

CALIFORNIA COW-CALF OPERATION-1979
SACRAMENTO VALLEY REGION

ITEM	WEIGHT EACH	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST	YOUR COST
1. GROSS RECEIPTS						
CALVES, STEER	4.75	CWT.	85.000	43.000	17361.25	
CALVES, HEIFER	4.50	CWT.	81.000	27.000	9841.50	
CULL COW	9.50	CWT.	52.000	15.000	7410.00	
CULL BULL	15.00	CWT.	56.000	1.000	840.00	
2.0 PERCENT DEATH LOSS		DOL.			(709.06)	
TOTAL GROSS INCOME PER HEAD					34743.70	347.4370
2. VARIABLE COSTS						
FEED COSTS						
PUB GRAZ-FOREST		AUMS	2.030	450.000	913.50	
ALFALFA HAY		TON	107.600	80.250	8634.90	
TOTAL FEED COST					9548.40	
OTHER COSTS						
SALT & MINERALS		LBS.	0.100	59.920	5.99	
SALT & MINERALS		LBS.	0.100	197.760	19.78	
MISC VET & MED		HEAD	4.000	85.000	340.00	
PREGNANCY TEST BULL		HEAD	1.500	100.000	150.00	
CUSTOM HAULING		HEAD	800.000	2.000	1600.00	
MACHINERY (FUEL-LUBE-REP)		HEAD	8.000	200.000	1600.00	
EQUIPMENT (FUEL-LUBE-REP)		DOL.			3809.69	
LABOR: TRACTOR & MACHINERY		DOL.			1629.75	
LABOR: LIVESTOCK		HRS.	3.500	715.80	2505.30	
LABOR: EQUIPMENT		HRS.	3.500	2755.00	9642.50	
INTEREST ON OPER. CAP.		HRS.	3.500	30.10	105.35	
		DOL.	0.107	13658.77	1461.49	
TOTAL VARIABLE COSTS					32418.25	
VAR. COST PER HEAD					324.1825	
3. INCOME ABOVE OPERATING COSTS						
INCOME PER HEAD					2325.45	23.2545
4. CASH OVERHEAD						
REAL PROPERTY TAXES					9600.90	
CAPITAL LIVESTOCK TAXES					224.47	
MISC. OFFICE & BOOKKEEPING (2.5% OF VARIABLE COSTS)					810.46	
TOTAL CASH OVERHEAD					10635.83	
OVERHEAD COST PER HEAD					106.3583	
5. INCOME ABOVE CASH COSTS						
INCOME PER HEAD					-8310.39	-83.1039
6. FIXED COSTS						
CAPITAL & INTEREST						
INT. ON LIVESTOCK CAPITAL		DOL.	0.107	87406.25	9352.47	
INT. ON EQUIPMENT CAPITAL		DOL.	0.107	47484.00	5080.79	
INT. ON MACHINERY CAPITAL		DOL.	0.107	4135.34	442.48	
INT. ON FARMSTEAD		DOL.	0.100	2500.00	250.00	
INT. ON WINTER RANGE		DOL.	0.100	300000.00	30000.00	
INT. ON IRRIG PASTURE		DOL.	0.100	120000.00	12000.00	
TOTAL INTEREST					57125.74	
DEPRECIATION						
DEPR. ON LIVESTOCK		DOL.			168.75	
DEPR. ON EQUIPMENT		DOL.			3616.85	
DEPR. ON MACHINERY		DOL.			812.91	
TOTAL DEPRECIATION					4598.51	
TOTAL FIXED COSTS					61724.25	
FIXED COSTS PER HEAD					617.2425	
7. TOTAL COSTS						
TOTAL COST PER HEAD					104778.33	1047.7833
8. NET RETURNS						
NET RETURNS PER HEAD					-70034.63	-700.3463

