

LASSER COUNTY COW - CALF OPERATION
1980 COSTS & RETURNSBY CARL RINBEY, FARM ADVISOR
LYNN HOREL, SRA

ITER	WEIGHT EACH	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST	YOUR COST
1. GROSS RECEIPTS						
CALVES, STEER	4.25	CWT.	50.000	170.000	36125.00	
CALVES, HEIFER	4.00	CWT.	45.000	90.000	18200.00	
CULL COW	10.00	CWT.	34.000	60.000	20400.00	
CULL BULL	15.00	CWT.	38.000	4.000	2280.00	
TOTAL GROSS INCOME PER HEAD					75005.00	187.5125
2. VARIABLE COSTS						
FEED COSTS						
PUB GRAZ-BLM		HEAD	1.510	800.000	1208.60	
PUB GRAZ-FOREST		HEAD	1.600	1600.000	2560.00	
HAY		HEAD	0.225	400.000	90.00	
TOTAL FEED COST					3858.60	
OTHER COSTS						
SALT		HEAD	2.400	400.000	960.00	
VET & RED.		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.			137.60	
MACHINERY (FUEL-LUBE-REP)		DOL.			4041.37	
EQUIPMENT (FUEL-LUBE-REP)		DOL.			7128.28	
LABOR: TRACTOR & MACHINERY		HRS.	3.500	901.90	3156.64	
LABOR: LIVESTOCK		HRS.	3.500	3360.000	11760.00	
LABOR: EQUIPMENT		HRS.	3.500	107.90	377.65	
INTEREST ON OPER. CAP.		DOL.	0.119	14252.86	1696.09	
TOTAL VARIABLE COSTS					35839.62	
VAR. COST PER HEAD						89.5991
3. INCOME ABOVE OPERATING COSTS						
					39165.38	
INCOME PER HEAD						97.9134
4. CASH OVERHEAD						
REAL PROPERTY TAXES					9860.96	
MISC. OFFICE & BOOKKEEPING (2.5% OF VARIABLE COSTS)					875.99	
TOTAL CASH OVERHEAD					10756.95	
OVERHEAD COST PER HEAD						26.8924
5. INCOME ABOVE CASH COSTS						
					28408.43	
INCOME PER HEAD						71.0211
6. FIXED COSTS						
CAPITAL & INTEREST						
INT. ON LIVESTOCK CAPITAL		DOL.	0.119	351875.00	41873.13	
INT. ON EQUIPMENT CAPITAL		DOL.	0.100	182530.90	18253.09	
INT. ON MACHINERY CAPITAL		DOL.	0.119	4591.57	546.40	
INT. ON IRRIG ALFALFA		DOL.	0.100	150000.00	15000.00	
INT. ON IRRIG PASTURE		DOL.	0.100	200000.00	20000.00	
INT. ON RANGE		DOL.	0.100	280000.00	28000.00	
INT. ON FARMSTEAD		DOL.	0.100	5000.00	500.00	
TOTAL INTEREST					124172.61	
DEPRECIATION						
DEPR. ON LIVESTOCK		DOL.			225.00	
DEPR. ON EQUIPMENT		DOL.			15612.79	
DEPR. ON MACHINERY		DOL.			652.53	
TOTAL DEPRECIATION					16690.32	
TOTAL FIXED COSTS					140862.93	
FIXED COSTS PER HEAD						352.1573
7. TOTAL COSTS						
TOTAL COST PER HEAD					187459.50	
					468.6487	
8. NET RETURNS						
NET RETURNS PER HEAD					-112454.50	
					-281.1362	

