# HEIFER BEEF STEER OPERATION

(100 head)

Purchased Oct. 1 - Sold Aug. 15

<table>
<thead>
<tr>
<th>Income</th>
<th>Total</th>
<th>Per Steer</th>
<th>Per Steer Total for Steers</th>
</tr>
</thead>
<tbody>
<tr>
<td>99 steers - 945 lbs. + 93,555 lbs. 24¢</td>
<td>22,453.20</td>
<td>224.53</td>
<td></td>
</tr>
</tbody>
</table>

### Operating Costs

1. **Weaner Calves** 100 400 lbs. = 40,000 lbs. = 27¢
   - Total: 10,800.00
   - Per Steer: 108.00
2. **Concentrates** - Cottonseed Meal 4½ Tc 75
   - Rolled Barley 63½ F 45
   - Total: 2,857.50
   - Per Steer: 28.58
3. **Irrigated Pasture** - 263 A.U.M. @ 7.68
   - Total: 2,019.84
   - Per Steer: 20.20
4. **Misc., Vet., office, gas, insurance, repairs, etc.**
   - Total: 310.00
   - Per Steer: 3.10
5. **Taxes - 100 steers** 2.25
   - Total: 225.00
   - Per Steer: 2.25
6. **Land (annual range)** 200 A @ .125 .6%
   - Total: 376.00
   - Per Steer: 3.76
7. **Interest Paid - Cattle 10,800 @ 6% for 10½ months**
   - Total: 567.00
   - Per Steer: 5.67
8. **Concentrates 3356.00 @ 6% for 6 mo.**
   - Additional: 52.72
   - Per Steer: 5.27

**Total Cash Operating Costs**: 17,577.56
**Total Operating Costs**: 17,577.56

### Depreciation

1. **Fence** 3000.00 @ 5%
   - Total: 150.00
   - Per Steer: 1.50
2. **Equipment** 2000.00@ 6 7%
   - Total: 134.00
   - Per Steer: 1.34
3. **Buildings & Corrals** 1200.00 @ 5%
   - Total: 60.00
   - Per Steer: 0.60

**Total Depreciation**: 344.00

**Total Cost of Production**: 17,921.56
**Net Farm Income**: 4,875.64

*Not including interest on investment & family labor

## OPERATIONS CALENDAR

<table>
<thead>
<tr>
<th>Oct. 1 to Feb. 1</th>
<th>Weight</th>
<th>Daily Gain</th>
<th>Total Gain</th>
<th>Daily ration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec. 1 to Feb. 1</td>
<td>400 lbs.</td>
<td>1 lb.</td>
<td>120 lbs.</td>
<td>Annual range + 1½ lbs. c.s. meal + ½ lb. rolled barley. Gradually change to ½ lb. c.s. meal &amp; 1½ lbs. rolled barley.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Feb. 1 to Mar. 1</th>
<th>520 lbs.</th>
<th>1½ lbs. + 40 lbs.</th>
<th>Annual range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mar. 1 to May 1</td>
<td>560 lbs.</td>
<td>2 lbs.</td>
<td>120 lbs.</td>
</tr>
<tr>
<td>May 1 to Aug. 15</td>
<td>580 lbs.</td>
<td>2½ lbs.</td>
<td>265 lbs.</td>
</tr>
<tr>
<td>Aug. 15</td>
<td>945 lbs.</td>
<td></td>
<td>Sell Cattle</td>
</tr>
</tbody>
</table>

Jack E. Herr - Farm Advisor & Phil Parsons - Extension Economist
Production Costs and Yields listed in this leaflet and in others of this series are approximate and not intended to represent any specific ranch nor the average for Placer County.

The Sample Costs are based on a 230 acre operation with 26 acres of irrigated pasture and 200 acres of dry land pasture. Weaned calves averaging 400 lbs. each and purchased Oct. 1st receive dry range pasture and are supplemented with 1 lb. cottonseed meal and \( \frac{1}{2} \) lb. rolled barley per day. The calves are gradually changed to \( \frac{1}{2} \) lb. cottonseed meal and \( 1\frac{1}{2} \) lbs. barley by Feb. 1st when good grass should be available. No grain is fed from Feb. 1st until May 1st. The cattle go on good irrigated pasture May 1st at the rate of 3-4 head per acre and are self fed rolled barley until Aug. 15th when they are sold.