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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.	7410.	840.	27203.	0.	0.	0.	0.	0.	0.
OPERATING INPUTS:												
PUE GRAZ-FOREST 1 DOL.	0.	0.	0.	0.	0.	203.	203.	203.	203.	102.	0.	0.
ALFALFA HAY 1 DOL.	2303.	1727.	0.	0.	0.	0.	0.	0.	0.	0.	2303.	2303.
SALT & MINERALS 1 DOL.	0.	0.	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
SALT & MINERALS 1 DOL.	2.	2.	2.	2.	2.	2.	2.	2.	2.	2.	2.	2.
MISC VET & MED 1 DOL.	0.	0.	0.	170.	0.	0.	0.	0.	0.	0.	0.	170.
PREGNANCY TEST 1 DOL.	0.	0.	0.	150.	0.	0.	0.	0.	0.	0.	0.	0.
BULL 1 DOL.	0.	0.	0.	800.	0.	0.	0.	0.	800.	0.	0.	0.
CUSTOM HAULING 1 DOL.	0.	0.	0.	0.	0.	800.	0.	0.	0.	800.	0.	0.
MACHRY FUEL COST 1 DOL.	179.	179.	179.	156.	156.	156.	156.	156.	163.	163.	163.	179.
MACHRY LUBE COST 1 DOL.	27.	27.	27.	23.	23.	23.	23.	23.	24.	24.	24.	27.
MACH REPAIR COST 1 DOL.	131.	131.	131.	125.	125.	125.	125.	125.	127.	127.	127.	131.
EQUIP REPAIR COST 1 DOL.	136.	136.	136.	136.	136.	136.	136.	136.	136.	136.	136.	136.
MACHINERY LABOR 1 DOL.	221.	221.	221.	200.	200.	200.	200.	200.	207.	207.	207.	221.
LIVESTOCK LABOR 1 DOL.	683.	683.	788.	788.	910.	910.	910.	910.	910.	788.	683.	683.
EQUIPMENT LABOR 1 DOL.	9.	9.	9.	9.	9.	9.	9.	9.	9.	9.	9.	9.
INT. ON OPER CAP. 1 DOL.	362.	278.	120.	183.	97.	137.	79.	63.	69.	42.	33.	0.
*** TOTALS OF THE ABOVE ITEMS ARE LISTED IN THE VARIABLE COST SECTION ON THE REVERSE SIDE ***												
COST 1 DOL.	4050.	3390.	1611.	2742.	1659.	2702.	1844.	1828.	2650.	2399.	3685.	3859.

LABOR USE SUMMARY

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
MACHINERY LABOR 1 HOUR	63.	63.	63.	57.	57.	57.	57.	57.	59.	59.	59.	63.
LIVESTOCK LABOR 1 HOUR	195.	195.	225.	225.	260.	260.	260.	260.	260.	225.	195.	195.
EQUIPMENT LABOR 1 HOUR	3.	3.	3.	3.	3.	3.	3.	3.	3.	3.	3.	3.

LIVESTOCK INVESTMENT AND COST SUMMARY

NAME	UNIT	SIZE	INVESTMENT		TOTAL VALUE	DEPR.	INTEREST	COST SUMMARY			TOTAL OF COSTS	
			PURCH PRICE	NO. IN BUDGET				INS/TAXES	TOTAL OWNERSHIP	FUEL & LUBE		REPAIRS
EQUIPMENT												
BARN	SQFT	4000.	28000.	1.0	28000.00	630.00	1647.80	280.00	2557.80	0.00	175.00	175.00
BARN HAY	SQFT	2000.	5000.	1.0	5000.00	112.50	294.25	50.00	456.75	0.00	31.25	31.25
MACH SHED 3SIDE	SQFT	1000.	3500.	1.0	1750.00	52.50	102.99	17.50	172.99	0.00	8.75	8.75
BARBWIRE 4 STRND	MILE	1.	5200.	10.0	52000.00	2600.00	2782.00	520.00	5902.00	0.00	1300.00	1300.00
CORRAL 4 RAIL	FEET	100.	200.	10.0	2000.00	100.00	107.00	20.00	227.00	0.00	50.00	50.00
STEEL CHUTE	FEET	30.	1040.	2.0	2080.00	104.00	111.28	20.80	236.08	0.00	52.00	52.00
CAT SQZ TILTABLE	UNIT	1.	510.	1.0	510.00	17.85	35.47	5.10	58.42	0.00	12.75	12.75
LIVESTOCK												
BEEF COW	LBS.	950.	750.	100.	75000.00	0.00	8025.00	182.50	8207.50			
BEEF BULL	LBS.	1500.	1000.	5.	5000.00	0.00	535.00	9.13	544.13			
HORSE	HEAD	1.	750.	3.	2250.00	168.75	150.47	5.48	324.69			
BEEF HEIFER	LBS.	800.	400.	15.	6000.00	0.00	642.00	27.38	669.38			
MACHINERY												
TRUCK 2 TON			15000.00		15000.00	185.59	115.17	14.48	315.23	499.39	101.49	600.88
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	627.32	327.31	40.00	994.64	1780.20	1428.61	3208.81
LAND												
FARMSTEAD	ACRE		500.00	5.0	2500.00		250.00	62.50	312.50			
WINTER RANGE	ACRE		120.00	2500.0	300000.00		30000.00	5625.00	35625.00			
IRRIG PASTURE	ACRE		800.00	150.0	120000.00		12000.00	3000.00	15000.00			
TOTALS					636590.00	4598.51	57125.74	9879.85	71604.10	2279.59	3159.86	5439.44
TOTAL PER HEAD					6365.90000	45.9851	571.2574	98.7985	716.0410	22.7959	31.5986	54.3944

100 COW HERD SELLING SPRING WEANERS
15% REPLACEMENT RATE 85% CALF CROP
2% DEATH LOSS