

Sample Completed Input Form

# **IRM HERD ANALYZER**

**INPUT FORM  
FOR  
2000  
CALVES**

**BY  
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**WINTER 2001**

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Date 4 22 2001

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Is your herd enrolled in CHAPS?  No  Yes-IRM

May we request a copy of your CHAPS summary?  Yes  No

Signature: Harlan Hughes

Input form for assisting cow-calf producers to evaluate herd performance, costs and returns, and the beef herd's profitability.

HERD ANALYZER ANALYSIS	
1999 DATABANK	
(Average of 14 Herds)	
Cow on Hand Jan 1, 1999:	
151	
Females Export:	
160	
Total Investment Per Cow:	\$ 2018
Total Debt Per Cow:	\$ 276
Average Steer Price (\$/CWT):	\$ 85
Average Weaning Weight:	562
Gross Income Per Cow:	\$ 451
Feed Costs:	
Summer	\$ 73
Allermonth	\$ 0
Winter	\$ 123
Total Feed Costs:	\$ 196
Livestock Expenses:	
Vet & Medicine	\$ 17
Trucking	\$ 1
Miscellaneous	\$ 0
Fuel	\$ 9
Utilities & Gen Farm Exp	\$ 7
AI Expense	\$ 3
L S Supp & Lease Print	\$ 15
Marketing	\$ 5
Breeding	\$ 6
Hired Labor & Mgt	\$ 6
Total Livestock Expense:	\$ 68
Interest on Feed & L S Expenses:	\$ 10
Fixed Expenses:	
B.E.D. FAC, Cows & Heifers	\$ 40
Debt Interest	\$ 6
Debt Principal	XXXXX
Total Costs:	\$ 322
Value Added Per Cow (\$&L)	\$ 129
Unit Cost of Prod (\$/CWT)(Mide)	\$ 62

**Can you compete? How do you compare?**  
Cow-calf production is characterized by cyclical prices and marginal returns with large differences between years and profitability among producers. Rather than continuing without knowledge of profitability, the challenge for today's beef cow operator is to know the cost and returns from your beef cow herd, direct where it is going and plan how to get there.

**Records are a must...you can't manage what you can't measure**

It takes information to accurately analyze and evaluate a beef cow enterprise, this includes records of cash expenses, operation's debt, herd inventory and herd performance. Some of the financial inputs are readily available from your tax records. Others are more difficult to obtain and may need to be initially approximated. This clearly identifies the need for future changes in farm record keeping and accounting. For herds not currently enrolled in CHAPS it is strongly encouraged that they do so. Much of the necessary production information required in the Herd Analyzer can be easily and more accurately retrieved from your CHAPS summary reports.

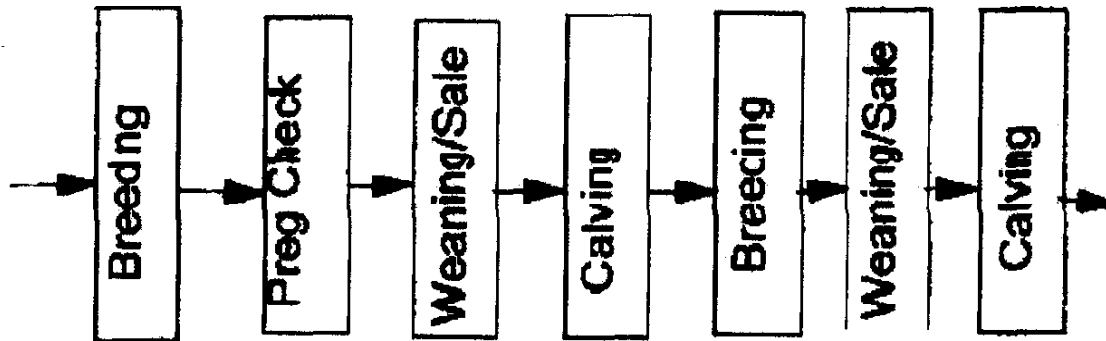
**Dr. Harlan Hughes IRM Herd Analyzer...**  
**assisting with analysis and information**

Harlan Hughes' IRM-Herd Analyzer provides an excellent starting point for you to systematically evaluate your beef cow operation. Through comprehensive benchmarking you will be able to identify key bottlenecks to profitability and opportunities that can improve your cow herd's profitability.

