

ITEM	WEIGHT EACH	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST	YOUR COST
GROSS RECEIPTS						
CALVES, STEER	4.25	CWT.	90.000	83.000	31747.50	
CALVES, HEIFER	4.00	CWT.	80.000	44.000	14080.00	
CULL COW	9.00	CWT.	45.000	38.000	15390.00	
CULL BULL	14.00	CWT.	55.000	2.000	1540.00	
HUNTING FEE	1.00	EACH	1000.000	1.000	1000.00	
TOTAL GROSS INCOME PER HEAD					63757.50	318.7875
2. VARIABLE COSTS						
FEED COSTS						
ALFALFA HAY		TON	70.000	377.000	26390.00	
FEED GRAIN		CWT.	5.500	300.000	1650.00	
TOTAL FEED COST					28040.00	
OTHER COSTS						
PREGNANCY TEST		HEAD	1.500	240.000	360.00	
SALT & MINERALS		HEAD	2.400	260.000	624.00	
VET & MED.		HEAD	5.000	200.000	1000.00	
CUSTOM HAULING		HEAD	8.000	200.000	1600.00	
LEGAL FEES		DOL.	1.000	250.000	250.00	
FARM ORG DUES		NO.	1.000	125.000	125.00	
INSUR PREMIUMS		NO.	200.000	12.000	2400.00	
HIRED LABOR		NO.	1000.000	12.000	12000.00	
REPLACAT BULL(S)		HEAD	1500.000	1.000	1500.00	
TRACTORS (FUEL-LUBE-REP)		DOL.			677.03	
MACHINERY (FUEL-LUBE-REP)		DOL.			4248.07	
EQUIPMENT (FUEL-LUBE-REP)		DOL.			4178.96	
INTEREST ON OPER. CAP.		DOL.	0.140	19134.27	2678.80	
TOTAL VARIABLE COSTS					59681.86	
VAR. COST PER HEAD						298.4093
INCOME ABOVE OPERATING COSTS					4075.64	
INCOME PER HEAD						20.3782
4. CASH OVERHEAD						
REAL PROPERTY TAXES					2941.00	
TOTAL CASH OVERHEAD					2941.00	
OVERHEAD COST PER HEAD						14.7050
5. INCOME ABOVE CASH COSTS					1134.64	
INCOME PER HEAD						5.6732
6. FIXED COSTS						
CAPITAL & INTEREST						
INT. ON EQUIPMENT CAPITAL		DOL.	0.107	92036.60	9820.31	
INT. ON MACHINERY CAPITAL		DOL.	0.140	4533.05	634.63	
INT. ON IRRIG PASTURE		DOL.	0.107	156000.00	16645.20	
INT. ON WINTER RANGE		DOL.	0.107	5200.00	554.84	
INT. ON NATIVE PASTURE		DOL.	0.107	19500.00	2080.65	
INT. ON RANGE		DOL.	0.107	91000.00	9709.70	
TOTAL INTEREST					39445.32	
DEPRECIATION						
DEPR. ON EQUIPMENT		DOL.			5757.71	
DEPR. ON MACHINERY		DOL.			783.11	
TOTAL DEPRECIATION					6540.82	
TOTAL FIXED COSTS					45986.14	
FIXED COSTS PER HEAD						229.9307
7. TOTAL COSTS					108609.00	
TOTAL COST PER HEAD						543.0450
NET RETURNS					-44851.50	
NET RETURNS PER HEAD						-224.2575

VALUES BASED ON ACTUAL COSTS - SPECIFIC COSTS
WILL VARY ACCORDING TO INDIVIDUAL OPERATIONS
85% CALF CROP 20% REPLACEMENT 2% DEATH LOSS

