

SAMPLE COSTS FOR COW-CALF OPERATION  
Sutter-Yuba Counties, 1983

20 cows. 1600 acres of range. 160 acres of irrigated pasture.  
Two bulls replaced each year.

GROSS RECEIPTS:	QUANTITY AND VALUE	VALUE
90 steers	550lbs. ea. @ \$.68/lb.	33660.00
60 heifers	500 lbs ea. @ \$.60/lb.	18000.00
29 cull cows	1100 lbs. @ \$.38/lb.	12122.00
2 cull bulls	1800 lbs. @ \$.50/lb.	1800.00
<b>TOTAL</b>		<b>65582.00</b>

OPERATING COSTS	QUANTITY AND KIND	COST	YOUR COST
hay	1 ton per cow @ \$75 per ton	17250.00	
salt, minerals, etc.		400.00	
vet & medical	\$10 per head, 238 head	2380.00	
gas, repairs, maintenance		4000.00	
irrigation water	\$75 per acre on 160 acres	12000.00	
fertilizer	\$28 per acre on 160 acres	4480.00	
labor	\$800 per mo.	9600.00	
interest on operating costs		3006.60	
<b>TOTAL OPERATING COSTS</b>		<b>53116.60</b>	

Overhead:			
county taxes	\$3 range, \$12 irr. pasture	6720.00	
insurance, supplies, office		1200.00	
<b>TOTAL OVERHEAD COSTS</b>		<b>7920.00</b>	

Investment:	depreciation	interest	
land		99360.00	99360.00
equipment	2060.00	816.00	2876.00
structures	1133.33	1380.00	2513.33
irrigation & pasture	1983.33	1980.00	3963.33
livestock	12333.33	3624.00	15957.33
<b>TOTAL</b>	<b>17510.00</b>	<b>107160.00</b>	<b>124670.00</b>

<b>TOTAL ANNUAL COSTS</b>		<b>185706.60</b>	
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