

**Costs and Returns per cow and total for typical Duchesne County Cow-Calf Ranch
Updated May 2007**

Assumptions	
200 head	
Percentage of cows to wean a calf	90%
Percent death loss of cows	1%
Cost of replacement stock (heifers and bulls) @market value	
Cull Cow rate	10%
Bull replacement rate	25%
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	0
Forest Service	0
Private	7
Number of months feed hay	5
Animals sold in the fall	

	No. of Animals	Average Weight	Units	Sale Price per Unit	Value/cow	Total Value	Your Values
Receipts							
Steers	90	575 lbs		\$1.04	\$269.10	\$53,820.00	
Heifers	90	535 lbs		\$0.96	\$231.12	\$46,224.00	
Cull Cows	20	1100 lbs		\$0.45	\$49.50	\$9,900.00	
Cull Bulls	2	1850 lbs		\$0.55	\$10.18	\$2,035.00	
Total					\$559.90	\$111,979.00	
Expenses							
	Units/cow	Total Units	Units	Cost per Unit	Cost/Cow	Total Costs	
Variable Costs							
Feed Expense							
Grass Hay	1	200 tons		\$60.00	\$60.00	\$12,000.00	
Alfalfa Hay	1	200 tons		\$100.00	\$100.00	\$20,000.00	
Salt and Mineral	0.01	2 tons		\$125.00	\$1.25	\$250.00	
BLM permit*							
Grazing Fees	1.06	0 AUMs		\$1.35	\$0.00	\$0.00	
Non fee costs	1.06	0 AUMs		\$7.00	\$0.00	\$0.00	
Forest grazing permit*							
Grazing Fees	1.06	0 AUMs		\$1.35	\$0.00	\$0.00	
Non fee costs	1.06	0 AUMs		\$9.00	\$0.00	\$0.00	
Private Pasture Lease*	1.06	1484 AUMs		\$20.00	\$148.40	\$29,680.00	
Other							
		0			\$0.00	\$0.00	
Reproduction Costs							
AI project	0.11	22 heifer		\$0.00	\$0.00	\$0.00	
Breeding Bulls	0.01	2 bull		\$2,500.00	\$25.00	\$5,000.00	
Replacement heifers/cows*	0.11	22 heifer		\$900.00	\$99.00	\$19,800.00	
Other							
		0			\$0.00	\$0.00	
Animal Health							
Veterinarian service	1	200 cow		\$3.00	\$3.00	\$600.00	
Medication & supplies	1	200 cow		\$2.00	\$2.00	\$400.00	
Vaccinations-cow	1	200 cow		\$7.00	\$7.00	\$1,400.00	
Vaccinations-calf	0.9	180 calf		\$5.00	\$4.50	\$900.00	
Bull testing & vaccine	0.04	8 bull		\$50.00	\$2.00	\$400.00	
Other							
		0			\$0.00	\$0.00	
Hired Labor							
Calving season	0	0 hrs		\$10.00	\$0.00	\$0.00	
General Feeding	0	0 hrs		\$10.00	\$0.00	\$0.00	
Cattle handling & care	0	0 hrs		\$10.00	\$0.00	\$0.00	
Other							
		0			\$0.00	\$0.00	
Marketing and Transportation							
Transportation		1 yr.		\$1,000.00	\$5.00	\$1,000.00	
Sale Commission	1.01	202 head		\$7.00	\$7.07	\$1,414.00	
Other							
		0			\$0.00	\$0.00	
		Total Variable Costs			\$464.22	\$92,844.00	
General Overhead Cost							
Facility Maintenance		1 yr.		\$300.00	\$1.50	\$300.00	
Fuel & lube		1 yr.		\$120.00	\$0.60	\$120.00	
Machinery		1 yr.		\$200.00	\$1.00	\$200.00	
Vehicles & trailers		1 yr.		\$200.00	\$1.00	\$200.00	
Animal death insurance		200 head		\$10.00	\$10.00	\$2,000.00	
Depreciation-machinery & vehicles		1 yr.		\$1,500.00	\$7.50	\$1,500.00	
Property taxes		1 yr.		\$1,000.00	\$5.00	\$1,000.00	
Miscellaneous		1 yr.		\$1,000.00	\$5.00	\$1,000.00	
		General Overhead Costs			\$31.60	\$6,320.00	
		Total Costs			\$495.82	\$99,164.00	
				NET INCOME	\$64.07	\$12,815.00	

* This figure is including bull grazing

* Heifers are replaced at cull cow rate plus death loss