

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

Assumptions	
400 head	
Percentage of cows to wean a calf	85%
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	4
Forest Service	0
Private	3
Number of months feed hay	6 Not all months are at full feed or strictly grazing
Animals sold in the fall	

	No. of Animals	Average Weight	Units	Sale Price per Unit	Value/cow	Total Value	Your Values
Receipts							
Steers	170	525 lbs		\$1.10	\$245.44	\$98,175.00	
Heifers	170	485 lbs		\$1.02	\$210.25	\$84,099.00	
Cull Cows	40	1100 lbs		\$0.45	\$49.50	\$19,800.00	
Cull Bulls	4	1850 lbs		\$0.55	\$10.18	\$4,070.00	
Total					<u>\$515.36</u>	<u>\$206,144.00</u>	
Expenses							
	Units/cow	Total Units	Units	Cost per Unit	Cost/Cow	Total Costs	
Variable Costs							
Feed Expense							
Grass Hay	2.5	1000 tons		\$60.00	\$150.00	\$60,000.00	
Alfalfa Hay	0	0 tons		\$100.00	\$0.00	\$0.00	
Salt and Mineral	0.01	4 tons		\$125.00	\$1.25	\$500.00	
BLM permit*							
Grazing Fees	1.06	1696 AUMs		\$1.35	\$5.72	\$2,289.60	
Non fee costs	1.06	1696 AUMs		\$12.00	\$50.88	\$20,352.00	
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	1272 AUMs		\$12.00	\$38.16	\$15,264.00	
Other		0			\$0.00	\$0.00	
Reproduction Costs							
AI project	0.11	44 heifer		\$25.00	\$2.75	\$1,100.00	
Breeding Bulls	0.01	4 bull		\$2,500.00	\$25.00	\$10,000.00	
Replacement heifers/cows*	0.11	44 heifer		\$900.00	\$99.00	\$39,600.00	
Other		0			\$0.00	\$0.00	
Animal Health							
Veterinarian service	1	400 cow		\$3.00	\$3.00	\$1,200.00	
Medication & supplies	1	400 cow		\$2.00	\$2.00	\$800.00	
Vaccinations-cow	1	400 cow		\$7.00	\$7.00	\$2,800.00	
Vaccinations-calf	0.85	340 calf		\$5.00	\$4.25	\$1,700.00	
Bull testing & vaccine	0.04	16 bull		\$50.00	\$2.00	\$800.00	
Other		0			\$0.00	\$0.00	
Hired Labor							
Calving season	2.4	960 hrs		\$10.00	\$24.00	\$9,600.00	
General Feeding	0.6	240 hrs		\$10.00	\$6.00	\$2,400.00	
Cattle handling & care	0.6	240 hrs		\$10.00	\$6.00	\$2,400.00	
Other		0			\$0.00	\$0.00	
Marketing and Transportation							
Transportation		1 yr.		\$3,000.00	\$7.50	\$3,000.00	
Sale Commission	0.96	384 head		\$7.00	\$6.72	\$2,688.00	
Other		0			\$0.00	\$0.00	
		Total Variable Costs			<u>\$441.23</u>	<u>\$176,493.60</u>	
General Overhead Cost							
Facility Maintenance		1 yr.		\$600.00	\$1.50	\$600.00	
Fuel & lube		1 yr.		\$240.00	\$0.60	\$240.00	
Machinery		1 yr.		\$400.00	\$1.00	\$400.00	
Vehicles & trailers		1 yr.		\$400.00	\$1.00	\$400.00	
Animal death insurance		400 head		\$10.00	\$10.00	\$4,000.00	
Depreciation-machinery & vehicles		1 yr.		\$3,000.00	\$7.50	\$3,000.00	
Property taxes		1 yr.		\$2,000.00	\$5.00	\$2,000.00	
Miscellaneous		1 yr.		\$2,000.00	\$5.00	\$2,000.00	
		General Overhead Costs			\$31.60	\$12,640.00	
		Total Costs			<u>\$472.83</u>	<u>\$189,133.60</u>	
				NET INCOME	<u>\$42.53</u>	<u>\$17,010.40</u>	

* This figure is including bull grazing

* Heifers are replaced at cull cow rate plus death loss