UPDATED 05/06/80

UC Cooperative Extension

MONTHLY SUMMARY OF RECEIPTS AND EXPENSES

YEAR UNIT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
TOTAL RECEIPTS 1 DOL.	0.	1540.	0.	0.	15390.	0.	0.	0.	0.	46828.	0.	0.
OPERATING INPUTS:												
ALFALFA HAY 1 DOL.	0.	0.	0.	0.	0.	0.	0.	26390.	0.	0.	0.	0.
FEED GRAIN 1 DOL.	330.	330.	330.	0.	0.	0.	0.	0.	0.	0.	330.	330.
PREGNANCY TEST 1 DOL.	0.	0.	0.	0.	360.	0.	0.	0.	0.	0.	0.	0.
SALT & MINERALS 1 DOL.	0.	206.	0.	0.	0.	206.	0.	0.	0.	212.	0.	0.
VET & MED. 1 DOL.	0.	0.	0.	500.	0.	0.	0.	0.	0.	0.	500.	0.
CUSTOM HAULING 1 DOL.	0.	80.	0.	0.	320.	0.	0.	0.	0.	1200.	0.	0.
LEGAL FEES 1 DOL.	150.	0.	0.	0.	0.	0.	0.	0.	100.	0.	0.	0.
FARM ORG DUES 1 DOL.	0.	25.	0.	0.	25.	0.	0.	0.	75.	0.	0.	0.
INSUR PREMIUMS 1 DOL.	200.	200.	200.	200.	200.	200.	200.	200.	200.	200.	200.	200.
HIRED LABOR 1 DOL.	1000.	1000.	1000.	1000.	1000.	1000.	1000.	1000.	1000.	1000.	1000.	1000.
REPLACNT BULL(S) 1 DOL.	1500.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TRACTOR FUEL COST 1 DOL.	9.	152.	9.	0.	9.	0.	9.	0.	9.	0.	161.	0.
TRACT REPAIR COST 1 DOL.	7.	111.	7.	0.	7.	0.	7.	0.	7.	0.	118.	0.
TRACTOR LUBE COST 1 DOL.	1.	23.	1.	0.	1.	0.	1.	0.	1.	0.	24.	0.
MACHRY FUEL COST 1 DOL.	201.	201.	201.	201.	201.	201.	201.	201.	201.	201.	201.	201.
MACHRY LUBE COST 1 DOL.	30.	30.	30.	30.	30.	30.	30.	30.	30.	30.	30.	30.
MACH REPAIR COST 1 DOL.	124.	121.	124.	121.	124.	121.	124.	121.	124.	121.	124.	121.
EQUIP POWER LUBE 1 DOL.	236.	236.	236.	236.	236.	236.	236.	236.	236.	236.	236.	236.
EQUIP REPAIR COST 1 DOL.	112.	112.	112.	112.	112.	112.	112.	112.	112.	112.	112.	112.
INT. ON OPER CAP. 1 DOL.	410.	264.	184.	168.	153.	98.	67.	660.	24.	0.	390.	260.
*** TOTALS OF THE ABOVE ITEMS ARE LISTED IN THE VARIABLE COST SECTION ON THE REVERSE SIDE ***												
COST 1 DOL.	4310.	3092.	2435.	2569.	2779.	2205.	1988.	28951.	2120.	3313.	3427.	2491.

LABOR USE SUMMARY

MACHINERY LABOR 1 HOUR	60.	129.	60.	56.	60.	56.	60.	56.	60.	56.	133.	56.
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LIVESTOCK INVESTMENT AND COST SUMMARY

