

AVERAGE VALUES

 Beef Production Costs, Northern California, 1985
 243.75 Cows 81 Calf Crop
 .00Stkrs-Strs. 29 Rep. Rate
 147.50Capital Days .00 Stkrs-Hfrs.

Quantity	Weight	Price/U.	Total Value	Value/Ani.	Cost/Lb.	Percent of Total
-Number-	-Units-	-Dollars-	-Dollars-	-Dollars-	-Dollars-	

INVESTMENT

Equipment, Lives. & Misc-Dollars			84468.75	350.52		16.88
Equipment, Irrig.- Dollars			20875.00	96.24		4.76
Cows-No.	243.75		119450.00	487.50		24.65
Heifers, Rep.- No.	72.00		25227.50	99.31		5.30
Bulls-No.	13.75		9937.50	40.80		2.08
Raised steers still on ranch	17.50		7611.50	37.96		2.87
Raised heifers still on ranch	12.50		3750.00	10.25		.39
Purchased stocker steers on ranch	.00		.00	.00		.00
Purch'ed stocker heifers on ranch	.00		.00	.00		.00
Horses-No.	3.00		2600.00	12.24		.64
Hay, Inventory-Tons	82.44		4365.50	20.49		1.09
Land, Range-Ac.	1045.75		77295.00	301.47		18.39
Land, Irrigated Pasture- Ac.	193.75		150000.00	595.84		23.76
TOTAL INVESTMENT			505500.75	2052.60		100.00

INCOME

Steers, Weaners-No.	93.50	564.75	.67	33061.25	128.76	43.23
Steers, Yearlings-No.	3.25	353.50	.32	1391.79	5.89	2.20
Heifers, Weaners-No.	18.00	223.25	.28	4349.29	20.92	7.21
Heifers, Yearlings- No.	10.50	137.00	.15	3337.32	16.77	6.57
Steers, Purchased Stock Sold	.00	.00	.00	.00	.00	.00
Heifers, Purchased Stock Sold	.00	.00	.00	.00	.00	.00
Cows, Cull- No.	25.50	1094.75	.39	10057.74	48.54	16.74
Bulls, Cull-No.	4.25	1537.50	.49	3178.50	14.98	5.22
Heifers, Repl. Previous Yr. Sold	11.25	.00	206.88	4643.75	13.12	4.22
Replacement Heifers Culled & Sold	2.50	.00	68.75	687.50	5.29	1.60
Cow-Calf, Pairs Sold-No.	10.00	.00	137.50	5500.00	15.03	4.67
Breed Females	.00	.00	.00	.00	.00	.00
INCOME-OTHER						
Hay, Tons Sold	62.00	.00	33.75	4090.00	22.79	8.34
Income, Misc.()	.00	.00	.00	.00	.00	.00
SUB-TOTAL: WEIGHT	.00	100715.50	.00	.00	.00	.00
TOTAL INCOME				71097.14	292.10	100.00

EXPENSE

CASH COSTS						
Steers, Purchased Stock- No.	.00	.00	.00	.00	.00	.00
Heifers, Purchased Stock-No.	.00	.00	.00	.00	.00	.00
Bulls and Cows Purchased	4.25	.00	.00	4062.50	25.57	7.18
Hay, Cow Herd Maint.-Tons/head	1.38	243.75	46.75	13297.50	66.38	21.61
Hay, Purchased Stockers-Tons/hd	.00	.00	.00	.00	.00	.00
Hay, Repl., Support Stock,Bull-Hd	122.00	.00	47.07	4396.38	21.99	6.82
Hay, Raised Yearlings-Tons/hd	.50	13.75	15.00	573.75	2.88	.69
Range, Winter, Leased-Total AUM	.00	.00	.00	.00	.00	.00
Range, Summer, Leased-Total AUM	17.50	.00	2.50	175.00	.88	.21
Pasture, Summer, Water Costs-Ac.	7.69	.00	130.00	612.50	1.87	.69
Pasture, Summer, Leased-Total AUM	846.25	.00	7.18	7979.88	26.23	10.81
Pasture, Winter, Leased-Total AUM	825.00	.00	.46	1501.50	7.55	1.80

Supplement, Females & Bulls	.00	1883.19	12.04	1888.63	4.87	1.29
Supplement, Stockers purchased	.00	.00	.00	.00	.00	.00
Salt, Total ²	.00	5897.98	.91	350.91	1.58	.51
SUB-TOTAL: FEED EXPENSE	.00	.00	.00	34038.54	159.80	.38
GENERAL EXPENSE						
Vet. Med.-Per Hd. and Total	243.75	.00	8.63	2289.75	8.63	2.93
Gas, Prop and Fuel-Total & Per Hd	243.75	.00	16.79	3743.75	16.79	5.10
Repair and Maintenance- Per Hd.	243.75	.00	18.72	4052.75	18.72	5.78
Labor- Men Per Month	1.25	8.15	358.58	5167.71	15.60	6.61
Employee Ins., FICA-Pct. of Base	1.25	8.15	.08	1642.25	4.66	1.95
Liab., Heal. Ins, Comp-Pct of Base	1.50	15.15	.00	5458.75	23.83	7.19
Fertilizer- Total	232.50	.00	20.74	5713.89	23.60	7.28
Office and Misc.-Per Hd. & Total	243.75	.00	5.27	1235.00	5.27	1.59
Power and Electricity- Per Hd.	243.75	.00	21.19	4167.00	21.19	5.62
Livestock Transport.- Per Hd.	243.75	.00	1.25	437.50	1.25	.53
Interest on Oper. Capital	39450.00	.00	.12	2564.93	15.11	3.81
TOTAL VARIABLE COSTS				70431.81	314.46	.76

OVERHEAD COSTS: CASH						
Taxes						
Irrigated Pasture	.00	.00	.00	1343.50	4.75	19.85
Range Land	.00	.00	.00	1575.13	6.17	21.84
Interest Costs						
Range Land	6000.00	.00	.08	600.00	2.14	8.09
Irrigated Pasture	8000.00	.00	.08	440.00	1.20	6.39
Equipment	750.00	.00	.08	76.88	.59	1.24
Livestock	30193.25	.00	.08	2312.33	14.53	42.59
	.00	.00	.00	.00	.00	.00
TOTAL CASH OVERHEAD COSTS				6347.83	29.39	.87

TOTAL VARIABLE PLUS CASH OVERHEAD COSTS				76779.64	343.84	.83

OVERHEAD COSTS: NON-CASH						
Depreciation						
Equipment, Livestock and Misc.	46143.75	.20		9228.75	39.36	28.30
Equipment, Irrigation	10625.00	.16		1375.00	6.67	3.38
Bulls, Horses, Cows	1125.00	.19		187.50	.51	.28
Interest						
Irrigated Pasture	142000.00		.08	9591.25	45.27	21.02
Range Land	71295.00		.08	6444.19	26.25	16.92
Equipment	104593.75		.08	6699.05	29.91	15.27
Livestock	138383.25		.08	9998.42	38.62	22.84
TOTAL NON-CASH OVERHEAD COSTS				43524.16	186.59	.45

TOTAL: ALL COSTS				120303.79	530.43	1.27

INCOME MINUS CASH COSTS				-5682.50	-51.75	-.13

INCOME MINUS ALL COSTS				-49206.66	-238.34	-.58

Prepared as part of Financial Stress Management Project