

SAMPLE COSTS . . . BEEF CATTLE COW-CALF OPERATION SELLING WEANERS
San Luis Obispo County - 1972

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Based on: 250 head, leased land with carrying capacity of 12 acres per animal unit,
3,000 total acres, 85% calf crop at weaning, 20% replacements (before culling),
2.5% mortality, calving in October and November and sold in June.

		Total	Per Cow	Your Cost
INITIAL INVESTMENT				
Stock - 250 cows @ \$300		75,000	300.00	
10 bulls @ \$750		7,500	30.00	
50 replacement heifers @ \$250		12,500	50.00	
3 horses @ \$400		1,200	4.80	
Equipment - pickup, trailer, scale chute, misc. equipment and tools		9,000	36.00	
TOTAL INVESTMENT		\$105,200	\$420.80	
DEPRECIATION				
Horses and saddles		160	.64	
Equipment - \$9,000, 10-year life		900	3.60	
Total Depreciation		\$ 1,060	\$ 4.24	
INTEREST ON INVESTMENT @ 8% (Equipment @ one-half original cost)				
		\$ 7,896	\$ 31.58	
INCOME				
	<u>Total lbs.</u>	<u>Price/Cwt</u>		
97 weaner steers @ 480#	46,560	\$ 44	20,486	81.94
50 weaner heifers @ 450#	22,500	39	8,775	35.10
15 vealers @ 250#	3,750	47	1,762	7.05
45 cull cows @ 1,000#	45,000	24	10,800	43.20
9 cull heifers @ 800#	7,200	30	2,160	8.64
2 cull bulls @ 1,500#	3,000	29	870	3.48
TOTAL GROSS INCOME	128,010 lbs		\$ 44,853	\$179.41
EXPENSES				
Range - 3,000 acres @ \$5			15,000	60.00
Barley stubble - 60 days, 250 head			1,000	4.00
Hay - 250 head, 1/2 ton per head @ \$40/ton			5,000	20.00
Protein range supplement - 1.5#/day - 120 days @\$78/ton			1,750	7.00
Salt and minerals			325	1.30
Total Feed			\$ 24,575	\$ 98.30
Bull replacements - 2 @ \$750			1,500	6.00
County taxes - stock			750	3.00
- equipment			100	.40
Gas, oil, repairs and maintenance			1,500	6.00
Veterinarian and medicine			625	2.50
Administration (accounting, licenses, dues, ins., etc.)			800	3.20
TOTAL CASH COSTS			\$ 28,350	\$113.40

SUMMARY	Total	Per Cow
Gross Income	\$44,853	\$179.41
Less Cash Costs	28,350	113.40
Net Cash Income	\$16,503	\$ 66.01
Less Depreciation	1,060	4.24
Farm Income	\$15,443	\$ 61.77
Less Operator's Labor	5,625	22.50
Return to Investment and Management	\$ 9,818	\$ 39.27
Less Interest on Investment	7,896	31.58
MANAGEMENT INCOME	\$ 1,922	\$ 7.69
Total Expense	\$42,931	\$171.72