**Note:** Costs of irrigated pasture is taken from "Sample Costs to produce Irrigated Pasture," flood irrigated - Western Placer County.

**Sample Costs of Production** can help you:

* Analyze the various enterprises best fitting your farm's resources.

* Budget for cash operating expenses.

Use the space provided entitled "My Ranch" to compare your operation with the one shown on this leaflet.


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**WEEPER BEEF STEER OPERATION**

(100 head)

Purchased Oct. 1 - Sold Aug. 15

<table>
<thead>
<tr>
<th>Income</th>
<th>Total</th>
<th>Per Steer</th>
<th>My Ranch</th>
<th>Per Steer</th>
<th>Total for Steers</th>
</tr>
</thead>
<tbody>
<tr>
<td>99 steers 945 lbs. + 93,555 lbs. 24¢</td>
<td>.22,453.20</td>
<td>.224.53</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Operating Costs**

1. Weaner Calves 100 400 lbs. = 40,000 lbs. 27¢
   - 10,800.00 108.00
2. Concentrates - Cottonseed Meal 4½ Tc 73
   - 328.50 3.28
   - Rolled Barley 63½ T @ 45
     - 2,857.50 28.58
3. Irrigated Pasture - 263 A.U.N. @ 7.68
   - 2,019.84 20.20
4. Misc., Vet., office, gas, insurance, repairs, etc.
   - 340.00 3.40
5. Taxes - 100 steers 2.25
   - 225.00 2.25
   - Land (annual range) 200 A @ .125 6%
     - 376.00 3.76
6. Interest Paid - Cattle 10,800 @ 6% for
   10½ months
   - 567.00 5.67
   - Concentrates 3318.00 @ 6% for 4 mo.
     - 537.72 5.37

Total Cash Operating Costs 17,577.56 175.78

**Depreciation**

1. Fences 3000.00 @ 5%
   - 150.00 1.50
2. Equipment 2000.00 @ 6.75%
   - 134.00 1.34
3. Buildings & Corrals 1200.00 @ 5%
   - 60.00 .60

Total Depreciation 344.00 3.44

**Total Cost of Production** 17,921.56 179.22

**Farm Income**

*Not including interest on investment & family labor*

4,875.64 45.31

**OPERATIONS CALENDAR**

<table>
<thead>
<tr>
<th>Oct. 1 to Feb. 1</th>
<th>Weight</th>
<th>Daily Gain</th>
<th>Total Gain</th>
<th>Daily ration</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>400 lbs.</td>
<td>1 lb.</td>
<td>120 lbs.</td>
<td>Annual range + 1½ lbs. c.s. meal + ½ lb. rolled barley. Gradually change to ½ lb. c.s. meal &amp; 1½ lbs. rolled barley</td>
</tr>
<tr>
<td>Feb. 1 to Mar. 1</td>
<td>520 lbs.</td>
<td>1½ lbs.</td>
<td>40 lbs.</td>
<td>Annual range</td>
</tr>
<tr>
<td>Mar. 1 to May 1</td>
<td>560 lbs.</td>
<td>2 lbs.</td>
<td>120 lbs.</td>
<td>Irrigated Pasture</td>
</tr>
<tr>
<td>May 1 to Aug. 15</td>
<td>680 lbs.</td>
<td>2½ lbs.</td>
<td>265 lbs.</td>
<td>Irrigated Pasture &amp; full fed (self feeding) Rolled barley. Cattle will eat about 11 lbs. per head per day.</td>
</tr>
<tr>
<td>Aug. 15</td>
<td>945 lbs.</td>
<td></td>
<td></td>
<td>Sell Cattle</td>
</tr>
</tbody>
</table>

Jack E. Herr - Farm Advisor & Phil Parsons - Extension Economist
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The Sample Costs are based on a 230 acre operation with 26 acres of irrigated pasture and 200 acres of dry land pasture. Weaned calves averaging 400 lbs. each and purchased Oct. 1st receive dry range pasture and are supplemented with 1 lb. cottonseed meal and 1/2 lb. rolled barley per day. The calves are gradually changed to 1 lb. cottonseed meal and 1 1/2 lbs. barley by Feb. 1st when good grass should be available. No grain is fed from Feb. 1st until May 1st. The cattle go on good irrigated pasture May 1st at the rate of 3-4 head per acre and are self fed rolled barley until Aug. 15th when they are sold.

