

Chute 'n the Bull by Tommy Neyland



Tommy Neyland

What does it take to determine if a ranch or farm is making money? Each farm or ranch has its own set of specific circumstances and reasons for being in the business. It could be for quality of life, for investment purposes or for making a profit.

Whatever the purpose for being in the business, each operation should have monetary goals for the business. Quality of life goals may include minimizing dollars spent on the operation. Investment goals could state

a desired return on investment or, in today's economic conditions, minimizing the declining value of assets.

To determine if these goals are being accomplished, each farm or ranch must have some type of financial and production information system. This information will help measure the success of the operation. Please remember, the information gathered by any system only has value if it is used to make management decisions.

The basic components of any financial and production information system should include a cash accounting system with depreciation schedule, financial statements, cattle and feed inventories, and production records to measure production performance.

In most operations, a cash accounting system can be handled adequately by computer programs such as Quicken®. This program and others can provide the information to meet tax needs and the basic data for preparing financial statements. However, information prepared for tax

purposes does not measure the profitability of a business or its financial position. According to the Farm Financial Standards Guidelines, the minimum statements needed to document financial position and performance are:

- a balance sheet, with both cost and market valuation;
- an accrual adjusted income statement;
- a statement of cash flow; and
- statements of owner equity.

Another segment of the information system should be an inventory system. An accurate cattle and feed inventory is essential in measuring production performance and completing financial statements. A complete inventory by category of cattle (cows, bulls, heifers, stockers, etc.) should be done at least twice a year. If only done twice, the inventory should be taken at the beginning of the fiscal year and at the beginning of the breeding season. This inventory should include a record of all deaths, purchases, sales and movements among pastures.

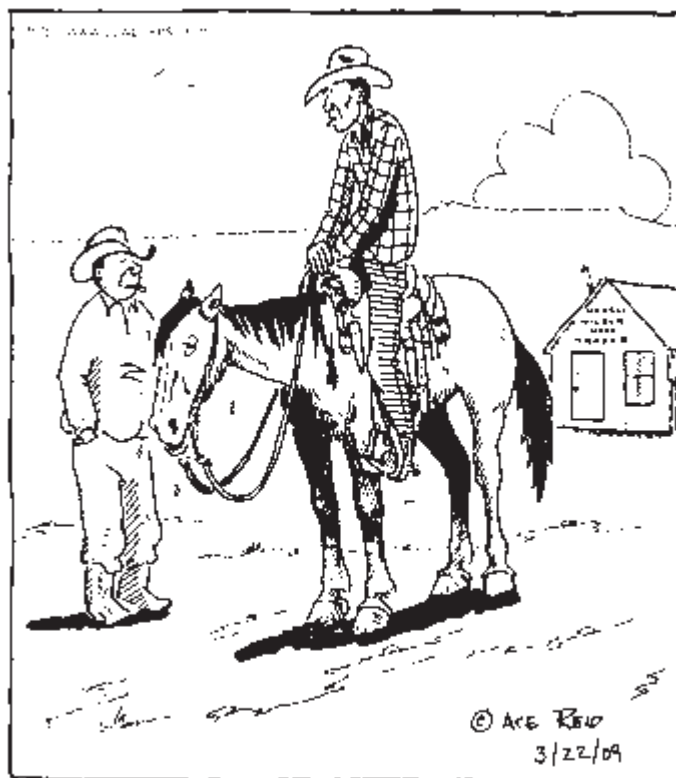
These basic areas of

information should be addressed in each operation. Too many operations only use tax-based information from which to make decisions or, worse, no information at all. Remember: management decisions cannot be made from tax information. If help is needed in the preparation of this information, give us a call.

You can find this and past articles on the web at www.mycountrytractor.com for your reference. Extension programs serve of all ages regardless of socioeconomic level, race, color, sex, religion, disability, or national origin. The Texas A&M University System, U.S. Department of Agriculture, and the County Commissioners Courts of Texas Cooperating.

COW POKES

By Ace Reid



"Wilbur when you named this hoss 'Rover', you named him right... he's a dog!"

BUFFALO LIVESTOCK REPORT

Sale Date:	3-21-09	Choice Pairs.....	N/A	600-700 lbs.....	90-98
Head Count:	943	Good Pairs.....	800-940	700-800 lbs.....	80-90
Last Week:	276	Plain Pairs.....	650-750	Heifer Calves & Yearlings	
Sellers:	156	Bred Cows 3-6 Yr Old.....	600-880	<i>Some plainer, hard to place calves below these figures.</i>	
Buyers:	54	Steer/Bull Calves & Yearlings		150-200 lbs.....85-130	
Cutter Cows.....	45-55.50	<i>Some plainer, hard to place calves below these figures.</i>		200-300 lbs.....85-125	
Fat Cows.....	53-55	150-200 lbs.....	105-135	300-400 lbs.....91-109	
Canner Cows.....	33-50	200-300 lbs.....	105-130	400-500 lbs.....88-109	
Slaughter Bulls Steady/Down		300-400 lbs.....	102-129	500-600 lbs.....83-103	
Heavy Bulls.....	56-63.50	400-500 lbs.....	101-120	600-700 lbs.....81-89	
Light Bulls.....	49-55.50	500-600 lbs.....	92-111	700-800 lbs.....65-80	
Cow/Calf Pairs & Bred Cows					

