

SAMPLE PRODUCTION COSTS

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COW AND CALF OPERATION 100 COWS

Beef cattle production is one of the leading agricultural enterprises in terms of gross income in Placer and Nevada Counties.

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 half of the 2-county area. 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%. Twenty 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 \$31.50 per miner's inch with one inch irrigating two acres. Two hundred seventy-eight dollars for pre-irrigation of the annual clover range is included in the water cost figure.

No labor costs are included. It is assumed that all labor for fertilizing, seeding, mowing, raking and hauling hay, sprinkling, repairs, and care of cattle is done by operator and his family. No interest on the investment in land, fences, buildings, and equipment are included as a cost.

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

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UC Cooperative Extension

COW AND CALF OPERATION
100 COWS

	Total Value	Per Cow
INVESTMENT		
1. Cows - 100	\$20,000.00	\$200.00
2. Replacements - 20 @ \$150	3,000.00	30.00
3. Bulls - 4 @ \$550	2,000.00	20.00
4. Horse and Saddle	400.00	4.00
5. Pickup, Tractor, Scales & Misc. equip.	10,000.00	100.00
6. Improved Range - 300 acres @ \$300	90,000.00	900.00
7. Irrigated Pasture - including fences & irrigation system - 100 acres @ \$843	84,300.00	843.00
8. Buildings - \$6000	6,000.00	60.00
TOTAL	\$215,700.00	\$2157.00
INCOME		
1. 45 Steers @ 500# = 22,500#@ 32¢/lb.	7,200.00	72.00
2. 25 Heifers @ 450# = 11,250# @ 29¢/lb.	3,262.50	32.62
3. 18 Cull Cows @ 1000# = 18,000# @ 20¢/lb.	3,600.00	36.00
4. 1 Bull @ 1500# @ 27¢/lb.	405.00	4.05
TOTAL	\$ 14,467.50	\$ 144.67
OPERATING COSTS		
1. Fertilizer for irrigated pasture	\$ 1,200.00	\$ 12.00
2. Irrigation Water	1,853.00	18.53
3. Misc. (gas, repairs, vet bills, salt, pickup exp., etc.)	1,300.00	13.00
4. Replacement	500.00	5.00
5. Taxes, Range @ \$6.38/A	1,914.00	19.14
Taxes, Irrigated pasture @ \$9.56/A	956.00	9.56
Taxes, cows (365 x .005)	183.00	1.83
Taxes, bulls (\$450 x 25% = 112.50 x 8.50 = 9.56 x 4 head)	38.24	.38
Taxes, heifers (20 hd. x 1.83)	36.60	.37
Taxes, horse (\$200 x 25% = \$50.00 x 8.50)	4.25	.04
Taxes, buildings (\$6000 x 25% = \$1500 x 8.50)	127.50	1.28
6. Hay 50 T @ 30:00	1,500.00	15.00
TOTAL CASH OPERATING COSTS	\$9,612.59	\$ 96.12
DEPRECIATION		
1. Horse and saddle	40.00	.40
2. Pickup, Tractor, scales & misc.	800.00	8.00
3. Fences (6400 - 25 yr.)	256.00	2.56
4. Irrigation System 43,400	2,687.00	26.87
5. Buildings (\$6000)	300.00	3.00
6. Irrigated Pasture Stand @ \$30/A x 100 \$3000 - 7 yr	429.00	4.29
TOTAL DEPRECIATION	\$ 4,512.00	\$ 45.12
TOTAL COST OF PRODUCTION	\$14,124.59	\$141.24
INCOME SUMMARY		
Total Income	\$14,467.50	\$144.67
Total Expenses	14,124.59	141.24
Farm Income	\$ 342.91	\$ 3.43

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