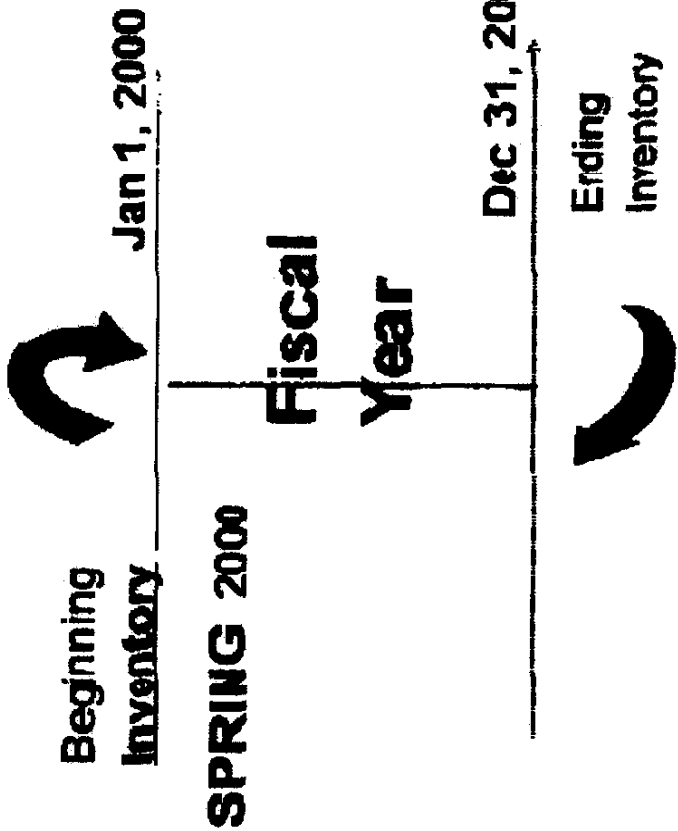
To become involved in Hughes' IRM Herd Analyzer program, enter your herd's information as completely as possible on this form and return for analysis to the address listed on the bottom of the last page. The information you provide will be handled confidentially and analyzed to provide a standardized performance and economic analysis. Two copies of the analysis will be mailed back to you. Preliminary results can then be confidentially discussed and modified for further individual analysis. A revised analysis is the normal process.

# SPA COW-CALF

Producing Year 2000 Calves



99/00  
**FEEDING  
SEASON**



confidentially discussed and modified for further individual analysis. A revised analysis is the normal process.

## Herd Inventory Example Inventory Sheet Calf crop year 2000

Numbers of animals comprising the operation is very critical in evaluating both financial and //production performance of a herd, but often very difficult to determine historically without written records.

	Total Females	Mature Cows	Died Heifers	Replacement Heifer Calves	Bulls
No. exposed in 1999	101	89	12		No. in service in 1999 <u>5</u>
<b>Business Year</b> No. at beginning of year (1/1/00)	101 a a=c+d			14 b (1999 calves)	No. at beginning of year 1/1/00 Held for breeding <u>5</u> Held for sale <u>0</u>
Kept for calving	92 c	80	12		
Culls held for sale	9 d	9	0		
<b>TOTAL \$</b>	92	80	12		
No. calved this year - 2000					
No. losing calves this year - 2000	6	4	2		
No. determined open in fall - 2000		0	0		
No. leaving herd during calendar year 2000	7 e e=h+i+j				No. leaving herd this calendar year Died 2000 <u>1</u> Sold 2000 <u>1</u>
h) died	2 h	1	1	0	
i) non-breeding sold	4 i	1	2	1	
j) bred cows sold	1 j	1	0	0	
No. bought during calendar year - 2000	?	?			No. bought 2000 <u>2</u>
<b>TOTAL \$</b>	f				
No. at end of year (12/31/00):	101 g g=k+l				No. at end of year 12/31/00 Kept for breeding <u>5</u> Held for sale <u>0</u>
k) kept for calving	80	8	12		
l) culls held for sale	k	8	0		
Heifer calves kept for replacements	1			18 (2000 calves)	
<b>Inventory check (optional, should equal zero)</b>					
a	b		d+e	f	g
101	14		9+7	2	101 Head
Beg Inv #	+	Kept for Replacements	-	No. leaving herd	+ Purchases =
Ending Inv #					

