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ENTERPRISE
COSTS AND RETURNS FOR BEEF
ON
NEW YORK COST ACCOUNT
FARMS

Case Studies

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FARM 461

- Breeders -

- Feeders -

	1966		1967		1968		1966		1967		1968	
	#	\$	#	\$	#	\$	#	\$	#	\$	#	\$
	- Debits -											
Beg. Inventory	59	15,300	63	16,450	48	12,300	55	10,175	74	13,100	56	10,325
Purchases	8	338	3	471	2	85	2	288	3	70		
Born	69		56		43							
Transfers in	8	2,150	6	1,500	3	900	77	9,625	53	6,625	43	5,375
Grain (lbs.)	17,075	548	13,021	389	9,940	182	230,055	3,735	108,569	3,028	142,354	3,512
Hay (tons)	114	2,820	96	2,160	72	1,626	61	1,515	48	1,080	28	560
Silage (tons)	233	4,084	50	380	50	350	154	1,744	119	923	102	714
Bedding		420		410		440		466		460		460
Pasture		594		2,218		2,578				539		144
Other feed				146								41
Labor (hrs.)	2,343	4,734	1,832	4,026	1,254	2,961	1,164	2,416	775	1,703	833	1,967
Power		85		36		16		11		6		13
Equipment		48		169		157		48		141		156
Buildings		542		526		506		578		393		378
Utilities		148		106		111		132		101		96
Interest		952		862		728		698		703		583
Vet & Med		236		118		117		---		---		15
Other		894		1,676		1,433		753		1,644		1,450
Total		33,893		31,643		24,490		32,184		30,516		25,789
	- credits -											
End. Inventory	63	16,450	48	12,300	46	11,950	74	13,100	56	10,325	48	9,100
Transfers out	77	9,625	53	6,625	43	5,375	8	2,150	6	1,500	3	900
Sold & Eaten	4	977	27	6,047	7	1,146	54	13,097	65	16,074	48	11,698
Died												
Manure												
Other		200				10						
Total		27,252		24,972		18,481		28,347		27,899		21,698
Gain		-6,641		-6,671		-6,009		-3,837		-2,617		-4,091

No. breeders	64	56	48
Calves born/breeder	1.0	1.0	0.9
Grain fed/breeder	247 #	233 #	207 #
Hay "	1.2 tons	1.7 tons	1.5 tons
Silage "	3.6 "	0.9 "	1.0 "
Labor "	31 hrs.	33 hrs.	26 hrs.

FARM 425

	1959		- Breeders -		1961		1959		- Feeders -		1961		1962	
	#	\$	#	\$	#	\$	#	\$	#	\$	#	\$	#	\$
- Debits -														
Beg. Inventory	46	8,725	34	7,100	32	6,600	16	2,459	38	4,750	60	9,590	38	8,069
Purchases					2	260	4	375	9	1,139				
Born														
Transfers in							34	3,400	26	2,747	7	910		
Grain (lbs.)	9,160	212	300	6	5,600	130	29,719	659	51,744	1,215	36,800	854	15,795	461
Hay (tons)	43	860	106	1,768	26	495	22	440	40	706	10	140	6	102
Silage (tons)	55	330	15	90	40	400	30	240	112	1,032	160	1,520	10	100
Bedding		318		300		150		42		225		270		60
Pasture		1,043		766		1,258		82		334		876		
Other feed														
Labor (hrs.)	517	951	392	709	135	269	180	331	565	1,022	257	513	77	170
Power		244		246		312		184		411		273		117
Equipment		30				58		20		27		58		3
Buildings		354		838		40		341		511		121		18
Utilities		78		122		114		17		27		26		35
Interest		396		342		255		180		358		448		143
Vet & Med		58		3		15		15		2		---		---
Other		371		181		163		177		287		369		266
Total		13,970		12,471		10,519		8,962		14,793		15,968		9,544
- Credits -														
End Inventory	34	7,100	32	6,600	2	600	38	4,750	60	9,590	38	8,069	3	450
Transfers out	34	3,400	26	2,747	7	910								
Sold & Eaten	10	1,877	1	117	53	6,983	15	3,306	13	2,878	29	6,377	35	8,119
Died	2						1							
Manure		240		292		600		10		150		400		100
Other														
Total		12,617		9,756		9,093		8,066		12,618		14,846		8,669
- Profit -														
Gain		-1,353		-2,715		-1,426		- 896		-2,175		-1,122		- 875