Note: Costs of irrigated pasture is taken from "Sample Costs to produce Irrigated Pasture," flood irrigated - Western Placer County.

Sample Costs of Production can help you:

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* Budget for cash operating expenses.

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## STOCKER STEER OPERATION
(225 Beef Stockers)

<table>
<thead>
<tr>
<th>Income</th>
<th>Total</th>
<th>Per Steer</th>
</tr>
</thead>
<tbody>
<tr>
<td>223 Steers - 906 lbs. - 202,038 lbs. @ 22¢</td>
<td>$44,486.36</td>
<td>$199.32</td>
</tr>
</tbody>
</table>

### Operating Costs

<table>
<thead>
<tr>
<th>Item</th>
<th>Total</th>
<th>Per Steer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Feeder Cattle 225 @ 600 lbs.</td>
<td>32,400.00</td>
<td>144.00</td>
</tr>
<tr>
<td>2. Fertilizer</td>
<td>450.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Seed for 10 acre pasture</td>
<td>84.00</td>
<td>.37</td>
</tr>
<tr>
<td>3. Water - $17.00 per acre</td>
<td>1,275.00</td>
<td>5.67</td>
</tr>
<tr>
<td>4. Taxes - 80 acres @ $5.00</td>
<td>400.00</td>
<td>1.78</td>
</tr>
<tr>
<td>5. Interest Paid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cattle - 32,400 @ 6% for 6 months</td>
<td>972.00</td>
<td>4.32</td>
</tr>
<tr>
<td>6. Misc., Vet., repairs, insurance, office, gas, salt, stilbestrol, etc.</td>
<td>675.00</td>
<td>3.00</td>
</tr>
</tbody>
</table>

### Total Cash Operating Costs

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Per Steer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>36,256.00</td>
<td>161.14</td>
</tr>
</tbody>
</table>

### Depreciation

<table>
<thead>
<tr>
<th>Item</th>
<th>Total</th>
<th>Per Steer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Fences $2000.00 @ 5%</td>
<td>100.00</td>
<td>.44</td>
</tr>
<tr>
<td>2. Equipment $6000.00 @ 6.7%</td>
<td>402.00</td>
<td>1.79</td>
</tr>
<tr>
<td>3. Buildings &amp; Corrals $2000.00 @ 5%</td>
<td>100.00</td>
<td>.44</td>
</tr>
<tr>
<td>4. Irrigation System $8000.00 @ 5%</td>
<td>400.00</td>
<td>1.78</td>
</tr>
</tbody>
</table>

### Total Depreciation

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Per Steer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,002.00</td>
<td>4.45</td>
</tr>
</tbody>
</table>

### Total Cost of Production

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Per Steer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>37,258.00</td>
<td>165.59</td>
</tr>
</tbody>
</table>

### Farm Income*

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Per Steer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$7,228.36</td>
<td>$33.73</td>
</tr>
</tbody>
</table>

*Not including interest on investment & family labor

Les McCabe & Jack E. Herr, Farm Advisors & Phil Parsons, Extension Economist
Production Costs and Yields listed in this leaflet and in others of this series are approximate and not intended to represent any specific ranch nor the averages for Placer or Nevada Counties.

The Sample Costs are based on an 80 acre ranch operation. The 75 acre irrigated pasture yields 12 A.U.M. per acre including one hay cutting and forage grazed. Steers averaging 600 lbs. each and purchased May 1st receive pasture and some pasture hay during the six months pasture season. Steers are sold November 1st.

Steers are figured at .8 animal units. Daily gain per steer is figured at 1.7 lbs. Mortality is figured at 1%.

Water Cost is figured at $34.00 per miners inch with one miners inch irrigating 2 acres.

Sample Costs of Production can help you:

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