NAME	UNIT	SIZE	INVESTMENT		TOTAL VALUE	DEPR.	INTEREST	COST SUMMARY			TOTAL OP COSTS	
			PURCH PRICE	NO. IN BUDGET				INS/TAXES	TOTAL OWNERSHIP	FUEL & LUBE		REPAIRS
EQUIPMENT												
BARN	SQFT	4000.	32760.	1.0	32760.00	737.10	1922.52	0.00	2659.62	0.00	204.75	204.75
BARN HAY	SQFT	2000.	5850.	1.0	5850.00	131.63	343.31	0.00	474.93	0.00	36.56	36.56
MACH SHED 3SIDE	SQFT	1000.	4095.	1.0	4095.00	122.85	240.32	0.00	363.17	0.00	20.48	20.48
BARBWIRE 4 STRND	MILE	1.	2600.	10.0	26000.00	1300.00	1387.10	0.00	2687.10	0.00	650.00	650.00
CORRAL FENCE	FEET	100.	234.	20.0	4680.00	234.00	249.68	0.00	483.68	0.00	117.00	117.00
CALF TABLE	UNIT	1.	597.	1.0	597.00	20.90	41.40	0.00	62.30	0.00	14.93	14.93
CATTLE SCALES	TON	5.	5616.	1.0	5616.00	168.48	329.57	0.00	498.05	0.00	18.72	18.72
LOADING CHUTE	FEET	30.	1217.	4.0	4868.00	243.40	259.71	0.00	503.11	0.00	121.70	121.70
HOME	SQFT	2000.	58500.	1.0	58500.00	1872.00	3745.17	0.00	5617.17	468.00	11.70	479.70
BUNK HOUSE	SQFT	1000.	14040.	1.0	14040.00	477.36	861.39	0.00	1338.75	112.32	2.81	115.13
IRRIG PUMP 10 HP	EACH	1.	2500.	3.0	7500.00	450.00	440.14	0.00	890.14	2250.00	150.00	2400.00
LIVESTOCK												
BEEF COW	LBS.	950.	1000.	160.	160000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEEF BULL	LBS.	1500.	1200.	8.	9600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPLACNT HEIFER	LBS.	500.	400.	40.	16000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MACHINERY												
TRACTOR 50 HP			14040.00		14040.00	137.04	191.89	0.00	328.96	413.87	263.17	677.03
PICKUP 1/2 TON			9000.00		9000.00	339.75	231.26	0.00	570.02	1738.80	771.45	2510.25
PICKUP 4X4			14400.00		14400.00	301.11	205.57	0.00	506.68	1038.45	685.73	1724.18
HORSE TRAILER			1520.00		1520.00	6.17	5.91	0.00	12.08	0.27	13.36	13.63
LAND												
6 PASTURE	ACRE		780.00	200.0	156000.00		16645.20	346.00	16991.20			
7 PASTURE	ACRE		130.00	40.0	52000.00		554.84	69.20	624.04			
WINTER PASTURE	ACRE		325.00	60.0	195000.00		2080.65	103.80	2184.45			
RANGE	ACRE		65.00	1400.0	91000.00		9709.70	2422.00	12131.70			
TOTALS					660766.00	6540.82	39445.32	2941.00	48927.14	6021.70	3082.36	9104.06
TOTAL PER HEAD					3303.83000	32.7041	197.2266	14.7050	244.6357	30.1085	15.4118	45.5203

VALUES BASED ON ACTUAL COSTS - SPECIFIC COSTS WILL VARY ACCORDING TO INDIVIDUAL OPERATIONS

INCOME ABOVE VARIABLE COSTS
 WHEN THE PRICE OF CALVES, HEIFER RANGES FROM 60.00 TO 100.00
 AND THE QUANTITY OF CALVES, HEIFER RANGES FROM 160.00 TO 192.00

QUANTITY OF CALVES, HEI	PRICE OF CALVES, HEIFER				
	60.00	70.00	80.00	90.00	100.00
	160.00	-404.36	1195.64	2795.64	4395.64
168.00	75.64	1755.64	3435.64	5115.64	6795.64
176.00	555.64	2315.64	4075.64	5835.64	7595.64
184.00	1035.64	2875.64	4715.64	6555.64	8395.64
192.00	1515.64	3435.64	5355.64	7275.64	9195.64

INCOME ABOVE ALL CASH COSTS
 WHEN THE PRICE OF CALVES, HEIFER RANGES FROM 60.00 TO 100.00
 AND THE QUANTITY OF CALVES, HEIFER RANGES FROM 160.00 TO 192.00

QUANTITY OF CALVES, HEI	PRICE OF CALVES, HEIFER				
	60.00	70.00	80.00	90.00	100.00
	160.00	-3345.36	-1745.36	-145.36	1454.64
168.00	-2865.36	-1185.36	494.64	2174.64	3854.64
176.00	-2385.36	-625.36	1134.64	2894.64	4654.64
184.00	-1905.36	-65.36	1774.64	3614.64	5454.64
192.00	-1425.36	494.64	2414.64	4334.64	6254.64

INCOME ABOVE ALL COSTS
 WHEN THE PRICE OF CALVES, HEIFER RANGES FROM 60.00 TO 100.00
 AND THE QUANTITY OF CALVES, HEIFER RANGES FROM 160.00 TO 192.00

QUANTITY OF CALVES, HEI	PRICE OF CALVES, HEIFER				
	60.00	70.00	80.00	90.00	100.00
	160.00	-49331.50	-47731.50	-46131.50	-44531.50
168.00	-48851.50	-47171.50	-45491.50	-43811.50	-42131.50
176.00	-48371.50	-46611.50	-44851.50	-43091.50	-41331.50
184.00	-47891.50	-46051.50	-44211.50	-42371.50	-40531.50
192.00	-47411.50	-45491.50	-43571.50	-41651.50	-39731.50

