

CALIFORNIA COW-CALF OPERATION-1979
 NORTHERN SAN JOAQUIN VALLEY REGION
 300 COW HERD

ITEM	WEIGHT EACH	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST	YOUR COST
1. GROSS RECEIPTS						
CALVES, STEER	550.00	LBS.	0.850	135.000	63112.50	
CALVES, HEIFER	490.00	LBS.	0.810	85.000	33736.50	
CULL COW	10.00	CWT.	52.000	44.000	22880.00	
CULL BULL	15.00	CWT.	56.000	3.000	2520.00	
TOTAL GROSS INCOME PER HEAD					122249.00	407.4967
2. VARIABLE COSTS						
FEED COSTS						
LIQUID SUPPLEMENT		TON	115.000	39.900	4588.50	
ALFALFA HAY		TON	107.600	59.700	6423.72	
TOTAL FEED COST					11012.22	
OTHER COSTS						
BULL		HEAD	800.000	3.000	2400.00	
SALT BLOCKS		LBS.	0.100	3000.000	300.00	
IRRIGATION WATER		ACIN	0.667	10080.000	6723.36	
FERTILIZER APP		LBS.	0.044	96000.000	4224.00	
MISC VET & MED		HEAD	10.000	300.000	3000.00	
TRUCK HIRE		HEAD	2.000	600.000	1200.00	
MACHINERY (FUEL-LUBE-REP)		DOL.			3477.51	
EQUIPMENT (FUEL-LUBE-REP)		DOL.			3021.92	
LABOR: TRACTOR & MACHINERY		HRS.	3.500	818.11	2863.39	
LABOR: LIVESTOCK		HRS.	3.500	1560.00	5460.00	
LABOR: EQUIPMENT		HRS.	3.500	52.00	182.00	
INTEREST ON OPER. CAP.		DOL.	0.107	19792.29	2117.78	
TOTAL VARIABLE COSTS					45982.17	
VAR. COST PER HEAD					153.2739	
3. INCOME ABOVE OPERATING COSTS						
INCOME PER HEAD					76266.83	254.2228
4. CASH OVERHEAD						
REAL PROPERTY TAXES					12603.10	
CAPITAL LIVESTOCK TAXES					664.30	
MISC. OFFICE & BOOKKEEPING (2.5% OF VARIABLE COSTS)					1149.55	
TOTAL CASH OVERHEAD					14416.95	
OVERHEAD COST PER HEAD					48.0565	
5. INCOME ABOVE CASH COSTS						
INCOME PER HEAD					61849.88	206.1663
6. FIXED COSTS						
CAPITAL & INTEREST						
INT. ON LIVESTOCK CAPITAL		DOL.	0.107	114537.50	12255.51	
INT. ON EQUIPMENT CAPITAL		DOL.	0.107	67021.50	7171.30	
INT. ON MACHINERY CAPITAL		DOL.	0.107	2616.23	279.94	
INT. ON NATIVE PASTURE		DOL.	0.080	840000.00	67200.00	
INT. ON IRRIG PASTURE		DOL.	0.080	286000.00	23040.00	
TOTAL INTEREST					109946.75	
DEPRECIATION						
DEPR. ON LIVESTOCK		DOL.			112.50	
DEPR. ON EQUIPMENT		DOL.			6296.35	
DEPR. ON MACHINERY		DOL.			536.19	
TOTAL DEPRECIATION					6945.04	
TOTAL FIXED COSTS					116891.79	
FIXED COSTS PER HEAD					389.6393	
7. TOTAL COSTS						
TOTAL COST PER HEAD					177290.91	590.9697
8. NET RETURNS						
NET RETURNS PER HEAD					-55041.91	-183.4730

