

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

Assumptions	
200 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	3
Forest Service	2
Private	2.5
Number of months feed hay	4.5
Animals sold in the fall	

	No. of Animals	Average Weight	Units	Sale Price per Unit	Value/cow	Total Value	Your Values
<b>Receipts</b>							
Steers	85	550 lbs		\$1.08	\$252.45	\$50,490.00	
Heifers	85	510 lbs		\$1.00	\$216.75	\$43,350.00	
Cull Cows	20	1100 lbs		\$0.45	\$49.50	\$9,900.00	
Cull Bulls	2	1850 lbs		\$0.55	\$10.18	\$2,035.00	
<b>Total</b>					<b>\$528.88</b>	<b>\$105,775.00</b>	
<b>Expenses</b>							
	Units/cow	Total Units	Units	Cost per Unit	Cost/Cow	Total Costs	
<b>Variable Costs</b>							
Feed Expense							
Grass Hay	1	200 tons		\$60.00	\$60.00	\$12,000.00	
Alfalfa Hay	0.75	150 tons		\$100.00	\$75.00	\$15,000.00	
Salt and Mineral	0.01	2 tons		\$125.00	\$1.25	\$250.00	
BLM permit*							
Grazing Fees	1.06	636 AUMs		\$1.35	\$4.29	\$858.60	
Non fee costs	1.06	636 AUMs		\$7.00	\$22.26	\$4,452.00	
Forest grazing permit*							
Grazing Fees	1.06	424 AUMs		\$1.35	\$2.86	\$572.40	
Non fee costs	1.06	424 AUMs		\$9.00	\$19.08	\$3,816.00	
Private Pasture Lease*	1.06	530 AUMs		\$15.00	\$39.75	\$7,950.00	
Other							
		0			\$0.00	\$0.00	
Reproduction Costs							
AI project	0.11	22 heifer		\$25.00	\$2.75	\$550.00	
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	0.85	170 calf		\$5.00	\$4.25	\$850.00	
Bull testing & vaccine	0.04	8 bull		\$50.00	\$2.00	\$400.00	
Other							
		0			\$0.00	\$0.00	
Hired Labor							
Calving season	2.4	480 hrs		\$10.00	\$24.00	\$4,800.00	
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.		\$2,000.00	\$10.00	\$2,000.00	
Sale Commission	0.96	192 head		\$3.00	\$2.88	\$576.00	
Other							
		0			\$0.00	\$0.00	
		<b>Total Variable Costs</b>			<b>\$406.38</b>	<b>\$81,275.00</b>	
<b>General Overhead Cost</b>							
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	
		<b>General Overhead Costs</b>			<b>\$31.60</b>	<b>\$6,320.00</b>	
		<b>Total Costs</b>			<b>\$437.98</b>	<b>\$87,595.00</b>	
				<b>NET INCOME</b>	<b>\$90.90</b>	<b>\$18,180.00</b>	

\* This figure is including bull grazing

\* Heifers are replaced at cull cow rate plus death loss