BRAZOS VALLEY LIVESTOCK REPORT

Date of Sale:	3-17-09	400-500.....	83-100	600-700.....	70-75
Total Receipts:	610	500-600.....	80-95	Stocker Cows	
Previous Week:	768	600-700.....	---	Palpated Cows.....340-865	
Total Sellers:	108	Feeder Heifers - Med/Large #1		Cow/Calf Pairs	
Total Buyers:	62	200-300.....	110-125	Choice.....---	
Feeder Steers - Med/Large #1		300-400.....	91-103	Good.....650-850	
200-300.....	115-160	400-500.....	90-103	Plain.....465-610	
300-400.....	112-126	500-600.....	86-95	Slaughter Bulls	
400-500.....	101-119	600-700.....	75-89	High Yield 1-2.....62-67	
500-600.....	96-113	700-800.....	---	Lower Yielding.....51-61	
600-700.....	87-98	Feeder Heifers - Med/Large #1-2		Slaughter Cows	
700-800.....	81-86	200-300.....	90-110	Shelly Cows.....24-35	
Med/Large #1-2's		300-400.....	85-95	Cutter Canners.....37-54	
200-300.....	92-115	400-500.....	80-90	Cutter/Boning UT.....44-55	
300-400.....	90-110	500-600.....	76-85		

GROESBECK LIVESTOCK REPORT

Date of Sale:	3-19-09	Young Bred Cows.....	750-1000	500-600.....	105-115
Head Count:	516	Older Plain Cows.....	450-750	600-700.....	95-107
Cut/Boner.....	42-48	Good Choice Pairs.....	1000-1200	700-800.....	88-95
Canner Cow.....	44-49	Common Medium Pair.....	650-850	<i>Heifers Good & Choice</i>	
Breaker Utility Com Cow.....	49-55	Stocker & Feeder Calves & Yearlings		Up to 200.....---	
Thin Cows.....	40	<i>Steers Good & Choice</i>		300-400.....105-112	
Bulls Yield Grade 1&2.....	60-64	Up to 200.....	---	400-500.....90-106	
Bulls Yield Grade 3&4.....	58-61	300-400.....	111-125	500-600.....89-96	
Stocker Cows		400-500.....	107-120	600-700.....82-92	

ANDERSON CO. LIVESTOCK REPORT

Date of Sale:	3-18-09	400-500.....	87-1.13	500-600.....	80-1.02
Head Count:	216	500-600.....	85-1.07	600-700.....	75-85
Buyers:	25	600-700.....	77-1.00	700-800.....	70-80
Sellers:	43	700-800.....	75-82	Slaughter Cows.....30-52	
Steers/Bull Calves & Yearlings		Heifers Calves & Yearlings		Slaughter Bulls.....52-62	
200-300.....	95-1.22	200-300.....	90-1.21	Stocker Cows ... 450.00-800.00	
300-400.....	90-1.17	300-400.....	87-1.09	Pairs..... 625.00-900.00	
		400-500.....	82-1.07		

EAST TEXAS LIVESTOCK REPORT

Date:	3-17-09	Slaughter Bulls	49.50-63.50	505-600.....	80-97
Volume:	653	Bred Cows	520-770/hd	605-800.....	73-94
Tested:	153	Cow/Calf Pairs	no market test	Compared to last week:	
Sellers:	111	<i>Feeder Steers/Bulls Large Frame #1's</i>		All classes of feeder steers and heifers ended fully \$3 to \$5 higher. Slaughter cows and slaughter bulls also ended \$4 to \$5 stronger. Buyer trade was quite active with the demand good on a mostly good quality offering. Special consignment for Tuesday, April 7, 2009. 300 replacement females from Center Ranch-Both pairs & bred heifers. All bred & calves out to Center Ranch low birth weight bulls!!	
Total Buyers:	235	205-300.....	117-128		
Packer Buyers:	4	305-400.....	109-127		
Order Buyers:	9	405-500.....	96-121		
Cattle Companies:	19	505-600.....	85-108		
Feeder Orders:	123	605-800.....	79.50-97		
Slaughter Cows		Feeder Heifers - Large Frame#1			
Canners.....	21-40.00	205-300.....	110-122		
Boning/Utility.....	41-47.00	305-400.....	95-122		
Cutters.....	48-55.00	405-500.....	84-105		

Buffalo Police Report

Officer Hutchison to Michael Street for information on possible abuse

Officer Ferrand and Cpl. Mata to Weedon Wayside Inn for disturbance - Call cleared information

