

# SPA DATA COLLECTION FORMS

## Cow-Calf Enterprise



### Location and Operating Year Information

Date: \_\_\_\_\_

Farm or Ranch \_\_\_\_\_

Contact Person \_\_\_\_\_

Phone Number \_\_\_\_\_

Producer Code \_\_\_\_\_

Fiscal Year: Beginning Date \_\_\_\_\_ Ending Date \_\_\_\_\_

Location: State \_\_\_\_\_ Region \_\_\_\_\_ County \_\_\_\_\_ Zip Code \_\_\_\_\_

Business Description: Accounting Method \_\_\_\_\_ Business Organization \_\_\_\_\_

### Precipitation Data:

Normal Annual \_\_\_\_\_ Inches.

Fiscal Year \_\_\_\_\_ Inches.

### Cow-Calf Operation Information

Percent of Revenue from Cow/Calf Enterprise \_\_\_\_\_

Size of Herd-Breeding Cows \_\_\_\_\_

Type of Enterprise \_\_\_\_\_

### Management/Production Seasons For Mature Females:

Breeding Season \_\_\_\_\_

Pregnancy Testing \_\_\_\_\_

Calving Season \_\_\_\_\_

Weaning Season \_\_\_\_\_

Dominant Grazing Method-Exposed Females \_\_\_\_\_

## **Reproduction and inventory tracking for the production year**

1. Number of females exposed in the beginning of the breeding season<sup>1</sup> \_\_\_\_\_. (SPA Worksheet Line 21)
2. Culled exposed females not intended to be calved but in exposed herd \_\_\_\_\_. (SPA Worksheet Line 22)
3. Exposed females sold or transferred-out before the breeding season ends \_\_\_\_\_. (SPA Worksheet Line 23)
4. Exposed females purchased or transferred in during the breeding season \_\_\_\_\_. (SPA Worksheet Line 24)
5. Open females sold or transferred-out after the breeding season \_\_\_\_\_. (SPA Worksheet Line 25a)
6. Pregnant females sold or transferred out after the breeding season \_\_\_\_\_. (SPA Worksheet Line 25b)
7. Exposed or pregnant females transferred out after the breeding season w/o preg test \_\_\_\_\_. (SPA Worksheet Line 25c)
8. Exposed & pregnant females purchased/transferred in after breeding season \_\_\_\_\_. (SPA Worksheet Line 26)
9. Females sold or transferred out with nursing calves between calving & weaning \_\_\_\_\_. (SPA Worksheet Line 27)
10. Females purchased/transferred in with nursing calved between calving & weaning \_\_\_\_\_. (SPA Worksheet Line 28)
11. Total death loss of exposed females \_\_\_\_\_. (SPA Worksheet Line 30a)
12. Replacement heifers exposed for first calf plus purchased replacements exposed \_\_\_\_\_. (SPA Worksheet Line 31)
13. Number of exposed females that were pregnancy tested \_\_\_\_\_. (SPA Worksheet Line 33)
14. Number of females diagnosed as pregnant \_\_\_\_\_. (SPA Worksheet Line 34a)
15. Sales or transfers of females intended to be bred but failed to conceive \_\_\_\_\_. (SPA Worksheet Line 36a)
16. Total females calving with full term calves-include live or dead calvings \_\_\_\_\_. (SPA Worksheet Line 38a)
17. Calving Distribution (SPA Worksheet Line 38c):
  - Calves Born During Days 1-21 \_\_\_\_\_.
  - Calves Born During Days 22-42 \_\_\_\_\_.
  - Calves Born During Days 43-63 \_\_\_\_\_.
  - Calves Born After Day 63 \_\_\_\_\_.
18. Calf death loss due to calving problems \_\_\_\_\_. (SPA Worksheet Line 39)
19. Total live calves born (head) \_\_\_\_\_. (SPA Worksheet Line 40a)
20. Nursing calves purchased or transferred in & grafted onto females in herd \_\_\_\_\_. (SPA Worksheet Line 42)
21. Total Weaned Calves \_\_\_\_\_. (SPA Worksheet Line 43)
22. Average Age at Weaning \_\_\_\_\_. (SPA Worksheet Line 44)

<sup>1</sup>Females exposed to the bull during the calendar year prior to weaning.

**Table 1. Beginning and Ending Balance Sheet Data**

<b><u>Assets</u></b>	January 1 (Beginning)			December 31 (Ending)		
	Quantity	Unit	Value	Quantity	Unit	Value
Cows		Head			Head	
Bulls		Head			Head	
1 <sup>st</sup> Calf Heifers <sup>1</sup>		Head			Head	
Replacement Heifer Calves <sup>2</sup>		Head			Head	
Vehicles, Machinery and Equipment	Table 3		Table 3	Table 3		Table 3
Feed Inventory	Table 5		Table 5	Table 5		Table 5
Real Estate		Acres			Acres	
Buildings & Improvements						
<b><u>Liabilities</u></b>						
Operating Loan (Cow-Calf)						
Real Estate Loan (Cow-Calf)						
Other Liabilities						

<sup>1</sup>Heifers that are pregnant with, nursing, or recently weaned its first calf.

<sup>2</sup>Calves recently weaned and intended to be bred in the coming year.

