### 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 fed hay: 4.5

#### Receipts

<table>
<thead>
<tr>
<th>No. of Animals</th>
<th>Average Weight</th>
<th>Units</th>
<th>Sale Price per Unit</th>
<th>Value/cow</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steers</td>
<td>85</td>
<td>550 lbs</td>
<td>$1.08</td>
<td>$252.45</td>
<td>$50,490.00</td>
</tr>
<tr>
<td>Heifers</td>
<td>85</td>
<td>510 lbs</td>
<td>$1.00</td>
<td>$216.75</td>
<td>$43,350.00</td>
</tr>
<tr>
<td>Cull Cows</td>
<td>20</td>
<td>1100 lbs</td>
<td>$0.45</td>
<td>$49.50</td>
<td>$9,900.00</td>
</tr>
<tr>
<td>Cull Bulls</td>
<td>2</td>
<td>1850 lbs</td>
<td>$0.55</td>
<td>$10.18</td>
<td>$2,035.00</td>
</tr>
</tbody>
</table>

**Total**

| $528.88 | $106,775.00 |

#### Expenses

<table>
<thead>
<tr>
<th>Units/cow</th>
<th>Total Units</th>
<th>Units</th>
<th>Cost per Unit</th>
<th>Cost/Cow</th>
<th>Total Costs</th>
</tr>
</thead>
</table>

**Variable Costs**

- **Feed Expense**
  - Grass Hay: 1 ton @ $60.00 = $60.00
  - Alfalfa Hay: 0.75 ton @ $75.00 = $75.00
  - Salt and Mineral: 0.01 ton @ $125.00 = $12.50
  - BLM permit: 1.06 * 636 AUMs @ $1.35 = $858.60
  - Non fee costs: 1.06 * 636 AUMs @ $7.00 = $4,452.00
  - Forest grazing permit: 1.06 * 424 AUMs @ $1.35 = $572.40
  - Non fee costs: 1.06 * 424 AUMs @ $9.00 = $3,816.00
  - Private Pasture Lease: 1.06 * 530 AUMs @ $15.00 = $7,950.00
  - Other: 0

**Reproduction Costs**

- AI project: 0.11 * 22 heifer @ $25.00 = $550.00
- Breeding Bulls: 0.01 * 2 bull @ $2,500.00 = $250.00
- Replacement heifers/cows: 0.11 * 22 heifer @ $900.00 = $19,800.00

**Animal Health**

- Veterinarian service: 1 * 200 cow @ $3.00 = $600.00
- Medication & supplies: 1 * 200 cow @ $2.00 = $400.00
- Vaccinations-cow: 1 * 200 cow @ $7.00 = $1,400.00
- Vaccinations-calf: 0.85 * 170 calf @ $4.25 = $712.50
- Bull testing & vaccine: 0.04 * 8 bull @ $2.00 = $16.00

**Hired Labor**

- Calving season: 2.4 * 480 hrs @ $10.00 = $24,000.00
- General Feeding: 0 * 0 hrs @ $10.00 = $0.00
- Cattle handling & care: 0 * 0 hrs @ $10.00 = $0.00

**Marketing and Transportation**

- Transportation: 1 yr. @ $2,000.00 = $2,000.00
- Sale Commission: 0.96 * 192 head @ $3.00 = $576.00

**General Overhead Cost**

- Facility Maintenance: 1 yr. @ $300.00 = $300.00
- Fuel & lube: 1 yr. @ $120.00 = $120.00
- Machinery: 1 yr. @ $200.00 = $200.00
- Vehicles & trailers: 1 yr. @ $200.00 = $200.00
- Animal death insurance: 200 head @ $10.00 = $2,000.00
- Depreciation-machinery & vehicles: 1 yr. @ $1,500.00 = $1,500.00
- Property taxes: 1 yr. @ $1,000.00 = $1,000.00
- Miscellaneous: 1 yr. @ $1,000.00 = $1,000.00

**General Overhead Costs**

| $406.38 | $81,275.00 |

**Net Income**

| $90.90 | $18,180.00 |

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* This figure is including bull grazing
* Heifers are replaced at cull cow rate plus death loss

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