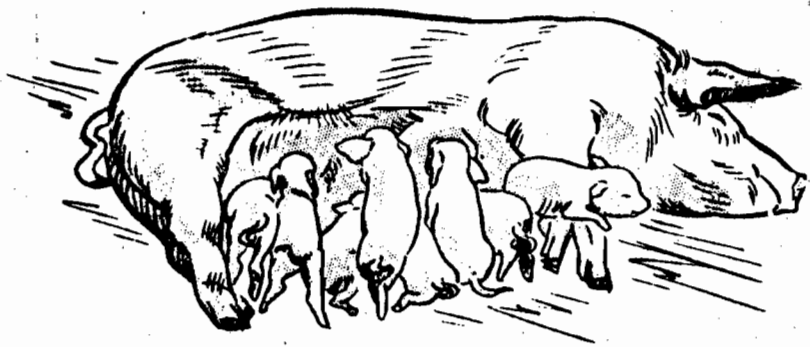


# CALCULATING SWINE PRODUCTION COSTS

Feed	Labor	Land	
Medication	Breeding Stock	Stock	Housing

TULARE COUNTY



# CALCULATING SWINE PRODUCTION COSTS

Prepared By

Robert F. Miller  
Tulare County Farm Advisor

Even in the age of computers many swine producers do not have a good handle on the costs, returns and production efficiencies that exist in their swine production unit. This publication contains forms filled out with example expenses, feed usage, sales, and inventory change which occurred on a typical 100 sow unit. Following are suggestions which are meant to be helpful in completion of them.

## The Forms

1. Expenses - Be a lumpner. Don't worry about being too meticulous. Just get the dollars down in a manner that will best reflect your expenses.
2. Feed - Since feed accounts for over 70% of production costs it is important to know how much is being used. Close attention should be paid to this item from month to month and from year to year.
3. Sales - Knowing average sale weights and the percentage of fats to feeders sold is information that will be helpful in making management decisions.
4. The change in number and weight of pigs in the inventory is most important in determining net pork production. Feeders need not be weighed. Dividing the average weight of the fats and feeders sold by 2 is a very accurate way of determining their weight.
5. Summary - This is the bottom line. The cost per CWT of pork is obtained by dividing the amount of feed and its cost by the net pork produced. This date will reveal and strong and weak points in your operation.

Records are important! They will allow you to make intelligent management decisions and will be useful to your lender in determining your credit needs.

Completing them will return you more for the time spent than any other job on the ranch.

## EXPENSES

Year - 1982	Labor	Supplies	Repairs	Services	Drugs & Iron	Utilities	Misc.	Interest	Taxes
Herdsmen	12,000								
Rent									
Other Labor	3,000								
SS & Comp.	1,600								
Electric Supplies		750							
Fuel & Oil		750							
Freight \$1.00 head - 1635 hd				1,635					
Insurance									
Miscellaneous									
Telephone & Office Expenses						1,000	1,000		
Power						6,000			
Repairs & Maintenance			4,750						
Bedding		250							
Travel							250		
Drugs					4,750				
Veterinarian				250					
Purchase of stock							800		
Taxes - Land & Improvements									750
Taxes - Personal Property									250
Interest @ 16 - 1/2 operating capital for 1/2 year								7,239	
Comm. & Promotion				1,000					
Pickup Rent .18/mi-10,000 mi							1,800		
Other									
TOTAL	16,600	1,750	4,750	2,885	4,750	7,000	4,650	7,239	1,000

SUMMARY

1982

1981

Feed	1982			1981		
	Amount	Price	Cost	Amount per cwt.	Cost per cwt.	Percent of cost
Finisher						
Grower						
Sow Feed						
Starter						
Pre Starter						
Other						
. TOTAL						
Expenses:						
Labor						
Supplies						
Repairs						
Services						
Drugs & Iron						
Utilities						
Misc.						
Interest						
Taxes						
TOTAL EXPENSES						
TOTAL CASH COSTS						
TOTAL SALES						
PROFIT OR LOSS						



**INVENTORY**

**JANUARY 1, 1982**

**JANUARY 1, 1983**

**CHANGE**

Class	Number	Weight/hd	Total Weight	Number	Weight/hd	Total Weight	Number	Total Weight Change	Value
Sows and Pigs									
Bred Sows									
Dry Sows and Gilts									
Boars									
Feeders									
TOTALS									
<u>SALES:</u>	1981	Weight	Value	1982	Weight	Value			
Market Hogs									
Feeders									
Sows and Boars									
TOTALS									

