

Table 1. Unit costs of producing a cwt. of calf						
Inventory changes (Section 2: Line 6)						
Cattle description	Breeding 2004	Breeding 2005 inventory	End 2005 inventory	\$/head	Total value	
					Beginning	Ending
Mature cows, replacement heifers	156	135	144	\$800	\$108,000	\$115,200
2-year-old heifers	35	31	26	\$750	\$23,250	\$19,500
Replacement heifer calves	xxxxx	31	32	\$545	\$16,895	\$17,440
Mature bulls	8	8	8	\$1,750	\$14,000	\$14,000
Young bulls (calc. bulls needed)				0	0	
Total	199	205	210		\$162,145	\$166,140

Table 4. Summary	
Cows:	
Beg Inv + Tran in + Purchase - Tran out - Sold - Died=	Ending inventory
168 + 31 + 0 - 0 - 27 - 2 =	170
SPA production analysis:	
Total female exposed = 191 head	
SPA adjusted females 191 - 13 = 178 head	
Pregnancy percentage 166/178 = 93.26%	
Number of females calving = 154 head	
Calf death loss percentage 8/154 = 5.19%	
Weaned 86 steers + 78 heifers = 164 head	
Percent calf crop 164/178 = 92.13%	

Table 2 Inventory Simulation Sheet for IRM-FARMS 2005						
	First	Goal	Mature Cows	Bred Heifers	Virgin Heifers	
Females exposed at bull turnout			156	35	xxxxx	
Females: begining inventory kept for calving			135	31	31	
Held for sale	\$800		2	xxxxx	xxxxx	
	Suggest values		2		Lost calf calculator	
Lost calves % age=	5%	8%	8%	0	1	aborts
					2	born dead
Preg checked open % age=	5%	10%	3%	4%	5	died
					8	=Total
Died			2	0	0	
Culls % age=	16%	27%	21%	4%	0%	
Animals bought that calved this yr			0	0	0	
Animals bought, no calves this yr			0	0	0	
Total dollar value	\$0		xxxxx	xxxxx	xxxxx	
Bred animals sold			0	0	0	
Culls held in EI for sale				0		
Heifer calves held back (EI) % Rpl Rate	15%	25%	xxxxx	xxxxx	32%	

Table 3. Inventory sheet for IRM-FARMS					
		Total	Mature cows	Bred heifers	Virgin heifers
Number exposed in year	2004	191	156	35	
Cow number at beginning of year:	2005	166	135	31	
Heifer calves kept for replacements	2004				31
Culls held for sale in beginning Inv			2		
Total dollar value of culls	\$800				
Number of females calved in year	2005	166	135	31	
Number abortions & lost calves in year	2005		8	0	
Number open this fall			3	4	
Number leaving the herd this year		27			
died			2	0	0
culls sold			21	4	0
bred animals sold			0	0	0
number bought			0	0	0
Total \$ value of purchased females	\$0				
End of year inventory:					
kept for calving		170	139	31	
culls held for sale				0	
heifer calves held back (EI)					32
Beginning Inventory	Transfers in		Sold	Died	EI reported
166	31		25	2	170
				Calculated=	170
				Inventory error=	0
Calculated live calves weaned (head)		158		Adj. for buy	0