

Gross Revenue From Production of Calves in Typical Cow-calf Operation by R.P.Tax-Assessed Pasture Classifications

Assume Carrying Capacity in Animal Units per year (i.e. Acres to support 1 head for 1 yr.)	<u>Good Pasture</u>	<u>Average Pasture</u>	<u>Poor Pasture</u>
	Less than 2.5 acres (Assume Minimum of 1 acre)	2.5 to 10 acres	Over 10 acres (Assume Max. of 30 acres)
2. Then, Range of Head/Acre	1.000 to 0.400	0.400 to 0.100	0.100 to 0.033
3. Assume brood cows as % total herd @70%, No. of brood cows/acre:	0.700 to 0.280	0.280 to 0.070	0.070 to 0.023
4. Assuming calf crop of 60% to 90%, No. of calves per acre:	90% x .700 = .63 60% x .280 = .168	90% x .280 = .252 60% x .070 = .042	90% x .070 = .063 60% x .023 = .014
5. Assume calf sale weight of 275# and 450#, Shipping wt. of calves per ac.:	.63 x 450# = 283.5# .168 x 275# = 46.2#	.252 x 450# = 113.4# .042 x 275# = 11.6#	.063 x 450# = 28.4# .014 x 275# = 3.9#
6. Assume sales revenue to producer of \$.30 to \$.80, then Revenue per acre from calf production equals:	283.5# @ \$.80=\$226.80 46.2#@ \$.30 = \$ 13.86	113.4# @ \$.80 = \$90.72 11.6# @ \$.30 = \$ 3.48	28.4# @ \$.80 = \$22.72 3.9# @ \$.30 = \$ 1.17
R. P. Tax Assessment Rate Per Acre	\$210	\$60	\$14
Assuming tax rate of \$10/1000 R. P. Tax/Ac. =	\$2.10/Ac.	\$.60/ac	\$.14/ac
R. P. Tax as a Percentage of Gross Revenue per acre:	\$2.10/226.80 = .00925, or <u>0.925%</u>	.60/90.72 = <u>0.661%</u>	.14/22.72 = <u>0.616%</u>
	2.10/13.86 = .1515, or <u>15.15%</u>	.60/3.48 = <u>17.24%</u>	.14/1.17 = <u>11.96%</u>