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

UPDATED 03/04/80

BUDGET IDENTIFICATION NO. 12018001001000 2
DATE PRINTED: 03/14/80 SALE MONTH: 10BRN NO. 416
PRODUCTION UNIT 400.D HEAD

LASSEN COUNTY COW - CALF OPERATION
1980 COSTS & RETURNS

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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.	0.	0.	20400.	0.	0.	0.	54605.	0.	0.
OPERATING INPUTS:												
PUB GRAZ-BLA 1 DOL.	0.	0.	0.	604.	604.	0.	0.	0.	0.	0.	0.	0.
PUB GRAZ-FOREST 1 DOL.	0.	0.	0.	0.	0.	640.	640.	640.	640.	0.	0.	0.
HAY 1 DOL.	23.	23.	23.	0.	0.	0.	0.	0.	0.	0.	0.	23.
SALT 1 DOL.	80.	80.	81.	80.	80.	81.	80.	80.	81.	80.	80.	81.
VET & MED. 1 DOL.	0.	0.	0.	0.	1000.	0.	0.	0.	0.	1000.	0.	0.
PREGNANCY TEST 1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	600.	0.	0.
CHEMICALS 1 DOL.	124.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TRACTOR FUEL COST 1 DOL.	19.	19.	19.	0.	0.	0.	0.	0.	0.	0.	0.	19.
TRACT REPAIR COST 1 DOL.	13.	13.	13.	0.	0.	0.	0.	0.	0.	0.	0.	13.
TRACTOR LUBE COST 1 DOL.	3.	3.	3.	0.	0.	0.	0.	0.	0.	0.	0.	3.
MACHRY FUEL COST 1 DOL.	172.	172.	172.	216.	216.	216.	216.	216.	216.	172.	172.	172.
MACHRY LUBE COST 1 DOL.	26.	26.	26.	32.	32.	32.	32.	32.	32.	26.	26.	26.
MACH REPAIR COST 1 DOL.	107.	107.	107.	123.	124.	123.	123.	123.	124.	99.	99.	107.
EQUIP POWER LUBE 1 DOL.	33.	33.	33.	33.	33.	33.	33.	33.	33.	33.	33.	33.
EQUIP REPAIR COST 1 DOL.	561.	561.	561.	561.	561.	561.	561.	561.	561.	561.	561.	561.
MACHINERY LABOR 1 DOL.	266.	266.	266.	274.	274.	274.	274.	274.	274.	224.	224.	266.
LIVESTOCK LABOR 1 DOL.	980.	980.	980.	980.	980.	980.	980.	980.	980.	980.	980.	980.
EQUIPMENT LABOR 1 DOL.	31.	31.	31.	31.	31.	31.	31.	31.	31.	31.	31.	31.
INT. ON OPER CAP. 1 DOL.	218.	184.	161.	175.	195.	118.	88.	59.	29.	0.	241.	230.
*** TOTALS OF THE ABOVE ITEMS ARE LISTED IN THE VARIABLE COST SECTION ON THE REVERSE SIDE ***												
COST 1 DOL.	2655.	2497.	2475.	3108.	4130.	3089.	3058.	3029.	3002.	3806.	2446.	2544.

LABOR USE SUMMARY

	1 HOUR	76.	76.	76.	78.	78.	78.	78.	78.	78.	64.	64.	76.
MACHINERY LABOR	1 HOUR	76.	76.	76.	78.	78.	78.	78.	78.	78.	64.	64.	76.
LIVESTOCK LABOR	1 HOUR	280.	280.	280.	280.	280.	280.	280.	280.	280.	280.	280.	280.
EQUIPMENT LABOR	1 HOUR	9.	9.	9.	9.	9.	9.	9.	9.	9.	9.	9.	9.

