

**Northern Utah  
 Cow/calf 200 head operation, 2003**

Receipts	No. of Animals	Average Weight	Units	Sale Price per Unit	Value
Steers	95	600	lbs.	\$0.93	\$53,010.00
Heifers	95	550	lbs.	\$0.88	\$45,980.00
Cull cows	20	1100	lbs.	\$0.40	\$8,800.00
Cull bulls	2	1850	lbs.	\$0.45	\$1,665.00
<b>Total</b>					<b>\$ 109,455.00</b>

Expenses	Amount	Units	Cost per Unit	Value
Variable Costs				
Feed Expense				
Hay	475	tons	\$85.00	\$40,375.00
Salt & Mineral	20	tons	\$125.00	\$2,500.00
BLM permit				
Grazing fees	318	AUMs	\$1.35	\$429.30
Non fee costs	318	AUMs	\$7.00	\$2,226.00
Forest Service permit				
Grazing fees	636	AUMs	\$1.35	\$858.60
Non fee costs	636	AUMs	\$9.00	\$5,724.00
Private pasture lease	530	AUMs	\$15.00	\$7,950.00
Reproduction costs				
AI project	20	head	\$25.00	\$500.00
Breeding bulls	2	head	\$1,300.00	\$2,600.00
Replacement heifers/cows	22	head	\$600.00	\$13,200.00
Animal health				
Veterinarian service	200	head	\$3.00	\$600.00
Medication & supplies	200	head	\$2.00	\$400.00
Vaccinations-cow	200	head	\$7.00	\$1,400.00
Vaccinations-calf	190	head	\$5.00	\$950.00
Bull testing & vaccine	8	head	\$10.00	\$80.00
Hired labor				
Calving season	480	hrs.	\$8.00	\$3,840.00
General feeding	120	hrs.	\$8.00	\$960.00
Cattle handling & care	120	hrs.	\$8.00	\$960.00
Fixed Costs				
Transportation	1	yr.	\$1,000.00	\$1,000.00
Facility maintenance	1	yr.	\$300.00	\$300.00
Fuel & lube	1	yr.	\$120.00	\$120.00
Sale commission	190	head	\$12.00	\$2,280.00
Machinery	1	yr.	\$200.00	\$200.00
Vehicles & trailers	1	yr.	\$200.00	\$200.00
Animal death insurance	208	head	\$10.00	\$2,080.00
Depreciation-machinery & vehicles	1	yr.	\$2,000.00	\$2,000.00
Property taxes	1	yr.	\$1,000.00	\$1,000.00
<b>Total</b>				<b>\$94,732.90</b>

Returns to labor and management  
 Over variable costs **\$ 23,902.10**  
 Over total listed costs **\$ 14,722.10**

Assumptions

- Percentage of cows that wean a calf = 90%
- Percent death loss of cows = 1%
- Cost of replacement stock (heifers and bulls) at market value
- Feed costs at market value
- All calves sold. Some may be sold to another enterprise.
- Cows per bull = 25
- Number of months grazed
  - BLM land 1.5
  - Forest Service 3.0
  - Private 2.5
- Animals sold in the fall