BUDGET RECORD NUMBER 419
 VALUES BASED ON ACTUAL COSTS - SPECIFIC COSTS
 WILL VARY ACCORDING TO INDIVIDUAL OPERATIONS
 85% CALF CROP 20% REPLACEMENT 2% DEATH LOSS

UPDATED 05/06/80

INCOME ABOVE VARIABLE COSTS
WHEN THE PRICE OF CALVES, STEER RANGES FROM 70.00 TO 110.00
AND THE QUANTITY OF CALVES, STEER RANGES FROM 335.75 TO 369.75

	PRICE OF CALVES, STEER	RANGES FROM RANGES FROM				
		70.00	80.00	90.00	100.00	110.00

QUANTITY OF CALVES, STE	335.75	-4169.36	-811.86	2545.64	5903.14	9260.64
	344.25	-3574.36	-131.86	3310.64	6753.14	10195.64
	352.75	-2979.36	548.14	4075.64	7603.14	11130.64
	361.25	-2384.36	1228.14	4840.64	8453.14	12065.64
	369.75	-1789.36	1908.14	5605.64	9303.14	13000.64

INCOME ABOVE ALL CASH COSTS
WHEN THE PRICE OF CALVES, STEER RANGES FROM 70.00 TO 110.00
AND THE QUANTITY OF CALVES, STEER RANGES FROM 335.75 TO 369.75

	PRICE OF CALVES, STEER	RANGES FROM RANGES FROM				
		70.00	80.00	90.00	100.00	110.00

QUANTITY OF CALVES, STE	335.75	-7110.36	-3752.86	-395.36	2962.14	6319.64
	344.25	-6515.36	-3072.86	369.64	3812.14	7254.64
	352.75	-5920.36	-2392.86	1134.64	4662.14	8189.64
	361.25	-5325.36	-1712.86	1899.64	5512.14	9124.64
	369.75	-4730.36	-1032.86	2664.64	6362.14	10059.64

INCOME ABOVE ALL COSTS
WHEN THE PRICE OF CALVES, STEER RANGES FROM 70.00 TO 110.00
AND THE QUANTITY OF CALVES, STEER RANGES FROM 335.75 TO 369.75

	PRICE OF CALVES, STEER	RANGES FROM RANGES FROM				
		70.00	80.00	90.00	100.00	110.00

QUANTITY OF CALVES, STE	335.75	-53096.50	-49739.00	-46381.50	-43024.00	-39666.50
	344.25	-52501.50	-49059.00	-45616.50	-42174.00	-38731.50
	352.75	-51906.50	-48379.00	-44851.50	-41324.00	-37796.50
	361.25	-51311.50	-47699.00	-44086.50	-40474.00	-36861.50
	369.75	-50716.50	-47019.00	-43321.50	-39624.00	-35926.50

BUDGET RECORD NUMBER 419
VALUES BASED ON ACTUAL COSTS - SPECIFIC COSTS
WILL VARY ACCORDING TO INDIVIDUAL OPERATIONS
85% CALF CROP 20% REPLACEMENT 2% DEATH LOSS

UPDATED 05/06/80

COMMERCIAL COW/CALF IN SISKIYOU COUNTY
 200 HEAD SELLING WEANERS
 WINTER ON RANCH - SUMMER ON PRIVATE RANGE

BY DANIEL J. DRAKE
 LIVESTOCK FARM ADVISOR

COSTS AND RETURNS WILL BE
 DIVIDED BY 200.0 HEAD
 TO OBTAIN PER HEAD COSTS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 WEIGHT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 YEAR
PRODUCTION																		
NUMBER OF UNITS																		
1 CALVES, STEER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.00	0.00	0.00	90.000	4.250	16.	28.	2.	0.
2 CALVES, HEIFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.00	0.00	0.00	80.000	4.000	16.	29.	2.	0.
3 CULL COW	0.00	0.00	0.00	0.00	38.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.000	9.000	16.	18.	2.	0.
4 CULL BULL	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.000	14.000	16.	17.	2.	0.
5 HUNTING FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	*****	1.000	23.	5.	2.	0.

