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 Beef Production Costs, Northern California, 1985  
 280 Cows 73 Calf Crop  
 8Stkrs-Strs. 28 Rep. Rate  
 75Capital Days .00 Stkrs-Hfrs.  
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	Quantity	Weight	Price/U.	Total Value	Value/Ani.	Cost/Lb.	Percent of
	-Number-	-Units-	-Dollars-	-Dollars-	-Dollars-	-Dollars-	Total
<b>INVESTMENT</b>							
Equipment, Lives. & Misc-Dollars				14980.00	53.21		4
Equipment, Irrig.- Dollars				.00	.00		0
Cows-No.	280		400.00	112800.00	400.00		29
Heifers, Rep.- No.	79		400.00	31600.00	112.86		8
Bulls-No.	10		900.00	9000.00	32.14		2
Raised steers still on ranch	0		.00	.00	.00		0
Raised heifers still on ranch	0		.00	.00	.00		0
Purchased stocker steers on ranch	0		.00	.00	.00		0
Purch'ed stocker heifers on ranch	0		.00	.00	.00		0
Horses-No.	4		1000.00	4000.00	14.29		1
Hay, Inventory-Tons	0		.00	.00	.00		0
Land, Range-Ac.	3478		60.00	208680.00	745.29		55
Land, Irrigated Pasture- Ac.	0		.00	.00	.00		0
<b>TOTAL INVESTMENT</b>				<b>380180.00</b>	<b>1357.79</b>		<b>100</b>
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<b>INCOME</b>							
Steers, Weaners-No.	125	544	.64	43520.00	155.43		60
Steers, Yearlings-No.	0	0	.00	.00	.00		0
Heifers, Weaners-No.	52	418	.56	12172.16	43.47		17
Heifers, Yearlings- No.	0	0	.00	.00	.00		0
Steers, Purchased Stock Sold	0	0	.00	.00	.00		0
Heifers, Purchased Stock Sold	0	0	.00	.00	.00		0
Cows, Cull- No.	31	1000	.39	12090.00	43.18		17
Bulls, Cull-No.	4	1600	.46	2944.00	10.51		4
Heifers, Repl. Previous Yr. Sold	5		415.00	2075.00	7.41		3
Replacement Heifers Culled & Sold	0		.00	.00	.00		0
Cow-Calf, Pairs Sold-No.	0		.00	.00	.00		0
Breed Females	0		.00	.00	.00		0
<b>INCOME-OTHER</b>							
Hay, Tons Sold	0		.00	.00	.00		0
Income, Misc.( )				.00	.00		0
<b>SUB-TOTAL: WEIGHT</b>		<b>127136</b>					<b>0</b>
<b>TOTAL INCOME</b>				<b>72801.16</b>	<b>260.00</b>	<b>.57</b>	<b>100</b>
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<b>EXPENSE</b>							
<b>CASH COSTS</b>							
Steers, Purchased Stock- No.	0	0	.00	.00	.00		0
Heifers, Purchased Stock-No.	0	0	.00	.00	.00		0
Bulls and Cows Purchased	4			3250.00	11.61		5
Hay, Cow Herd Maint.-Tons/head	1.5	280	60.00	25200.00	90.00		42
Hay, Purchased Stockers-Tons/hd	0	0	.00	.00	.00		0
Hay, Repl., Support Stock,Bull-Hd	94		72.98	6860.00	24.50		12
Hay, Raised Yearlings-Tons/hd	0	0	.00	.00	.00		0
Range, Winter, Leased-Total AUM	0		.00	.00	.00		0
Range, Summer, Leased-Total AUM	0		.00	.00	.00		0
Pasture, Summer, Water Costs-Ac.	0		ERROR	.00	.00		0
Pasture, Summer, Leased-Total AUM	1485		8.70	12919.50	46.14		22
Pasture, Winter, Leased-Total AUM	0		.00	.00	.00		0

Supplement, Females & Bulls	0	0	0	.00	0
Supplement, Stockers purchased	0	.00	.00	.00	0
Salt, Total	5800	.05	278.00	.99	0
SUB-TOTAL: FEED EXPENSE			48507.58	173.24	.38
GENERAL EXPENSE					
Vet. Med.-Per Hd. and Total	280	2.55	715.00	2.55	1
Gas, Prop and Fuel-Total & Per Hd	280	3.71	1040.00	3.71	2
Repair and Maintenance- Per Hd.	280	3.57	1000.00	3.57	2
Labor- Men Per Month	1	12.58	429.00	5396.82	19.27
Employee Ins., FICA-Pct. of Base	1	12.58	.13	701.59	2.51
Liab., Heal. Ins, Comp-Pct of Base	0	12.58333333	.22	1200.00	4.29
Fertilizer- Total	0		.00	.00	0
Office and Misc.-Per Hd. & Total	280	1.21	340.00	1.21	1
Power and Electricity- Per Hd.	280	.75	210.00	.75	0
Livestock Transport.- Per Hd.	280	.89	250.00	.89	0
					0
Interest on Oper. Capital	10000	.115	236.30	.84	0
TOTAL VARIABLE COSTS			59597.29	212.85	.47
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OVERHEAD COSTS: CASH					
Taxes					
Irrigated Pasture			.00	.00	0
Range Land			5015.00	17.91	68
Interest Costs					
Range Land	24000	.1	2400.00	8.57	32
Irrigated Pasture	0	.1	.00	.00	0
Equipment	0	.1	.00	.00	0
Livestock	0	.1	.00	.00	0
TOTAL CASH OVERHEAD COSTS			7415.00	26.48	.06
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TOTAL VARIABLE PLUS CASH OVERHEAD COSTS			67012.29	239.33	.53
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OVERHEAD COSTS: NON-CASH					
Depreciation					
Equipment, Livestock and Misc.	6600	.20	1320.00	4.71	4
Equipment, Irrigation	0	.20	.00	.00	0
Bulls, Horses, Cows	0	.20	.00	.00	0
Interest					
Irrigated Pasture	0	.1	.00	.00	0
Range Land	184680	.1	18468.00	65.96	50
Equipment	14900	.1	1490.00	5.32	4
Livestock	156600	.1	15660.00	55.93	42
TOTAL NON-CASH OVERHEAD COSTS			36938.00	131.92	.29
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TOTAL: ALL COSTS			103950.29	371.2510363	.82
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INCOME MINUS CASH COSTS			5788.87	20.67453514	.05
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INCOME MINUS ALL COSTS			-31149.13	-111.246893	-.25
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COSTS PER POUND SOLD AND B.E.	BASED ON	SALE WT. =	127136		

BREAKEVENS AT VARIOUS PRICES AND QUANTITIES	PRICE	QUANTITY	PRICES AND QUANTITIES TO COVER ALL COSTS	PRICE	QUANTITY
CASH COSTS	.47	141788		.47	219943
	.52	120223		.52	198901
	.57	117027		.57	181533
	.62	107629		.62	166955
	.67	99628		.67	154544
	.72	92735		.72	143851