| 3. INCOME ABOVE OPERATING COSTS | | | | | 41376.86 | |
| INCOME PER HEAD | | | | | 103.44 | |
| 4. CASH OVERHEAD | | | | | | |
| REAL PROPERTY TAXES | | | | | 11071.10 | |
| CAPITAL LIVESTOCK TAXES | | | | | 916.15 | |
| TOTAL CASH OVERHEAD | | | | | 11987.25 | |
| 5. FIXED COSTS | | | | | | |
| CAPITAL & INTEREST | | | | | | |
| INT. ON LIVESTOCK CAPITAL | | DOL. | 0.086 | 184275.00 | 15902.93 | |
| INT. ON EQUIPMENT CAPITAL | | DOL. | 0.086 | 181531.90 | 15666.20 | |
| INT. ON MACHINERY CAPITAL | | DOL. | 0.086 | 4591.57 | 396.25 | |
| INT. ON IRRIG ALFALFA | | DOL. | 0.083 | 150000.00 | 12375.00 | |
| INT. ON IRRIG PASTURE | | DOL. | 0.083 | 200000.00 | 16500.00 | |
| INT. ON RANGE | | DOL. | 0.083 | 280000.00 | 23100.00 | |
| INT. ON FARMSTEAD | | DOL. | 0.083 | 5000.00 | 412.50 | |
| TOTAL INTEREST | | | | | 84352.89 | |
| DEPRECIATION | | | | | | |
| DEPR. ON LIVESTOCK | | DOL. | | | 225.00 | |
| DEPR. ON EQUIPMENT | | DOL. | | | 15512.89 | |
| DEPR. ON MACHINERY | | DOL. | | | 852.53 | |
| TOTAL DEPRECIATION | | | | | 16590.42 | |
| TOTAL FIXED COSTS | | | | | 112930.56 | |
| FIXED COSTS PER HEAD | | | | | 282.33 | |
| 6. TOTAL COSTS | | | | | 146558.70 | |
| TOTAL COST PER HEAD | | | | | 366.40 | |
| 7. NET RETURNS | | | | | -71553.70 | |
| NET RETURNS PER HEAD | | | | | -178.88 | |

400 COW-CALF - STEERS @ 425# HIEFERS 400#
85% CALF CROP - 20% REPLACEMENT

UPDATED 12/19/78

UC Cooperative Extension

LASSEN CO COW-CALF OPERATION

| | | MONTHLY SUMMARY OF RECEIPTS AND EXPENSES | | | | | | | | | | | | TOTAL |
|----------------|--------|--|------|------|------|------|----------|------|------|------|---------|------|------|----------|
| YEAR UNIT | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | | |
| TOTAL RECEIPTS | 1 DOL. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20400.00 | 0.00 | 0.00 | 0.00 | 4605.00 | 0.00 | 0.00 | 75005.00 |

OPERATING INPUTS:

| | | | | | | | | | | | | | | |
|-------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| PUB GRAZ-BLM | 1 DOL. | 0.00 | 0.00 | 0.00 | 604.00 | 604.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1208.00 |
| PUB GRAZ-FOREST | 1 DOL. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 640.00 | 640.00 | 640.00 | 640.00 | 0.00 | 0.00 | 0.00 | 2560.00 |
| HAY | 1 DOL. | 22.50 | 22.50 | 22.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.50 | 0.00 | 90.00 |
| SALT | 1 DOL. | 79.68 | 79.68 | 80.64 | 79.68 | 79.68 | 80.64 | 79.68 | 79.68 | 80.64 | 79.68 | 79.68 | 80.64 | 960.00 |
| VET & MED. | 1 DOL. | 0.00 | 0.00 | 0.00 | 0.00 | 1000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1000.00 | 0.00 | 0.00 | 2000.00 |
| PREGNANCY TEST | 1 DOL. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | 0.00 | 0.00 | 600.00 |
| CHEMICALS | 1 DOL. | 124.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124.00 |
| TRACTOR FUEL COST | 1 DOL. | 15.31 | 15.31 | 15.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.31 | 61.25 |
| TRACT REPAIR COST | 1 DOL. | 12.54 | 12.54 | 12.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.54 | 50.16 |
| TRACTOR LUBE COST | 1 DOL. | 2.30 | 2.30 | 2.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.30 | 9.19 |
| MACHRY FUEL COST | 1 DOL. | 138.52 | 138.52 | 138.52 | 173.62 | 173.96 | 173.62 | 173.62 | 173.62 | 173.96 | 138.69 | 138.52 | 138.52 | 1873.68 |
| MACHRY LUBE COST | 1 DOL. | 20.95 | 20.95 | 20.95 | 26.04 | 26.10 | 26.04 | 26.04 | 26.04 | 26.10 | 20.80 | 20.78 | 20.95 | 281.74 |
| MACH REPAIR COST | 1 DOL. | 107.05 | 107.05 | 107.05 | 123.26 | 123.59 | 123.26 | 123.26 | 123.26 | 123.59 | 98.78 | 98.62 | 107.05 | 1365.84 |
| EQUIP POWER LUBE | 1 DOL. | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 33.33 | 400.00 |
| EQUIP REPAIR COST | 1 DOL. | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 556.53 | 6678.33 |
| MACHINERY LABOR | 1 DOL. | 247.32 | 247.32 | 247.32 | 254.07 | 254.64 | 254.07 | 254.07 | 254.07 | 254.64 | 208.29 | 208.00 | 247.32 | 2931.16 |
| LIVESTOCK LABOR | 1 DOL. | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 910.00 | 10920.00 |
| EQUIPMENT LABOR | 1 DOL. | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 29.22 | 350.67 |
| INT. ON OPER. CAP | 1 DOL. | 148.82 | 125.15 | 109.55 | 120.38 | 136.32 | 81.32 | 60.97 | 40.64 | 20.34 | 0.00 | 164.12 | 156.51 | 1164.12 |
| COST | 1 DOL. | 2448.08 | 2300.41 | 2285.78 | 2910.13 | 3927.37 | 2908.03 | 2886.72 | 2866.40 | 2848.35 | 3675.33 | 2238.81 | 2332.73 | 33628.14 |

LABOR USE SUMMARY

| | | | | | | | | | | | | | | |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| MACHINERY LABOR | 1 HOUR | 76.10 | 76.10 | 76.10 | 78.18 | 78.35 | 78.18 | 78.18 | 78.18 | 78.35 | 64.09 | 64.00 | 76.10 | 901.90 |
| LIVESTOCK LABOR | 1 HOUR | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 280.00 | 3360.00 |
| EQUIPMENT LABOR | 1 HOUR | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 107.90 |

