

AGRICULTURAL EXTENSION SERVICE UNIVERSITY OF CALIFORNIA

PLACER AND NEVADA COUNTIES

SAMPLE PRODUCTION COSTS

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COW AND CALF OPERATION 100 COWS

Beef cattle production is the leading agricultural enterprise in terms of gross income in Placer and Nevada Counties.

The normal calving time is from October through February. Calves are usually weaned at eight months of age. The earlier calving dates of October through December produce heavier calves in the 450 to 550 lb. range at weaning time, as compared to 400 to 450 lb. calves born in January and February.

Most of the beef cattle ranches are headquartered in the Western half of the 2-county area. Several operators utilize mountain ranges for summer feed, but this practice has decreased in recent years.

This Sample Cost is based on a 400 acre ranch operation which includes 100 acres of irrigated pasture and 300 acres of improved annual clover range. Cattle are kept on the home ranch the year around.

The calf crop is figured at 90%. Twenty heifers are selected to go into the cow herd each year as replacements. Mortality in the cow herd is figured at 2% annually.

Water cost is figured at \$31.50 per miner's inch with one inch irrigating two acres. Two hundred seventy-eight dollars for pre-irrigation of the 300 acres annual clover range is included in the water cost figure.

No labor costs are included. It is assumed that all labor for fertilizing, seeding, mowing, raking and hauling hay, sprinkling, repairs, and care of cattle is done by operator and his family. No interest on the investment in land, fences, buildings, and equipment are included as a cost.

Taxes on land are based on the Placer County rate under the Land Conservation Program.

Production costs and yields listed in this leaflet are approximate and not intended to represent any specific ranch, nor the average for Placer-Nevada Counties.

5/73 - 100 copies

UC Cooperative Extension

COW AND CALF OPERATION
100 COWS

	Total Value	Per Cow
INVESTMENT		
1. Cow - 100	\$30,000.00	\$300.00
2. Replacements - 20 @ \$225	4,500.00	45.00
3. Bulls - 4 @ \$700	2,800.00	28.00
4. Horse and Saddle	500.00	5.00
5. Pickup, Tractor, Scales & Misc. equip.	11,000.00	110.00
6. Improved Range - 300 acres @ \$500	150,000.00	1,500.00
7. Irrigated Pasture - including fences & irrigation system - 100 acres @ \$780	78,000.00	780.00
8. Buildings - \$6000	6,000.00	60.00
TOTAL	\$282,800.00	\$2,828.00
INCOME		
1. 45 Steers @ 500# = 22,500# @ 50¢/lb.	11,250.00	112.50
2. 25 Heifers @ 450# = 11,250# @ 47¢/lb.	5,287.50	52.88
3. 18 Cull Cows @ 1000# = 18,000# @ 28¢/lb.	5,040.00	50.40
4. 1 Bull @ 1500# @ 32¢/lb.	480.00	4.80
TOTAL	\$22,057.50	\$220.58
OPERATING COSTS		
1. Fertilizer for irrigated pasture	\$ 1,200.00	12.00
2. Irrigation Water	1,853.00	18.53
3. Misc: (gas, repairs, vet bills, salt, pickup exp., etc.)	1,300.00	13.00
4. Replacement	500.00	5.00
5. Taxes, Range @ \$1.26/A	378.00	3.78
Taxes, Irrigated pasture @ \$5.25/A	525.00	5.25
Taxes, cows (365 x .005)	183.00	1.83
Taxes, bulls (\$450 x 25% = 112.50 x 8.50 = 9.56 x 4 head)	38.24	.38
Taxes, heifers (20 hd. x 1.83)	36.60	.37
Taxes, horse (\$200 x 25% = \$50.00 x 8.50)	4.25	.04
Taxes, buildings (\$6000 x 25% = \$1500 x 8.50)	127.50	1.28
6. Hay 50 T @ 36.00	1,800.00	18.00
TOTAL CASH OPERATING COSTS	\$7,945.59	79.46
DEPRECIATION		
1. Horse and saddle	40.00	.40
2. Pickup, Tractor, scales & Misc.	800.00	8.00
3. Fences (6400 - 25 yr.)	256.00	2.56
4. Irrigation System 26,000	1,645.00	16.45
5. Buildings (\$6000)	300.00	3.00
6. Irrigated Pasture Stand @ \$30/A x 100 \$3000 - 7 yr.	429.00	4.29
TOTAL DEPRECIATION	\$3,470.00	\$34.70
TOTAL COST OF PRODUCTION	\$11,415.59	\$114.16
INCOME SUMMARY		
Total Income	\$22,057.50	\$220.58
Total Expenses	\$11,415.59	\$114.16
Farm Income	\$10,641.91	\$106.42
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The University of California's Agricultural Extension Programs are available to all, without regard to race, color or national origin.