Table 1. Central Nebraska Estimated Costs per Calf Produced. March/April Calve & Wean Nov. 1.Heifers Retained as Replacements. Two-Year-Old Heifers Began Calving Feb. 10.

Mature Cows Feed Costs	Quantity	Price	Cost/Cow
Crop Residue Nov 1 - Feb 28	4 months	\$20	\$80.00
Protein Supplement Jan 1 - Feb 28 (alfalfa hay)	200 lb	\$100/ton	\$10.0
Pasture Mar 1 - May 15 (for calving/pairs)	2.5 months	\$8	\$20.00
Alfalfa & Grass/Millet/Sorghum Sudan Hay	1.2 ton	\$85/ton	\$102.00
Pasture May 15 - Oct 31	5.5 months	\$55	\$302.50
Salt and Mineral for 12 Months	70 lb	\$.30/lb	\$21.00
Total			\$535.50
Two-Year-Old Heifers Feed Costs, 16% of the Cow Herd			
Crop Residue Nov 1 - Feb 1	3 months	\$20	\$60.00
Protein Supplement Dec 15 - Feb 1 (alfalfa hay)	250 lb	\$100/ton	\$12.50
Pasture Feb 1 - May 15 (for calving/pairs)	3.5 months	\$8	\$28.00
Alfalfa & Grass/Millet/Sorghum Sudan Hay, Sudan Etc.	1.7 ton	\$85/ton	\$144.50
Pasture May 15 - Oct 31	5.5 months	\$55	\$302.50
Salt and Mineral for 12 Months	70 lb	\$.30/lb	\$21.00
Total			\$568.50
Replacement Heifer Feed Costs, 20% of the Cow Herd			
Crop Residue/Alfalfa Aftermath Nov 1 - Feb 15	3.5 months	\$15	\$52.50
Protein Supplement Dec 15 - Feb 15 (alfalfa hay)	300 lb	\$100/T	\$15.00
Growing Ration Dry Lot Feb 15 - May 15	3 months	\$30	\$90.0
Pasture May 15 - Oct 31	5.5 months	\$35	\$192.50
Salt and Mineral for 12 Months	45 lb	\$.30/lb	\$13.50
Total			\$363.50
Estimated Annual Bull Feed Costs			\$550.00
Feed Costs per Cow Unit (Includes Bulls, Two-Year-Olds &	& Replacement Heife	ers)	\$635.4
Total Other Cash Costs: Vet Med Bldg, Equipment, Mark	eting, Internet, Etc.		\$120.00
Labor	5 hours/year	\$16.00/hr	\$80.0
Total Operating Costs			\$835.4
Ownership Costs			
Interest on Cattle Value (average value over life)	\$1500	4.0%	\$60.00
Purchase of Bull Every Four Years for 25 Cows	\$4000/100		\$40.00
Taxes, Insurance Buildings, Equipment			\$5.00
Equipment and Facilities Depreciation			\$30.00
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Total Ownership Costs			
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Total Ownership Costs Total Costs Excluding Cull Credits	1250 lb	\$.70	\$970.48
Total Ownership Costs Total Costs Excluding Cull Credits Cull Credits Cull Cow - Death Loss (0.16-0.015 = 0.145)			\$970.4 \$126.8
Total Ownership Costs Total Costs Excluding Cull Credits Cull Credits Cull Cow - Death Loss (0.16-0.015 = 0.145) Cull Heifer - Death Loss (0.04-0.003 = 0.037)	850 lb	\$1.20	\$970.4 \$126.8 \$37.7
Total Ownership Costs Total Costs Excluding Cull Credits Cull Credits Cull Cow - Death Loss (0.16-0.015 = 0.145) Cull Heifer - Death Loss (0.04-0.003 = 0.037) Cull Bull - Death Loss (0.01 - 0.0005 =.0095)			\$970.44 \$126.84 \$37.74 \$14.54
Total Ownership Costs Total Costs Excluding Cull Credits Cull Credits Cull Cow - Death Loss (0.16-0.015 = 0.145) Cull Heifer - Death Loss (0.04-0.003 = 0.037) Cull Bull - Death Loss (0.01 - 0.0005 =.0095) Total Cull Credits	850 lb 1800 lb	\$1.20 \$.85	\$970.48 \$126.88 \$37.74 \$14.54 \$179.16
Total Ownership Costs Total Costs Excluding Cull Credits Cull Credits Cull Cow - Death Loss (0.16-0.015 = 0.145) Cull Heifer - Death Loss (0.04-0.003 = 0.037) Cull Bull - Death Loss (0.01 - 0.0005 =.0095)	850 lb	\$1.20	\$135.00 \$970.48 \$126.88 \$37.74 \$14.54 \$179.16 \$170.00 (\$9.16