



### Record Book Summary

<u>Items</u>	<u>Results</u>
1. Initial cost of heifers	
2. Number of animals fed	
3. Number of days on pasture	
4. Total pounds of feed fed	
5. Total pounds of roughage fed	
6. Total cost of feed and roughage	
7. Pasture rent	
8. Total roughage/feed/pasture rent (add lines 6 & 7)	
9. Feed and pasture cost per animal (divide line 8 by line 2)	
10. Veterinary costs	
11. Other costs	
12. "Break-even" cost per head (lines 1+8+10+11 divided by line 2)	
13. Estimated market value of heifers	
14. Projected profit per head (line 13 minus line 12)	