

*Doyle*

BF-CC-54

SAMPLE COSTS OF BEEF PRODUCTION  
IN THE CENTRAL COAST COUNTIES OF CALIFORNIA

Arthur Shultis, Extension Economist, Farm Management  
January 1954, Berkeley, Calif.

	TDN	Range cow to weaner calf	Weaner calf to yr lg. feeder range	Yr. feeder to "good" slaughter, Ir. past. & suppl.	Good to choice in feed lot
Period		Year	11 mo.	4 mo.	2 mo.
Weight of animal at end	15#	450	750	960	1080
Gain during period		---	300	210	120
Costs		Per cow	Per head	Per head	Per head
Range @ \$3.00 per animal unit month	500	39.00	20.00	---	---
Stubble & misc. at \$2.00 per A.V. Mo	500	5.00	---	---	---
Irrigated pasture at \$5.00 per A.V. Mo.		---	---	15.00	---
Hay at \$20 a ton $\frac{1}{2}$ ton	500	10.00	3.00	2.00	6.00
Concentrates at \$60 a ton	150	6.00	6.00	15.00	24.00
Total feed cost	6750	60.00	29.00	32.00	30.00
Labor at \$1.00 per hour		10.00	2.00	2.00	1.00
Misc. Taxes, Ins., Auto, Horses, etc.		9.00	3.00	1.00	1.00
Depreciation, buildings, equipment		3.00	1.00	.50	.50
Interest on investment		12.00	6.00	3.00	2.00
Total production cost		94.00	41.00	38.50	34.50
Less income cows, etc.		24.00			
Net cost of .69 weaner calf		70.00			
Cost per weaner calf		101.45			
Add mortality allowance			1.30	1.60	1.00
Total cost for period			42.30	40.10	35.50
Add cost to start of period			101.45	143.75	183.85
Total cost to close of period		101.45	143.75	183.85	219.35
Cost per cwt. produced in period			14.10	19.10	29.58
Cost per cwt. at close of period		22.54	19.17	19.15	20.31

Period 1, the breeding herd is based on 90 calves raised per 100 cows, with 21 heifers saved for replacements, 17 cows sold and 69 weaner calves for transfer or sale. Some stubble or cheaper feed is used and a half ton of hay and .1 ton of concentrates per cow for fall and winter supplementing of the range. Feed required is 17.2 animal unit months per breeding cow year including bulls and replacement heifers and calves from 4 to 8 months. Calves are weaned and transferred to stage 2 about July.

The second period is the weaner calf to a yearling feeder, 11 months. Some hay and concentrates are used in fall and winter and a 1% mortality is assumed. Period is about July to following June.

The third period is about 4 months, July to October, on irrigated pasture with increasing grain supplement to bring the feeder to a slaughter grade of good. Allowance is made for 1% mortality.

The fourth and last period is 2 months in the feed lot to bring the animal to a slaughter grade of choice with a mortality of half of one per cent. Note that although the last stage has the highest production cost per hundredweight the final cost per cwt. of the choice steer is below the cost per cwt. of weaner calf.