

SAMPLE PRODUCTION COSTS

From Your Farm and Home Advisors' Office

358 Elm Avenue, Auburn, California 95603

Telephone 885-4551



PLACER COUNTY

COW AND CALF OPERATION 100 COWS

Beef cattle production is presently the leading agricultural enterprise in gross income in Placer County.

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

Most of our beef cattle ranches are headquartered in the Western quarter of the county. 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% with 2% mortality. Fifteen heifers go into the cow herd each year as replacements. Mortality in the cow herd is figured at 2% annually.

Water cost is figured at \$34.00 per miner's inch with one inch irrigating two acres. Three hundred dollars for pre-irrigation of the annual clover range is included in the water cost figure.

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

Sample Costs of Production can help you:

- * Analyze the various enterprises best fitting your farm's resources.
- * Budget for cash operating expenses

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COW AND CALF OPERATION
100 COWS

	Value per cow	Total Value	My Ranch	
			Per Cow	Total for cow
INVESTMENT				
1. Cows - 100	\$200.00	\$20,000.00		
2. Replacements - 15 @ \$150	22.50	2,250.00		
3. Bulls - 4 @ \$500	20.00	2,000.00		
4. Horse and Saddle	4.00	400.00		
5. Pickup, Scales and misc. equipment	60.00	6,000.00		
6. Improved Range - 300 acres @ \$175	525.00	52,500.00		
7. Irrigated Pasture - 100 acres @ \$400	400.00	40,000.00		
8. Buildings - \$5000	50.00	5,000.00		
TOTAL	\$1,281.50	\$128,150.00		
INCOME				
Calf Crop - 90% Mortality 2%				
88 Calves - 15 heifers saved for replacements				
1. 44 Steers @ 500# - 22,000# @ 25¢/lb	55.00	5,500.00		
2. 29 Heifers @ 450# - 13,050# @ 23¢/lb.	30.02	3,001.50		
3. 13 Cull Cows @ 1000# - 13,000# @ 14¢/lb.	18.20	1,820.00		
4. 1 Bull @ 1400# @ 18¢/lb.	2.52	252.00		
TOTAL	105.74	10,573.50		
OPERATING COSTS				
1. Fertilizer for irrigated pasture	9.00	900.00		
2. Irrigation Water	20.00	2,000.00		
3. Misc. (gas, repairs, vet bills, salt, pickup exp. etc.)	11.00	1,100.00		
4. Replacement Bull	5.00	500.00		
5. Taxes, Range @ \$3.06/A	9.18	918.00		
Taxes, Irrigated pasture @ \$7.00/A	7.00	700.00		
Taxes, cows	2.70	270.00		
Taxes, bulls	.24	24.00		
Taxes, heifers 15 @ .90 15 @ 1.80	.41	40.50		
Taxes, horse	.03	3.00		
Taxes, buildings	1.05	105.00		
6. Hay 50 T @ 26.00	13.00	1,300.00		
TOTAL CASH OPERATING COSTS	\$78.61	\$7,860.50		
DEPRECIATION				
1. Horse and saddle	.40	40.00		
2. Pickup, scales and misc.	4.60	460.00		
3. Fences (5000) @ 5%	2.50	250.00		
4. Irrigation System (8,000) @ 5%	4.00	400.00		
5. Buildings (5000) @ 5%	2.50	250.00		
6. Irrigated Pasture Stand (3000) @ 10%	3.00	300.00		
TOTAL DEPRECIATION	\$17.00	\$1,700.00		
TOTAL COST OF PRODUCTION	\$95.61	\$9,560.50		
INCOME SUMMARY				
Total Income	\$105.74	\$10,573.50		
Total Expenses	95.61	9,560.50		
Farm Income*	10.13	1,013.00		

*Not including interest on investment and family labor

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Jack E. Herr, Farm Advisor & Phil Parsons, Extension Economist