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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.	25400.	0.	0.	0.	96849.	0.	0.	0.	0.
OPERATING INPUTS:												
LIQUID SUPPLEMT. 1 DOL.	1553.	0.	0.	0.	0.	0.	0.	0.	0.	0.	1518.	1518.
ALFALFA HAY 1 DOL.	2163.	0.	0.	0.	0.	0.	0.	0.	0.	0.	2130.	2130.
BULL 1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	2400.	0.	0.
SALT BLOCKS 1 DOL.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	300.
IRRIGATION WATER 1 DOL.	0.	0.	840.	840.	840.	840.	840.	840.	840.	840.	0.	0.
FERTILIZER APP 1 DOL.	0.	4224.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
MISC VET & MED 1 DOL.	0.	0.	1500.	0.	0.	1500.	0.	0.	0.	0.	0.	0.
TRUCK HIRE 1 DOL.	0.	0.	0.	0.	0.	0.	0.	600.	0.	0.	0.	600.
MACHRY FUEL COST 1 DOL.	164.	164.	164.	164.	164.	164.	164.	164.	164.	164.	164.	164.
MACHRY LUBE COST 1 DOL.	25.	25.	25.	25.	25.	25.	25.	25.	25.	25.	25.	25.
MACH REPAIR COST 1 DOL.	102.	102.	102.	102.	102.	102.	102.	102.	102.	102.	102.	102.
EQUIP REPAIR COST 1 DOL.	252.	252.	252.	252.	252.	252.	252.	252.	252.	252.	252.	252.
MACHINERY LABOR 1 DOL.	239.	239.	239.	239.	239.	239.	239.	239.	239.	239.	239.	239.
LIVESTOCK LABOR 1 DOL.	455.	455.	455.	455.	455.	455.	455.	455.	455.	455.	455.	455.
EQUIPMENT LABOR 1 DOL.	15.	15.	15.	15.	15.	15.	15.	15.	15.	15.	15.	15.
INT. ON OPER CAP. 1 DOL.	221.	195.	96.	37.	19.	0.	205.	240.	168.	320.	306.	310.
*** TOTALS OF THE ABOVE ITEMS ARE LISTED IN THE VARIABLE COST SECTION ON THE REVERSE SIDE ***												
COST 1 DOL.	5187.	5670.	3687.	2128.	2109.	3591.	2296.	2931.	2259.	4811.	5205.	6109.

LABOR USE SUMMARY												
MACHINERY LABOR 1 HOUR	68.	68.	68.	68.	68.	68.	68.	68.	68.	68.	68.	68.
LIVESTOCK LABOR 1 HOUR	130.	130.	130.	130.	130.	130.	130.	130.	130.	130.	130.	130.
EQUIPMENT LABOR 1 HOUR	4.	4.	4.	4.	4.	4.	4.	4.	4.	4.	4.	4.

LIVESTOCK INVESTMENT AND COST SUMMARY

NAME	UNIT	SIZE	INVESTMENT		TOTAL VALUE	DEPR.	INTEREST	COST SUMMARY				
			PURCH PRICE	NO. IN BUDGET				INS/TAXES	TOTAL OWNERSHIP	FUEL & LUBE	REPAIRS	TOTAL OP COSTS
EQUIPMENT												
SCALES LIVSTK	TON	10.	5500.	1.0	5500.00	165.00	323.68	55.00	543.67	0.00	18.33	18.33
BARBWIRE 5 STRND	MILE	1.	6100.	18.0	109800.00	5490.00	5874.30	1098.00	12462.30	0.00	2745.00	2745.00
BARN FEED	SQFT	3000.	10000.	1.0	10000.00	300.00	588.50	100.00	988.50	0.00	83.33	83.33
CORRAL 6 RAIL	FEET	100.	310.	20.0	6200.00	310.00	331.70	62.00	703.70	0.00	155.00	155.00
CAT SQZ TILTABLE	UNIT	1.	510.	1.0	510.00	17.85	35.47	5.10	58.42	0.00	12.75	12.75
CAT SQZ UPRIGHT	UNIT	1.	300.	1.0	300.00	13.50	17.66	3.00	34.16	0.00	7.50	7.50
LIVESTOCK												
BEEF COW	LBS.	950.	280.	300.	84000.00	0.00	8988.00	547.50	9535.50			
BEEF HEIFER	LBS.	800.	400.	50.	20000.00	0.00	2140.00	91.25	2231.25			
BEEF BULL	LBS.	1500.	800.	12.	9600.00	0.00	1027.20	21.90	1049.10			
HORSE	HEAD	1.	750.	2.	1500.00	112.50	100.31	3.65	216.46			
MACHINERY												
PICKUP 1/2 TON			7500.00		7500.00	1.25	0.65	0.08	1.99	5.30	2.86	8.16
GOOSE-NECK TRAIL			6000.00		6000.00	1.58	1.00	0.14	2.72	0.04	2.01	2.05
LAND												
NATIVE PASTURE	ACRE		350.00	2400.0	840000.00		67200.00	8400.00	75600.00			
IRRIG PASTURE	ACRE		1200.00	240.0	288000.00		23040.00	2880.00	25920.00			
TOTALS					1388910.00	6411.69	109668.47	13267.62	129347.77	5.34	3026.79	3032.12
TOTAL PER HEAD					4629.70000	21.3723	365.5616	44.2254	431.1592	0.0178	10.0893	10.1071

2% DEATH LOSS 16 2/3% REPLACEMENT RATE
90% CALF CROP
RANGE & IRRIGATED PASTURE

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