LIVESTOCK INVESTMENT AND COST SUMMARY

NAME	UNIT	SIZE	INVESTMENT		TOTAL VALUE	COST SUMMARY					TOTAL OP COSTS	
			PURCH PRICE	NO. IN BUDGET		DEPR.	INTEREST	INS/ TAXES	TOTAL OWNERSHIP	FUEL & LUBE		REPAIRS
EQUIPMENT												
BARN	SQFT	4000.	28000.	1.0	28000.00	630.00	1540.00	280.00	2450.00	0.00	175.00	175.00
BARN POLE OPEN	SQFT	4080.	7956.	1.0	7956.00	251.94	417.69	79.56	747.19	0.00	39.78	39.78
MACH SHED 3SIDE	SQFT	1000.	3500.	1.0	1050.00	31.50	57.75	10.50	99.75	0.00	5.25	5.25
BARB WIRE 5 STRND	MILE	1.	6100.	40.0	244000.00	12200.00	12200.00	2440.00	26840.00	0.00	6100.00	6100.00
CORRAL & RAIL	FEET	100.	310.	40.0	12400.00	620.00	620.00	124.00	1364.00	0.00	310.00	310.00
STEEL CHUTE	FEET	30.	1040.	2.0	2080.00	104.00	104.00	20.80	228.80	0.00	52.00	52.00
CAT SZ UPRIGHT	UNIT	1.	300.	1.0	300.00	13.50	16.50	3.00	33.00	0.00	7.50	7.50
BRANDING TABLE	UNIT	1.	510.	1.0	510.00	17.85	33.15	5.10	56.10	0.00	12.75	12.75
SCALES LWSTK	TON	5.	4800.	1.0	4800.00	144.00	264.00	48.00	456.00	0.00	16.00	16.00
HONE	SQFT	2000.	50000.	2.0	50000.00	1600.00	3000.00	500.00	5100.00	400.00	10.00	410.00
LIVESTOCK												
BEEF COW	LBS.	950.	750.	400.	300000.00	0.00	35700.00	0.00	35700.00			
BEEF BULL	LBS.	1500.	1000.	18.	18000.00	0.00	2142.00	0.00	2142.00			
HORSE	HEAD	1.	750.	4.	3000.00	225.00	223.13	0.00	448.13			
BEEF HEIFER	LBS.	800.	400.	80.	32000.00	0.00	3808.00	0.00	3808.00			
MACHINERY												
TRACTOR 40 HP			9500.00		9500.00	26.12	31.09	4.18	61.39	87.44	50.16	137.60
TRUCK 2 TON			15000.00		15000.00	288.48	199.07	22.50	510.07	776.25	157.76	934.01
PICKUP 1/2 TON			7500.00		7500.00	314.64	182.58	20.06	517.28	1328.93	716.53	2045.46
PICKUP 4X4			12000.00		12000.00	200.74	116.49	12.80	330.03	569.66	457.16	1028.82
HORSE TRAILER			1265.00		1265.00	0.29	0.24	0.03	0.56	0.01	0.63	0.64
SELF-UNLOAD WAG#			3300.00		3300.00	77.25	16.91	2.20	41.35	0.05	33.76	34.43
LAND												
IRRIG ALFALFA	ACRE		750.00	200.0	150000.00		15000.00	1500.00	16500.00			
IRRIG PASTURE	ACRE		500.00	400.0	200000.00		20000.00	2000.00	22000.00			
RANGE	ACRE		100.00	2800.0	280000.00		28000.00	2800.00	30800.00			
FARMSTEAD	ACRE		1000.00	5.0	5000.00		500.00	50.00	550.00			
TOTALS					1387661.00	16690.32	124172.61	9922.73	150785.66	3162.97	8144.28	11307.24
TOTAL PER HEAD					3469.15250	41.7258	310.4315	24.8068	376.9642	7.9074	20.3607	28.2681

