

PRODUCTION COSTS  
BEEF CATTLE COW-CALF OPERATION -- 1986  
San Luis Obispo County, California  
Bill Weitkamp, Farm Advisor

	(Inputs)		(Inputs)
Number of cows in herd	250	% Calves weaned	90.00
% Cows replaced annually	20	% Cow mortality	2.00
Number of cows per bull	25	Number horses	2.00

	Quantity	Price / Unit	Total Value	Value Per Cow
(Inputs)				
INVESTMENT				
Livestock -- cows	250	550.00	137,500	550.00
bulls	10	1200.00	12,000	48.00
replacement heifers	50	450.00	22,500	90.00
horses	2	1400.00	2,800	11.20
Equipment -- pickup, trailer, scale, saddles, tools, equipment, etc			25,000	100.00
<b>TOTAL INVESTMENT (except land)</b>			<b>199,800</b>	<b>799.20</b>

INTEREST ON INVESTMENT (horses and equipment at 1/2 original cost)	185,900	(Input) .13	24,167	96.67
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DEPRECIATION				
Horses -- 10 years			280	1.12
Equipment -- 10 years			2,500	10.00
<b>TOTAL DEPRECIATION</b>			<b>2,780</b>	<b>11.12</b>

CASH OPERATING COSTS	(Inputs)	(Inputs)		
Feed -- range, acres	3,750	7.00	26,250	105.00
stubble, head-months	500	6.00	3,000	12.00
protein supp., tons (cows)	20	185.00	3,700	14.80
hay, tons (rep. heifers)	25	100.00	2,500	10.00
salt, tons	3	100.00	300	1.20
other			0	.00
<b>Total Feed</b>			<b>35,750</b>	<b>143.00</b>

Other Cash Operating Costs		(Inputs)		
hired labor			2,500	10.00
bull replacements	2	1200.00	2,400	9.60
pickup operation & maint.	10,000	.20	2,000	8.00
fence & equipment maint.			2,000	8.00
vet, medicine, implants, tags			2,200	8.80
office, dues, insurance, fees			1,200	4.80
electricity			1,000	4.00
livestock transport			0	.00
other:				.00
Interest on operating capital	49,050	.13	6,377	25.51
<b>TOTAL CASH OPERATING CAPITAL</b>			<b>55,427</b>	<b>221.71</b>

## GROSS INCOME

(Inputs) (Inputs)

Weaner steers, 112 @ 500 lbs.	56,000	.63	35,280	141.12
Weaner heifers, 63 @ 470 lbs.	29,610	.53	15,693	62.77
Cull cows, 45 @ 1,000 lbs.	45,000	.37	16,650	66.60
Cull bulls, 2 @ 1500 lbs.	3,000	.45	1,350	5.40
Yearling steers	0		0	.00
<b>TOTAL GROSS INCOME</b>	<b>133,610</b>		<b>68,973</b>	<b>275.89</b>

## SUMMARY

Total Per Cow

Gross Income	68,973	275.89
Less Cash Operating Costs	55,427	221.71
Net Cash Income	13,547	54.19
Less Depreciation	2,780	11.12
Farm Income	10,767	43.07
Less Interest on Investment	24,167	96.67
<b>RETURN FOR OPERATOR'S LABOR AND MANAGEMENT</b>	<b>-13,400</b>	<b>-53.60</b>