Officer Hutchison and Officer Ferrand to Legalley Street for domestic - information only

Sgt. Reynolds to Leon Street for animal complaint - officer contacted animal control for follow up - call cleared

Officer Hutchison, Officer Ferrand, Officer Mouton, Deputy Dorman and Deputy Gifford to IH 45 to stop a subject involved in an assault in Centerville - subject was located and stopped - call cleared information

Officer Hutchison, Officer Navarro, Sgt. Reynolds, and Deputy Chatham to PR 3010 for domestic dispute - call cleared by arrest

Sgt. Reynolds to Blain Street for loud music - officer patrolled the area and was unable to locate - call cleared

Officer Mouton to IH 45 for debris in roadway - officer responded to the area and was unable to locate - call cleared

Officer Hutchison to IH 45 for loose livestock - upon officers arrival livestock were removed from the roadway - call cleared

Sgt. Reynolds to IH 45 for reckless driver - officer located and was advised by the driver that he was tired - officer advised the subject to stop and rest - call cleared

Sgt. Reynolds to Tiger Mart for suspicious vehicle officer located and identified - call cleared information

Sgt. Reynolds to Craig Street for truck off road - officer arrived - driver missed turn and got stuck trying to cut across - information taken - call cleared

Sgt. Reynolds to Commerce Street for runaway - officer located subject on the bus and returned to the parents - call cleared

Officer Mouton to Ruben Street for four wheeler on roadway - officer arrived and patrolled the area - unable to locate, call cleared

Officer Mouton to IH 45 for possible intoxicated driver - officer located the driver and determined that the driver was only tired - subject agreed to stay and rest before getting back on the road - call cleared

Officer Mouton to Commerce Street for information regarding an assault - information taken - call cleared

Officer Mouton to Commerce Street for possible burglary - information taken - call cleared

"Hurry!"

E	V	E	S	B	A	W	L	S	A	F	E	S
R	I	S	K	E	R	I	E	W	I	L	L	A
R	A	P	I	D	F	I	R	E	I	D	E	A
				R	E	A	D	E	R		F	E
S	E	Q	U	E	L		Y	E	T	T	E	A
T	R	U	N	D	L	E	S	A	S	P	S	
A	R	I		L	E	S	T	E	T	T	A	
L	O	C	K	P	I	L	L	S	I	R	A	S
E	L	K	E	L	A	M	A		E	S	T	
		S	Y	N	E	A	V	E	R	S	E	T
S	C	I	E	A	R		D	I	E	T	E	R
C	A	L	L	A		I	R	A	I	S	E	
R	I	V	E	R		F	A	S	T	E	D	D
O	N	E	A	L		T	R	I	O		E	U
D	E	R	R		S	E	A	R		D	O	E

Sudoku Solution #53

8	1	2	7	9	3	4	6	5
3	9	6	5	1	4	7	2	8
7	4	5	6	8	2	9	3	1
6	3	9	1	4	8	5	7	2
1	5	7	9	2	6	8	4	3
2	8	4	3	7	5	6	1	9
5	7	3	2	6	9	1	8	4
4	2	1	8	5	7	3	9	6
9	6	8	4	3	1	2	5	7

TDA Market Recap March 16, 2009

AUSTIN – (March. 16, 2009) For the week ending March 14, 2009, feeder cattle prices at Texas auctions were down less than 50 cents per hundredweight from a week ago. Higher prices on Monday and Friday nearly offset mid-week declines. Cotton prices were unchanged for the week amid lingering concerns about demand. Grain prices were pushed higher by gains on the stock markets, with corn getting an added boost from early projections for fewer planted acres in 2009. As for futures markets, feeder cattle, finished cattle, cotton, wheat and corn were

higher, while lumber was lower. Most of the state received beneficial rain last week with a few locations recording as much as 6 inches. The rains provided temporary relief to some of the driest areas of Texas, but topsoil moisture remains in very short to adequate supply. Field preparations and spring planting remained active, though growers in some locations will need to let fields dry out before resuming fieldwork. Pastures showed some improvement, especially in East and Central Texas, but most are still in very poor to poor condition.

DONALD CARR BUYER'S GROUP OF BUFFALO 2009

The name has changed, but the Donald Carr legacy continues in support for the youth of Leon County. This group is made up of local businesses as well as many individuals. If you wish to make a contribution for this year's sale, please follow the instructions below.

Checks should be made to:
Leon County Youth Livestock Show
Please deliver checks by noon, Wednesday April 1st to Lori Reid's office. (J.P. office in Buffalo 903-322-4795)
Your support is greatly appreciated!

For more information, please contact:
Larry Lynch: 903-322-5245 office
Lori Reid: 903-322-4795 office
Robbie Robinson: 903-322-3101 office
Johnny Williams: 903-322-4406 home
E-mail: carrgroup@yahoo.com

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