OPERATING INPUTS	RATE/UNIT												PRICE	NUMBER UNITS	UNIT CODE	ITEM CODE	TYPE	YEAR
11 ALFALFA HAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.45	0.00	0.00	0.00	0.00	70.000	260.000	3.	178.	3.	2.
12 PREGNANCY TEST	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.500	240.000	1.	408.	3.	0.
13 SALT & MINERALS	0.00	0.33	0.00	0.00	0.00	0.33	0.00	0.00	0.00	0.34	0.00	0.00	2.400	260.000	1.	103.	3.	0.
14 VET & MED.	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	5.000	200.000	1.	416.	3.	0.
15 CUSTOM HAULING	0.00	0.05	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.75	0.00	0.00	8.000	200.000	1.	306.	3.	0.
16 LEGAL FEES	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	1.000	1.000	15.	404.	3.	0.
17 FARM ORG DUES	0.00	25.00	0.00	0.00	25.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	1.000	1.000	40.	417.	3.	0.
18 INSUR PREMIUMS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	200.000	1.000	40.	450.	3.	0.
19 HIRED LABOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	*****	1.000	40.	332.	3.	0.
20 FEED GRAIN	40.00	40.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	40.00	5.500	1.500	16.	173.	3.	2.
21 REPLACAT BULL(S)	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	*****	1.000	1.	39.	3.	0.

MACHINERY REQUIREMENTS	TIRES OVER												R CREW LABOR	POWER UNIT	MACH CODE	TYPE	YEAR	
38 TRACTOR 50 HP	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	0.00	0.000	0.000	0.	3.	4.	0.
39 HORSE TRAILER	50.00	0.00	50.00	0.00	50.00	0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.000	0.000	3.	43.	4.	0.
40 PICKUP 4X4	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	0.000	0.000	0.	14.	4.	0.
41 PICKUP 1/2 TON	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	0.000	0.000	0.	13.	4.	0.

EQUIPMENT REQUIREMENTS	NUMBER UNITS	PROPERT OF COST	XXX EQUIP CODE	TYPE	XXXX
51 BARN	1.000	1.000	0.	1.	5. 0.
52 BARN HAY	1.000	1.000	0.	2.	5. 0.
53 RACH SHED 3SIDE	1.000	1.000	0.	9.	5. 0.
54 BARBWIRE 4 STRND	10.000	1.000	0.	15.	5. 0.
55 CORRAL FENCE	20.000	1.000	0.	21.	5. 0.
56 CALF TABLE	1.000	1.000	0.	24.	5. 0.
57 CATTLE SCALES	1.000	1.000	0.	27.	5. 0.
58 LOADING CHUTE	4.000	1.000	0.	23.	5. 0.
59 HOME	1.000	1.000	0.	65.	5. 0.
60 BUNK HOUSE	1.000	1.000	0.	66.	5. 0.
61 IRRIG PUMP 10 HP	3.000	1.000	0.	98.	5. 0.

LIVESTOCK INVESTMENT	NUMBER UNITS	PROPERT OF COST	XXX EQUIP CODE	TYPE	XXXX
62 BEEF COW	160.000	0.000	0.	51.	5. 0.
63 BEEF BULL	8.000	0.000	0.	53.	5. 0.
64 REPLACENT HEIFER	40.000	0.000	0.	52.	5. 0.

LAND REQUIREMENTS	CHARGE METHOD	PAST NAME	NUMBER OF ACRES	VALUE OR COST/ACRE	TAXES PER ACRE
71 IRRIG PASTURE	1.	144.	200.00	780.00	1.73
72 WINTER RANGE	1.	148.	40.00	130.00	1.73
73 NATIVE PASTURE	1.	142.	60.00	325.00	1.73
74 RANGE	1.	147.	1400.00	65.00	1.73

VALUES BASED ON ACTUAL COSTS - SPECIFIC COSTS
 WILL VARY ACCORDING TO INDIVIDUAL OPERATIONS
 85% CALF CROP 20% REPLACEMENT 2% DEATH LOSS

MACHINERY COMPLEMENT 10
 EQUIPMENT COMPLEMENT 2

UPDATED 05/06/89

GENERAL NAME CHANGE	LINE CHANGE	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL
HUNTING FEE	5	0.000000	98.	0.000000	98.	0.000000	53.	0.500000	8.	0.000000	11.	0.000000	28.
IRRIG PUMP 10 HP	98	0.000000	98.	0.000000	98.	0.000000	1.	1.050000	13.	0.000000	8.	0.000000	8.
IRRIG PUMP 10 HP	98	0.000000	98.	0.000000	98.	0.000000	16.	0.000000	16.	0.000000	16.	0.000000	16.

1980 default data