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 |
| EQUIPMENT | | | | | | | | | | | | |
| BARN | SQFT | 4000.00 | 28000.00 | 1.00 | 28000.00 | 630.00 | 1329.02 | 315.00 | 2274.02 | 0.00 | 175.00 | 175.00 |
| BARN POLE OPEN | SQFT | 4080.00 | 7956.00 | 1.00 | 7956.00 | 251.94 | 360.47 | 89.51 | 701.91 | 0.00 | 39.78 | 39.78 |
| HACH SHED 3SIDE | SQFT | 1000.00 | 3500.00 | 1.00 | 3500.00 | 31.50 | 49.84 | 11.81 | 93.15 | 0.00 | 5.25 | 5.25 |
| BARB WIRE 3 STRND | MILE | 1.00 | 6100.00 | 40.00 | 244000.00 | 12200.00 | 10528.60 | 2745.00 | 25473.60 | 0.00 | 6100.00 | 6100.00 |
| CORRAL & RAIL | FEET | 100.00 | 310.00 | 40.00 | 12400.00 | 620.00 | 535.06 | 139.50 | 1294.56 | 0.00 | 310.00 | 310.00 |
| STOCK CHUTE | FEET | 10.00 | 41.00 | 2.00 | 82.00 | 4.10 | 3.54 | 0.92 | 8.56 | 0.00 | 2.05 | 2.05 |
| CAT SQZ UPRIGHT | UNIT | 1.00 | 300.00 | 1.00 | 300.00 | 13.50 | 14.24 | 3.38 | 31.11 | 0.00 | 7.50 | 7.50 |
| BRANDING TABLE | UNIT | 1.00 | 510.00 | 1.00 | 510.00 | 17.85 | 28.61 | 5.74 | 52.20 | 0.00 | 12.75 | 12.75 |
| SCALES LWSTK | TON | 5.00 | 4800.00 | 1.00 | 4800.00 | 144.00 | 227.83 | 54.00 | 425.83 | 0.00 | 16.00 | 16.00 |
| HONE | SQFT | 2000.00 | 50000.00 | 2.00 | 100000.00 | 1600.00 | 2589.00 | 562.50 | 4751.50 | 400.00 | 10.00 | 410.00 |
| LIVESTOCK | | | | | | | | | | | | |
| BEEF COW | LBS. | 950.00 | 350.00 | 400.00 | 140000.00 | 0.00 | 12082.00 | 730.00 | 12812.00 | | | |
| BEEF BULL | LBS. | 1500.00 | 800.00 | 18.00 | 14400.00 | 0.00 | 1242.72 | 32.85 | 1275.57 | | | |
| HORSE | HEAD | 1.00 | 750.00 | 4.00 | 3000.00 | 225.00 | 161.81 | 7.30 | 394.11 | | | |
| BEEF HEIFER | LBS. | 800.00 | 350.00 | 80.00 | 28000.00 | 0.00 | 2416.40 | 146.00 | 2562.40 | | | |
| MACHINERY | | | | | | | | | | | | |
| TRACTOR 25 HP | | | 6300.00 | | 6300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRACTOR 40 HP | | | 9500.00 | | 9500.00 | 142.50 | 122.98 | 25.63 | 291.13 | 384.19 | 273.60 | 657.79 |
| TRACTOR 75 HP | | | 14500.00 | | 14500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRUCK 2 TON | | | 15000.00 | | 15000.00 | 288.48 | 144.38 | 23.31 | 458.18 | 623.31 | 157.76 | 783.07 |
| PICKUP 1/2 TON | | | 7500.00 | | 7500.00 | 0.44 | 0.19 | 0.03 | 0.66 | 1.51 | 1.01 | 2.52 |
| PICKUP 4X4 | | | 12000.00 | | 12000.00 | 200.74 | 84.48 | 14.40 | 299.62 | 458.90 | 457.16 | 916.03 |
| HORSE TRAILER | | | 1265.00 | | 1265.00 | 0.29 | 0.17 | 0.04 | 0.50 | 0.01 | 0.63 | 0.64 |
| SELF-UNLOAD WAG# | | | 3300.00 | | 3300.00 | 22.25 | 12.27 | 2.47 | 36.99 | 0.68 | 33.76 | 34.43 |
| LAND | | | | | | | | | | | | |
| IRRIG ALFALFA | ACRE | | 750.00 | 200.00 | 150000.00 | 12375.00 | 1687.50 | | 14062.50 | | | |
| IRRIG PASTURE | ACRE | | 500.00 | 400.00 | 200000.00 | 16500.00 | 2250.00 | | 18750.00 | | | |
| RANGE | ACRE | | 100.00 | 2800.00 | 280000.00 | 23100.00 | 3150.00 | | 26250.00 | | | |
| FARMSTEAD | ACRE | | 1000.00 | 5.00 | 5000.00 | | 412.50 | 56.25 | 468.75 | | | |
| TOTALS | | | | | 1291313.00 | 16392.59 | 84321.10 | 12035.16 | 112768.85 | 1870.60 | 7602.25 | 9472.85 |
| TOTAL PER HEAD | | | | | 3228.28 | 40.98 | 210.80 | 30.14 | 281.92 | 4.78 | 12.01 | 23.83 |

400 COW-CALF - STEERS @ 425# HIEFERS 400#
85% CALF CROP - 20% REPLACEMENT

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UPDATED 12/19/78