

## BEEF INCOME AND COSTS

Tehama County - 1968

Based on 100 - cow herd, 85% calf crop, 2% mortality, 15% replacement, selling weaners.

	Value per cow			
	Total ranch	Equip-ment	Horses	Cattle
	dollars			
<b>INVESTMENT</b>				
Equipment	74.00	74.00		
Horses and saddles .02	6.00		6.00	
Cows	200.00			200.00
Bulls .04 @ \$500	20.00			
<b>TOTAL INVESTMENT</b>	<b>300.00</b>	<b>74.00</b>	<b>6.00</b>	<b>200.00</b>
<b>INCOME</b>				
Steers .42 @ 47 lb. - 200 lb. @ 28¢	55.86			55.86
Heifers .28 @ 450 lb. - 126 lb. @ 24¢	30.24			30.24
Cows .13 @ 900 lb. - 127 lb. @ 18¢	21.06			21.06
Transfers		13.74	2.50	
<b>TOTAL INCOME</b> 453 lb.	<b>107.16</b>			<b>107.16</b>
<b>EXPENSE</b>				
Summer range	25.00			25.00
Winter pasture	27.50			27.50
Hay	15.40		1.90	13.50
Total feed	67.90			66.00
Labor	16.00			16.00
Replacement heifers	17.20			17.20
Breeding cost	6.50			6.50
Veterinary and medicine including pregnancy test	3.65			3.65
Taxes	3.31			3.31
Horse				2.50
Equipment				13.74
Miscellaneous overhead	3.50			3.50
Supplies	6.75	3.75		3.00
Trucking	5.00			5.00
<b>Cash Cost</b>	<b>129.81</b>	<b>3.75</b>		<b>140.40</b>
Depreciation	8.00	7.40	.60	
Interest	17.99	2.59		15.40
Management 5% of 107.16	5.35			5.35
<b>TOTAL EXPENSES</b>	<b>161.15</b>	<b>13.74</b>	<b>2.50</b>	<b>161.15</b>
<b>NET INCOME</b>	<b>-53.99</b>	<b>-0-</b>	<b>-0-</b>	<b>-53.99</b>

Adapted from: Ellis, Ken. Beef Cattle Production, Cost Analysis of Cow-Calf Enterprise.  
 Red Bluff: University of California Agricultural Extension Service  
 Mimeo. March 1968.

SUMMARY OF STOCKER CATTLE STUDIES IN CALIFORNIA 1967-70

	San Benito	Santa Barbara	Merced	Shasta-Tehama	Placer Irrigated Pasture	Humboldt		
						Coast	North-east	South-east
	1970	1969	1968		1967			
<b>PRODUCTION DATA</b>								
Number of animals bought	845	500	100	1,000	450	927	927	618
Mortality--percent	2	2	2	2	1	4	4	4
Pounds beef per animal	250	250	150	200	217	320	224	224
dollars per stocker								
<b>INVESTMENT</b>								
Range	710.00	--	460.00	240.00	--	222.60	233.30	242.15
Pasture	--	--	--	--	83.35	--	--	--
Improvements	--	--	15.00	28.50	37.85	31.25	23.00	15.80
Equipment	17.75	20.90	32.00	6.50	13.35	12.70	12.70	19.10
Horses	1.05	2.55	4.00	1.50	--	.65	.65	.95
<b>TOTAL</b>	<b>728.80</b>	<b>23.45</b>	<b>511.00</b>	<b>276.50</b>	<b>134.55</b>	<b>267.20</b>	<b>269.65</b>	<b>278.00</b>
<b>INCOME</b>								
Sales	205.80	217.00	152.88	165.62	196.10	151.20	131.04	131.04
Purchases	153.00	156.10	126.00	135.00	162.00	102.00	102.00	102.00
<b>NET SALES</b>	<b>52.80</b>	<b>60.90</b>	<b>26.88</b>	<b>30.62</b>	<b>34.10</b>	<b>49.20</b>	<b>29.04</b>	<b>29.04</b>
<b>EXPENSE</b>								
Range	13.35	26.45	21.00	20.00	--	15.50	15.50	15.50
Pasture	--	.80	--	--	20.00	--	--	--
Hay	2.74	--	--	.75	--	3.45	6.55	8.25
Concentrate	1.14	3.70	--	4.00	--	--	--	--
Salt	.27	.20	.25	.25	.10	.15	.15	.20
Total Feed	17.50	31.15	21.25	25.00	20.10	19.10	22.20	23.95
Labor	6.80	7.95	6.00	3.00	1.00	6.80	6.80	10.15
Veterinary & medicine	.30	.50	.50	2.00	.45	.80	.80	.95
Taxes on livestock	.65	1.50	1.25	1.75	--	1.75	1.45	2.00
Horse	.30	.65	.54	.44	--	.70	.70	1.08
Equipment	4.09	4.60	8.41	2.44	2.25	3.25	3.25	4.90
Miscellaneous	2.20	1.00	4.00	1.00	.60	1.10	1.10	1.40
Interest	7.00	7.80	3.78	5.76	4.80	4.60	4.60	4.60
Management	2.64	3.05	1.34	1.53	1.70	2.45	1.45	1.45
<b>TOTAL</b>	<b>41.48</b>	<b>58.20</b>	<b>47.07</b>	<b>42.92</b>	<b>30.90</b>	<b>40.55</b>	<b>42.35</b>	<b>50.48</b>
<b>NET INCOME PER CALF</b>	<b>11.32</b>	<b>2.70</b>	<b>-20.19</b>	<b>-12.30</b>	<b>3.20</b>	<b>8.65</b>	<b>-13.31</b>	<b>-21.44</b>