FARM 417
- Breeders -

	1958		1959		1960		1961		1962		1963	
	#	\$	#	\$	#	\$	#	\$	#	\$	#	\$
	- Debits -											
Beg. Inventory	45	6,452	42	6,120	38	5,560	32	4,740	36	5,300	30	4,460
Purchases											cal 5	4,400
Born					31						1	49
Transfers in			1	225			4	560				
Grain (lbs.)	500	10	100	5	400	10	720	31	100	3		
Hay (tons)	46	423	86	1,229	60	892	50	800	40	810	40	840
Silage (tons)	195	500	97	639	110	913	110	770	39	273	61	549
Bedding		28		116		305		26		150		84
Pasture		173		456		603		290		365		535
Other feed												
Labor (hrs.)	520	607	669	820	820	1,052	652	876	392	576	332	544
Power		78		177		292		149		75		110
Equipment		---		---		---		27		---		47
Buildings		164		196		131		111		291		146
Utilities		63		89		58		66		38		59
Interest		314		292		258		251		254		193
Vet & Med		20		16		37		105				
Other		47		33		135		86		170		188
Total		8,879		10,413		10,246		8,888		8,305		8,204
	- Credits -											
End Inventory	42	6,120	38	5,560	32	4,740	36	5,300	30	4,460		
Transfers out	39	4,290	33	3,554	30	3,397	30	3,104	cal 5	400		
Sold & Eaten	4	586	4	802	7	977	5	485	33	3,277	57	6,613
Died			1									
Manure		125		45		102		34		42		
Other												
Total		11,121		9,961		9,216		8,923		8,179		6,613
	- Profit -											
Gain		2,242		-452		-1,030		35		-126		-1,591

FARM 417
- Feeders -

	1958		1959		1960		1961		1962	
	#	\$	#	\$	#	\$	#	\$	#	\$
- Debits										
Beg. Inventory	82	7,513	121	18,595	98	14,047	100	13,183	64	8,521
Purchases	31	3,353	27	2,344	32	4,313				
Born										
Transfers in	39	4,290	33	3,554	30	3,397	31	3,104		
Grain (lbs.)	38,916	856	159,600	3,488	296,400	3,304	137,190	2,617	30,938	1,001
Hay (tons)	52	540	95	1,362	92	1,383	46	708	30	600
Silage (tons)	120	500	157	939	141	724	204	1,428	100	700
Bedding		28		262		450		56		210
Pasture		173		456		603		290		365
Other feed										
Labor (hrs.)	900	1,051	1,484	1,820	1,153	1,479	887	1,192	346	509
Power		180		315		476		313		83
Equipment		31		39		---		27		---
Buildings		364		319		375		314		297
Utilities		65		124		90		102		40
Interest		653		816		681		543		218
Vet & Med		42		157		8		11		---
Other		131		417		510		350		364
Total		19,770		35,007		31,840		24,238		12,908
- Credits -										
End Inventory	121	18,595	98	14,047	100	13,183	64	8,521		
Transfers out			1	225			4	560		
Sold & Eaten	31	6,508	82	17,310	59	12,556	63	12,852	64	8,579
Died					1					
Manure		36		90		52		29		65
Other										
Total		25,139		31,672		25,791		21,962		8,644
- Profit -										
Gain		5,369		-3,335		-6,049		-2,276		-4,264

FARM 188

	1957		1958		1959		1960	
	#	\$	#	\$	#	\$	#	\$
	- Debits -							
Beg. Inventory	50	5,100	57	8,350	82	15,505	31	5,700
Purchases	1	346	3	820			1	150
Born	6		19					
Transfers in			6	180				
Grain (lbs.)	3,200	92	10,068	303	11,125	304	2,892	70
Hay (tons)	35	710	62	1,089	70	1,269	18	344
Silage (tons)	90	634	158	987	70	420	23	144
Bedding		24		158		81		54
Pasture		493		885		693		256
Other feed		20						
Labor (hrs.)	350	431	428	582	446	605	144	265
Power		65		40		86		38
Equipment		21		8		2		2
Buildings		179		168		243		16
Utilities		11		34		35		17
Interest		336		596		530		173
Vet & Med		15		78		132		13
Other		91		143		285		196
Total		8,568		14,421		20,190		7,438
	- Credits -							
End Inventory	57	8,350	82	15,505	31	5,700	6	1,080
Transfers out								
Sold & Eaten			3	723	51	10,411	25	7,533
Died								
Manure		110		140		124		30
Other		114		70		84		102
Total		8,574		16,438		16,319		8,745
	- Profit -							
Gain		6		2,017		-3,871		1,307