### No. 5 Calf Production

Accurate and complete herd production records are fundamental to an operation's analysis.

	Stewers	Heifers	Bulls	Wean Date	Weigh Date
Number weaned	<u>86</u>	<u>68</u>	<u>0</u>		
Avg actual weaning weight	<u>579</u>	<u>548</u>	<u>0</u>	<u>10/15/00</u>	<u>10 / 15 / 00</u>
Overall average weaning weight	<u>565</u>				

### No. 6 Cattle Sales Exclude Culls Held for Sale on January 1, 2000

A record of actual cattle sales receipts are needed of cull cattle and weaned calves.

If calves are not sold at weaning please leave blank.

2000 SALES	Fall Cull Cows	Bred Females Sold	Cull Open Heifers	Cull Bulls
Number of head sold	<u>21</u>	<u>0</u>	<u>4</u>	<u>1</u>
Avg weight of animals sold	<u>1100</u>	<u>0</u>	<u>800</u>	<u>1800</u>
Avg price per cwt of animals sold	<u>\$42</u>	<u>\$00</u>	<u>\$65.00</u>	<u>\$47.00</u>
Total \$'s Bred Females Sold.....	<u>\$</u>			
Estimated marketing shrink	<u>4.00</u> % on calves			

#### How Were Calves Marketed?

Cattle Buyer       Sale Room  
 Video Auction       Private Treaty  
 Auctioneered       Other \_\_\_\_\_  
 Placed in 100 Pound  
 Placed in Cullable Market

#### Heifer Calves      Steer Calves

group 1 group 2      group 1 group 2

<u>548</u>		<u>579</u>	

### No. 7 Feed Description

Provide name and information for feeds, used in winter feeding and pasture supplementation.

	Name	Unit/wt	%Dry Matter	Market Price per Unit	
<i>Example!</i>					
Grain	Oats	bu/ 32	88	\$1.05	
-----					
<b>Your Feeds</b>					
Grain*	Barley	bu/ 48	86.00%	\$2.50	
Supplement	Protein	ton/2,000	86.00%	\$ 250	
Forage 1	Gr Hay	ton/2,000	90.00%	\$50.00	
Forage 2	Straw	ton/2,000	90.00%	\$20.00	
Forage 3	Alfalfa	ton/2,000	90.00%	\$60.00	
Salt & Mineral - herd intake per day		0.19 lbs.	ton/2,000	100.00%	\$320

\*If more than one grain is fed you should treat it as a mixed grain and average unit wt., % dry matter and market price.

You have two options for reporting winter feeds: No. 8 below or No. 17 back page

### No. 8 Winter Feed Option (Fall 1999 and Winter/Spring 2000)

Reliable estimates or typical daily rations fed during the wintering period are needed and should be equivalent to total feed disappearance.

	Grain	Supplement	Forage 1	Forage 2	Forage 3
	Barley	Protein	Gr Hay	Straw	Alfalfa
<b>*Cows — pounds fed/cow/day</b>					
Mid gestation	0	.18	11	10	0
Late gestation	0	.18	14	8	0
Lactation	0	.18	20	8	0
<b>Bred Heifers — pounds fed/heifer/day</b>					
Mid gestation	0	.18	16	5	0
Late gestation	0	.18	20	3	0
Lactation	0	.18	20	0	8
<b>Heifer calves — pounds fed/calves/day</b>	2	.18	0	0	15
<b>Bulls — pounds fed/bull/day</b>	0	.18	29	0	0
—days in drylot 200					
<b>Crop fed to calves — intake per day</b>	0	0			
<b>Estimated percent feeding loss (waste)</b>	1.00 %	0 %	40 %	55 %	40 %

\*If feeding multiple rations for each production stage, rations should first be averaged before feeding.