## Table 2. Income Statement Data

	Value	% Cow-Calf
<b><u>Revenue</u></b>		
Sales	<u>Table 6</u>	<u>NA</u>
<b><u>Expenses</u></b>		
Chemicals	<u>                    </u>	<u>                    </u>
Depreciation	<u>Table 3</u>	<u>NA</u>
Feed	<u>Tables 4-5</u>	<u>NA</u>
Fertilizer & Lime (applied to grazing land)	<u>                    </u>	<u>                    </u>
Freight & Trucking	<u>                    </u>	<u>                    </u>
Gasoline, Fuel, & Oil	<u>                    </u>	<u>                    </u>
Insurance	<u>                    </u>	<u>                    </u>
Hired Labor & Management		
- Salary	<u>                    </u>	<u>                    </u>
- Payroll Expenses	<u>                    </u>	<u>                    </u>
- Pension & Profit Sharing	<u>                    </u>	<u>                    </u>
- Employee Benefits	<u>                    </u>	<u>                    </u>
- Contract Labor	<u>                    </u>	<u>                    </u>
Rents or Leases		
- Building	<u>                    </u>	<u>                    </u>
- Vehicles, Machinery, & Equipment	<u>                    </u>	<u>                    </u>
- Land	<u>Table 4</u>	<u>                    </u>
- Storage & Warehousing	<u>                    </u>	<u>                    </u>
Repairs & Maintenance		
- Vehicle	<u>                    </u>	<u>                    </u>
- Machinery & Equipment	<u>                    </u>	<u>                    </u>
- Buildings & Improvements	<u>                    </u>	<u>                    </u>
Livestock Supplies	<u>                    </u>	<u>                    </u>
Property Taxes	<u>                    </u>	<u>                    </u>
Utilities	<u>                    </u>	<u>                    </u>
Veterinary & Breeding		
- Professional Vet Service	<u>                    </u>	<u>                    </u>
- Medicine	<u>                    </u>	<u>                    </u>
- Breeding	<u>                    </u>	<u>                    </u>
Professional Fees		
- Accounting	<u>                    </u>	<u>                    </u>
- Legal	<u>                    </u>	<u>                    </u>
- Consulting	<u>                    </u>	<u>                    </u>

	Value	% Cow-Calf
- Education & Training	_____	_____
- Marketing & Commissions	_____	_____
- Futures/Options Expense	_____	_____
Miscellaneous		
- Dues & Subscriptions	_____	_____
- Travel	_____	_____
- Promotion/Assessments	_____	_____
- Overhead	_____	_____
- Processing	_____	_____
Other Cash Operating Expenses	_____	_____
Other Non-Cash Operating Expenses	_____	_____
Interest	_____	_____
Taxes - Farm & Ranch Portion	_____	_____
Income & Self Employment Taxes Paid	_____	_____

### Table 3. Machinery Inventory

Item	Quantity	Beg Value <sup>1</sup>	Ending Value <sup>2</sup>	Depreciation	% Cow-Calf
Pickup Truck	_____	_____	_____	_____	_____
Tractor	_____	_____	_____	_____	_____
Feeding Implements	_____	_____	_____	_____	_____
ATV	_____	_____	_____	_____	_____
Others (please list) <sup>3</sup>	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

<sup>1</sup>Value of machinery at the beginning of the calendar year (January 1).

<sup>2</sup>Value of machinery at the end of the calendar year (December 31).

<sup>3</sup>List all vehicles or pieces of machinery used partially or exclusively by the cow/calf enterprise. Please estimate the approximate proportion of time used by the cow/calf enterprise. Do not include hay growing and harvesting equipment as hay production is treated as a separate enterprise.

### Table 4. Grazing Land Inventory

	Leased Land		Owned Land		
	Total Acres	Rental Rate	Total Acres	Rental Value	Market Value
Native Unimproved	_____	_____	_____	_____	_____
Native Improved	_____	_____	_____	_____	_____
Improved Perennial	_____	_____	_____	_____	_____
Annual Pasture/Forage	_____	_____	_____	_____	_____
Woodland	_____	_____	_____	_____	_____
Crop Aftermath	_____	_____	_____	_____	_____
Buildings & Improvements	NA	_____	NA	_____	_____

Include only land used for grazing. Do not include land used exclusively for hay production.

**Table 5. Feed Consumption and Inventory**

	Consumption	Beginning Inventory	Ending Inventory	Price
	Tons	Tons	Tons	(\$)
Prairie Hay	_____	_____	_____	_____
Brome Hay	_____	_____	_____	_____
Alfalfa Hay	_____	_____	_____	_____
Silage	_____	_____	_____	_____
Corn	_____	_____	_____	_____
Sorghum	_____	_____	_____	_____
Mineral	_____	_____	_____	_____
Salt	_____	_____	_____	_____
Concentrate	_____	_____	_____	_____
Creep Feed	_____	_____	_____	_____

**Table 6. Livestock Production and Sales**

	Head	Total Weight	Average Price	Revenue	Method
Weaned Steers	_____	_____	_____	_____	_____
Weaned Heifers	_____	_____	_____	_____	_____
Replacement Bulls	_____	_____	_____	_____	_____
Replacement Heifers	_____	_____	_____	_____	_____
Cull Cows	_____	_____	_____	_____	_____
Cull Bulls	_____	_____	_____	_____	_____
Cull Heifers	_____	_____	_____	_____	_____
Capital Equipment Sales	NA	NA	NA	_____	_____
Futures/Options Revenue	NA	NA	NA	_____	_____

Table 7. Breeding Stock Death Loss Summary

	Head	Value
Mature Cows	_____	_____
Bulls	_____	_____
Heifers	_____	_____

## Table 8. Capital Purchases

Item	Quantity	Purchase Price	Amount Financed By:	
			Debt	Equity
<b>Land</b>				
- Native Unimproved				
- Native Improved				
- Improved Perennial				
- Annual Pasture/Forage Crop				
- Woodland				
- Crop Aftermath				
- Buildings & Improvements				
<b>Machinery</b>				
- Pickup				
- Tractor				
- Feeding Implements				
- ATV				
- Other				
<b>Livestock</b>				
- Breeding Heifers				
- Breeding Cows				
- Bulls				