**Fats            Feeders            Sows & Boars**

1. Market Price 1981 -

2. Market Price 1982 -

\* Purebred

Inventory Change

Sales

\* Less Purchase

**NET PORK PRODUCED**

SALES - 1982

Month	MARKET SWINE				FEEDER PIGS				SOWS AND BOARS			
	No.	Weight	Price	Amount	No.	Weight	Price	Amount	No.	Weight	Price	Amount
January	119	26,180	.47	12,305	14	1,400	.57	798	1B 3S	400 1,200	.27 .37	108 444
February	119	26,180	.52	13,614	14	1,400	.62	868	2S	800	.42	336
March	119	26,180	.53	13,875	14	1,400	.63	882	3S	1,200	.43	316
April	119	26,180	.54	14,137	14	1,400	.64	896	2S	800	.44	516
May	119	26,180	.57	14,923	14	1,400	.67	938	3S	1,200	.47	564
June	119	26,180	.61	15,970	14	1,400	.71	994	2S	800	.51	408
July	119	26,180	.63	16,493	14	1,400	.73	1,022	1B 3S	400 1,200	.43 .53	172 636
August	119	26,180	.66	17,729	14	1,400	.76	1,064	2S	800	.56	448
September	119	26,180	.68	17,802	14	1,400	.78	1,092	3S	1,200	.58	696
October	119	26,180	.57	14,923	14	1,400	.67	938	2S	800	.47	376
November	119	26,180	.55	14,399	14	1,400	.65	910	3S	1,200	.45	540
December	119	26,180	.55	14,399	14	1,400	.65	1,170	5S	2,000	.45	900
TOTALS	1448	314,160		180,119	172	17,200		11,572	2 Boars 33 Sows	800 13,200		280 6,216
AVERAGES		220	Avg. Price	.57.33/cwt	Avg. wt. 100		Avg. Price	67.33	Avg. wt. 400		Avg. Price	35.00/cwt 47.09/cwt

SALES - 1982

Month	MARKET SWINE				FEEDER PIGS				SOWS AND BOARS			
	No.	Weight	Price	Amount	No.	Weight	Price	Amount	No.	Weight	Price	Amount
January												
February												
March												
April												
May												
June												
July												
August												
September												
October												
November												
December												
TOTALS												
AVERAGES												



INVENTORY

JANUARY 1, 1982

JANUARY 1, 1983

CHANGE

Class	JANUARY 1, 1982			JANUARY 1, 1983			CHANGE		
	Number	Weight/hd	Total Weight	Number	Weight/hd	Total Weight	Number	Total Weight Change	Value
Sows and Pigs in farrowing house	17	450	7,650	16	450	7,200	-1	-450	
Bred Sows in farrowing house	3	400	1,200	4	400	1,600	+1	+400	
Gestating Sows and Gilts	82	350	28,700	83	350	29,050	+1	+350	
Boars	7	400	2,800	7	400	2,800	--	----	
Feeders	798	103	82,194	805	104	83,720	+7	+1,526	
TOTALS	907		122,544	915		124,370	+8	+1,826	
<u>SALES.</u>	1981	Weight	Value	1982	Weight	Value			
Market Hogs	1,420	312,400	146,828	1,428	314,160	180,119	+8	+1,760	33,291
Feeders	180	18,000	10,362	172	17,200	11,572	-8	-800	1,210
Sows and Boars	37	14,800	5,180	35	14,000	6,496	-2	-800	1,316
TOTALS	1,637	345,200	162,370	1,635	345,360	198,187	-2	+160	35,817

Fats      Feeders      Sows & Boars

1. Market Price 1981 - .47      .57      .35      Inventory Change      1,826

2. Market Price 1982 - .57      .67      .46      Sales      345,360

\* Purchased 2-250# Boars      \* Less Purchase      -500

NET PORK PRODUCED      346,686

FEED

1982	Finlsher		Grower		Sow Feed		Starter		Pre Starter	
	Avg. Price/cwt	Cost	Amount	Cost	Amount	Cost	Amount	Cost	Amount	Cost
January										
February										
March										
April										
May										
June										
July										
August										
September										
October										
November										
December										
TOTAL										

SUMMARY

1982

1981

Feed	1982			1981					
	Amount	Price	Cost	Amount per cwt	Cost per cwt	Percent of cost	Amount per pound	Cost per pound	Percent of cost
Finisher	626,205	8.00	\$50,096	1.81	\$14.45	28			
Grower	252,603	8.40	21,219	.73	6.12	12			
Sow Feed	274,596	8.03	22,058	.79	6.36	12			
Starter	198,492	11.50	22,827	.57	6.58	13			
Pre Starter	105,256	14.50	15,262	.30	4.40	8			
Other									
TOTAL	1,457,152	9.02	131,462	4.20	\$37.92	73			
Expenses:									
Labor			\$16,600		\$ 4.79	9			
Supplies			1,750		.50	1			
Repairs			4,750		1.37	3			
Services			2,885		.83	2			
Drugs & Iron			4,750		1.37	3			
Utilities			7,000		2.02	4			
Misc.			4,850		1.40	3			
Interest			6,127		1.77	3			
Taxes			1,000		.29	1			
TOTAL EXPENSES			\$49,712		\$14.34	27			
TOTAL CASH COSTS			\$181,174		\$52.26	100			
TOTAL SALES			\$198,187						
PROFIT OR LOSS			\$17,013						

EXPENSES

Year - 1982	Labor	Supplies	Repairs	Services	Drugs & Iron	Utilities	Misc.	Interest	Taxes
Herdsmen									
Rent									
Other Labor									
SS & Comp.									
Electric Supplies									
Fuel & Oil									
Freight \$1.00 head - 1635 hd									
Insurance									
Miscellaneous									
Telephone & Office Expenses									
Power									
Repairs & Maintenance									
Bedding									
Travel									
Drugs									
Veterinarian									
Purchase of stock									
Taxes - Land & Improvements									
Taxes - Personal Property									
Interest @ 16 - $\frac{1}{2}$ operating capital for $\frac{1}{2}$ year									
Comm. & Promotion									
Pickup Rent .18/mi-10,000 mi									
Other									
TOTAL									