**No. 9: Farm Raised Feed (Cash Costs of Production)**

Home raised feed production and associated cash expenses are needed to estimate the "cash costs" of producing feeds for the cow herd. Do not include purchased feeds in this section.

Name	Example/	Grain	Forage 1	Forage 2	Forage 3
Acreage	<u>40</u>	Barley	Gr Hay	Straw	Alfalfa
Yield	<u>80</u>	<u>140</u>	<u>141</u>	<u>100</u>	<u>353</u>
Cash costs per acre (total\$/acre)		<u>50</u>	<u>1.5</u>	<u>1</u>	<u>2.0</u>
		<u>47.54</u>	<u>65.12</u>	<u>10.00</u>	<u>71.76</u>
or:					
Fuel	<u>5.85</u>				
Seed	<u>6.00</u>				
Fertilizer	<u>4.32</u>				
Chemical	<u>1.68</u>				
Repairs	<u>8.76</u>				
Real estate taxes	<u>0</u>				
Cash rent	<u>0</u>				
Custom hire	<u>0</u>				
Operating interest	<u>1.34</u>				
Other misc	<u>1.85</u>				

**No. 10: Machinery and land debt for cropland only**

Value	Example/	Year
Remaining land debt	<u>120,000</u>	<u>0</u>
Interest rate	<u>10%</u>	<u>10%</u>
Years left in loan	<u>15</u>	<u>15</u>
Remaining mach debt	<u>20,000</u>	<u>0</u>
Interest rate	<u>10%</u>	<u>10%</u>
Years left in loan	<u>5</u>	<u>15</u>
Total acres financed	<u>2,000</u>	<u>0</u>

Per Acre Family Living Draw \$ 5.00 /Acre  
 Allocated Overhead \$ 3.00 /Acre



### No. 11 Pasture Use and Costs

Pasture and related expenses associated with cow herd, breeding bulls and replacement heifers are needed to determine summer feed costs.

<b>Annual Public Land Costs</b>	\$ 0	<b>Total Cash Pasture Costs</b>	Owned	Rented
<b>Rented Pasture</b>		<b>Total (per acre)</b>	\$ 0	<del>XXXXX</del>
Acres	0 A	<b>Or:</b>		
Rent per acre	\$10.00 /A	Fuel	\$ 0	\$ 0
Acres per cow	10.0 ACow	Seed	\$ 0	\$ 0
<b>Owned Pasture</b>		Fertilizer	\$ 0	\$ 0
Acres	1200 A	Chemicals	\$ 0	\$ 0
Acres per cow	10 ACow	Real estate taxes	\$1.32	\$ 0
Market value per acre	\$ /A	Fencing/repairs	\$0.49	\$ 0
Pasture loan (principal remaining)	\$ 75,000	Water development	\$ 0	\$ 0
Interest rate	10.00 %	Other Labor	\$ 0.51	\$ 0
Years in loan (remaining)	25 Yr			

Aftermath Grazing

Daily cost per cow \$

### No. 12 Total Livestock Expenses (source: your IRS records, 1040 schedule F tax form)

Total expenditures on behalf of cow herd, breeding bulls and replacement heifers

(Be sure expenditures are in proportion to cows in this herd analysis.)

Number of cows covered by expenses (head) 166 (Normally Jan. 1 inventory unless operating separate herds)

	Total Farm	% to Cow Herd		Total Farm	% to Cow Herd
Var & Med	\$ 3,411	100%	%	Blue Unit	\$ 674 100% %
Fuel (not including, diesel, some mixed)	\$ 1,096	100	%	Hired Labor	\$ 0 100 %
Supplies	\$ 438	100	%	Trucking	\$ 0 100 %
Marketing Fees	\$ 1,315	100	%	AI Breeding	\$ 0 100 %
Misc	\$ 0	100	%	Other	\$ 0 100 %
<b>Family Living from Cow Herd</b>				\$ 30,000	50% %

Did you borrow money to feed the cow herd and/or for livestock expenses?

