

CASE STUDY # 1 -- LIVESTOCK ENTERPRISE ANALYSIS

	Per Cwt, Produced		Per Cow		Whole Farm	
	Quantity	Value	Quantity	Value	Quantity	Value
RETURNS						
Beef Calves sold	0.53 lb.	0.3	2,56 lb.	1.45	800.0 lb.	454
Transferred out	100,39 lb.	79.81	488.60 lb.	388.41	152784.0 lb.	121457
Cull sales	- lb.	38.99	- lb.	189.76	- lb.	59338
Less purchased	- lb.	-6.62	- lb.	-32.24	- lb.	-10080
Less transferred in	- lb.	-29.18	- lb.	-144.99	- lb.	-44400
Inventory change	-0.92 lb.	-13.44	-4.48 lb.	-65.4	-1400.0 lb.	-20450
Total production	100.00 lb.	69.86	486.68 lb.	340	152184.0 lb.	106319
Other income		14.46		70.35		22000
Gross return		84.32		410.36		128319
DIRECT EXPENSES						
Complete Ration	817.43 lb.	20.44	3978.25 lb.	99.46	622.0 ton	31100
Pasture	1.28 aum	15.33	6.22 aum	74.6	1944.0 aum	23328
Breeding fees		2.19		10.67		3336
Veterinary		3.79		18.43		5764
Livestock supplies		2.04		9.95		3112
Custom hire		1.74		8.46		2645
Fuel & oil		0.88		4.29		1341
Repairs		4.02		19.55		6114
Operating interest		0.12		0.59		184
Total direct expenses		50.55		246		76924
Return over direct expenses		33.77		164.36		51395
OVERHEAD EXPENSES						
Hired labor		0.57		2.78		869
Machinery & bldg leases		8.7		42.32		13233
Utilities		3.82		18.61		5820
Machinery depreciation		2.79		13.6		4251
Building depreciation		0.59		2.86		896
Miscellaneous		1.73		8.4		2627
Total overhead expenses		18.2		88.57		27697
Total expenses		68.75		334.57		104620
Net return		15.57		75.79		23699
Est. labor hours per unit		-		-		-
Labor & management charge		6.04		29.37		9185
Net return over lbr & mgt		9.54		46.41		14513
OTHER INFORMATION						
Number of cows		3t2.7			Avg str/bull weaning wgt	552
Pregnancy percentage		95.6			Avg heifer weaning weight	532
Pregnancy loss percentage		1.5			Lbs weaned/exposed female	447
Culling percentage		36.1			Feed cost per cow	174.06
Calving percentage		94.2			Avg wgt/Beef Calf sold	200
Weaning percentage		82.5			Avg price / cwt.	56.75
Calves sold per cow		0.91				