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

UPDATED 02/04/80

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COSTS AND RETURNS WILL BE
 DIVIDED BY 400.0 HEADS
 TO OBTAIN PER HEAD COSTS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT	16 ITEM	17 TYPE	18 YEAR	
PRODUCTION																			
	NUMBER OF UNITS																		
1 CALVES, STEER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.00	0.00	0.00	50.000	4.250	16.	4.	2.	0.
2 CALVES, HEIFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.00	0.00	0.00	0.00	45.000	4.000	16.	3.	2.	0.
3 CULL COW	0.00	0.00	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.000	10.000	16.	18.	2.	0.
4 CULL BULL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	38.000	15.000	16.	17.	2.	0.
OPERATING INPUTS																			
	RATE/UNIT																		
	PRICE																		
	NUMBER UNIT ITEM TYPE YEAR																		
	UNITS CODE CODE																		
11 PUB GRAZ-BLA	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.510	400.000	1.	136.	3.	2.	
12 PUB GRAZ-FOREST	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	1.600	400.000	1.	137.	3.	2.	
13 HAY	0.25	0.25	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.225	400.000	1.	176.	3.	2.	
14 SALT	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	2.400	400.000	1.	106.	3.	0.	
15 VET & MED.	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.50	0.00	0.00	5.000	400.000	1.	416.	3.	0.	
16 PREGNANCY TEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.500	400.000	1.	408.	3.	0.	
17 CHERICALS	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.250	496.000	1.	235.	3.	0.	
MACHINERY REQUIREMENTS																			
	TIRES OVER																		
	A CREW POWER HACH TYPE YEAR																		
	LABOR UNIT CODE																		
38 PICKUP 1/2 TON	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	0.000	0.000	0.	13.	4.	0.	
39 TRUCK 2 TON	200.00	200.00	200.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	200.00	200.00	0.000	0.000	0.	12.	4.	0.	
40 HORSE TRAILER	0.00	0.00	0.00	2.00	4.00	2.00	2.00	2.00	4.00	1.00	0.00	0.00	0.000	0.000	13.	43.	4.	0.	
42 SELF-UNLOAD WAG	60.00	60.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	0.000	0.000	2.	45.	4.	0.	
43 PICKUP 4X4	300.00	300.00	300.00	500.00	500.00	500.00	500.00	500.00	500.00	300.00	300.00	300.00	0.000	0.000	0.	14.	4.	0.	
49 LIVESTOCK LABOR	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	0.000	0.000	0.	14.	4.	0.	

LINE	NUMBER UNITS	PROPORT OF COST	XXX EQUIP CODE	TYPE	XXXX
51	1.000	1.000	0.	1.	5. 0.
52	1.000	1.000	0.	4.	5. 0.
53	1.000	0.300	0.	9.	5. 0.
54	40.000	1.000	0.	16.	5. 0.
55	49.000	1.000	0.	22.	5. 0.
56	2.000	1.000	0.	23.	5. 0.
57	1.000	1.000	0.	25.	5. 0.
58	1.000	1.000	0.	24.	5. 0.
63	1.000	1.000	0.	27.	5. 0.
64	2.000	0.500	0.	65.	5. 0.
LIVESTOCK INVESTMENT					
59	400.000	1.000	0.	51.	5. 0.
60	18.000	1.000	0.	53.	5. 0.
61	4.000	1.000	0.	56.	5. 0.
62	60.000	1.000	0.	52.	5. 0.

LAND REQUIREMENTS	CHARGE METHOD	PAST NAME	NUMBER OF ACRES	VALUE OR COST/ACRE	TAXES PER ACRE
71	1.	146.	200.00	750.00	0.00
72	1.	144.	400.00	500.00	0.00
73	1.	147.	2800.00	100.00	0.00
74	1.	150.	5.00	1000.00	0.00

MACHINERY COMPLEMENT 10
 EQUIPMENT COMPLEMENT 2

UPDATED 03/04/80

400 COW-CALF - STEERS & 425# HEIFERS 400#
 85% CALF CROP - 20% REPLACEMENT

LINE CHANGE	GENERAL NAME CHANGE	VALUE	EV CL	LINE CHANGE	GENERAL NAME CHANGE	VALUE	EV CL	LINE CHANGE	GENERAL NAME CHANGE	VALUE	EV CL	LINE CHANGE	GENERAL NAME CHANGE	VALUE	EV CL
24	BRANDING TABLE	0.000000	16.	24	BRANDING TABLE	0.000000		13.	PARAMETER CHGS						