No  Yes, if so, average interest rate was \_\_\_\_\_ % and principal amount was \$ \_\_\_\_\_

### No. 13 Capital Gains Information (source: IRS Form 4797)

Livestock capital gains this year (IRS Form 4797) \$ 736

Dollars from bull sales \$ 736 covering 1 bulls

Dollars from cow sales \$ 0 covering 0 cows

### No. 14 Cattle Investment and Ownership

Best estimates of cattle values, average unit purchases and associated debts are required to determine ownership costs and cash flow requirements.

	Cows	Bulls	Breeding Heifers
Market value per head	\$ 800	\$ 1,750	\$ 700
Average purchase price	\$	\$ 1,750	\$
Average years of use		4 Yrs	
<b>Loans -</b>			
Remaining principal balance	\$ U	\$ 1,750	\$ U
Interest rate	10 %	11 %	10 %
Remaining years	5 Yrs	4 Yrs	5 Yrs

### No. 15 Leasing Information

\*Number of leased cows kept for calving 0 Head

Total lease payments \$ 0

Describe lease arrangements in detail \_\_\_\_\_

\*These must be included in beginning herd inventory.

### No. 16 Capital Investment

Investments included should be based on allocation of value and debts associated with the cow herd for items such as buildings (i.e. barns, wells, feed storage facilities), equipment (i.e. corrals, banks, water fountains, chutes, scales and stock trailers) and machinery (i.e. manure spreader, feed wagons, feed grinders and tractors for feeding and for feed production). DO NOT INCLUDE FARMING MACHINERY.

	Buildings Used for Cows	Equipment Used for Cows	Machinery Used for Cows
Total market value/cow herd share or Include items/value/cow herd share <i>Example</i>	\$20,000 / 100 %	\$ 10,000 / 100 %	\$ 100,000 / 5.0 %
	Barns / 20,000 / 50%	Sinks / 2,000 / 100%	Tractor / 50,000 / 35%
	_____ / _____ / _____	_____ / _____ / _____	_____ / _____ / _____
	_____ / _____ / _____	_____ / _____ / _____	_____ / _____ / _____
	_____ / _____ / _____	_____ / _____ / _____	_____ / _____ / _____
<b>Loans - Remaining principal balance</b>	\$ 5,000	\$ 2,500	\$ 00
<b>Interest rate</b>	11 %	11 %	00 %
<b>Remaining years</b>	15 Yrs	10 Yrs	10 Yrs

## No. 17 Winter Feed Option 2:

Feed Quantities Fed To Beef Cow Herd No. Cows \_\_\_\_\_

	FEED NAME	UNIT WT	AMT FED	UNIT PRICE
Grain	1 _____	_____	_____	\$ _____
	1a _____	_____	_____	\$ _____
Protein	2 _____	2000	_____	\$ _____
	2a _____	2000	_____	\$ _____
Forage 1	3 _____	2000	_____	\$ _____
	3a _____	2000	_____	\$ _____
Forage 2	4 _____	2000	_____	\$ _____
	4a _____	2000	_____	\$ _____
Forage 3	5 _____	2000	_____	\$ _____
	5a _____	2000	_____	\$ _____
Min/Salt	6 _____	2000	_____	\$ _____
	6a _____	2000	_____	\$ _____

To Be Used Instead Of Inputting Daily Cow & Heifer Rations

### IRM Producer Comments

Through the use of the CHAPS program and IRM-Herd Analyzer we have been able to show more profit in our cow-calf operation. With the beef cow-calf herd analyzer, which integrates herd performance data and business management records, it tells us which parts of our operation where we can or should cut costs and other aspects of the operation we can build on. We greatly appreciate the knowledge and expertise of our area livestock specialist and county agent.

Myron Wold, Watford City

Return complete herd analyzer input forms for processing to:

Harlan Hughes  
109 Martin Circle  
Mankato, Minn 56001

For additional information contact:

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